COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended
December 31, 2012

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2012

Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
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CAFR/PAFR Squad

This group not only puts together the CAFR and PAFR, but also compiles the annual tax rates in the County for use in completing a listing/copy of the property tax duplicate (an electronic copy of property tax bills), distributes taxes and other intergovernmental revenue, prepares and maintains the levy estimator for each election, while also managing the recording of the County's assets, liabilities, revenues, and expenses.

The CAFR/PAFR Squad is composed of (top row left to right):
Peter Rancatore-Chief Deputy Auditor, Mely Arribas-Douglas-R&D Specialist, Lindsey Hooven-Disbursements Manager, Karla Hayes-Accounting Specialist, James (J.P.) Marshall-Public Information Officer; (bottom row left to right) Samuel Olaniran-Director of Accounting and Internal Control, Shimeako Cole-Director of Finance and Disbursements, Carlos Ruiz-Assistant Chief Deputy Auditor, Tom Nichter-Tax Specialist.

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May 24, 2013

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 fiscal year ended December 31, 2012.

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

In conformity with GASB Statement No. 14, 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 which include: public and health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and water-line 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. Chrysler Group LLC (Chrysler), General Motors Corporation, and Dana Holding Corporation also continue to be major private sector employers in the County.

Lucas County has a growing healthcare sector that includes the University of Toledo Medical Center, as well as two major private hospital employers: ProMedica (formerly ProMedica Health System), and Mercy Health Partners. ProMedica opened the ProMedica Wildwood Orthopedic and Spine Hospital in October 2011, which is the first specialty center of its kind in Northwest Ohio. Private industries and governmental employers have traditionally provided more than three-fourths of the total employment in the Toledo MSA and approximately 70 percent of total payrolls in the County.

The County also maintains a significant oil refining presence in the Lucas County community of Oregon, Ohio. BP/Husky Oil Company opened a new quality assurance laboratory in 2012 and completed the $400 million Reformer III Project in early 2013. The Toledo Refining Group, new owners of the former Sun Refining and Marketing Company, Inc., continues to operate and upgrade its facilities in Oregon/Toledo, with considerable construction activity that was completed in 2012.

In November 2011, Chrysler Group announced that it would invest $500 million in the Toledo North Plant to add a 260,000-square-foot expansion to the existing body shop and upgrade all other areas of the assembly plant. In addition, Chrysler will add a state-of-the-art, 26,000-square-foot Metrology Center, which will help improve vehicle quality by verifying key measurements to ensure accurate fit and finish.

Chrysler Group also announced that it will add a second shift of production, which will generate approximately 1,100 jobs at their Toledo North Assembly Plant in the third quarter of 2013. The 2007 Dodge Nitro and the 2008 Jeep Liberty were produced at this facility. Production of the 2014 Jeep Cherokee is scheduled to begin in the third quarter of 2013. The 2014 Jeep Cherokee will be built alongside the Wrangler at Chrysler Group's production Toledo facility. It is estimated that the Toledo facility will produce 500,000 Wrangler and Cherokee units annually.

In 2006, General Motors Corporation (GM) announced a $332 million investment across four plants in Ohio, Michigan, and Indiana to build their new front-wheel drive, six-speed transmission. The production for this new line began in June of 2010. In May of 2011, GM committed to invest an additional $204 million at the Toledo Powertrain Plant for the addition of an 8-speed transmission production line that is scheduled to begin production in 2014. In April 2013, GM announced that it will invest an additional $55.7 million on top of its previous commitment at its Toledo Transmission Plant as part of a broader effort to build more fuel-efficient engines and transmissions. The plant currently employs about 1,870 people. Overall, the new production line is expected to lead to 250 new jobs.

Meanwhile, the County's air freight infrastructure continues to be upgraded. The Toledo Express Airport recently completed design work on a $7.2 million improvement project for the cargo hub, including a new cross dock facility and airport access upgrades. These improvements have contributed to significant interest in the facility and will encourage additional business development to generate additional employment.

The Toledo-Lucas County Port Authority purchased the 181-acre former Gulf Oil refinery site along Front Street in East Toledo in 2008. This industrial property remained undeveloped for nearly three decades but is being revived as a central part of multi-modal transportation in the region. Known as the Ironville Docks Redevelopment, the terminal will feature both 19 acres of ground "laydown" storage, and silos for storing materials that need protection from weather. A conveyor system will be built for loading and unloading ships, including direct transfer into railcars. Other pending site improvements include road construction, removal, new dock bulkheads, and dredging and obstruction removal in the river along the shoreline.

Midwest Terminals of Toledo, which operates the Port Authority's existing general-cargo dock downriver, has committed $5 million to the project and will manage the Ironville Dock operations. U.S. Rep. Marcy Kaptur (D., Toledo), sponsored $3.1 million in federal funding for the terminal project. The terminal improvements have also received a $7.4 million Logistics and Distribution Stimulus grant from the State of Ohio.

For over 100 years, Willys-Overland Motors, the automotive manufacturer who first built Jeeps for the United States military, operated on a 111-acre plot of land in Toledo. In 2010, the Toledo-Lucas County Port Authority acquired the strategically located land for the Overland Industrial Park, an innovative example of sustainable industrial redevelopment. Overland Industrial Park will feature amenities such as improved interchange access from I-75 and industrial facilities with modern and energy efficient utilities. The property is served by Class I rail, offers easy access to the interstate system, and is seen by as many as 125,000 passing motorists each day, making it attractive to many potential end users. The environmental remediation of the property is now complete, and development of the site is underway. The Toledo-Lucas County Port Authority will begin the next phase of redevelopment at the Overland Industrial Park in spring 2013, with an estimated completion date in the fourth quarter of 2013.

Another recent major development is the $250 million dollar “Hollywood Casino Toledo” on a remediated brownfield site in the City of Toledo. The casino opened in the spring of 2012 and employs approximately 1,100 workers. Under the provisions of the Ohio Constitutional amendment, a portion of the gross revenue generated by casinos will be distributed to all eighty-eight counties in Ohio in proportion to each county’s annual population, as determined by the U.S. Census Bureau.

Johnson Controls recently completed a $138.5 million investment to convert its battery plant located in Holland, Ohio, into an Absorbent Glass Mat (AGM) battery facility for Start-Stop and other high efficiency vehicles. Start-Stop vehicle technology is emerging globally as one of the most affordable options for consumers who want to buy a more fuel-efficient car. The facility will be the company's first such plant in the United States. The company received $25 million in tax credits and incentives from the State of Ohio. Johnson Controls’ expansion created 50 new jobs and retained 400 existing jobs in the community.

Canberra Corporation, a manufacturer of highly progressive commercial, institutional, and industrial cleaning and personal care products, is planning an approximately $6 million expansion to their Sylvania Township facility. Current expansion plans related to the development of the innovative JAWS product line will retain approximately 200 employees, with the potential to create up to 200 additional jobs over the next several years.

Lucas County takes a strategic approach on its economic and workforce development efforts. The goal is to ensure that our community provides a comprehensive and productive environment for private/public partnerships, business opportunities, and job growth.

Recognizing that economies transcend county borders, Lucas County is actively participating in a process that will result in a multi-county regional Comprehensive Economic Development Strategy (CEDS). By seeking from public and private stakeholders in Lucas, Wood, and Ottawa Counties, as well as Monroe County, Michigan, the regional CEDS will reveal opportunities that will enhance the economy of the entire region.

A highly-skilled and educated workforce is necessary to our region’s success. That is why the Board of Lucas County Commissioners is investing in college readiness and workforce development programs. The Source, the Lucas County Workforce Development Agency and One-Stop partner, provides quality-driven workforce services that assist individuals in developing and enhancing a multitude of work skill sets to meet the current and future needs of local businesses while embracing local economic growth and individual prosperity.

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) and 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. Since opening its doors in October, 2009, the Huntington Center has received widespread support and recognition, hosting over 400 events with over 1.6 million in

attendance. In 2012, Venues Today, an industry publication, reported that the Huntington Center was ranked #1 in the Midwest and #7 in the world in arenas with a 5,000 to 10,000 seat capacity. Huntington Center has truly been an economic engine for Lucas County.

- Lucas County partners with Toledo Arena Sports, Inc. (TASI), an Ohio non-profit corporation, to secure a sports tenant for the Arena. TASI's ECHL hockey team is the Toledo Walleye, the main tenant in the Huntington Center Arena. In the Walleye's third season of play, the support of the community continues to grow. The Walleye sold over 2,000 season tickets, led the league in souvenir sales, and surpassed 200,000 in total attendance for the third 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 Genesse County, Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant and abandoned properties, with a dedicated funding stream that enables it to remove blight and return the land 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. In its second full year of operations, the LRC was on track to acquire more than 700 distressed parcels for redevelopment throughout Lucas County. The Lucas County LRC has a small staff, a 2012 operating budget of $1.8 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*.

- The Lucas County Workforce Development Agency (LCWDA), the fiscal and administrative entity for federal Workforce Investment Act funding to Lucas County, continued to oversee operation of The Source Northwest Ohio, the regional one-stop employment center for businesses and job seekers. The ongoing success of The Source, repeatedly one of the highest performing centers in Ohio, shows in the steady increase of businesses turning to the one-stop center for assistance in finding quality workers and in the number of job seekers seeking to jump-start their careers. In 2012, 358 different companies listed 1,486 job postings with The Source including 159 that had never before used the services of the one-stop center. Those postings represented 8,530 open positions with an average base wage of $16.67 per hour. In addition, LCWDA staff assisted six companies to hire and train 38 new workers and provided them with $161,894 to assist in the costs related to training the new employees.

  Individuals looking for job search assistance also continued to keep The Source busy with 47,626 people passing through the doors – a 3 percent increase over 2011 and the highest number since the doors opened in 2004, including 11,367 individuals who had never used or visited the one-stop resource, a 14 percent increase over the previous year. Additionally, 17,891 incoming calls were logged through the main line and referred to staff, while countless others reached the The Source resources through calls to direct phone extensions.

- Recognizing how strongly the national foreclosure crisis has impacted the economy, the Commissioners continue foreclosure prevention efforts, bringing social service agencies, government officials, non-profit providers, and commercial bankers together to coordinate a foreclosure response. The Task Force has not only created a resource portfolio for homeowners facing foreclosure, but has worked with Lucas County Job and Family Services to target foreclosure prevention dollars toward struggling families. The Judges of the Common Pleas Court, in cooperation with the Commissioners, created a full-time foreclosure magistrate position to help homeowners work-out mortgage difficulties with their debtors before litigation.

- As a result of difficult economic conditions and cuts in intergovernmental subsidies, the Commissioners have worked with elected officials and department heads to develop a balanced budget while continuing to maintain necessary services. The Commissioners and the County's elected officials have also worked together cooperatively with the collective bargaining units of County employees and have closely monitored and limited wage increases in light of the challenging political and economic

environment in recent years. The Lucas County Commissioners continue to ask all general fund offices to aggressively monitor and reduce expenses for the 2013 budget. Moreover, cost controls are continually considered as the County closely monitors its financial status in the face of reduced government subsidies and a challenging economy.

- In 2012, the Lucas County Solid Waste Management District (LCSWMD) requested qualifications from private companies to develop, implement, and operate a single stream material recovery facility in Lucas County. This facility will allow recyclables to be processed and marketed locally, thereby reducing costs and enabling economic development. The LCSWMD is currently evaluating the scope of the material recovery facility and negotiating the terms of the private companies' involvement, in conjunction with the City of Toledo.

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, 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 12% 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 2012, 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 thirteen years (2000—2012). 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 is subject to an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County routinely continues to strengthen the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, the firm of Spilman, Hills & Heidebrink, Ltd., located in the City of Toledo within Lucas County was awarded a five-year audit contract, beginning in 2010. Effective January 1, 2013, Spilman, Hills & Heidebrink, Ltd. combined with Rehmann Robson, a regional accounting firm, and continues to operate from its office in Toledo. The unqualified opinion of Rehmann Robson with respect to the basic financial statements of the County as of, and for the year ended December 31, 2012 is included on pages 11 and 12 of this report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL AND POPULAR 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 28 straight years, 1984—2011. 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 15 straight years, 1997-2011. 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: *Shimeako Cole, Karla Hayes, Lindsey Hooven, Samuel Olaniran, Thomas Nichter, Peter Rancatore, and Carlos Ruiz.*

Photography & Public Information: *Mely Douglas, JP Marshall, and Matthew Rogacki.*

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

Sincerely,

Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS
DECEMBER 31, 2012

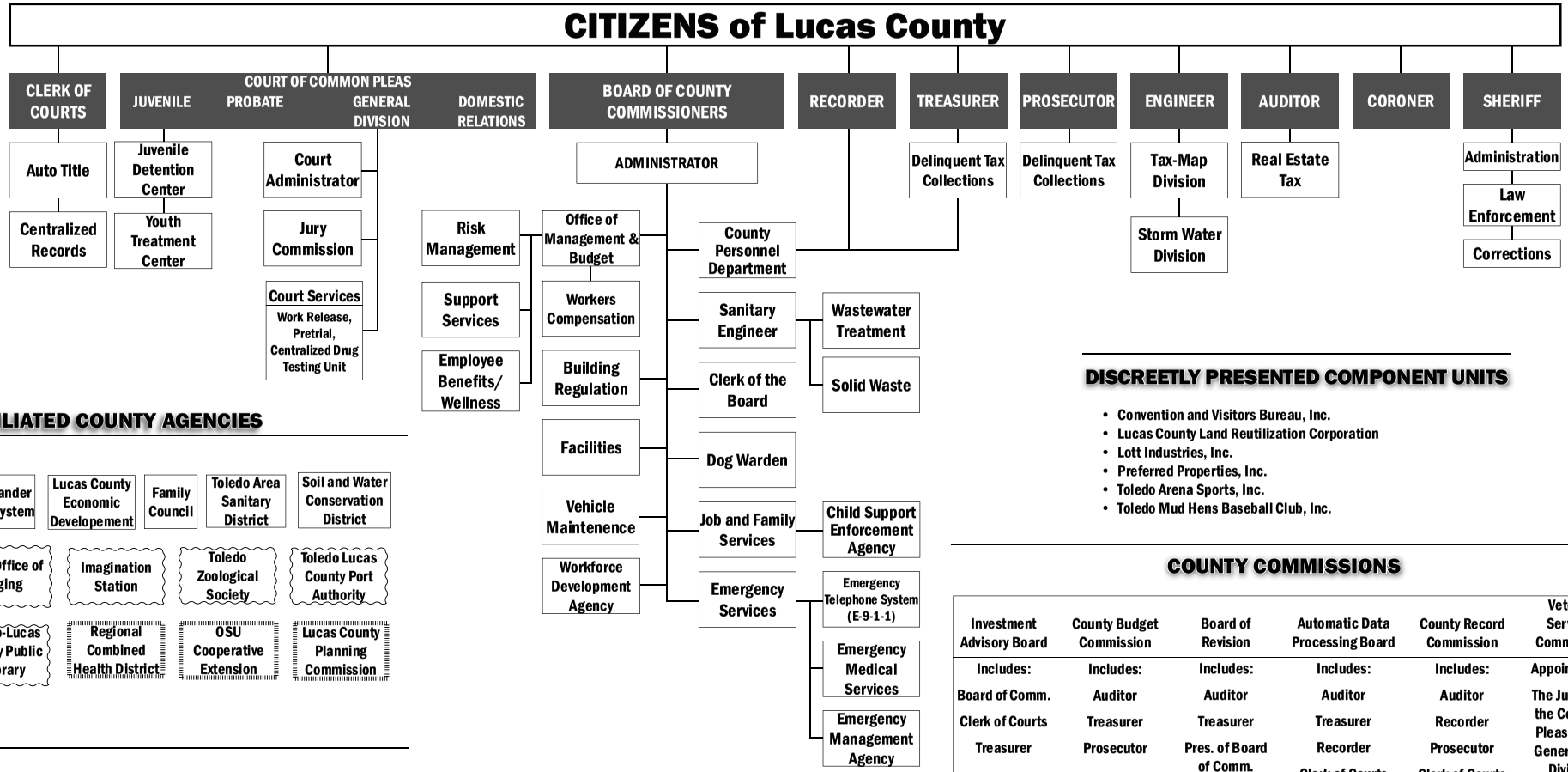
Administrators

Anita Lopez----------Auditor
Bernie Quilter----------Clerk of Courts
James R. Patrick, M.D.----------Coroner
Carol Contrada---------- Commissioner (president)
Pete Gerken----------Commissioner
Tina Skeldon Wozniak---------- Commissioner
Keith Earley---------- County Engineer
Julia R. Bates---------- Prosecutor
Jeanine Perry---------- Recorder
James A. Telb----------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
Ruth Ann Franks---------- Common Pleas Court
Linda J. Jennings----------Common Pleas Court
Vacant (pending appointment)---------- Common Pleas Court
Dean Mandros----------Common Pleas Court
Frederick H. McDonald----------Common Pleas Court
Gene A. Zmuda---------- Common Pleas Court
David E. Lewandowski---------- Domestic Relations Court
Norman G. Zemmelman---------- Domestic Relations Court
Denise Navarre Cubbon----------Juvenile Court
Connie Zemmelman---------- 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



AFFILIATED COUNTY AGENCIES

- The Olander Park System
- Lucas County Economic Developement
- Family Council
- Toledo Area Sanitary District
- Soil and Water Conservation District
- Area Office of Aging
- Imagination Station
- Toledo Zoological Society
- Toledo Lucas County Port Authority
- Toledo-Lucas County Public Library
- Regional Combined Health District
- OSU Cooperative Extension
- Lucas County Planning Commission

KEY

- Voted levy provides some or all of the funding
- Elected Officials
- Administrative Jurisdiction
- County provides some or all of the funding

DISCREETLY PRESENTED COMPONENT UNITS

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

COUNTY COMMISSIONS

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

COUNTY BOARDS

- Adult Probation Correctional Treatment Facility
- Workforce Investment Board
- Board of Elections
- Law Library Resource Board
- Mental Health and Recovery Services Board
- Board of Developmental Disabilities
- Children Services Board

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Rehmann

Rehmann Robson

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INDEPENDENT AUDITORS' REPORT

May 24, 2013

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 *Lucas County, Ohio* (the County), as of and for the year ended December 31, 2012, 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., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Toledo-Lucas County Convention and Visitors Bureau, and Lucas County Land Reutilization Corporation, which represent 85 percent, 81 percent, and 80 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 the 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 of material misstatement. The financial statements of the discretely presented component units audited by other auditors were not audited in accordance with *Government Auditing Standards*.

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, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of *Lucas County, Ohio* as of December 31, 2012, 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, Board of Developmental Disabilities, and Children Services Board funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As described in Note 3, the County implemented Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated the December 31, 2011 governmental activities net position to reflect a change in the accounting treatment of bond issuance costs.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 22 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 introductory section, individual general fund and major special revenue budgetary statements, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual general fund and major special revenue budgetary schedules and 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, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors 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 24, 2013 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.

Rehmann Robson

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, 2012. 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 2012 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, 2012, by $480,824,246 (net position). Of this amount, $101,131,156 may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position decreased by $18,495,836, or 3.70%, from December 31, 2011 (as restated in Note 3.A).

- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of $132,287,058 a decrease of $8,873,609 from the prior year. Of this amount, $27,284,736 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 $31,507,751. This amount represents 30.27% of total general fund expenditures in 2012.

- The County's total long-term liabilities (including bonds and loans) decreased by $5,116,151 primarily due to scheduled principal payments on outstanding debt.

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, Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and the 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 pages 54 and 55 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.

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 Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and the Toledo-Lucas County Convention and Visitor's Bureau. 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 to the Basic Financial Statements.

The County-wide financial statements can be found on pages 23 - 25 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, Capital Improvements 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 fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

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 26 - 32 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 33 - 36 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 38 - 45 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 46 of this report.

Component Units: The County has six discretely presented component units as described in Note 2 to the financial statements. Combining statements of the component unit information can be found on pages 48 - 51 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 53 - 103 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 105 - 220 of this report.

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 restated net position at December 31, 2011 as described in Note 3.A to the basic financial statements. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by $481,563,849 ($378,152,427 in governmental activities and $103,411,422 in business-type activities) as of December 31, 2012. This is a decrease of $19,560,337 or 4.92% for governmental activities and an increase of $1,804,104, or 1.78%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2012 and 2011. Certain amounts for the 2011 governmental activities have been restated due to the implementation of GASB Statement No. 65 as indicated in Note 3.A. to the Basic Financial Statements.

	Governmental Activities 2012	Business-type Activities 2012	Restated Governmental Activities 2011	Business-type Activities 2011	Total 2012	Restated Total 2011
Assets						
Current and other assets	$ 355,060,409	$ 24,737,725	$ 387,008,460	$ 20,916,409	$ 379,798,134	$ 407,924,869
Capital assets, net	319,034,438	106,021,783	316,140,194	109,151,089	425,056,221	425,291,283
Total assets	674,094,847	130,759,508	703,148,654	130,067,498	804,854,355	833,216,152
Deferred outflows	81,993	-	89,497	-	81,993	89,497
Liabilities						
Current and other liabilities	49,928,066	3,564,130	50,129,553	3,484,982	53,492,196	53,614,535
Long-term liabilities	142,221,317	23,783,956	146,235,723	24,975,198	166,005,273	171,210,921
Total liabilities	192,149,383	27,348,086	196,365,276	28,460,180	219,497,469	224,825,456
Deferred inflows	104,614,633	-	109,160,111	-	104,614,633	109,160,111
Net Position						
Net investment in capital assets	188,729,273	81,774,448	183,060,631	83,570,040	270,503,721	266,630,671
Restricted	109,189,369	-	144,680,087	-	109,189,369	144,680,087
Unrestricted	79,494,182	21,636,974	69,972,046	18,037,278	101,131,156	88,009,324
Total net position	$ 377,412,824	$ 103,411,422	$ 397,712,764	$ 101,607,318	$ 480,824,246	$ 499,320,082

By far, the largest portion of the County's net position (56.26%) 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 (22.71%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of $101,131,156, or 21.03%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major change from 2011 in the above schedule is in the current and other assets. This change is the result of a decrease in intergovernmental receivables in the Mental Health and Recovery Fund, the Children Services Board Fund and the Board of Developmental Disabilities Fund of approximately $23 million, $2.8 million and $2.2 million, respectively. These decreases were partially offset by increased cash and investments in the general fund of approximately $4.5 million resulting from increased sales tax and charges for services collections.

As of December 31, 2012, the County is able to report positive net position balances in both the governmental and business-type activities of $377,412,824 and $103,411,422, respectively. The table on page 17 provides a summary of the changes in net position for the years ended December 31, 2012 and 2011.

The table below shows the changes in net position for fiscal years 2012 and 2011:

Revenues	Governmental Activities 2012	Business-type Activities 2012	Governmental Activities 2011	Business-type Activities 2011	2012 Total	2011 Total
Program revenues:						
Charges for services and sales	$ 41,462,265	$ 17,259,241	$ 35,932,576	$ 15,318,911	$ 58,721,506	$ 51,251,487
Operating grants and contributions	157,988,512	9,020,491	194,805,926	4,984,122	167,009,003	199,790,048
Capital grants and contributions	4,129,428	1,473,955	6,187,291	3,560,282	5,603,383	9,747,573
Total program revenues	203,580,205	27,753,687	236,925,793	23,863,315	231,333,892	260,789,108
General revenues:						
Taxes	170,224,355	-	168,959,708	-	170,224,355	168,959,708
Investment income	1,923,362	-	3,086,880	58	1,923,362	3,086,938
Grants, contributions and charges not restricted to specific programs	21,393,926	-	21,871,707	-	21,393,926	21,871,707
Other	13,184,778	271,188	15,938,910	2,058,665	13,455,966	17,997,575
Total general revenues	206,726,421	271,188	209,857,205	2,058,723	206,997,609	211,915,928
Total revenues	410,306,626	28,024,875	446,782,998	25,922,038	438,331,501	472,705,036
Expenses						
Program expenses:						
Legislative and executive	51,782,402	-	42,123,307	-	51,782,402	42,123,307
Judicial system	52,653,672	-	59,855,126	-	52,653,672	59,855,126
Public safety	71,705,218	-	73,539,160	-	71,705,218	73,539,160
Public works	19,920,723	-	14,040,555	-	19,920,723	14,040,555
Health	127,666,854	-	140,443,284	-	127,666,854	140,443,284
Human services	85,990,496	-	89,825,983	-	85,990,496	89,825,983
Conservation and recreation	15,946,451	-	17,604,097	-	15,946,451	17,604,097
Interest and fiscal charges	4,879,282	-	5,408,065	-	4,879,282	5,408,065
Note issuance costs	61,468	-	-	-	61,468	-
Water supply system	-	2,618,338	-	3,245,725	2,618,338	3,245,725
Wastewater treatment	-	4,951,914	-	6,124,599	4,951,914	6,124,599
Sewer system	-	3,100,529	-	2,938,494	3,100,529	2,938,494
Sanitary engineer	-	4,549,781	-	4,369,045	4,549,781	4,369,045
Solid waste	-	10,441,944	-	5,300,067	10,441,944	5,300,067
Parking facilities	-	558,265	-	258,365	558,265	258,365
Total expenses	430,606,566	26,220,771	442,839,577	22,236,295	456,827,337	465,075,872
Change in net position before transfers	(20,299,940)	1,804,104	3,943,421	3,685,743	(18,495,836)	7,629,164
Transfers	-	-	(114,179)	114,179	-	-
Change in net position	(20,299,940)	1,804,104	3,829,242	3,799,922	(18,495,836)	7,629,164
Net position at beginning of year (restated)	397,712,764	101,607,318	393,883,522	97,807,396	499,320,082	491,690,918
Net position at end of year	$ 377,412,824	$ 103,411,422	$ 397,712,764	$ 101,607,318	$ 480,824,246	$ 499,320,082

Governmental Activities

Health accounts for $127,666,854 of the $430,606,566 total expenses for governmental activities, or 29.65% of total expenses. The decrease of $12,776,430, or 9.10%, from the prior year was due to a decrease in programs and services provided by the County. The next largest program is Human Services, accounting for $85,990,496, which represents 19.97% of total governmental expenses. This is a decrease of $3,935,487 or 4.27% from the prior year and includes a decrease in expenses related to both the Job and Family Services Fund and the Children Services Board Fund. The primary cause of the decrease stems from reduced intergovernmental funding in 2012 which resulted in cost cutting measures being implemented to offset the reduced funding. Expenses were closely monitored as services were reduced in 2012.

Tax revenue accounts for $170,224,355 of the $410,306,626 total revenues for governmental activities, or 41.49% of total revenues. Tax revenue increased $1,264,647, or 0.75%, from the prior year due to an increase in sales tax revenues.

Operating grants and contributions were the largest component of program revenue accounting for $157,988,512, or 38.51% of total governmental revenue. Operating grants and contributions decreased $36,817,414, or 18.90%, due to a decrease in grant funding received for Health and Human Services programs. On the modified accrual basis of accounting as reported in the fund financial statements, the major recipients of intergovernmental revenue were the Mental Health and Recovery Board Fund receiving $28,507,101, the Job and Family Services Fund receiving $31,277,926, the Board of Developmental Disabilities Fund receiving $24,719,461, the Children Services Board Fund receiving $19,849,762, the Motor Vehicle and Gas Tax Fund receiving $13,415,969, the Community MR/RES Services Fund receiving $17,129,630 and the Child Support Enforcement Agency Fund receiving $10,063,007. On the modified accrual basis of accounting, the intergovernmental revenues related to these funds/departments totaled $144,962,856. This total is 91.76% of the total operating grants and contributions as reported on the accrual basis of accounting in the Statement of Activities.

The County's direct charges to users of governmental services made up $41,462,265, or 10.11%, of total governmental revenue. 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 revenue from these charges increased $5,529,689, or 15.39%, from 2011 due to increases in public safety and public works revenues.

Business-type Activities

The net position for the business-type activities for the County increased by $1,804,104 from the prior year primarily due to increased operating grant revenues that offset an increase in solid waste expenses. During 2012, total revenues increased 8.12% while total expenses increased 17.92%. Major revenue sources were charges for services of $17,259,241, operating grants of $9,020,491 and capital grants of $1,473,955. Charges for services revenue increased 12.67% primarily due to an increase in revenues generated by the Water Supply System Fund, the Sanitary Engineer Fund and the Sewer System Fund of approximately $672,000, $500,000 and $376,000, respectively. The increase in expenses is primarily due to an increase of approximately $5.2 million in expenses in the Solid Waste Fund. These expenses were offset by an increase in intergovernmental revenues in the Solid Waste Fund of approximately $5.2 million.

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 fiscal years.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was $31,507,751 while total fund balance reached $39,548,583, an increase of 14.62%. 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. Unassigned fund balance represents 30.27% to total 2012 General Fund expenditures, while total fund balance represents 38.00% of that same amount. The fund balance of the General Fund reported an increase of $5,045,756 from the prior fiscal year.

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

- Total revenues increased $2,257,508 compared to 2011. In detail, the major increase of $3,154,985 occurred in sales taxes. Sales taxes increased as the economic conditions plaguing the County and the State of Ohio improved from 2011. Property tax revenues decreased $156,696 due to the lower collections resulting from a depressed real estate market. Other significant revenue items such as investment income, intergovernmental, and other revenues all decreased compared to the prior year. Intergovernmental revenues decreased $394,911 from 2011.

- Expenditures increased $2,883,145 or only 2.85% as the County implemented cost cutting measures. The primary area of increase was in legislative and executive operations of $10,406,948 while judicial operations decreased $5,569,600. All other expenditure line items remained comparable to the prior year.

- Transfers out to other funds decreased $3,365,008 from 2011 to 2012.

The Debt Service Fund has a fund balance of $2,647,336. The Debt Service Fund balance decreased by $4,615,108 from a balance of $7,262,444 at December 31, 2011 primarily due to a reduction of $1,685,318 in transfers in coupled with a decrease of $1,379,312 in intergovernmental revenue.

The Capital Improvements Fund has a fund deficit of ($3,834,812). This fund deficit is partially due to the reporting of $21,725,000 in construction notes payable as a fund liability. The Capital Improvements Fund deficit improved by $2,502,324 from ($6,337,136) to ($3,834,812) during 2012 as the County repaid $2,230,000 in short-term construction notes previously reported as a fund liability by obtaining long-term financing of the notes. Expenditures in the Capital Improvements Fund increased $1,199,087 as the County completed major construction projects in 2012. Revenues of the Capital Improvements Fund decreased $1,600,870 primarily due to refunds and reimbursements related to construction projects which are reported in other revenue.

The other major governmental funds of the County are the Children Services Board Fund, the Board of Developmental Disabilities Fund and Mental Health and Recovery Fund.

The fund balance of the Children Services Board Fund decreased $5,987,835 to $7,423,861. Property tax revenues decreased by 0.65% and intergovernmental revenues decreased by 14.24%. The Children Services Board Fund received less state and federal funding in 2012 versus 2011. Expenditures decreased slightly by $1,394,827, or 3.24%. For 2012, total expenditures exceeded total revenues by $5,987,835. This was an increase over 2011 when total expenditures exceeded total revenues by $4,023,147.

The fund balance of the Board of Developmental Disabilities Fund decreased $6,592,829 to $19,518,115. Charges for services revenues decreased by 32.91% while intergovernmental revenues decreased by 2.24%. Expenditures increased by $3,785,219, or 6.28%, as the County absorbed more of the cost to help offset the decrease in revenues. For 2012, total expenditures exceeded total revenues by $6,592,829. For 2011, total expenditures exceeded revenues by $4,526,011. During 2011, the Board of Developmental Disabilities Fund made transfers out of $4 million while no transfers out were made in 2012.

The fund balance of the Mental Health and Recovery Fund decreased $3,279,523 to $5,677,329. Intergovernmental revenues decreased by $23,147,176, or 44.81%. Expenditures decreased by $20,612,843, or 32.90%, as all programs and services were used to their fullest extent. For 2012, total expenditures exceeded total revenues by $3,279,523. For 2011, total expenditures exceeded revenues by $734,760.

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 $38,647,477, the Wastewater Treatment Fund amounted to $18,833,440, and the Sewer System Fund amounted to $37,881,718. The total change in net position for these funds included a decrease of $216,788, an increase of $1,012,451, and a decrease of $226,252, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase of $493,210, a decrease of $375,522 and an increase of $49,007, respectively. Operating expenses of the Water Supply System Fund decreased $545,923, the Wastewater Treatment Fund decreased $726,946 and Sewer System Fund increased $273,145. For 2012, the operating loss of the Water Supply System Fund was $246,514 which represents a decrease of $1,039,133 from the operating loss of $1,285,647 reported for 2011. For 2012, the operating income of the Wastewater Treatment Fund was $1,697,596 which represents an increase of $351,424 from the operating income of $1,346,172 reported for 2011. For 2012, the operating loss of the Sewer System Fund was $1,490,354 which represents an increase of $224,138 over the operating loss of $1,266,216 reported for 2011.

General Fund Budgetary Highlights

Final budgeted revenues did not change from the original budget amounts. Actual revenues were $4,219,876 more than estimated in the final budget. The County received $2,534,408 more, $2,058,426 more, $1,203,184 more and $1,521,570 less in sales tax revenue, intergovernmental revenue, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were $14,090,905, or 15.12%, higher than original budgeted expenditures. Actual expenditures were $2,726,957 less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of $1,196,257 followed by judicial operations which reported a positive variance of $1,165,955. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer out $18,855,987 to other funds. This amount was increased to $18,944,215 in the final budget. Actual transfers out for 2012 were $18,411,487 which resulted in a positive variance of $532,728 from the final budget. There was also an advance in from other funds in the amount of $235,218.

As can be seen by these positive variances, the County budgets on a very conservative basis.

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2012, amounts to $425,795,824 (net of accumulated depreciation). The amount of net position, net investment in capital assets was $271,243,294 at December 31, 2012. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total increase in the County's capital assets for the current fiscal year was 0.12% (a 1.15% increase for governmental activities and a 2.87% decrease for business-type activities.)

During 2012, for governmental activities, the County expended approximately $11.948 million on construction projects that are currently in progress at year end. These projects include primarily infrastructure projects. The County completed projects of approximately $17.605 million.

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

Long-term debt: At the end of the current fiscal year, the County had total bonded debt outstanding of $102,460,600. Of this total, $81,490,000 are general obligation bonds backed by the full faith and credit of the County, $13,424,000 are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment, $6,860,000 are non-tax revenue bonds and $686,600 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 $21,080,551 and Ohio Public Works Commission (OPWC) loans of $3,177,689.

In addition to the long-term debt above, the County has $27,260,000 in short-term construction notes outstanding. These notes bear interest rates of 1.000% - 1.375% and mature on July 18, 2013.

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 $5,460,500 during the fiscal 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 2012, the unemployment rate for the County was 7.5%, which is a decrease from 9.7% at December 2011. For the same time period, the state average unemployment rate was 6.6%, and the national average was 7.6%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2013 fiscal year.

At the end of the current fiscal year, unassigned fund balance in the General Fund, on the modified accrual basis of accounting, was $31,507,751. The County reduced departmental requests for funding and prepared its 2013 budget without appropriating unreserved fund balance, and without an increase in taxes or an increase in rates charged by the enterprise funds.

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, 2012

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in pooled cash and investments	$ 188,570,973	$ 18,419,586	$ 206,990,559	$ 24,916,815
Cash in segregated accounts	1,912,710	-	1,912,710	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	19,776,949	-	19,776,949	-
Real property and other taxes	84,136,911	-	84,136,911	-
Accounts	4,127,358	5,528,743	9,656,101	8,734,593
Special assessments	24,393,572	-	24,393,572	-
Accrued interest	213,448	-	213,448	-
Due from other governments	30,861,205	784,336	31,645,541	-
Loans	2,554	-	2,554	-
Materials and supplies inventory	930,389	50,570	980,959	431,050
Prepayments	88,830	-	88,830	198,675
Other assets	-	-	-	636,432
Internal balance	45,510	(45,510)	-	-
Capital assets:				
Nondepreciable capital assets	39,434,383	694,222	40,128,605	3,045,283
Depreciable capital assets, net	279,600,055	105,327,561	384,927,616	19,882,187
Total capital assets, net	319,034,438	106,021,783	425,056,221	22,927,470
Total assets	674,094,847	130,759,508	804,854,355	57,845,035
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding	81,993	-	81,993	-
Liabilities:				
Accounts payable	13,128,202	2,246,682	15,374,884	1,874,686
Accrued liabilities	-	-	-	4,346,404
Accrued wages and benefits payable	6,266,706	185,633	6,452,339	309,200
Due to other governments	3,260,679	92,108	3,352,787	26,520
Accrued interest payable	1,047,479	4,707	1,052,186	-
Notes payable	26,225,000	1,035,000	27,260,000	-
Unearned revenue	-	-	-	3,359,598
Long-term liabilities:				
Due within one year	24,417,150	1,735,517	26,152,667	113,091
Due in more than one year	117,804,167	22,048,439	139,852,606	1,168,571
Total liabilities	192,149,383	27,348,086	219,497,469	11,198,070
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	80,480,118	-	80,480,118	-
Special assessments levied for future years	24,134,515	-	24,134,515	-
Fees and contributions related to future periods	-	-	-	1,326,480
Total deferred inflows of resources	104,614,633	-	104,614,633	1,326,480
Net position:				
Net investment in capital assets	188,729,243	81,774,448	270,503,691	21,822,945
Restricted for:				
Debt service	1,867,697	-	1,867,697	-
Legislative and executive	10,124,772	-	10,124,772	-
Judicial operations	5,457,314	-	5,457,314	-
Public safety	23,958,494	-	23,958,494	-
Public works projects	4,854,349	-	4,854,349	-
Health programs	36,681,536	-	36,681,536	12,968,798
Human services programs	6,819,174	-	6,819,174	-
Conservation and recreation programs	1,909,653	-	1,909,653	-
Community development	4,968,633	-	4,968,633	-
Other purposes	12,547,777	-	12,547,777	592,929
Unrestricted	79,494,182	21,636,974	101,131,156	9,935,813
Total net position	$ 377,412,824	$ 103,411,422	$ 480,824,246	$ 45,320,485

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive	$ 51,782,402	$ 18,097,398	$ 2,514,990	$ -
Judicial	52,653,672	8,367,466	11,789,676	-
Public safety	71,705,218	4,978,664	19,898,444	494,834
Public works	19,920,723	3,099,336	13,469,516	2,751,719
Health	127,666,854	6,829,684	53,737,726	-
Human services	85,990,496	17,313	55,540,032	-
Conservation and recreation	15,946,451	55,894	1,038,128	882,875
Interest and fiscal charges	4,879,282	16,510	-	-
Note issuance costs	61,468	-	-	-
Total governmental activities	430,606,566	41,462,265	157,988,512	4,129,428
Business-type activities:				
Water supply system	2,618,338	1,894,610	47,351	322,176
Wastewater treatment	4,951,914	5,894,411	-	49,943
Sewer system	3,100,529	1,541,037	-	1,101,836
Sanitary engineer	4,549,781	5,333,421	57,260	-
Solid waste	10,441,944	2,364,311	8,915,880	-
Parking facilities	558,265	231,451	-	-
Total business-type activities	26,220,771	17,259,241	9,020,491	1,473,955
Total Primary Government	$ 456,827,337	$ 58,721,506	$ 167,009,003	$ 5,603,383
Component Units:				
Toledo Mud Hens Baseball Club, Inc.	$ 14,454,301	$ 15,751,894	$ -	$ -
Lott Industries, Inc.	8,830,103	3,068,420	5,747,951	-
Preferred Properties, Inc & Affiliates	2,000,380	1,433,397	1,423,654	-
Toledo Arena Sports, Inc.	6,106,677	6,087,881	-	-
Toledo-Lucas County Convention and Visitors Bureau	6,651,403	4,628,786	3,219,220	-
Lucas County Land Reutilization Corporation	1,077,701	374,455	-	-
Total component units	$ 39,120,565	$ 31,344,833	$ 10,390,825	$ -

General revenues:

Property taxes
Sales taxes
Other taxes
Grants and entitlements not restricted to specific programs
Investment earnings
Gain on sale of assets
Miscellaneous
Total general revenues

Change in net position

Net position at beginning of year (restated)

Net positon at end of year.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (31,170,014)	$ -	$ (31,170,014)	$ -
(32,496,530)	-	(32,496,530)	-
(46,333,276)	-	(46,333,276)	-
(600,152)	-	(600,152)	-
(67,099,444)	-	(67,099,444)	-
(30,433,151)	-	(30,433,151)	-
(13,969,554)	-	(13,969,554)	-
(4,862,772)	-	(4,862,772)	-
(61,468)	-	(61,468)	-
(227,026,361)	-	(227,026,361)	-
-	(354,201)	(354,201)	-
-	992,440	992,440	-
-	(457,656)	(457,656)	-
-	840,900	840,900	-
-	838,247	838,247	-
-	(326,814)	(326,814)	-
-	1,532,916	1,532,916	-
(227,026,361)	1,532,916	(225,493,445)	-
-	-	-	1,297,593
-	-	-	(13,732)
-	-	-	856,671
-	-	-	(18,796)
-	-	-	1,196,603
-	-	-	(703,246)
-	-	-	2,615,093
90,097,634	-	90,097,634	-
75,012,573	-	75,012,573	-
5,114,148	-	5,114,148	-
21,393,926		21,393,926	1,797,771
1,923,362	-	1,923,362	255,205
-	-	-	3,500
13,184,778	271,188	13,455,966	479,788
206,726,421	271,188	206,997,609	2,536,264
(20,299,940)	1,804,104	(18,495,836)	5,151,357
397,712,764	101,607,318	499,320,082	40,169,128
$ 377,412,824	$ 103,411,422	$ 480,824,246	$ 45,320,485

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	$ 29,513,666	$ 6,361,779	$ 8,980,630	$ 19,857,249
Cash in segregated accounts	1,912,710	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	19,776,949	-	-	-
Real property and other taxes	11,674,442	14,593,049	14,009,324	25,356,105
Accounts	534,201	-	18,449	1,071,169
Special assessments	639,976	-	-	-
Accrued interest	213,448	-	-	-
Due from other governments	5,204,084	5,225,756	1,463,768	9,306,049
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 69,469,476	$ 26,180,584	$ 24,472,171	$ 55,590,572
Liabilities:				
Accounts payable	$ 2,159,735	$ 1,561,556	$ 348,097	$ 689,406
Accrued wages and benefits payable	2,423,048	64,892	855,947	1,041,743
Due to other governments	1,326,329	22,843	415,235	541,034
Due to other funds	47,034	713	11,114	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	5,956,146	1,650,004	1,630,393	2,272,183
Deferred inflows of resources:				
Sales tax revenue not available	7,714,128	-	-	-
Property taxes levied for the next fiscal year	11,146,088	13,932,608	13,375,300	24,359,570
Delinquent property tax revenue not available	873,076	1,091,345	1,047,691	1,912,514
Intergovernmental revenue not available	3,312,002	3,829,298	994,926	6,794,408
Special assessments levied for future periods	638,622	-	-	-
Special assessments revenue not available	467	-	-	-
Accrued interest not available	108,813	-	-	-
Miscellaneous revenue not available	171,551	-	-	733,782
Total deferred inflows of resources	23,964,747	18,853,251	15,417,917	33,800,274
Fund balances:				
Nonspendable	1,595,698	-	-	-
Restricted	259,307	5,677,329	7,423,861	19,518,115
Committed	5,713,823	-	-	-
Assigned	472,004	-	-	-
Unassigned (deficit)	31,507,751	-	-	-
Total fund balances (deficit)	39,548,583	5,677,329	7,423,861	19,518,115
Total liabilities, deferred inflows of resources and fund balances	$ 69,469,476	$ 26,180,584	$ 24,472,171	$ 55,590,572

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,534,200	$ 18,427,534	$ 68,475,501	$ 154,150,559
-	-	-	1,912,710
-	-	-	19,776,949
-	-	18,503,991	84,136,911
-	2,200	2,414,270	4,040,289
21,603,570	-	2,150,026	24,393,572
-	-	-	213,448
-	-	9,536,322	30,735,979
-	-	2,554	2,554
-	-	916,393	916,393
$ 24,137,770	$ 18,429,734	$ 101,999,057	$ 320,279,364
$ -	$ 429,156	$ 6,637,498	$ 11,825,448
-	4,833	1,837,319	6,227,782
-	2,750	932,214	3,240,405
-	-	39,671	98,532
-	21,725,000	4,500,000	26,225,000
-	102,807	20,466	123,273
-	22,264,546	13,967,168	47,740,440
-	-	-	7,714,128
-	-	17,666,552	80,480,118
-	-	1,383,825	6,308,451
-	-	5,064,649	19,995,283
21,345,867	-	2,150,026	24,134,515
144,567	-	-	145,034
-	-	-	108,813
-	-	460,191	1,365,524
21,490,434	-	26,725,243	140,251,866
-	-	916,393	2,512,091
-	-	54,998,883	87,877,495
2,647,336	-	5,779,573	14,140,732
-	-	-	472,004
-	(3,834,812)	(388,203)	27,284,736
2,647,336	(3,834,812)	61,306,646	132,287,058
$ 24,137,770	$ 18,429,734	$ 101,999,057	$ 320,279,364

LUCAS COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012

Total governmental fund balances		$	132,287,058
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 funds.			319,034,438
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	$ 7,714,128		
Delinquent property taxes receivable	6,308,451		
Accounts receivable	1,365,524		
Intergovernmental receivable	19,995,283		
Special assessments receivable	145,034		
Accrued interest receivable	108,813		
Total			35,637,233
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position, less $316,674 net capital assets included above as capital assets used in governmental activities and $86,981 for compensated absences and $10,500 for capital leases included below.			23,577,479
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.			(924,206)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.			81,993
Unamortized premiums on bond issuances are not recognized in governmental funds.			(477,641)
Unamortized discounts on bond issuances are not recognized in governmental funds.			26,816
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.			42,601
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	(21,243,577)		
Capital lease payable	(122,865)		
Landfill obligations	(7,000,000)		
Bonds payable	(102,460,600)		
OWDA loans payable	(316,939)		
OPWC loans payable	(728,966)		
Total			(131,872,947)
Net position of governmental activities		$	377,412,824

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

The Toledo Zoo

The Toledo Zoo is nationally recognized as one of the most comprehensive zoological institutions in the nation while also serving as a top tourist attraction for Lucas County.

Through its contract with Lucas County, the Toledo Zoo is the benificiary of a 0.85 mill operating levy and a 1.00 mill capital improvement levy. Including State of Ohio subsidies associated with the levies, over $14.2 million of revenue was generated on a non-GAAP budgetary basis during 2012 (over $6.5 million for the operating levy and nearly $7.7 million for the capital improvements levy; pages 156 & 188, respectively).

White-cheeked Gibbon

A white-cheeked gibbon was born on November 27, 2012 to father Batu and mother Hue. White-cheeked gibbons are born light-colored, but they darken as they mature. Males remain dark; females, when they reach maturity, change back to a cream or buff color.

Ring-tailed Lemur

Three baby lemurs were born on April 7-8, 2012, to Fanta and Fresca (the mothers) and Oliver (the father). When they were born, they weighed less than 3 ounces! Fanta and Fresca, the two mothers, are sisters, and their babies were born just one day apart. Fanta had a baby on April 7, and Fresca had twins on April 8.

Photo courtesy of the Toledo Zoo and Kandace York
Source: www.toledozoo.org

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	$ 75,190,409	$ -	$ -	$ -
Real property and other taxes	13,552,251	10,231,891	15,698,109	29,290,656
Lodging taxes	-	-	-	-
Charges for services	10,660,067	-	685	3,099,076
Licenses and permits	31,054	-	-	-
Fines and forfeitures	214,134	-	-	-
Intergovernmental	21,632,832	28,507,101	19,849,762	24,719,461
Special assessments	18,252	-	-	-
Investment income	1,958,991	-	-	178
Rental income	1,302,676	-	-	-
Other	1,178,160	29,351	87,029	344,007
Total revenues	125,738,826	38,768,343	35,635,585	57,453,378
Expenditures:				
Current:				
General government:				
Legislative and executive	33,524,342	-	-	-
Judicial	33,315,235	-	-	-
Public safety	33,963,353	-	-	-
Public works	176,048	-	-	-
Health	1,137,757	42,047,866	-	64,046,207
Human services	1,272,544	-	41,623,420	-
Conservation and recreation	209,566	-	-	-
Capital outlay	21,638	-	-	-
Other	450,979	-	-	-
Debt service:				
Principal retirement	5,684	-	-	-
Interest and fiscal charges	1,075	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	104,078,221	42,047,866	41,623,420	64,046,207
Excess (deficiency) of revenues over (under) expenditures	21,660,605	(3,279,523)	(5,987,835)	(6,592,829)
Other financing sources (uses):				
Capital lease transaction	21,638	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(16,636,487)	-	-	-
Premium on note issuance	-	-	-	-
Total other financing sources (uses)	(16,614,849)	-	-	-
Net change in fund balances	5,045,756	(3,279,523)	(5,987,835)	(6,592,829)
Fund balances (deficit) at beginning of year	34,502,827	8,956,852	13,411,696	26,110,944
Fund balances (deficit) at end of year	$ 39,548,583	$ 5,677,329	$ 7,423,861	$ 19,518,115

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 75,190,409
-	-	21,390,591	90,163,498
-	-	5,114,148	5,114,148
2,643	195,959	20,935,599	34,894,029
-	-	878,762	909,816
-	-	363,362	577,496
-	846,092	105,014,516	200,569,764
1,869,697	-	1,952,645	3,840,594
-	-	64,823	2,023,992
13,867	623,561	2,254	1,942,358
2,113,358	3,440,174	5,990,976	13,183,055
3,999,565	5,105,786	161,707,676	428,409,159
2,032,707	-	13,710,145	49,267,194
-	-	18,934,598	52,249,833
-	-	40,223,536	74,186,889
-	-	16,984,747	17,160,795
-	-	20,510,423	127,742,253
-	-	43,141,862	86,037,826
-	-	15,748,396	15,957,962
-	3,383,871	-	3,405,509
-	-	-	450,979
5,460,500	-	303,648	5,769,832
4,825,725	254,199	29,767	5,110,766
-	51,355	10,113	61,468
12,318,932	3,689,425	169,597,235	437,401,306
(8,319,367)	1,416,361	(7,889,559)	(8,992,147)
-	-	-	21,638
3,704,259	967,278	11,914,950	16,586,487
-	-	-	(16,636,487)
-	118,685	28,215	146,900
3,704,259	1,085,963	11,943,165	118,538
(4,615,108)	2,502,324	4,053,606	(8,873,609)
7,262,444	(6,337,136)	57,253,040	141,160,667
$ 2,647,336	$ (3,834,812)	$ 61,306,646	$ 132,287,058

LUCAS COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2012

Net change in fund balances - total governmental funds			$	(8,873,609)
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 capital outlays exceeds depreciation expense in the current period (excluding internal service funds).				
Capital outlay - non-depreciable capital assets	$	11,957,485		
Capital outlay - depreciable capital assets		7,914,596		
Current year depreciation		(17,461,141)		
Total				2,410,940
Contributed capital assets are not reported in the governmental funds.				494,834
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).				(196,718)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in in the governmental funds.				
Sales tax revenue		(177,836)		
Property tax revenue		(65,864)		
Intergovernmental revenues and other revenues		(18,574,463)		
Total				(18,818,163)
The issuances of capital leases are reported as an other financing source in the governmental funds; however, in the statement of activities, they are not reported as as revenues as they increase the liabilities on the statement of net position.				(21,638)
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position (excluding internal service funds activity).				
Bond principal payments		5,460,500		
Loan principal payments		263,777		
Capital lease principal payments		45,555		
				5,769,832
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 additional interest being reported in the statement of activities:				
Decrease in accrued interest payable		72,521		
Amortization of bond premiums		22,573		
Amortization of bond discounts		(3,007)		
Amortization of deferred outflow of resources resulting from debt refunding		(7,504)		
				84,583
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 decrease in the compensated absences liability (excluding internal service funds).				(1,769,313)
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 $39,708, is allocated among the governmental activities.				619,312
Change in net position of governmental activities			$	(20,299,940)

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 72,233,028	$ 72,233,028	$ 74,767,436	$ 2,534,408
Real property and other taxes	13,462,500	13,462,500	13,565,753	103,253
Charges for services	10,215,225	10,215,225	11,418,409	1,203,184
Licenses and permits	25,000	25,000	31,604	6,604
Fines and forfeitures	162,027	162,027	214,953	52,926
Intergovernmental	19,650,259	19,650,259	21,708,682	2,058,423
Special assessments	17,275	17,275	20,642	3,367
Investment income	3,012,200	3,012,200	1,490,630	(1,521,570)
Rental income	1,375,000	1,375,000	1,302,676	(72,324)
Other	1,331,082	1,331,082	1,182,687	(148,395)
Total revenues	121,483,596	121,483,596	125,703,472	4,219,876
Expenditures:				
Current:				
General government:				
Legislative and executive	36,849,874	34,979,160	33,782,903	1,196,257
Judicial	34,278,450	34,894,039	33,728,084	1,165,955
Public safety	18,546,512	33,912,302	33,834,497	77,805
Public works	266,074	176,133	175,346	787
Health	1,308,886	1,142,213	1,114,205	28,008
Human services	1,549,133	1,549,133	1,291,158	257,975
Conservation and recreation	221,079	209,736	209,566	170
Miscellaneous	207,050	455,247	455,247	-
Total expenditures	93,227,058	107,317,963	104,591,006	2,726,957
Excess of revenues over expenditures	28,256,538	14,165,633	21,112,466	6,946,833
Other financing sources (uses):				
Advances in	-	-	235,218	235,218
Transfers (out)	(18,855,987)	(18,944,215)	(18,411,487)	532,728
Total other financing sources (uses)	(18,855,987)	(18,944,215)	(18,176,269)	767,946
Net change in fund balances	9,400,551	(4,778,582)	2,936,197	7,714,779
Fund balances at beginning of year	16,775,580	16,775,580	16,775,580	-
Prior year encumbrances appropriated	972,865	972,865	972,865	-
Fund balance at end of year	$ 27,148,996	$ 12,969,863	$ 20,684,642	$ 7,714,779

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 10,266,181	$ 10,266,181	$ 10,151,519	$ (114,662)
Intergovernmental.	25,084,080	39,084,080	36,228,102	(2,855,978)
Other	-	-	30,538	30,538
Total revenues	35,350,261	49,350,261	46,410,159	(2,940,102)
Expenditures:				
Current:				
Health	37,049,526	51,049,526	45,368,892	5,680,634
Net change in fund balances	(1,699,265)	(1,699,265)	1,041,267	2,740,532
Fund balances at beginning of year	4,451,470	4,451,470	4,451,470	-
Prior year encumbrances appropriated . . .	754	754	754	-
Fund balance at end of year	$ 2,752,959	$ 2,752,959	$ 5,493,491	$ 2,740,532

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 16,332,536	$ 16,332,536	$ 15,708,276	$ (624,260)
Charges for services.	200	200	685	485
Intergovernmental.	21,324,138	21,324,138	20,336,710	(987,428)
Other	33,300	33,300	86,225	52,925
Total revenues	37,690,174	37,690,174	36,131,896	(1,558,278)
Expenditures:				
Current:				
Human services.	44,963,397	43,863,328	43,039,360	823,968
Net change in fund balances	(7,273,223)	(6,173,154)	(6,907,464)	(734,310)
Fund balances at beginning of year	12,394,256	12,394,256	12,394,256	-
Prior year encumbrances appropriated . . .	1,380,272	1,380,272	1,380,272	-
Fund balance at end of year	$ 6,501,305	$ 7,601,374	$ 6,867,064	$ (734,310)

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 29,205,000	$ 29,205,000	$ 29,317,263	$ 112,263
Charges for services.	4,479,231	4,479,231	3,108,357	(1,370,874)
Intergovernmental.	26,055,319	26,055,319	25,398,959	(656,360)
Other	755,000	755,000	320,131	(434,869)
Total revenues	60,494,550	60,494,550	58,144,710	(2,349,840)
Expenditures:				
Current:				
Health	72,247,808	70,564,039	67,442,698	3,121,341
Net change in fund balances	(11,753,258)	(10,069,489)	(9,297,988)	771,501
Fund balances at beginning of year	20,678,518	20,678,518	20,678,518	-
Prior year encumbrances appropriated . . .	4,081,258	4,081,258	4,081,258	-
Fund balance at end of year	$ 13,006,518	$ 14,690,287	$ 15,461,788	$ 771,501

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities

The Lucas County Board of Developmental Disabilities (BDD) inspires possibilities within each and every individual with a developmental disability for a lifetime by providing opportunities for employment, housing, transportation, health and safety, financial services and more. The BDD currently has over 5,400 individuals eligible for services, including:

- Service Coordination for over 2,500 people to assist with identifying goals and aspirations of the individual and then connecting them to community resources;
- Early Intervention services for children ages zero (0) to three (3), which support over 1,000 families per year;
- Supporting more than 400 people working in a production facility, known as Lott Industries;
- Providing transportation support for more than 1,400 people getting to and from work, recreation activities, worship services, volunteer programs, and providing general access to the community through transportation services;
- Accessing nearly $23 million dollars in federal Medicaid funds by leveraging local revenue, which helps with reducing waiting lists for services and expansion of programs.

The BDD is the beneficiary of 5.00 mills of property tax levied throughout the County, and is classified as a major fund for purposes of financial reporting.

Self-Advocates from the Lucas County Board of Developmental Disabilities attend an Awareness and Advocacy Day event at the Statehouse where they were able to meet with legislators.

Photo and caption courtesy to the Board of Developmental Disabilities.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments	$ 1,663,063	$ 5,285,631	$ 5,127,710
Receivables:			
Accounts	831,871	2,290,132	403,850
Due from other governments	6,743	-	301
Due from other funds	-	-	-
Materials and supplies inventory	-	50,570	-
Prepayments	-	-	-
Total current assets	2,501,677	7,626,333	5,531,861
Noncurrent assets:			
Capital assets:			
Nondepreciable capital assets	277,355	39,170	265,784
Depreciable capital assets, net	40,526,799	27,054,883	34,840,995
Total capital assets, net	40,804,154	27,094,053	35,106,779
Total assets	43,305,831	34,720,386	40,638,640
Liabilities:			
Current liabilities:			
Accounts payable	102,001	85,854	197,653
Accrued wages and benefits payable	-	58,342	-
Due to other funds	-	616	-
Due to other governments	-	27,221	-
Accrued interest payable	3,713	-	994
Notes payable	816,398	-	218,602
Compensated absences payable - current	-	112,358	-
Capital lease obligations payable - current	-	-	-
OWDA loans payable - current	185,671	778,188	181,307
OPWC loans payable - current	6,386	40,203	47,907
Claims payable - current	-	-	-
Total current liabilities	1,114,169	1,102,782	646,463
Long-term liabilities:			
Compensated absences payable	-	47,039	-
Capital lease obligations payable	-	-	-
OWDA loans payable	3,307,909	13,785,758	943,875
OPWC loans payable	236,276	951,367	1,166,584
Claims payable	-	-	-
Total long-term liabilities	3,544,185	14,784,164	2,110,459
Total liabilities	4,658,354	15,886,946	2,756,922
Net position:			
Net investment in capital assets	36,251,514	11,538,537	32,548,504
Unrestricted	2,395,963	7,294,903	5,333,214
Total net position	$ 38,647,477	$ 18,833,440	$ 37,881,718

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 Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 6,343,182	$ 18,419,586	$ 34,420,414
2,002,890	5,528,743	87,069
777,292	784,336	125,226
-	-	102,809
-	50,570	13,996
-	-	88,830
9,123,364	24,783,235	34,838,344
111,913	694,222	82,786
2,904,884	105,327,561	233,888
3,016,797	106,021,783	316,674
12,140,161	130,805,018	35,155,018
1,861,174	2,246,682	1,302,754
127,291	185,633	38,924
2,293	2,909	1,368
64,887	92,108	20,274
-	4,707	-
-	1,035,000	-
308,732	421,090	54,771
-	-	7,500
74,765	1,219,931	-
-	94,496	-
-	-	6,263,453
2,439,142	5,302,556	7,689,044
103,492	150,531	32,210
-	-	3,000
1,506,139	19,543,681	-
-	2,354,227	-
-	-	3,634,092
1,609,631	22,048,439	3,669,302
4,048,773	27,350,995	11,358,346
1,435,893	81,774,448	306,174
6,655,495	21,679,575	23,490,498
$ 8,091,388	103,454,023	$ 23,796,672
	(42,601)	
	$ 103,411,422	

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Operating revenues:			
Charges for services	$ 1,894,610	$ 5,894,411	$ 1,471,911
Special assessments	-	-	69,126
Other operating revenues	270,527	661	-
Total operating revenues	2,165,137	5,895,072	1,541,037
Operating expenses:			
Personal services	-	1,521,356	-
Contract services	173,475	581,785	1,047,020
Materials and supplies	99,766	366,304	76,459
Heat, light and power	336,852	626,289	113,420
Employee medical benefits	-	-	-
Depreciation	1,801,022	1,090,206	1,793,558
Other	536	11,536	934
Total operating expenses	2,411,651	4,197,476	3,031,391
Operating income (loss)	(246,514)	1,697,596	(1,490,354)
Nonoperating revenues (expenses):			
Interest and fiscal charges	(204,852)	(682,363)	(68,646)
Loss on disposal of capital assets	-	(52,725)	-
Interest revenue	-	-	-
Intergovernmental	47,351	-	-
Note issuance costs	(1,835)	-	(492)
Total nonoperating revenues (expenses)	(159,336)	(735,088)	(69,138)
Income (loss) before transfers and contributions	(405,850)	962,508	(1,559,492)
Transfer in	98,290	-	231,404
Transfer out	(231,404)	-	-
Capital contributions	322,176	49,943	1,101,836
Change in net position	(216,788)	1,012,451	(226,252)
Net position at beginning of year	38,864,265	17,820,989	38,107,970
Net position at end of year	$ 38,647,477	$ 18,833,440	$ 37,881,718

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

Enterprise Funds		Governmental Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 7,929,183	$ 17,190,115	$ 41,315,841
-	69,126	-
-	271,188	2,501,987
7,929,183	17,530,429	43,817,828
3,873,477	5,394,833	1,219,331
10,522,546	12,324,826	2,139,624
409,846	952,375	877,529
43,872	1,120,433	-
-	-	39,233,057
257,142	4,941,928	38,034
78,341	91,347	1,445
15,185,224	24,825,742	43,509,020
(7,256,041)	(7,295,313)	308,808
(98,305)	(1,054,166)	-
(246,103)	(298,828)	-
-	-	61,159
8,973,140	9,020,491	159,637
-	(2,327)	-
8,628,732	7,665,170	220,796
1,372,691	369,857	529,604
-	329,694	50,000
(98,290)	(329,694)	-
-	1,473,955	-
1,274,401	1,843,812	579,604
6,816,987		23,217,068
$ 8,091,388		$ 23,796,672
	(39,708)	
	$ 1,804,104	

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Cash flows from operating activities:			
Cash received from sales/charges for services.	$ 2,093,714	$ 5,713,551	$ 1,372,333
Cash received from special assessments	-	-	69,126
Cash received from other operations	-	-	-
Cash payments to employees	-	(1,480,863)	-
Cash payments for contractual services	(167,667)	(635,544)	(1,010,700)
Cash payments for materials and supplies	(100,323)	(361,413)	(66,931)
Cash payments for heat, light and power	(336,852)	(626,289)	(113,420)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(536)	(11,606)	(934)
Net cash provided by (used in) operating activities	1,488,336	2,597,836	249,474
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.	40,608	-	2,885
Cash received from transfers in	-	-	-
Net cash provided by noncapital financing activities.	40,608	-	2,885
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(433,713)	-	(31,013)
Issuance of notes	816,398	-	218,602
Premium on notes	5,119	-	1,371
Note issuance costs	(1,835)	-	(492)
Proceeds from loans	548,345	-	906,567
Principal paid on notes	(1,045,000)	-	(200,000)
Interest paid on notes	(10,450)	-	(2,000)
Principal paid on loans	(406,954)	(1,586,863)	(439,984)
Interest paid on loans	(200,496)	(682,363)	(67,923)
Principal paid on capital leases	-	-	-
Net cash provided by (used in) financing activities.	(728,586)	(2,269,226)	385,128
Cash flows from investing activities:			
Interest received	-	-	-
Net cash provided by investing activities	-	-	-
Net increase in cash and cash equivalents	800,358	328,610	637,487
Cash and cash equivalents at beginning of year . . .	862,705	4,957,021	4,490,223
Cash and cash equivalents at end of year	$ 1,663,063	$ 5,285,631	$ 5,127,710

Enterprise Funds			Governmental Activities - Internal Service Funds
	Nonmajor Enterprise Funds	Total	
	$ 7,839,609	$ 17,019,207	$ 41,327,186
	-	69,126	-
	-	-	2,189,502
	(3,967,721)	(5,448,584)	(821,181)
	(10,253,965)	(12,067,876)	(2,099,722)
	(412,454)	(941,121)	(911,472)
	(43,872)	(1,120,433)	-
	-	-	(39,305,406)
	(78,341)	(91,417)	(1,445)
	(6,916,744)	(2,581,098)	377,462
	9,666,548	9,710,041	34,411
	-	-	50,000
	9,666,548	9,710,041	84,411
	(174,519)	(639,245)	(223,222)
	-	1,035,000	-
	-	6,490	-
	-	(2,327)	-
	-	1,454,912	-
	-	(1,245,000)	-
	-	(12,450)	-
	(144,831)	(2,578,632)	-
	(98,305)	(1,049,087)	-
	-	-	(9,000)
	(417,655)	(3,030,339)	(232,222)
	-	-	61,159
	-	-	61,159
	2,332,149	4,098,604	290,810
	4,011,033	14,320,982	34,129,604
	$ 6,343,182	$ 18,419,586	$ 34,420,414

- - Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	$ (246,514)	$ 1,697,596	$ (1,490,354)
Adjustments:			
Depreciation	1,801,022	1,090,206	1,793,558
Changes in assets and liabilities:			
Decrease (increase) in materials and supplies inventory	-	(9,602)	-
Decrease (increase) in accounts receivable	(71,423)	(181,521)	(110,031)
Decrease in due from other funds	-	-	-
Decrease in due from other governments	-	-	10,453
(Increase) in prepayments	-	-	-
Increase (decrease) in accounts payable	5,251	(39,636)	45,848
Increase in accrued wages and benefits	-	13,466	-
Increase (decrease) in due to other governments	-	2,755	-
Increase (decrease) in compensated absences payable	-	24,738	-
(Decrease) in due to other funds	-	(166)	-
Increase in claims payable	-	-	-
Net cash provided by (used in) operating activities	$ 1,488,336	$ 2,597,836	$ 249,474

Noncash Transactions:

During 2012, the Water Supply System fund received $322,176 in contributed capital assets.
During 2012, the Wastewater Treatment fund received $49,973 in contributed capital assets.
During 2012, the Sewer System fund received $1,101,836 in contributed capital assets.
At December 31, 2012 and 2011, the the nonmajor enterprise funds purchased $0 and $1,750, respectively, of capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ (7,256,041)	$ (7,295,313)	$ 308,808
257,142	4,941,928	38,034
-	(9,602)	9,646
(89,574)	(452,549)	109,995
-	-	2,463
-	10,453	-
-	-	(40,000)
265,138	276,601	(50,900)
4,788	18,254	5,822
(5,825)	(3,070)	1,383
(92,266)	(67,528)	(22,568)
(106)	(272)	(830)
-	-	15,609
$ (6,916,744)	$ (2,581,098)	$ 377,462

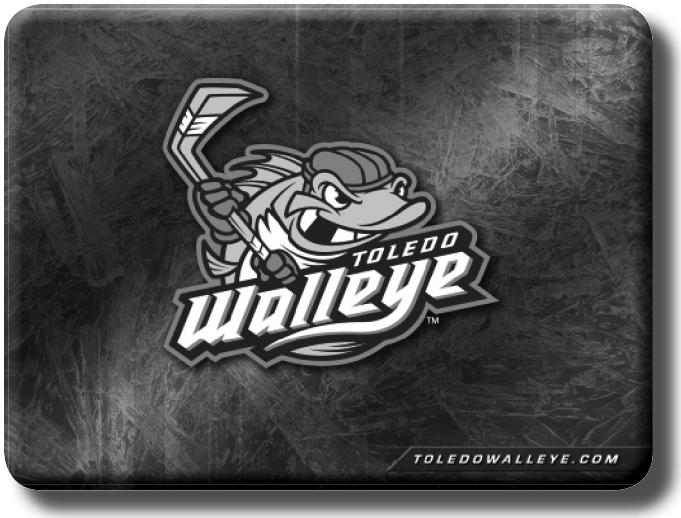
LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2012

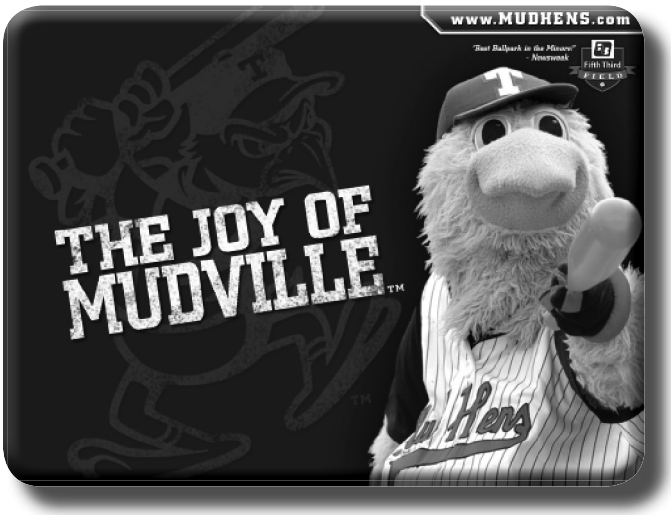
		Agency Funds
Assets:		
Current assets:		
Equity in pooled cash and investments	$	24,945,779
Cash in segregated accounts.		4,570,868
Receivables (net of allowance for uncollectibles):		
Taxes		737,231,001
Accounts		249
Due from other governments		13,624,978
Total assets	$	780,372,875
Liabilities:		
Due to other governments	$	10,834,933
Payroll withholdings		343,810
Deposits		6,609,414
Undistributed assets.		762,584,718
Total liabilities.	$	780,372,875

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo Sports



The Toledo Walleye Hockey Club and Toledo Mud Hens Baseball Club provide world-class family sports entertainment in a premier setting. Fifth Third Field was named one of the best minor league ballparks in America by *Newsweek*, and the new Huntington Center is a spectacular indoor arena for hockey, concerts and other community events. Both venues offer great family oriented events at an exceptional value to Lucas County residents and visitors.



Photos and Logos courtesy of The Toledo Walleye and Toledo Mud Hens Fan Centers
Source: http://www.toledowalleye.com/team/promise/

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2012

	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	$ 11,669,153	$ 2,185,369	$ 662,500	$ 3,693,746
Receivables (net of allowances for uncollectibles):				
Accounts	990,667	483,887	4,903,635	216,054
Materials and supplies inventory	312,928	10,230	-	107,892
Prepayments	117,917	2,618	8,346	17,457
Other assets	31,359	1,000	31,630	572,443
Capital assets:				
Nondepreciable capital assets	118,250	188,082	1,563,951	-
Depreciable capital assets, net	4,002,609	5,961,930	8,934,057	248,120
Total capital assets, net	4,120,859	6,150,012	10,498,008	248,120
Total assets	17,242,883	8,833,116	16,104,119	4,855,712
Liabilities:				
Accounts payable	154,800	29,816	57,265	593,941
Accrued liabilities	3,377,114	67,342	67,258	688,484
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	1,264,354	16,003	24,011	748,793
Long-term liabilities:				
Due within one year	-	-	32,823	-
Due in more than one year	190,269	-	107,342	-
Total liabilities	4,986,537	113,161	288,699	2,031,218
Deferred inflows of resources:				
Fees and contributions related to future periods	-	-	-	-
Net position:				
Net investment in capital assets	4,120,859	6,150,012	10,357,843	248,120
Restricted for:				
Health programs	-	-	12,968,798	-
Other purposes	-	-	-	-
Unrestricted (deficit)	8,135,487	2,569,943	(7,511,221)	2,576,374
Total net position	$ 12,256,346	$ 8,719,955	$ 15,815,420	$ 2,824,494

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
$ 4,770,098	$ 1,935,949	$ 24,916,815
1,186,049	954,301	8,734,593
-	-	431,050
49,126	3,211	198,675
-	-	636,432
1,175,000	-	3,045,283
735,471	-	19,882,187
1,910,471	-	22,927,470
7,915,744	2,893,461	57,845,035
534,283	504,581	1,874,686
129,886	16,320	4,346,404
298,430	10,770	309,200
23,480	3,040	26,520
1,306,437	-	3,359,598
80,268	-	113,091
870,960	-	1,168,571
3,243,744	534,711	11,198,070
1,326,480	-	1,326,480
946,111	-	21,822,945
-	-	12,968,798
592,929	-	592,929
1,806,480	2,358,750	9,935,813
$ 3,345,520	$ 2,358,750	$ 45,320,485

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2012

		Program Revenues	
	Expenses	Charges for Services and Sales	Operating Grants and Contributions
Component Units:			
Toledo Mud Hens Baseball Club, Inc.			
Recreation	$ 14,454,301	$ 15,751,894	$ -
Lott Industries, Inc.			
Health	8,830,103	3,068,420	5,747,951
Preferred Properties, Inc. and Affiliates			
Health	2,000,380	1,433,397	1,423,654
Toledo Arena Sports, Inc.			
Recreation	6,106,677	6,087,881	-
Toledo-Lucas County Convention and Visitors Bureau			
Recreation	6,651,403	4,628,786	3,219,220
Lucas County Land Reutilization Corporation			
Public works	1,077,701	374,455	-
Total component units	$ 39,120,565	$ 31,344,833	$ 10,390,825
		General revenues:	
		Investment earnings	
		Gain on sale of assets	
		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 Assets						
Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
$ 1,297,593	$ -	$ -	$ -	$ -	$ -	$ 1,297,593
-	(13,732)	-	-	-	-	(13,732)
-	-	856,671	-	-	-	856,671
-	-	-	(18,796)	-	-	(18,796)
-	-	-	-	1,196,603	-	1,196,603
-	-	-	-	-	(703,246)	(703,246)
1,297,593	(13,732)	856,671	(18,796)	1,196,603	(703,246)	2,615,093
18,091	61,227	171,406	1,161	396	2,924	255,205
-	-	3,500	-	-	-	3,500
-	-	-	-	-	1,797,771	1,797,771
101,906	98,488	7,735	17,635	254,024	-	479,788
119,997	159,715	182,641	18,796	254,420	1,800,695	2,536,264
1,417,590	145,983	1,039,312	-	1,451,023	1,097,449	5,151,357
10,838,756	8,573,972	14,776,108	2,824,494	1,894,497	1,261,301	40,169,128
$ 12,256,346	$ 8,719,955	$ 15,815,420	$ 2,824,494	$ 3,345,520	$ 2,358,750	$ 45,320,485

The Huntington Center

Lucas County's newest attraction, the $105 million dollar state-of-the-art Huntington Center is located in downtown Toledo, Ohio. The 8,000 plus seat multi-purpose arena opened October 3, 2009. The Huntington Center utilizes both indoor and outdoor areas around the facility. There are 20 private suites and 750 prestige club seats as well as a club-level lounge, a banquet facility, a team merchandise store and a modern scoreboard.

The Huntington Center is one of the nation's first Leadership in Energy and Environmental Design (LEED) certified professional sports arenas. The Center's signature green design element is a 900-square foot "green wall" outside of the building, which features the use of plant life on the exterior of the building to help cool the Center by shading the glass-enclosed main entrance. Additionally, use of a light-colored roof membrane that reflects sunlight and underground cisterns which collect rain water to re-use for landscaping purposes, were emphasized to bolster its LEED status.

Photo courtesy of Mely Arribas-Douglas
Source: www.huntingtoncentertoledo.com

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 six discretely presented component units.

In determining its reporting entity and component units, the County considered all potential component units, including the Lucas County Board of Health, Metropolitan Park District, Lucas County Soil and Water Conservation District, Lucas County Port Authority, Lucas County Improvement Corporation, Toledo Zoological Society, Toledo Area Sanitary District, Toledo Lucas County Public Library and Lucas County Board of Education and concluded that such were neither component units nor related organizations of the County and that it would not be misleading to exclude their activities from the County's reporting entity.

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

Based on the foregoing criteria, the financial activities of the following entities have been reflected in the accompanying financial statements as:

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 can be obtained from its administrative office at Fifth Third Field, 406 Washington St., Toledo, OH 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 $5.5 million in 2012. Lott Industries, Inc. exists solely to provide service to the LCBDD. Complete financial statements for the component unit can be obtained from its administrative office at 3350 Hill Avenue, Toledo, Ohio 43607.

Toledo-Lucas County Convention And Visitors Bureau, Inc.
The Toledo-Lucas County Convention and Visitors' Bureau (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 of Lucas 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 fiscal 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.

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

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. Complete financial statements of the LCLRC can be obtained from its administrative office at One Government Center, #500, Toledo, OH 43604.

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 August 31. Complete financial statements for the component unit can 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 is reported on a fiscal year ending June 30. Complete financial statements for the component unit can be obtained from its administrative office at 5555 Airport Highway, Toledo, Ohio 43615.

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

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
Lucas County Soil and Water Conservation District
The Olander Park District
Lucas County Local Emergency Planning Commission

JOINTLY GOVERNED AND RELATED 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 1986 and occupancy started in 1991. The commission team consists of eighteen members; one judge, one 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.

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

City of Toledo	37.62%
Lucas County	31.04%
Defiance County	9.40%
Fulton County	8.15%
Williams County	8.15%
Henry County	5.64%
Totals	100.00%

In 2012, the County contributed $4,186,698 for the CCNO's operations, which represents 31.04% 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. 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.

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

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.

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.

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

Governmental Funds - Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the 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.

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.

Capital Improvements Fund - This fund accounts for and reports 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.

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.

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

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.

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.

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

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.

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 fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal 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 fiscal 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 fiscal 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.

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

Deferred Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations, have been recorded as deferred inflows of resources. Grants and entitlements received before the eligibility requirements are met and long-term special assessments are recorded as deferred inflows of resources. On governmental fund financial statements, delinquent taxes due at December 31, 2012 and grants, entitlements and other receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

On the accrual basis of accounting, unamortized deferred charges on debt refunding (the difference between the reacquisition price and the carrying amount of the refunded obligation) is reported as a deferred outflow of resources.

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	$ 12,282,257	$ 15,352,817	$ 14,738,701	$ 26,740,390	$ 19,467,377
Less: allowance for doubtful accounts	(607,815)	(759,768)	(729,377)	(1,384,285)	(963,386)
Net taxes receivable	$ 11,674,442	$ 14,593,049	$ 14,009,324	$ 25,356,105	$ 18,503,991

***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).

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 fiscal 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 2012, 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, foreign government bonds, port authority bonds, U.S. Treasury Notes, 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.

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, 2012.

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 fiscal year 2012 amounted to $1,958,991.

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.

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. 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:

Description	Estimated Useful Lives
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

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

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

In conformity with GASB Statement No. 16, *Accounting for 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 in accordance with GASB Statement No. 16. Sick leave benefits are accrued using the "vesting" method in accordance with GASB Statement No. 16.

Ohio law requires that vacation time not be accumulated for more than three years. 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.

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

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. 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.

The County also maintains a Self-Funded Workers' Compensation Fund and a Risk Retention Fund to manage liability insurance County-wide. 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.

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. The future retrospective premium liability of $6,411,353 reported in the fund at December 31, 2012 is based on the requirements of GASB Statement 10, as amended, which requires 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 5.0%.

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

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 governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners.

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.

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

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

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.

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, and the Sewer System Fund, 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 fiscal 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.

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.

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

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.

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 governmental and 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 revenue in the proprietary fund financial statements and on the statement of activities.

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

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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2012, the County has implemented GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements,* GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements,* GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.*

GASB Statement No. 60 addresses issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. An SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the County.

GASB Statement No. 62 codifies accounting and financial reporting guidance contained in pre-November 30, 1989 Financial Accounting Standards Board (FASB) and American Institute of Certified Public Accountants (AICPA) pronouncements in an effort to codify all sources of GAAP for State and local governments so that they derive from a single source. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the County.

GASB Statement No. 63 provides financial and reporting guidance for *deferred outflows of resources* and *deferred inflows of resources* which are financial statement elements that are distinct from assets and liabilities. GASB Statement No. 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's *net position*. The implementation of GASB Statement No. 63 has changed the presentation of the County's financial statements to incorporate the concepts of net position, deferred outflows of resources and deferred inflows of resources.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as *deferred outflows of resources* or *deferred inflows of resources*, certain items that were previously reported as assets and liabilities. GASB Statement No. 65 also provides other financial reporting guidance related to the impact of the financial statement elements *deferred outflows of resources* and *deferred inflows of resources*, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations. The implementation of GASB Statement No. 65 had the following effect on the financial statements of the County:

	Governmental Activities
Net position at December 31, 2011	$ 398,445,156
Removal of unamortized bond issuance costs	(732,392)
Restated net position at January 1, 2012	$ 397,712,764

B. Deficit Fund Balances

Fund balances at December 31, 2012 included the following individual fund deficits:

Major Governmental Funds		
Capital Improvements	$	(3,834,812)
Nonmajor Governmental Funds		
Community MR/RES Services	$	(285,228)
Felony Diversion Program		(39,664)
Workforce Development		(63,311)
Total Nonmajor Funds	$	(388,203)

These funds complied with Ohio state law, which does not permit a cash basis deficit at year-end. The General Fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances in the Capital Improvements Fund is due to the recording of short-term notes payable as a fund liability rather than as an “other financing source” in accordance with GAAP. The deficit fund balances in the remaining funds resulted from adjustments for accrued liabilities at year-end.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Job and Family Services – Reserve for Contingencies

In 2011, the Lucas County Job and Family Services Fund spent $685,390 for its Voluntary Separation Plan (VSP) using local dollars. As part of the agreement with the Ohio Department of Job and Family Services, the amount spent was reimbursed back to Lucas County Job and Family Services Fund through the Ohio Department of Job and Family Services Fund by the U.S. Department of Health and Human Services with federal dollars in September 2012. The associated re-imbursement agreement with the Ohio Department of Job and Family Services stipulated that the County encumber local dollars in an amount sufficient to provide payment equal to or greater than the value of the federal reimbursement received by the County. The encumbered amount will be used to offset potential liability should there be a finding for recovery in later years relating to the federal dollars received. In 2012, the County encumbered funds totaling $685,390 in its fund financial statement through a purchase order on September 10, 2012 to comply with this grant stipulation. The County shall maintain this encumbrance for a period of six years from the date of the last reimbursement or until the U.S. Department of Health and Human Services provides written assurance that no federal audit finding for recovery is likely to occur in relation to the VSP.

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;

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

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;

9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and

10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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.

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

A. Cash on Hand

At year-end, the County had $5,750 in undeposited cash on hand and $2,840 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 $6,483,578 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" below.

C. Deposits with Financial Institutions

At December 31, 2012, the carrying amount of all County deposits was $18,396,662. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2012, $17,836,455 of the County's bank balance of $21,405,353 was exposed to custodial risk as discussed below, while $3,568,898 was covered by the FDIC.

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.

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

D. Investments

As of December 31, 2012, the County had the following investments and maturities:

		Investment Maturities			
Investment type	Fair Value	1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
FFCB	$ 64,553,144	$ 2,515,594	$ 19,881,030	$ 18,992,770	$ 23,163,750
FHLB	13,556,171	1,260,094	1,011,264	6,263,310	5,021,503
FHLMC	38,623,119	-	3,008,736	22,573,463	13,040,920
FNMA	96,981,436	6,795,805	5,044,360	34,578,900	50,562,371
Foreign Government Bonds	1,500,000	-	-	1,500,000	-
Port Authority Bonds	2,000,000	-	-	2,000,000	-
U.S. Treasury Note	2,000,468	-	2,000,468	-	-
STAR Ohio	233,118	233,118	-	-	-
U.S. Government Money Market	567,208	567,208	-	-	-
Total	$ 220,014,664	$ 11,371,819	$ 30,945,858	$ 85,908,443	$ 91,788,544

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.

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 investment policy allows for investments in federal agency securities, along with Banker's Acceptances and Commercial Paper, that are rated AA+ by two rating agencies, provided they do not exceed more than 5% of the portfolio. 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 fund an AAAm money market rating. The foreign government bonds are rated AA- by Standard & Poor's and A1 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, 2012, the County had exposure of approximately $1,500,000 to foreign currency risk (Israeli currency - shekel).

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

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, 2012, 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, 2012, the County had the following investments:

Investment type	Fair Value	% of Total
FFCB	$ 64,553,144	29.34%
FHLB	13,556,171	6.16%
FHLMC	38,623,119	17.55%
FNMA	96,981,436	44.08%
Foreign Government Bonds	1,500,000	0.68%
Port Authority Bonds	2,000,000	0.91%
U.S. Treasury Note	2,000,468	0.91%
STAR Ohio	233,118	0.11%
U.S. Government Money Market	567,208	0.26%
Total	$ 220,014,664	100.00%

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, 2012:

Cash and investments per note	
Carrying amount of deposits	$ 18,396,662
Investments	220,014,664
Cash on hand	8,590
Total	$ 238,419,916
Cash and investments per financial statements	
Governmental activities	$ 190,483,683
Business-type activities	18,419,586
Agency funds	29,516,647
Total	$ 238,419,916

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2012, consisted of the following, as reported on the fund financial statements:

	Transfer From			
	Governmental Fund	Business-Type Activities - Enterprise Funds		
Transfer To	General	Water Supply System	Nonmajor Enterprise	Total
Governmental Funds:				
Debt Service	$ 3,704,259	$ -	$ -	$ 3,704,259
Capital Improvements	967,278	-	-	967,278
Nonmajor Governmental	11,914,950	-	-	11,914,950
Internal Service Funds	50,000	-	-	50,000
Enterprise Funds:				
Water Supply System	-	-	98,290	98,290
Sewer System	-	231,404	-	231,404
Total	$ 16,636,487	$ 231,404	$ 98,290	$ 16,966,181

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 government-wide financial statements. Residual transfers between governmental activities and business-type activities are reported on the statement of activities.

B. Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2012, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	$ 47,034
Mental Health and Recovery	Internal Service Funds	713
Children Services Board	Internal Service Funds	11,114
Nonmajor Governmental Funds	Internal Service Funds	39,671
Wastewater Treatment	Internal Service Funds	616
Nonmajor Enterprise Funds	Internal Service Funds	2,293
Internal Service Funds	Internal Service Funds	1,368
Total		$ 102,809

NOTE 5 – INTERFUND TRANSACTIONS - (Continued)

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 government-wide financial statements. 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.

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 2012, the first payment was due January 31, 2012; the remainder was payable by July 31, 2012.

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 proceeding 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, 2011, are levied after October 1, 2012 and are collected in 2013 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.

NOTE 6 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2012 was $14.07 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	$ 5,705,432,000
Commercial/Industrial/Mineral	1,989,810,000
Public Utility	
Real	12,547,720
Personal	225,867,030
Total Assessed Value	$ 7,933,656,750

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 12.07 mils have been levied for voted millage. A summary of the voted and unvoted millage collected in 2012 is as follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2012 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.45	0.450000	0.450000	2014
Mental Health & Recovery	1.50	1.500000	1.492334	2014/2018
Developmental Disabilities	5.00	4.233780	4.462870	continuous
Children Services	2.40	2.288978	2.375252	2013/2016
Zoo Operating	0.85	0.850000	0.836967	2016
Zoo Improvements	1.00	1.000000	0.984668	2016
911 Emergency Telephone Sys.	0.70	0.700000	0.689267	2016
Science & Natural History	0.17	0.170000	0.170000	2017
Total voted tax rates	12.07	11.192758	11.461358	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total direct tax rates	14.07	13.192758	13.461358	

(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.

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 2012 amounted to $75,190,409.

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NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2012 follows:

	Balance 12/31/2011	Increases	Decreases	Balance 12/31/12
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 28,567,624	$ -	$ -	$ 28,567,624
Right of way	1,301,337	9,433	-	1,310,770
Construction in progress	16,069,543	11,948,052	(18,461,606)	9,555,989
Total capital assets not being depreciated	45,938,504	11,957,485	(18,461,606)	39,434,383
Capital assets being depreciated:				
Buildings, structures and improvements	306,947,350	2,649,301	-	309,596,651
Furniture, fixtures and equipment	60,114,003	8,392,419	(4,145,398)	64,361,024
Computer software	3,072,247	236,791	-	3,309,038
Infrastructure	345,854,465	15,815,747	-	361,670,212
Total capital assets being depreciated	715,988,065	27,094,258	(4,145,398)	738,936,925
Accumulated depreciation:				
Buildings, structures and improvements	(108,870,119)	(7,383,620)	-	(116,253,739)
Furniture, fixtures and equipment	(47,455,544)	(4,805,774)	3,948,680	(48,312,638)
Computer software	(2,934,886)	(111,242)	-	(3,046,128)
Infrastructure	(286,525,826)	(5,198,539)	-	(291,724,365)
Total accumulated depreciation	(445,786,375)	(17,499,175)	3,948,680	(459,336,870)
Total capital assets being depreciated, net	270,201,690	9,595,083	(196,718)	279,600,055
Governmental activities capital assets, net	$ 316,140,194	$ 21,552,568	$ (18,658,324)	$ 319,034,438

Construction in progress: During 2012, the County incurred additional expenditures of $11,948,052, with completed projects amounting to $18,461,606. Completed projects and expenditures for new construction in progress during 2012 were primarily related to the construction of infrastructure related projects.

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	$ 6,785,640
Judicial	1,525,209
Public safety	2,706,170
Public works	5,529,618
Health	562,538
Human services	350,317
Conservation and recreation	1,649
Internal service funds	38,034
Total depreciation expense - governmental activities	$ 17,499,175

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NOTE 8 - CAPITAL ASSETS - (Continued)

B. Business-Type Activities

Certain capital asset and accumulated depreciation balances at December 31, 2011 have been reclassified among asset classes. These reclassifications had no effect on net position of the County's enterprise funds or business-type activities as previously reported. Capital asset activity for year ended December 31, 2012 follows:

Business-Type Activities:	Balance 12/31/11	Reclassifications	Reclassified Balance 12/31/11	Increases	Decreases	Balance 12/31/112
Capital assets, not being depreciated:						
Land	$ 383,090	$ (10,000)	$ 373,090	$ -	$ -	$ 373,090
Right of way	-	10,000	10,000	-	-	10,000
Construction in progress	16,035	75,663	91,698	389,659	(170,225)	311,132
Total capital assets, not being depreciated	399,125	75,663	474,788	389,659	(170,225)	694,222
Capital assets, being depreciated:						
Buildings, structures and improvements	39,149,552	(75,663)	39,073,889	-	(1,172,579)	37,901,310
Land improvements	153,166,412	(5,296,273)	147,870,139	1,671,392	-	149,541,531
Furniture, fixtures and equipment	7,956,151	5,309,218	13,265,369	220,624	(1,058,071)	12,427,922
Computer software	22,503	(12,945)	9,558	-	-	9,558
Total capital assets, being depreciated	200,294,618	(75,663)	200,218,955	1,892,016	(2,230,650)	199,880,321
Accumulated depreciation:						
Buildings, structures and improvements	(12,472,875)	-	(12,472,875)	(920,191)	892,351	(12,500,715)
Land improvements	(71,873,003)	233,359	(71,639,644)	(3,540,933)	-	(75,180,577)
Furniture, fixtures and equipment	(7,174,273)	(246,304)	(7,420,577)	(480,804)	1,039,471	(6,861,910)
Computer software	(22,503)	12,945	(9,558)	-	-	(9,558)
Total accumulated depreciation	(91,542,654)	-	(91,542,654)	(4,941,928)	1,931,822	(94,552,760)
Total capital assets, being depreciated net	108,751,964	(75,663)	108,676,301	(3,049,912)	(298,828)	105,327,561
Business-type activities capital assets, net	$ 109,151,089	$ -	$ 109,151,089	$ (2,660,253)	$ (469,053)	$ 106,021,783

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

Business-type Activities:	
Water Supply System	$1,801,022
Wastewater Treatment	1,090,206
Sewer System	1,793,558
Sanitary Engineer	164,097
Solid Waste	93,045
Total depreciation expense - business-type activities	$4,941,928

NOTE 8 - CAPITAL ASSETS - (Continued)

C. Component Units

Capital asset activity for year ended December 31, 2012 follows:

	Balance 12/31/2011	Increases	Decreases	Balance 12/31/12
Capital assets not being depreciated:				
Land, construction in progress and parking rights	$ 3,050,283	$ -	$ (5,000)	$ 3,045,283
Total capital assets not being depreciated	3,050,283	-	(5,000)	3,045,283
Capital assets being depreciated:				
Buildings, structures and improvements	28,296,778	1,233,095	(623,703)	28,906,170
Furniture, fixtures and equipment	5,650,244	524,834	(294,970)	5,880,108
Total capital assets being depreciated	33,947,022	1,757,929	(918,673)	34,786,278
Accumulated depreciation	(14,175,123)	(1,619,058)	890,090	(14,904,091)
Total capital assets being depreciated, net	19,771,899	138,871	(28,583)	19,882,187
Governmental activities capital assets, net	$ 22,822,182	$ 138,871	$ (33,583)	$ 22,927,470

Depreciation expense was charged to component units as follows:

Component Units:	
Toledo Mud Hens Baseball Club, Inc.	$ 615,718
Lott Industries, Inc.	346,099
Preferred Industries, Inc. and Affiliates	441,060
Toledo Arena Sports, Inc.	66,407
Toledo-Lucas Convention and Visitors Bureau	149,774
Total depreciation expense - component units	$1,619,058

NOTE 9 - NOTES PAYABLE

During the fiscal year 2012, the following note payable activity occurred:

Note Issue	Maturity Date	Rate	Balance 12/31/2011	Issued	Redeemed	Balance 12/31/2012
Taxable Arena Improvement Notes - Series 2011	7/19/2012	1.375%	$ 9,800,000	$ -	$ 9,800,000	$ -
Various Purpose Improvements - Series 2011	7/19/2012	1.000%	14,155,000	-	14,155,000	-
Taxable Arena Improvement Notes - Series 2012	7/18/2013	1.375%	-	6,875,000	-	6,875,000
Various Purpose Improvements - Series 2012	7/18/2013	1.000%	-	19,350,000	-	19,350,000
Total governmental activities			$ 23,955,000	$ 26,225,000	$ 23,955,000	$ 26,225,000
Various Purpose Improvements - Series 2011	7/19/2012	1.000%	$ 1,245,000	$ -	$ 1,245,000	$ -
Various Purpose Improvements - Series 2012	7/18/2013	1.000%	-	1,035,000	-	1,035,000
Total business-type activities			$ 1,245,000	$ 1,035,000	$ 1,245,000	$ 1,035,000

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 2012: $6,875,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes -Series 2012: $14,850,000 of outstanding various purpose improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes - Series 2012: $4,500,000 of outstanding various purpose improvement notes payable are reported in the Motor Vehicle and Gas Tax Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes - Series 2012: $218,602 of outstanding various purpose improvement notes payable are reported in the Sewer System Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes - Series 2012: $816,398 of outstanding various purpose improvement notes payable are reported in the Water Supply System Fund. These notes are liabilities of the fund which received the proceeds.

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.

In 2007, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2012, the balance of the refunded bonds was $9,485,000.

On September 15, 2003, the County issued $7,250,000 of various purpose improvement bonds (Series 2003 Court of Appeals Bonds) of which $6,260,000 was issued for the purpose of constructing, furnishing, equipping, improving the site of, and otherwise improving the Court of Appeals building (the court of Appeals building Improvement) and $990,000 was issued for sanitary and water line improvements. The County is obligated to pay this bond using legally available resources including tax revenue through December 2023.

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 reacquision 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.

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."

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

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 2012 on the Series 2010 non-tax revenue bonds were $1,855,150. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is $7,425,725.

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 2012 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 $1,354,083. Principal and interest paid for the current year and total net revenues were $39,780 and $39,206, respectively.

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 and Sewer System 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 4.2% to 7.67%. 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). Debt service payments on an OWDA loan are also made from the Stormwater Utility Fund (a nonmajor governmental fund).

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

In 2012, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities

	Original Issued	Maturity Date	Balance 12/31/11	Additions	Reductions	Balance 12/31/12	Amount Due in in One Year
General Obligation Bonds:							
1986 - 6.50% Convention Center land	$ 8,400,000	12/01/12	$ 340,000	$ -	$ (340,000)	$ -	$ -
2005 - 3.50% to 4.00% Current Refunding	3,005,000	12/01/25	1,345,000	-	(315,000)	1,030,000	330,000
2007 - 3.50% to 4.25% Advance Refunding	11,740,000	12/01/21	10,525,000	-	(880,000)	9,645,000	915,000
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	48,860,000	10/01/40	48,345,000	-	(525,000)	47,820,000	535,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	19,000,000	-	(100,000)	18,900,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	4,395,000	-	(300,000)	4,095,000	315,000
Total general obligation bonds	95,500,000		83,950,000	-	(2,460,000)	81,490,000	2,195,000
Special Assessment Bonds with Governmental Commitment:							
1974 - 7.625% Waterline	528,320	11/01/14	45,000	-	(15,000)	30,000	15,000
1992 - 3.40% to 6.65% Sewers & waterlines	981,000	12/01/12	80,000	-	(80,000)	-	-
1994 - 4.00% to 6.05% Sewers & waterlines	905,000	12/01/13	155,000	-	(75,000)	80,000	80,000
1995 - 4.30% to 6.80% Sewers & waterlines	680,000	12/01/15	160,000	-	(50,000)	110,000	55,000
1996 - 5.375% to 6.50% Sewers & waterlines	2,460,000	12/01/16	1,000,000	-	(175,000)	825,000	190,000
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	505,000	-	(75,000)	430,000	80,000
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	1,130,000	-	(140,000)	990,000	145,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	290,000	-	(30,000)	260,000	30,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	900,000	-	(80,000)	820,000	85,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	955,000	-	(80,000)	875,000	80,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	675,000	-	(50,000)	625,000	50,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	685,000	-	(45,000)	640,000	45,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	1,130,000	-	(70,000)	1,060,000	70,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,260,000	-	(70,000)	1,190,000	70,000
2005 - 3.50% to 4.00% Technology drive	765,000	12/01/25	367,000	-	(80,000)	287,000	85,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	778,000	-	(45,000)	733,000	45,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	1,035,000	-	(50,000)	985,000	50,000
2006 - 4.50% S.S. 772	936,100	09/01/26	771,000	-	(37,000)	734,000	38,800
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	410,000	-	(20,000)	390,000	20,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	659,825	-	(28,228)	631,597	28,228
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	275,175	-	(11,772)	263,403	11,772
2009 - 2.20 to 7.00% various purpose imp.	1,250,000	12/01/29	1,180,000	-	(50,000)	1,130,000	50,000
2010 - 1.125 to 5.375% Sewer & waterlines	360,000	12/01/30	350,000	-	(15,000)	335,000	15,000
Total special assessment bonds	25,215,420		14,796,000	-	(1,372,000)	13,424,000	1,338,800

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/11	Additions	Reductions	Balance 12/31/12	Amount Due in One Year
Non-Tax Revenue Bonds:							
2010 - 1.25% to 3.75% Refunding	$ 10,045,000	10/01/16	$ 8,480,000	$ -	$ (1,620,000)	$ 6,860,000	$ 1,650,000
Revenue Bonds:							
2006 - 4.50% S.S. 772	725,700	09/01/46	695,100	-	(8,500)	686,600	8,900
OWDA Loans:							
2009 - 4.20% Stormwater Utility Project	507,184	07/01/15	365,935	-	(48,996)	316,939	101,262
OPWC Loans:							
2002 - 0% Road improvements - Dutch Rd.	236,895	1/1/2012	11,845	-	(11,845)	-	-
2002 - 0% Road improvements - Multi Jurisd.	513,160	1/1/2012	51,318	-	(51,318)	-	-
2002 - 0% Road improvements - Bancroft	154,865	1/1/2012	7,743	-	(7,743)	-	-
2003 - 0% Road improvements - Centenial/Albon	540,000	1/1/2014	135,000	-	(54,000)	81,000	27,000
2006 - 0% Road improvements - Eber Wilkins	500,000	1/1/2016	225,000	-	(50,000)	175,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2027	149,404	-	(9,338)	140,066	4,669
2008 - 0% Road improvements - Abon Signal	15,147	1/1/2028	9,845	-	(1,515)	8,330	757
2008 - 0% Road improvements - Yarberg Bridge	99,404	1/1/2028	84,494	-	(4,970)	79,524	2,485
2008 - 0% Road improvements - Yarberg Bridge	95,797	1/1/2028	81,429	-	(4,789)	76,640	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	60,386	-	(3,355)	57,031	1,678
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	87,563	-	(10,945)	76,618	5,473
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	29,765	-	(3,721)	26,044	1,860
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	9,955	-	(1,242)	8,713	622
Total OPWC Loans:	2,568,226		943,747	-	(214,781)	728,966	71,939

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/11	Additions	Reductions	Balance 12/31/12	Amount Due in One Year
Other long-term obligations							
Capital lease obligations			$ 155,782	$ 21,638	$ (54,555)	$ 122,865	$ 44,875
Compensated absences			19,496,832	13,906,863	(12,160,118)	21,243,577	12,592,921
Landfill obligation			7,000,000	-	-	7,000,000	150,000
Claims payable			9,881,936	9,897,545	(9,881,936)	9,897,545	6,263,453
Total other long-term obligations			36,534,550	23,826,046	(22,096,609)	38,263,987	19,051,249
Total governmental activities obligations			145,765,332	23,826,046	(27,820,886)	141,770,492	$ 24,417,150
Add: unamortized bond premiums			500,214	-	(22,573)	477,641	
Less: unamortized bond discounts			(29,823)	3,007	-	(26,816)	
Total on statement of net position			$ 146,235,723	$ 23,829,053	$ (27,843,459)	$ 142,221,317	

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

During the fiscal year 2012, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities

	Original Issued	Maturity Date	Balance 12/31/11	Additions	Reductions	Balance 12/31/12	Amount Due in One Year
OWDA Loans:							
1980-1984 - 6.24% to 6.25% Sewer system	$ 6,588,707	07/01/13	$ 363,779	$ -	$ (237,466)	$ 126,313	$ 126,313
1984 - 6.24-6.25% Wastewater treatment	incl. above	07/01/13	268,198	-	(174,801)	93,397	93,397
1993 - 6.16% Water supply system	1,128,300	07/01/18	467,917	-	(60,786)	407,131	31,301
1994 - 6.72% Sewer system	644,200	07/01/14	132,446	-	(50,592)	81,854	26,118
1994 - 6.72% Sewer system	308,300	07/01/14	63,385	-	(24,212)	39,173	12,499
1994 - 6.72% Water	405,026	7/1/2019	194,476	-	(20,814)	173,662	10,746
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	3,044,832	-	(811,661)	2,233,171	417,210
1995 - 6.35% Water supply system	501,750	01/01/21	271,751	-	(23,302)	248,449	12,394
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	651,929	-	(104,020)	547,909	53,491
1997 - 5.86% Water supply system - SW Tank	1,102,927	07/01/17	435,768	-	(69,532)	366,236	35,756
1997 - 5.86% Water supply system - Water main	680,585	07/01/17	268,906	-	(42,906)	226,000	22,063
2001 - 5.39% Water supply system	1,268,385	01/01/21	736,814	-	(65,558)	671,256	34,111
2003 - 4.40% Water supply system	290,000	01/01/13	35,000	-	(35,000)	-	-
2003 - 3.85% Water supply system	200,000	07/01/13	35,070	-	(23,157)	11,913	11,913
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	12,019,832	-	(492,295)	11,527,537	253,278
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	1,073,806	-	(40,811)	1,032,995	21,274
2009 - 4.36% Water 5114	1,097,053	1/1/2030	1,024,877	-	(38,491)	986,386	19,877
2009 - 4.36% Sewer 5113	789,485	1/1/2030	737,544	-	(27,700)	709,844	14,304
2011 - 3.55% Water Dist. System Improvements	417,174	1/1/1932	1,455	415,719	(14,629)	402,545	7,510
2011 - 3.55% Sanitary Sewer Improvements	909,742	1/1/1932	3,175	906,567	(31,901)	877,841	16,376
Total OWDA loans	45,891,069		21,830,960	1,322,286	(2,389,634)	20,763,612	1,219,931

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/11	Additions	Reductions	Balance 12/31/12	Amount Due in One Year
OPWC Loans:							
1994 - 0% Wastewater - Maumee River	$ 274,474	01/01/16	$ 75,479	$ -	$ (13,724)	$ 61,755	$ 6,862
2004 - 0% Sewer system - Schuler P.S.	97,025	07/01/14	24,256	-	(9,703)	14,553	4,851
2005 - 0% Sewer system	355,353	01/01/15	239,863	-	(17,768)	222,095	8,884
2005 - 0% Sewer system	432,200	01/01/15	291,735	-	(21,610)	270,125	10,805
2005 - 0% Sewer system	381,016	01/01/15	247,661	-	(19,051)	228,610	9,525
2006 - 0% Wastewater	1,215,159	01/01/26	880,990	-	(60,758)	820,232	30,379
2008 - 0% Sewer System	71,487	01/01/29	60,764	-	(3,573)	57,191	1,787
2010 - 0% Sewer System	482,191	07/01/30	446,028	-	(24,111)	421,917	12,055
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	115,505	-	(5,923)	109,582	2,962
2011 - -0% River Road Waterline Replacement	196,000	01/01/32	87,312	65,717	(7,651)	145,378	3,826
2011 - 0% North Curtice Waterline Replacement	157,860	01/01/32	35,496	66,909	(5,120)	97,285	2,560
Total OPWC loans	3,781,232		2,505,089	132,626	(188,992)	2,448,723	94,496
Other long-term obligations:							
Compensated Absences			639,149	363,746	(431,274)	571,621	421,090
Total business-type activities on statement of net position			$ 24,975,198	$ 1,818,658	$ (3,009,900)	$ 23,783,956	$ 1,735,517

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, 2012 follows:

	Bonds					
			Special Assessment			
Fiscal	General Obligation		Government Commitment		Non-Tax Revenue	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 2,195,000	$ 3,781,576	$ 1,338,800	$ 620,284	$ 1,650,000	$ 206,800
2014	2,260,000	3,707,876	1,320,500	554,265	1,695,000	169,675
2015	2,340,000	3,631,426	1,329,400	492,071	1,750,000	123,062
2016	2,110,000	3,554,389	1,279,200	430,210	1,765,000	66,188
2017	2,175,000	3,486,126	1,086,300	367,901	-	-
2018 - 2022	11,210,000	16,166,320	4,344,200	1,167,471	-	-
2023 - 2027	6,715,000	14,437,985	2,395,600	351,022	-	-
2028 - 2032	11,425,000	12,342,251	330,000	23,063	-	-
2033 - 2037	23,140,000	8,958,555	-	-	-	-
2038 - 2040	17,920,000	1,966,113	-	-	-	-
Total	$ 81,490,000	$ 72,032,617	$ 13,424,000	$ 4,006,287	$ 6,860,000	$ 565,725

	Bonds		Loans			
Fiscal	Revenue		OWDA		OPWC	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 8,900	$ 30,897	$ 1,321,193	$ 493,624	$ 166,435	$ -
2014	9,300	30,497	2,177,486	862,580	332,869	-
2015	9,800	30,078	2,203,085	749,099	269,167	-
2016	10,100	29,718	1,214,783	636,455	269,167	-
2017	10,600	29,182	1,272,813	578,425	219,167	-
2018 - 2022	60,800	138,379	4,952,131	2,146,748	981,381	-
2023 - 2027	75,700	123,401	5,311,357	1,122,758	752,950	-
2028 - 2032	93,708	103,747	2,627,703	149,254	186,553	-
2033 - 2037	91,211	65,910	-	-	-	-
2038 - 2042	171,194	64,488	-	-	-	-
2043 - 2047	145,287	21,186	-	-	-	-
Total	$ 686,600	$ 667,483	$ 21,080,551	$ 6,738,943	$ 3,177,689	$ -

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 an unvoted debt limitation of $70.253 million. After deducting the current net indebtedness, the County has the capacity to issue approximately $50.059 million of additional unvoted general obligation debt.

Compensated Absences
Unpaid vested hours at December 31, 2012 representing the compensated absence liability recorded in governmental activities and business-type activities are as follows:

	Total Hours	
	Governmental Activities	Business-Type Activities
Vacation	435,280	16,997
Sick	368,589	6,494
Compensation	53,181	365

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.

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 2012, the County added $21,638 in new capital lease obligations and made principal payments of $54,555.

At December 31, 2012, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	$ 218,917
Less Accumuated Depreciation	(120,128)
Net Book Value	$ 98,789

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

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, 2012.

Year Ending December 31,	Governmental Activities	Internal Service Funds
2013	$ 38,368	$ 7,500
2014	36,818	3,000
2015	32,927	-
2016	5,263	-
2017	1,220	-
Total minimum lease payments	114,596	10,500
Less: amount representing interest	(2,231)	-
Present value of future minimum lease payments	$ 112,365	$ 10,500

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), and the internal service funds.

Component Units
The County's component units have the following long-term obligations due at December 31, 2012:

The Toledo Mud Hens have a long-term compensation liability of $190,269, with the entire amount considered due in more than one year.

Preferred Properties, Inc. and Affiliates have long-term mortgage and notes payable of $140,165. Of this total, $32,823 is due in one year with the remainder due in more than one year.

Toledo-Lucas County Convention and Visitors Bureau has long-term notes payable of $951,228. Of this total, $80,268 is due in one year with the remainder due in more than one year.

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, 2012, there were 27 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled $884,895,000, including $848,115,000 for hospitals, $12,370,000 for industrial development, economic, and school facilities, and $24,410,000 for housing.

NOTE 11 - PENSION PLAN

Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting https://www.opers.org/investments/cafr.shtml, writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

NOTE 11 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012 member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2012 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 11.50% and 12.10%, respectively. The County's contribution rate for 2012 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2012 was 10.00%. The County's contribution rate for pension benefits for members in the Combined Plan and Traditional Plan was 7.95% and 10.00%, respectively. For those plan members in law enforcement and public safety pension contributions were 14.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010 were $20.4 million, $21.9 million, and $22.2 million, respectively; 88.00% has been contributed for 2012 and 100% has been contributed for 2011 and 2010. The remaining 2012 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements. Contributions to the member-directed plan for 2012 were $344,361 made by the County and $245,972 made by the plan members.

NOTE 12 – POSTEMPLOYEMENT BENEFIT PLANS

Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit postemployment 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 postemployment health care coverage.

To qualify for postemployment 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/investments/cafr.shtml, writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The postemployment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund postemployment 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 postemployment health care.

NOTE 12 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2012 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 for 2012 was 4.00%. The portion of employer contributions allocated to fund postemployment healthcare for members in the Combined Plan for 2012 was 6.05%.

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 postemployment healthcare plan.

The County's contributions allocated to fund postemployment health care benefits for the years ended December 31, 2012, 2011, and 2010 were $5.7 million, $6.1 million, and $7.8 million, respectively; 88.00% has been contributed for 2012 and 100% has been contributed for 2011 and 2010. The remaining 2012 postemployment health care benefits liability has been reported as due to other governments/pension obligation payable 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 percent 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);

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Budget basis	$ 2,936,197	$ 1,041,267	$(6,907,464)	$ (9,297,988)
Net adjustment for revenue accruals	35,354	(7,641,816)	(496,311)	(691,332)
Net adjustment for expenditure accruals	(455,341)	3,108,860	(67,750)	313,450
Net adjustment for other sources/uses	436,420	-	-	-
Funds budgeted elsewhere	780,485	-	-	-
Adjustment for encumbrances	1,312,641	212,166	1,483,690	3,083,041
GAAP basis	$ 5,045,756	$(3,279,523)	$(5,987,835)	$ (6,592,829)

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 Local Development Fund and 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.

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	$ -	$ -	$ -	$ -
Unclaimed monies	1,595,698	-	-	-
Total nonspendable	1,595,698	-	-	-
Restricted:				
Ditch maintenance	259,307	-	-	-
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	5,677,329	-	19,518,115
Human services programs	-	-	7,423,861	-
Conservation and recreation programs	-	-	-	-
Community development	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	259,307	5,677,329	7,423,861	19,518,115
Committed:				
Legislative and executive	-	-	-	-
Payroll	3,275,305	-	-	-
Compensated absences	2,438,518	-	-	-
Public safety	-	-	-	-
Debt service	-	-	-	-
Total committed	5,713,823	-	-	-
Assigned:				
Legislative and executive	225,963	-	-	-
Judicial	241,640	-	-	-
Public works projects	48	-	-	-
Human service programs	4,353	-	-	-
Total assigned	472,004	-	-	-
Unassigned (deficit)	31,507,751	-	-	-
Total fund balances	$ 39,548,583	$ 5,677,329	$ 7,423,861	$ 19,518,115

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	$ -	$ -	$ 916,393	$ 916,393
Unclaimed monies	-	-	-	1,595,698
Total nonspendable	-	-	916,393	2,512,091
Restricted:				
Ditch maintenance	-	-	-	259,307
Legislative and executive	-	-	10,110,409	10,110,409
Judicial	-	-	6,191,871	6,191,871
Public safety	-	-	18,151,061	18,151,061
Public works projects	-	-	837,982	837,982
Health programs	-	-	757,983	25,953,427
Human services programs	-	-	1,394,126	8,817,987
Conservation and recreation programs	-	-	100,362	100,362
Community development	-	-	4,890,116	4,890,116
Capital projects	-	-	90,087	90,087
Other purposes	-	-	12,474,886	12,474,886
Total restricted	-	-	54,998,883	87,877,495
Committed:				
Legislative and executive	-	-	338,091	338,091
Payroll	-	-	-	3,275,305
Compensated absences	-	-	-	2,438,518
Public safety	-	-	5,441,482	5,441,482
Debt service	2,647,336	-	-	2,647,336
Total committed	2,647,336	-	5,779,573	14,140,732
Assigned:				
Legislative and executive	-	-	-	225,963
Judicial	-	-	-	241,640
Public works projects	-	-	-	48
Human Service programs	-	-	-	4,353
Total assigned	-	-	-	472,004
Unassigned (deficit)	-	(3,834,812)	(388,203)	27,284,736
Total fund balances	$ 2,647,336	$ (3,834,812)	$ 61,306,646	$ 132,287,058

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 were as follows:

Fund	Year-End Encumbrances
General	$ 433,085
Mental Health and Recovery	212,166
Children Services Board	1,374,010
Board of Developmental Disabilities	2,463,074
Debt Service	35,000
Capital Improvements	799,513
Other governmental funds	11,616,859
Total	$ 16,933,707

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.

NOTE 17 - RECEIVABLES

Receivables at December 31, 2012, 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, 2012.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	$ 2,125,881
State Public Defender Reimbursement	654,396
Unrestricted Grants and Entitlements	476,379
Casino Revenue	1,118,323
Homestead and Rollback	829,105
	5,204,084
Mental Health and Recovery Fund:	
Grants and Entitlements	4,189,374
Homestead and Rollback	1,036,382
	5,225,756
Children Services Board Fund:	
Grants and Entitlements	468,842
Homestead and Rollback	994,926
	1,463,768
Board of Developmental Disabilities Fund:	
Grants and Entitlements	7,534,923
Homestead and Rollback	1,771,126
	9,306,049
Other Governmental Funds:	
Grants and Entitlements	2,714,190
License, Gasoline and Permissive Taxes	5,508,000
Homestead and Rollback	1,314,132
	9,536,322
Total Intergovernmental Receivables	$ 30,735,979

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 $9,897,545 reported in the internal service funds at December 31, 2012, 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 2012 and 2011 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2012	$ 9,881,936	$ 39,233,057	$ 87,958	$ (39,305,406)	$ 9,897,545
2011	$ 10,207,619	$ 39,741,849	$ 81,538	$ (40,149,070)	$ 9,881,936

The County estimates that $6,263,453 of the claims payable liability at December 31, 2012 will be paid within one year with the remaining balance, $3,634,092, 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: $103,415 in 2013, $62,698 in 2014, $30,149 in 2015, $14,148 in 2016 and $3,537 in 2017. The total future payments through 2017 are $213,947.

Lucas County Science (Imagination Station)

Imagination Station, Toledo's hands-on science center on the downtown riverfront, is a vital non-profit organization and an integral part of Toledo's economic, educational and social landscape. Imagination Station provides a critical layer of science enrichment by serving as an educational partner for teachers, schools and parents. It's with a thoughtful blend of exhibits, experiences, education and excitement that Imagination Station is inspiring future generations of STEM (Science, Technology, Engineering and Math) careers in northwest Ohio.

Imagination Station is the beneficiary of a 0.17 mill levy through its contract with Lucas County that encourages the study and promotion of the sciences and natural history. In November of 2012, Lucas County voters approved a renewal of the levy for up to five years.

Photo and source courtesy of Imagination Station
www.imaginationstationtoledo.org

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 72,233,028	$ 72,233,028	$ 74,767,436	$ 2,534,408
Real property and other taxes	13,462,500	13,462,500	13,565,753	103,253
Charges for services	10,215,225	10,215,225	11,418,409	1,203,184
Licenses and permits	25,000	25,000	31,604	6,604
Fines and forfeitures	162,027	162,027	214,953	52,926
Intergovernmental	19,650,259	19,650,259	21,708,682	2,058,423
Special assessments	17,275	17,275	20,642	3,367
Investment income	3,012,200	3,012,200	1,490,630	(1,521,570)
Rental income	1,375,000	1,375,000	1,302,676	(72,324)
Other	1,331,082	1,331,082	1,182,687	(148,395)
Total revenues	121,483,596	121,483,596	125,703,472	4,219,876
Expenditures:				
General Government - Legislative and Executive				
Auditor Accounting				
Personal services	902,898	908,685	882,893	25,792
Materials and supplies	77,199	47,647	43,550	4,097
Charges and services	78,273	80,384	75,778	4,606
Other	2,827	190	190	-
Capital outlay and equipment	4,290	4,089	2,465	1,624
Assessing Personal Property				
Personal services	168,610	147,710	146,885	825
Materials and supplies	3,500	1,840	1,306	534
Charges and services	24,900	10,560	9,660	900
Capital outlay and equipment	1,440	1,440	1,440	-
Real Estate Support Staff				
Personal services	442,240	528,161	519,634	8,527
Materials and supplies	4,000	3,994	3,994	-
Charges and services	3,400	2,679	2,679	-
Other	500	-	-	-
Budget Commission				
Personal services	37,377	38,377	38,271	106
Materials and supplies	1,050	150	30	120
Other	50	50	-	50
Board of Revision				
Personal services	149,395	115,095	111,437	3,658
Materials and supplies	18,861	25,941	23,622	2,319
Charges and services	2,500	2,500	1,233	1,267
Capital outlay and equipment	1,500	96	96	-

CONTINUED

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Information Services				
Personal services.	$ 1,634,954	$ 1,637,924	$ 1,553,400	$ 84,524
Materials and supplies	10,208	10,082	8,126	1,956
Charges and services.	779,043	741,542	643,345	98,197
Other	7,784	3,970	180	3,790
Capital outlay and equipment.	40,000	75,000	71,569	3,431
Commissioners				
Personal services.	473,474	478,910	475,436	3,474
Materials and supplies	2,687	2,713	1,442	1,271
Charges and services.	19,242	18,827	16,523	2,304
Other	1,740	620	-	620
County Administrator				
Personal services.	351,183	351,183	272,286	78,897
Materials and supplies	1,250	1,050	739	311
Charges and services.	4,850	5,633	4,292	1,341
Other	1,159	575	223	352
Capital outlay and equipment.	1,081	1,081	1,081	-
Facilities				
Personal services.	1,986,672	1,957,132	1,924,134	32,998
Materials and supplies	303,955	293,468	290,260	3,208
Charges and services.	772,895	950,656	936,994	13,662
Other	1,448	308	290	18
Capital outlay and equipment.	5,000	6,170	6,064	106
Department of Personnel				
Personal services.	388,842	412,842	412,597	245
Materials and supplies	1,327	1,327	1,135	192
Charges and services.	7,930	8,680	7,224	1,456
Capital outlay and equipment.	263	263	263	-
Treasurer				
Personal services.	531,055	531,055	522,602	8,453
Materials and supplies	20,590	18,939	9,256	9,683
Charges and services.	171,458	171,845	130,978	40,867
Other	1,000	500	176	324
Personal Property Tax				
Personal services.	86,560	86,560	72,781	13,779
Materials and supplies	1,300	800	100	700
Charges and services.	2,556	2,429	2,329	100

CONTINUED

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Office of Management and Budget				
Personal services.	$ 232,703	$ 232,443	$ 199,781	$ 32,662
Materials and supplies	2,900	2,957	2,605	352
Charges and services.	21,950	22,285	22,048	237
Other	1,737	473	-	473
Capital outlay and equipment.	263	494	494	-
Board of Elections				
Personal services.	1,510,665	1,352,168	1,306,946	45,222
Materials and supplies	310,000	314,510	312,895	1,615
Charges and services.	1,218,811	1,622,514	1,595,069	27,445
Capital outlay and equipment.	40,000	25,260	22,616	2,644
Support Services				
Personal services.	126,079	127,149	123,295	3,854
Materials and supplies	1,140	1,140	840	300
Charges and services.	1,910	2,420	1,629	791
Other	2,373	754	17	737
Centralized Records Center				
Personal services.	145,354	147,659	147,336	323
Materials and supplies	19,745	19,745	19,539	206
Charges and services.	139,109	111,835	83,620	28,215
Other	2,594	71	71	-
Capital outlay and equipment.	-	4,240	4,146	94
Recorder				
Personal services.	522,915	583,562	576,176	7,386
Materials and supplies	5,100	6,554	6,548	6
Charges and services.	11,012	7,411	7,404	7
Recorder Housing Trust Fee				
Personal services.	10,000	10,000	4,791	5,209
Annual Audit				
Charges and services.	10,000	161,784	161,784	-
Other	151,200	2,117	2,117	-
Plan Commission				
Other	232,470	232,470	232,470	-

CONTINUED

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Building Operations				
Charges and services.	$ 5,001,489	$ 4,227,814	$ 3,920,534	$ 307,280
Other	173,799	155,275	117,379	37,896
Capital outlay and equipment.	8,000	8,000	-	8,000
Real Estate Taxes				
Other	220,000	219,668	219,668	-
Insurance				
Personal services.	14,188,170	12,932,164	12,818,582	113,582
Charges and services.	1,188,006	1,188,006	1,148,421	39,585
Other	5,000	5,000	-	5,000
Miscellaneous				
Personal services.	-	3,003	-	3,003
Materials and supplies	-	4,080	4,080	-
Charges and services.	1,011,217	1,512,858	1,477,676	35,182
Other	797,847	39,605	11,338	28,267
Total General Government - Legislative and Executive.	36,849,874	34,979,160	33,782,903	1,196,257
Judicial				
Juvenile Court				
Personal services.	4,695,691	4,719,961	4,670,486	49,475
Materials and supplies	241,815	201,264	197,708	3,556
Charges and services.	297,591	294,538	284,285	10,253
Other	4,576	410	410	-
Capital outlay and equipment.	16,491	89,991	87,602	2,389
Juvenile Detention Center				
Personal services.	2,878,008	2,744,008	2,613,817	130,191
Materials and supplies	42,767	64,767	56,209	8,558
Charges and services.	532,737	549,737	537,638	12,099
Other	120	120	120	-
Capital outlay and equipment.	23,980	68,980	68,507	473
Prosecutor				
Personal services.	4,138,887	4,517,688	4,484,671	33,017
Materials and supplies	74,561	76,582	69,634	6,948
Charges and services.	48,583	45,486	36,875	8,611
Other	9,600	3,100	971	2,129
Domestic Relations Court				
Personal services.	2,061,498	2,159,738	2,064,632	95,106
Materials and supplies	16,132	18,835	17,954	881
Charges and services.	112,686	115,363	102,436	12,927
Other	5,385	2,985	-	2,985
Capital outlay and equipment.	2,800	1,580	1,026	554

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Clerk of Courts				
Personal services.	$ 1,427,432	$ 1,472,986	$ 1,466,523	$ 6,463
Materials and supplies	273,114	283,464	275,742	7,722
Charges and services.	79,740	59,770	53,951	5,819
Other	8,100	1,189	145	1,044
Capital outlay and equipment.	4,000	3,100	3,080	20
Probate Court				
Personal services.	1,452,833	1,465,659	1,463,337	2,322
Materials and supplies	33,204	32,249	32,249	-
Charges and services.	17,824	14,568	14,458	110
Other	8,615	-	-	-
Common Pleas Court				
Personal services.	2,754,980	2,754,980	2,712,112	42,868
Materials and supplies	60,317	50,747	48,525	2,222
Charges and services.	204,950	356,661	317,902	38,759
Other	12,350	1,709	437	1,272
Common Pleas Human Resources				
Personal services.	266,400	266,400	255,809	10,591
Materials and supplies	2,970	2,970	2,610	360
Charges and services.	16,100	15,300	12,180	3,120
Capital outlay and equipment.	-	800	743	57
Work Release				
Personal services.	1,662,213	1,688,855	1,685,293	3,562
Materials and supplies	34,263	52,437	48,155	4,282
Charges and services.	372,357	340,159	336,597	3,562
Other	2,000	1,581	23	1,558
Capital outlay and equipment.	6,000	6,000	4,752	1,248
Jury Commission				
Personal services.	90,981	90,981	90,881	100
Materials and supplies	25,059	33,559	28,487	5,072
Charges and services.	135,985	141,070	136,521	4,549
Other	15,329	1,739	739	1,000
Adult Probation				
Personal services.	1,135,469	1,135,469	1,093,321	42,148
Materials and supplies	119,500	120,575	120,389	186
Charges and services.	16,758	17,033	15,087	1,946
Other	1,200	-	-	-
Capital outlay and equipment.	1,000	-	-	-

CONTINUED

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Pretrial Presentence				
Personal services	$ 1,600,029	$ 1,578,324	$ 1,526,588	$ 51,736
Materials and supplies	65,226	65,226	60,634	4,592
Charges and services	25,315	25,344	22,525	2,819
Other	1,000	406	336	70
Capital outlay and equipment	1,000	2,178	2,176	2
Common Pleas Security				
Personal services	1,025,679	1,049,709	1,049,213	496
Materials and supplies	3,975	3,917	2,955	962
Charges and services	23,820	22,019	18,428	3,591
Other	375	351	-	351
Capital outlay and equipment	4,193	3,913	1,902	2,011
Community Supervision				
Personal services	424,618	412,418	409,268	3,150
Materials and supplies	8,297	10,366	10,222	144
Charges and services	16,520	14,020	12,150	1,870
Other	850	850	-	850
Capital outlay and equipment	750	750	116	634
Maumee Municipal Court				
Personal services	142,986	142,986	130,574	12,412
Charges and services	17,000	17,000	15,732	1,268
Oregon Municipal Court				
Personal services	149,599	149,599	118,794	30,805
Charges and services	15,900	15,900	13,746	2,154
Sylvania Municipal Court				
Personal services	157,440	157,440	155,557	1,883
Charges and services	42,000	42,000	41,106	894
Toledo Municipal Court				
Personal services	375,397	375,397	348,657	26,740
Charges and services	44,345	44,345	43,406	939
Integrated Justice System				
Personal services	185,466	185,466	164,745	20,721
Materials and supplies	757	757	523	234
Charges and services	253,159	252,617	141,747	110,870
Capital outlay and equipment	1	-		-

CONTINUED

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Attorney Fees Public Defender				
Charges and services.	$ 3,735,745	$ 3,748,245	$ 3,478,860	$ 269,385
Other	20,000	7,500	2,040	5,460
Court of Appeals				
Materials and supplies	28,801	33,780	32,782	998
Charges and services.	158,139	406,341	385,792	20,549
Other	292,114	14,729	1,278	13,451
Capital outlay and equipment.	13,003	23,003	21,203	1,800
Total General Government - Judicial	34,278,450	34,894,039	33,728,084	1,165,955
Public Safety				
Coroner				
Personal services.	984,891	1,111,821	1,106,894	4,927
Public Safety Court Security				
Personal services.	783,539	1,864,611	1,858,625	5,986
Sheriff Law Enforcement				
Personal services.	1,580,547	4,304,688	4,295,676	9,012
Materials and supplies	88,202	246,644	233,609	13,035
Charges and services.	114,583	217,307	207,763	9,544
Other	90	-	-	-
Capital outlay and equipment.	250	392	392	-
Sheriff Administration				
Personal services.	833,887	1,870,882	1,862,206	8,676
Materials and supplies	10,050	27,231	27,043	188
Charges and services.	99,551	169,731	169,594	137
Other	21,251	9,248	9,248	-
Capital outlay and equipment.	2,500	787	787	-
Sheriff Correction Center				
Personal services.	7,868,530	17,000,330	16,997,503	2,827
Materials and supplies	136,755	334,817	334,202	615
Charges and services.	688,839	1,084,512	1,082,485	2,027
Other	250	-	-	-
Capital outlay and equipment.	2,500	4,962	4,962	-
Medical Correction Center				
Personal services.	374,192	1,047,102	1,047,099	3
Materials and supplies	1,350	2,898	2,898	-
Charges and services.	252,908	393,624	376,740	16,884
Other	1,397	460	460	-
Capital outlay and equipment.	450	-	-	-

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
Correction Center NW Ohio				
Personal services.	$ -	$ 33,279	$ 29,335	$ 3,944
Charges and services.	4,700,000	4,186,976	4,186,976	-
Total Public Safety	18,546,512	33,912,302	33,834,497	77,805
Public Works				
County Engineer Tax Map				
Personal services.	120,860	126,439	126,413	26
Materials and supplies	1,894	1,173	1,172	1
Charges and services.	9,845	9,842	9,082	760
Ditch Maintenance Projects				
Charges and services.	133,475	38,679	38,679	-
Total Public Works	266,074	176,133	175,346	787
Health				
Registration of Vital Statistics				
Charges and services.	-	25	-	25
Health Services				
Charges and services.	438,873	438,873	438,873	-
Other	870,013	703,315	675,332	27,983
Total Health	1,308,886	1,142,213	1,114,205	28,008
Human Services				
Veterans Services Commission				
Personal services.	623,802	623,802	585,814	37,988
Materials and supplies	10,000	10,000	9,642	358
Charges and services.	882,539	884,239	665,343	218,896
Capital outlay and equipment.	7,792	6,092	5,359	733
Veteran Services				
Charges and services.	25,000	25,000	25,000	-
Total Human Services	1,549,133	1,549,133	1,291,158	257,975

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
Agriculture				
Charges and services.	$ -	$ 1,306	$ 1,306	$ -
Other	221,079	208,430	208,260	170
Total Conservation and Recreation	221,079	209,736	209,566	170
Miscellaneous				
Miscellaneous				
Other	207,050	455,247	455,247	-
Total Miscellaneous.	207,050	455,247	455,247	-
Total expenditures	93,227,058	107,317,963	104,591,006	2,726,957
Excess/deficiency of revenues over/under expenditures.	28,256,538	14,165,633	21,112,466	6,946,833
Other financing sources (uses):				
Transfers (out).	(18,855,987)	(18,944,215)	(18,411,487)	532,728
Advances in	-	-	235,218	235,218
Total other financing sources (uses).	(18,855,987)	(18,944,215)	(18,176,269)	767,946
Net change in fund balances	9,400,551	(4,778,582)	2,936,197	7,714,779
Fund balances at beginning of year	16,775,580	16,775,580	16,775,580	-
Prior year encumbrances appropriated	972,865	972,865	972,865	-
Fund balance at end of year.	$ 27,148,996	$ 12,969,863	$ 20,684,642	$ 7,714,779

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 10,266,181	$ 10,266,181	$ 10,151,519	$ (114,662)
Intergovernmental	25,084,080	39,084,080	36,228,102	(2,855,978)
Other	-	-	30,538	30,538
Total revenues	35,350,261	49,350,261	46,410,159	(2,940,102)
Expenditures:				
Health				
Personal services	1,090,102	1,105,461	1,099,402	6,059
Materials and supplies	11,000	21,000	12,212	8,788
Charges and services	368,494	29,293,684	23,661,726	5,631,958
Other	35,567,930	20,617,740	20,592,215	25,525
Capital outlay and equipment	12,000	11,641	3,337	8,304
Total Health	37,049,526	51,049,526	45,368,892	5,680,634
Total expenditures	37,049,526	51,049,526	45,368,892	5,680,634
Net change in fund balances	(1,699,265)	(1,699,265)	1,041,267	2,740,532
Fund balances at beginning of year	4,451,470	4,451,470	4,451,470	-
Prior year encumbrances appropriated	754	754	754	-
Fund balance at end of year	$ 2,752,959	$ 2,752,959	$ 5,493,491	$ 2,740,532

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 16,332,536	$ 16,332,536	$ 15,708,276	$ (624,260)
Charges for services	200	200	685	485
Intergovernmental	21,324,138	21,324,138	20,336,710	(987,428)
Other	33,300	33,300	86,225	52,925
Total revenues	37,690,174	37,690,174	36,131,896	(1,558,278)
Expenditures:				
Human Services				
Personal services	25,091,885	25,416,880	25,321,363	95,517
Materials and supplies	830,000	830,000	658,118	171,882
Charges and services	18,578,560	17,295,434	16,775,756	519,678
Other	170,500	104,100	100,713	3,387
Capital outlay and equipment	292,452	216,914	183,410	33,504
Total Human Services	44,963,397	43,863,328	43,039,360	823,968
Total expenditures	44,963,397	43,863,328	43,039,360	823,968
Net change in fund balances	(7,273,223)	(6,173,154)	(6,907,464)	(734,310)
Fund balances at beginning of year	12,394,256	12,394,256	12,394,256	-
Prior year encumbrances appropriated	1,380,272	1,380,272	1,380,272	-
Fund balance at end of year	$ 6,501,305	$ 7,601,374	$ 6,867,064	$ (734,310)

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 29,205,000	$ 29,205,000	$ 29,317,263	$ 112,263
Charges for services	4,479,231	4,479,231	3,108,357	(1,370,874)
Intergovernmental	26,055,319	26,055,319	25,398,959	(656,360)
Other	755,000	755,000	320,131	(434,869)
Total revenues	60,494,550	60,494,550	58,144,710	(2,349,840)
Expenditures:				
Health				
Personal services	37,244,635	37,589,605	36,393,525	1,196,080
Materials and supplies	1,231,744	1,293,041	1,044,125	248,916
Charges and services	14,422,535	13,400,463	12,654,821	745,642
Other	18,929,880	17,924,095	17,148,598	775,497
Capital outlay and equipment	419,014	356,835	201,629	155,206
Total Health	72,247,808	70,564,039	67,442,698	3,121,341
Total expenditures	72,247,808	70,564,039	67,442,698	3,121,341
Net change in fund balances	(11,753,258)	(10,069,489)	(9,297,988)	771,501
Fund balances at beginning of year	20,678,518	20,678,518	20,678,518	-
Prior year encumbrances appropriated	4,081,258	4,081,258	4,081,258	-
Fund balance at end of year	$ 13,006,518	$ 14,690,287	$ 15,461,788	$ 771,501

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,643	$ 2,643	$ -
Special assessments	1,906,680	1,906,680	-
Rental income	13,867	13,867	-
Other	7,372,551	2,139,871	(5,232,680)
Total revenues	9,295,741	4,063,061	(5,232,680)
Expenditures:			
General Government - Legislative and Executive			
Charges and services	2,067,707	2,067,707	-
Debt service:			
Principal retirement	5,460,500	5,460,500	-
Interest and fiscal charges	4,825,725	4,825,725	-
Total expenditures	12,353,932	12,353,932	-
Excess/deficiency of revenues over/under expenditures	(3,058,191)	(8,290,871)	(5,232,680)
Other financing sources:			
Transfers in	3,704,259	3,704,259	-
Total other financing sources	3,704,259	3,704,259	-
Net change in fund balances	646,068	(4,586,612)	(5,232,680)
Fund balances at beginning of year	6,956,612	6,956,612	-
Prior year encumbrances appropriated	129,200	129,200	-
Fund balance at end of year	$ 7,731,880	$ 2,499,200	$ (5,232,680)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 195,959	$ 195,959	$ -
Intergovernmental	846,092	846,092	-
Rental income	623,561	623,561	-
Other	5,574,780	4,993,818	(580,962)
Total revenues	7,240,392	6,659,430	(580,962)
Expenditures:			
Capital outlay:			
Capital outlay and equipment	4,647,088	4,647,088	-
Debt service:			
Principal retirement	23,955,000	23,955,000	-
Interest and fiscal charges	275,533	275,533	-
Note issuance costs	51,355	51,355	-
Total expenditures	28,928,976	28,928,976	-
Excess/deficiency of revenues over/under expenditures	(21,688,584)	(22,269,546)	(580,962)
Other financing sources:			
Note issuance	21,725,000	21,725,000	-
Premium on notes issued	118,685	118,685	-
Transfers in	967,278	967,278	-
Total other financing sources	22,810,963	22,810,963	-
Net change in fund balances	1,122,379	541,417	(580,962)
Fund balances at beginning of year	16,602,156	16,602,156	-
Prior year encumbrances appropriated	1,226,622	1,226,622	-
Fund balance at end of year	$ 18,951,157	$ 18,370,195	$ (580,962)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,198,491	$ 2,093,714	$ (104,777)
Special assessments	92,491	-	(92,491)
Total operating revenues	2,290,982	2,093,714	(197,268)
Operating expenses:			
Personal services	1,096,311	1,066,954	29,357
Contract services	133,834	111,122	22,712
Other	7,518	536	6,982
Total operating expenses	1,237,663	1,178,612	59,051
Operating income	1,053,319	915,102	(138,217)
Nonoperating revenues (expenses):			
Principal retirement	(1,451,954)	(1,451,954)	-
Interest and fiscal charges	(237,000)	(210,946)	26,054
Note issuance	819,682	819,682	-
OPWC loans	132,626	132,626	-
OWDA loans	415,719	415,719	-
Intergovernmental	40,608	40,608	-
Total nonoperating revenues (expenses)	(280,319)	(254,265)	26,054
Income before transfers	773,000	660,837	(112,163)
Transfer out	(5,000)	-	5,000
Change in net position	768,000	660,837	(107,163)
Fund net position at beginning of year	681,172	681,172	-
Prior year encumbrances appropriated	181,533	181,533	-
Fund net position at end of year	$ 1,630,705	$ 1,523,542	$ (107,163)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 6,670,392	$ 5,695,854	$ (974,538)
Other operating revenues	2,000	17,697	15,697
Total operating revenues	6,672,392	5,713,551	(958,841)
Operating expenses:			
Personal services	1,640,248	1,487,434	152,814
Contract services	1,899,807	1,561,036	338,771
Materials and supplies	673,563	607,090	66,473
Other	26,069	11,888	14,181
Capital Outlay and Equipment	16,000	8,294	7,706
Total operating expenses	4,255,687	3,675,742	579,945
Operating income	2,416,705	2,037,809	(378,896)
Nonoperating revenues (expenses):			
Principal retirement	(1,721,106)	(1,586,863)	134,243
Interest and fiscal charges	(885,020)	(682,363)	202,657
Intergovernmental	49,943	49,943	-
Total nonoperating revenues (expenses)	(2,556,183)	(2,219,283)	336,900
Change in net position	(139,478)	(181,474)	(41,996)
Fund net position at beginning of year	4,375,233	4,375,233	-
Prior year encumbrances appropriated	581,788	581,788	-
Fund net position at end of year	$ 4,817,543	$ 4,775,547	$ (41,996)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,004,000	$ 1,372,333	$ 368,333
Special assessments	45,000	69,126	24,126
Total operating revenues	1,049,000	1,441,459	392,459
Operating expenses:			
Contract services	1,757,836	1,757,836	-
Materials and supplies	81,222	75,605	5,617
Other	934	934	-
Total operating expenses	1,839,992	1,834,375	5,617
Operating income	(790,992)	(392,916)	398,076
Nonoperating revenues (expenses):			
Principal retirement	(639,985)	(639,985)	-
Interest and fiscal charges	(72,000)	(69,921)	2,079
Note issuance	219,481	219,481	-
OWDA loans	686,432	906,566	220,134
Intergovernmental	101,000	2,885	(98,115)
Total nonoperating revenues (expenses)	294,928	419,026	124,098
Change in net position	(496,064)	26,110	522,174
Fund net position at beginning of year	3,166,099	3,166,099	-
Prior year encumbrances appropriated	155,555	155,555	-
Fund net position at end of year	$ 2,825,590	$ 3,347,764	$ 522,174

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.

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.

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 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.

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 funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis). These funds are not included in the combining statements for the nonmajor governmental funds since they are reported in the general fund (GAAP basis); however, the budgetary schedules for these funds are presented in this section.

Local Development Fund: To account for revenues and expenditures associated with local development.

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:

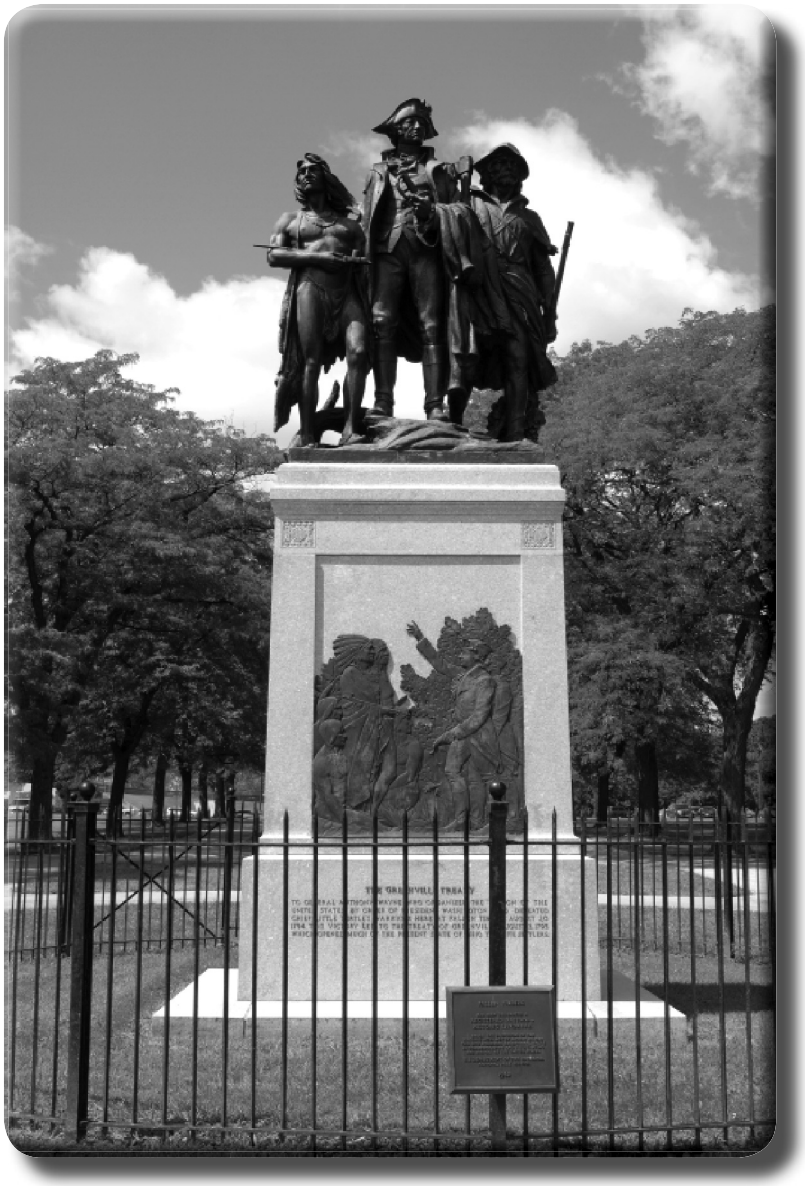
Payroll Reserve Fund: To establish a reserve for payroll fluctuations.

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.

Fallen Timbers Monument



Located in what is now the City of Maumee, Major General Anthony Wayne led troops in the Battle of Fallen Timbers on August 20, 1794. A bike/pedestrian bridge connects the two sites. The monument is situated on a bluff overlooking Side Cut Metropark and the beautiful Maumee River. The Fallen Timbers Battlefield is managed by the Metroparks of the Toledo Area, and is also an affiliated unit of the National Park Service.

Photo and source courtesy of Metroparks.
www.metroparkstoledo.com

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	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	$ 2,942,312	$ 4,903,217	$ 3,838,287	$ 5,083,762	$ 11,973,239
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	4,086,056
Accounts	4,268	-	64,573	974,521	34
Special assessments	-	-	-	-	-
Due from other governments	254,623	-	5,508,000	-	290,187
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	916,393	-	-
Total assets	$ 3,201,203	$ 4,903,217	$ 10,327,253	$ 6,058,283	$ 16,349,516
Liabilities:					
Accounts payable	$ 1,131,909	$ 20,807	$ 685,140	$ 210,937	$ 197,445
Accrued wages and benefits payable	577,682	133,755	213,976	57,321	23,943
Due to other governments	300,286	55,316	96,184	30,039	12,621
Due to other funds	17,516	1,961	434	2,939	937
Notes payable	-	-	4,500,000	-	-
Accrued interest payable	-	-	20,466	-	-
Total liabilities	2,027,393	211,839	5,516,200	301,236	234,946
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	3,901,132
Delinquent property tax revenue not available	-	-	-	-	305,576
Intergovernmental revenue not available	-	-	3,672,000	-	290,187
Special assessments levied for future periods	-	-	-	-	-
Miscellaneous revenue not available	-	-	154	315,565	-
Total deferred inflows of resources	-	-	3,672,154	315,565	4,496,895
Fund balances:					
Nonspendable	-	-	916,393	-	-
Restricted	1,173,810	4,691,378	222,506	-	11,617,675
Committed	-	-	-	5,441,482	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	1,173,810	4,691,378	1,138,899	5,441,482	11,617,675
Total liabilities, deferred inflows of resources and fund balances	$ 3,201,203	$ 4,903,217	$ 10,327,253	$ 6,058,283	$ 16,349,516

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
$ 1,475,848	$ 231,555	$ 85,666	$ 297,879	$ 366,655	$ 5,219,805
-	4,961,638	-	2,626,746	-	-
132,950	-	22,046	-	-	-
-	-	-	-	-	-
22,365	352,370	-	186,549	-	1,432,477
-	-	-	-	-	2,554
-	-	-	-	-	-
$ 1,631,163	$ 5,545,563	$ 107,712	$ 3,111,174	$ 366,655	$ 6,654,836
$ 439,408	$ -	$ 11,134	$ -	$ 384,305	$ 1,640,982
193,101	-	5,163	-	29,938	28,211
100,298	-	2,680	-	15,518	13,724
-	-	198	-	205	3,286
-	-	-	-	-	-
-	-	-	-	-	-
732,807	-	19,175	-	429,966	1,686,203
-	4,737,088	-	2,507,868	-	-
-	371,057	-	196,441	-	-
-	352,370	-	186,549	-	78,517
-	-	-	-	-	-
-	-	73	-	-	-
-	5,460,515	73	2,890,858	-	78,517
-	-	-	-	-	-
898,356	85,048	88,464	220,316	-	4,890,116
-	-	-	-	-	-
-	-	-	-	(63,311)	-
898,356	85,048	88,464	220,316	(63,311)	4,890,116
$ 1,631,163	$ 5,545,563	$ 107,712	$ 3,111,174	$ 366,655	$ 6,654,836

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2012

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments	$ 1,004,855	$ 167,141	$ 560,446	$ 2,730,365	$ 72,043
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	13,040	445,142	17,559
Special assessments	2,150,026	-	-	-	-
Due from other governments	-	54,145	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 3,154,881	$ 221,286	$ 573,486	$ 3,175,507	$ 89,602
Liabilities:					
Accounts payable	$ 372,477	$ 11,081	$ 65,242	$ -	$ 56,830
Accrued wages and benefits payable	11,633	22,488	48,773	2,399	-
Due to other governments	5,269	8,141	24,715	1,258	-
Due to other funds	-	235	3,669	22	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	389,379	41,945	142,399	3,679	56,830
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Special assessments levied for future periods	2,150,026	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	9,901
Total deferred inflows of resources	2,150,026	-	-	-	9,901
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	615,476	179,341	431,087	3,171,828	22,871
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	615,476	179,341	431,087	3,171,828	22,871
Total liabilities, deferred inflows of resources and fund balances	$ 3,154,881	$ 221,286	$ 573,486	$ 3,175,507	$ 89,602

Indigent Guardianship	Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
$ 106,054	$ 125,862	$ 249,517	$ 100	$ 66,533	$ 428,291	$ 153,246
-	-	-	-	-	-	-
4,080	32,395	99,603	66,670	14,975	1,557	-
-	-	-	-	-	-	-
-	-	-	-	-	-	225,830
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 110,134	$ 158,257	$ 349,120	$ 66,770	$ 81,508	$ 429,848	$ 379,076
$ 3,756	$ 6,762	$ 79,550	$ 4,800	$ -	$ 27,941	$ -
-	-	-	9,963	-	-	87,998
-	-	-	5,199	-	-	53,365
-	-	1,420	133	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,756	6,762	80,970	20,095	-	27,941	141,363
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	26,725	10,800	-	-	-	-
-	26,725	10,800	-	-	-	-
-	-	-	-	-	-	-
106,378	124,770	257,350	46,675	81,508	401,907	237,713
-	-	-	-	-	-	-
-	-	-	-	-	-	-
106,378	124,770	257,350	46,675	81,508	401,907	237,713
$ 110,134	$ 158,257	$ 349,120	$ 66,770	$ 81,508	$ 429,848	$ 379,076

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2012

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments	$ 228,815	$ 1,876,993	$ 1,928,866	$ 53,380	$ 159,026
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	9,180	-	-
Special assessments	-	-	-	-	-
Due from other governments	18,969	-	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 247,784	$ 1,876,993	$ 1,938,046	$ 53,380	$ 159,026
Liabilities:					
Accounts payable	$ 5,882	$ 12,957	$ 103,119	$ -	$ 1,438
Accrued wages and benefits payable	-	8,593	53,630	-	-
Due to other governments	2,742	5,058	27,962	-	-
Due to other funds	-	313	771	-	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	8,624	26,921	185,482	-	1,438
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Special assessments levied for future periods	-	-	-	-	-
Miscellaneous revenue not available	-	-	2,900	-	-
Total deferred inflows of resources	-	-	2,900	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	239,160	1,850,072	1,749,664	53,380	157,588
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	239,160	1,850,072	1,749,664	53,380	157,588
Total liabilities, deferred inflows of resources and fund balances	$ 247,784	$ 1,876,993	$ 1,938,046	$ 53,380	$ 159,026

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
$ 300,238	$ 44,616	$ 248,895	$ 2,742,393	$ 894,713	$ 202,266	$ 3,086,462
-	992,333	-	-	-	-	-
-	-	95,527	167,232	-	121	12,556
-	-	-	-	-	-	-
-	70,474	-	-	-	8,858	621,405
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 300,238	$ 1,107,423	$ 344,422	$ 2,909,625	$ 894,713	$ 211,245	$ 3,720,423
$ 585,466	$ -	$ 51,529	$ 5,190	$ 867	$ 11,295	$ 187,860
-	-	16,164	49,054	-	70,108	35,518
-	-	8,768	24,887	-	35,803	19,045
-	-	404	1,233	-	1,379	894
-	-	-	-	-	-	-
-	-	-	-	-	-	-
585,466	-	76,865	80,364	867	118,585	243,317
-	947,422	-	-	-	-	-
-	74,213	-	-	-	-	-
-	70,474	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	150	-	-	-
-	1,092,109	-	150	-	-	-
-	-	-	-	-	-	-
-	15,314	267,557	2,829,111	893,846	92,660	3,477,106
-	-	-	-	-	-	-
(285,228)	-	-	-	-	-	-
(285,228)	15,314	267,557	2,829,111	893,846	92,660	3,477,106
$ 300,238	$ 1,107,423	$ 344,422	$ 2,909,625	$ 894,713	$ 211,245	$ 3,720,423

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2012

	Juvenile Court Indigent Drivers	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments	$ 3,759	$ 48,093	$ 584,457	$ 234,749
Receivables (net of allowances for uncollectibles):				
Real property and other taxes	-	-	-	-
Accounts	50	-	-	14,175
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 3,809	$ 48,093	$ 584,457	$ 248,924
Liabilities:				
Accounts payable	$ -	$ 47,515	$ 42,333	$ 19
Accrued wages and benefits payable	-	26,221	107,865	4,621
Due to other governments	-	13,682	57,251	2,404
Due to other funds	-	339	1,182	67
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	-	87,757	208,631	7,111
Deferred Inflows of Resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Special assessments levied for future periods	-	-	-	-
Miscellaneous revenue not available	-	-	-	5,915
Total deferred inflows of resources	-	-	-	5,915
Fund balances:				
Nonspendable	-	-	-	-
Restricted	3,809	-	375,826	235,898
Committed	-	-	-	-
Unassigned (deficit)	-	(39,664)	-	-
Total fund balances (deficit)	3,809	(39,664)	375,826	235,898
Total liabilities, deferred inflows of resources and fund balances	$ 3,809	$ 48,093	$ 584,457	$ 248,924

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ 10,625	$ 557,638	$ 77,043	$ 12,509,256	$ 338,091	$ 262,449	$ 68,475,501
-	-	-	-	-	5,837,218	18,503,991
-	29,429	-	192,587	-	-	2,414,270
-	-	-	-	-	-	2,150,026
-	-	-	75,518	-	414,552	9,536,322
-	-	-	-	-	-	2,554
-	-	-	-	-	-	916,393
$ 10,625	$ 587,067	$ 77,043	$ 12,777,361	$ 338,091	$ 6,514,219	$ 101,999,057
$ -	$ 15,254	$ 333	$ 215,935	$ -	$ -	$ 6,637,498
-	4,093	6,125	8,983	-	-	1,837,319
-	2,136	3,197	4,666	-	-	932,214
-	38	96	-	-	-	39,671
-	-	-	-	-	-	4,500,000
-	-	-	-	-	-	20,466
-	21,521	9,751	229,584	-	-	13,967,168
-	-	-	-	-	5,573,042	17,666,552
-	-	-	-	-	436,538	1,383,825
-	-	-	-	-	414,552	5,064,649
-	-	-	-	-	-	2,150,026
-	15,117	-	72,891	-	-	460,191
-	15,117	-	72,891	-	6,424,132	26,725,243
-	-	-	-	-	-	916,393
10,625	550,429	67,292	12,474,886	-	90,087	54,998,883
-	-	-	-	338,091	-	5,779,573
-	-	-	-	-	-	(388,203)
10,625	550,429	67,292	12,474,886	338,091	90,087	61,306,646
$ 10,625	$ 587,067	$ 77,043	$ 12,777,361	$ 338,091	$ 6,514,219	$ 101,999,057

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ 4,719,464
Lodging taxes	-	-	-	-	-
Charges for services	-	4,488,110	89,653	4,161,508	-
Licenses and permits	-	-	20,642	-	-
Fines and forfeitures	-	-	61,492	-	-
Intergovernmental	31,277,926	78,305	13,415,969	314	1,212,522
Special assessments	-	-	-	-	-
Investment income	-	-	27,481	-	-
Rental income	-	-	-	-	-
Other	973,572	2,809	90,796	5,210	213
Total revenues	32,251,498	4,569,224	13,706,033	4,167,032	5,932,199
Expenditures:					
Current:					
General government:					
Legislative and executive	-	4,728,202	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	11,170,455	5,758,316
Public works	-	-	15,767,663	-	-
Health	-	-	-	-	-
Human services	33,470,540	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	37,588	-	214,781	-	-
Interest and fiscal charges	1,616	-	20,466	-	-
Note issuance costs	-	-	10,113	-	-
Total expenditures	33,509,744	4,728,202	16,013,023	11,170,455	5,758,316
Excess (deficiency) of revenues over (under) expenditures	(1,258,246)	(158,978)	(2,306,990)	(7,003,423)	173,883
Other financing sources:					
Transfers in	2,198,520	-	-	9,432,930	-
Premium on note issuance	-	-	28,215	-	-
Total other financing sources	2,198,520	-	28,215	9,432,930	-
Net change in fund balances	940,274	(158,978)	(2,278,775)	2,429,507	173,883
Fund balances (deficit) at beginning of year	233,536	4,850,356	3,417,674	3,011,975	11,443,792
Fund balances (deficit) at end of year	$ 1,173,810	$ 4,691,378	$ 1,138,899	$ 5,441,482	$ 11,617,675

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
$ -	$ 5,731,018	$ -	$ 3,046,912	$ -	$ -	$ -
-	-	-	-	-	-	-
1,604,940	-	2,148	-	-	97,458	-
-	-	-	-	-	-	-
-	-	214,500	-	-	-	-
10,063,007	791,917	5,472	628,130	5,565,847	9,869,097	-
-	-	-	-	-	-	1,952,645
-	-	-	-	-	-	-
-	-	-	-	-	2,254	-
121,451	-	4,530	-	-	957,177	-
11,789,398	6,522,935	226,650	3,675,042	5,565,847	10,925,986	1,952,645
-	-	-	-	-	3,086,666	-
11,515,313	-	272,729	-	-	1,945,144	-
-	-	-	-	-	6,681,532	-
-	-	-	-	-	-	1,035,463
-	-	-	-	-	40,460	-
-	-	-	3,681,055	5,193,580	782,820	-
-	6,519,500	-	-	-	163,000	-
-	-	-	-	-	-	48,996
-	-	-	-	-	-	7,685
-	-	-	-	-	-	-
11,515,313	6,519,500	272,729	3,681,055	5,193,580	12,699,622	1,092,144
274,085	3,435	(46,079)	(6,013)	372,267	(1,773,636)	860,501
-	-	52,000	-	-	35,000	-
-	-	-	-	-	-	-
-	-	52,000	-	-	35,000	-
274,085	3,435	5,921	(6,013)	372,267	(1,738,636)	860,501
624,271	81,613	82,543	226,329	(435,578)	6,628,752	(245,025)
$ 898,356	$ 85,048	$ 88,464	$ 220,316	$ (63,311)	$ 4,890,116	$ 615,476

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestice Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ -
Lodging taxes	-	-	5,114,148	-	-
Charges for services	-	1,765,441	-	113,151	55,715
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	35,506	-	-	-
Intergovernmental	397,412	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	66,970	-	-	-
Total revenues	397,412	1,867,917	5,114,148	113,151	55,715
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	2,678,317	-	-
Judicial	-	-	-	-	32,208
Public safety	521,973	-	-	-	-
Public works	-	-	-	-	-
Health	-	2,007,599	-	113,203	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	521,973	2,007,599	2,678,317	113,203	32,208
Excess (deficiency) of revenues over (under) expenditures	(124,561)	(139,682)	2,435,831	(52)	23,507
Other financing sources:					
Transfers in	121,500	-	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	121,500	-	-	-	-
Net change in fund balances	(3,061)	(139,682)	2,435,831	(52)	23,507
Fund balances (deficit) at beginning of year	182,402	570,769	735,997	22,923	82,871
Fund balances (deficit) at end of year	$ 179,341	$ 431,087	$ 3,171,828	$ 22,871	$ 106,378

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
106,093	576,887	510,099	-	-	-	106,519
-	-	-	-	-	-	-
-	-	-	16,147	35,329	-	-
-	-	-	-	-	3,384,760	18,969
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
106,093	576,887	510,099	16,147	35,329	3,384,760	125,488
-	-	-	-	-	-	-
39,596	-	-	-	173,220	-	-
-	-	-	-	-	3,386,520	123,625
-	-	-	-	-	-	-
-	619,011	454,548	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,283	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,596	621,294	454,548	-	173,220	3,386,520	123,625
66,497	(44,407)	55,551	16,147	(137,891)	(1,760)	1,863
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
66,497	(44,407)	55,551	16,147	(137,891)	(1,760)	1,863
58,273	301,757	(8,876)	65,361	539,798	239,473	237,297
$ 124,770	$ 257,350	$ 46,675	$ 81,508	$ 401,907	$ 237,713	$ 239,160

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

	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	24,565	2,146,259	3,560	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	17,129,630
Special assessments	-	-	-	-	-
Investment income	-	-	-	2,631	-
Rental income	-	-	-	-	-
Other	1,615,961	124,523	-	-	-
Total revenues	1,640,526	2,270,782	3,560	2,631	17,129,630
Expenditures:					
Current:					
General government:					
Legislative and executive	-	1,457,936	164,140	15,669	-
Judicial	-	974,882	-	-	-
Public safety	1,391,569	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	17,275,602
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,391,569	2,432,818	164,140	15,669	17,275,602
Excess (deficiency) of revenues over (under) expenditures	248,957	(162,036)	(160,580)	(13,038)	(145,972)
Other financing sources:					
Transfers in	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	248,957	(162,036)	(160,580)	(13,038)	(145,972)
Fund balances (deficit) at beginning of year	1,601,115	1,911,700	213,960	170,626	(139,256)
Fund balances (deficit) at end of year	$ 1,850,072	$ 1,749,664	$ 53,380	$ 157,588	$ (285,228)

Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers
$ 1,150,889	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	5,815	2,503,096	-	681	-	-
-	858,120	-	-	-	-	-
-	-	-	-	-	-	388
158,297	-	-	-	2,360,809	2,236,326	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,270	-	191	28,545	-
1,309,186	863,935	2,506,366	-	2,361,681	2,264,871	388
-	759,402	-	145,720	-	-	-
-	-	1,937,827	-	-	-	1,897
-	-	-	-	2,358,370	3,230,236	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,313,342	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,313,342	759,402	1,937,827	145,720	2,358,370	3,230,236	1,897
(4,156)	104,533	568,539	(145,720)	3,311	(965,365)	(1,509)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(4,156)	104,533	568,539	(145,720)	3,311	(965,365)	(1,509)
19,470	163,024	2,260,572	1,039,566	89,349	4,442,471	5,318
$ 15,314	$ 267,557	$ 2,829,111	$ 893,846	$ 92,660	$ 3,477,106	$ 3,809

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

	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	-	-	100,890	200	257,863
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	1,196,984	4,025,696	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	1,713	-
Total revenues	1,196,984	4,025,696	100,890	1,913	257,863
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	139,495	1,283	281,358
Public safety	1,271,662	4,027,286	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,271,662	4,027,286	139,495	1,283	281,358
Excess (deficiency) of revenues over (under) expenditures	(74,678)	(1,590)	(38,605)	630	(23,495)
Other financing sources:					
Transfers in	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	(74,678)	(1,590)	(38,605)	630	(23,495)
Fund balances (deficit) at beginning of year	35,014	377,416	274,503	9,995	573,924
Fund balances (deficit) at end of year	$ (39,664)	$ 375,826	$ 235,898	$ 10,625	$ 550,429

Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 6,742,308	$ 21,390,591
-	-	-	-	5,114,148
-	1,564,948	650,000	-	20,935,599
-	-	-	-	878,762
-	-	-	-	363,362
-	265,459	-	931,668	105,014,516
-	-	-	-	1,952,645
-	34,711	-	-	64,823
-	-	-	-	2,254
202,903	1,769,442	21,700	-	5,990,976
202,903	3,634,560	671,700	7,673,976	161,707,676
-	140,484	533,609	-	13,710,145
201,745	1,417,901	-	-	18,934,598
-	301,992	-	-	40,223,536
-	181,621	-	-	16,984,747
-	-	-	-	20,510,423
-	13,867	-	-	43,141,862
-	72,255	-	7,680,299	15,748,396
-	-	-	-	303,648
-	-	-	-	29,767
-	-	-	-	10,113
201,745	2,128,120	533,609	7,680,299	169,597,235
1,158	1,506,440	138,091	(6,323)	(7,889,559)
-	75,000	-	-	11,914,950
-	-	-	-	28,215
-	75,000	-	-	11,943,165
1,158	1,581,440	138,091	(6,323)	4,053,606
66,134	10,893,446	200,000	96,410	57,253,040
$ 67,292	$ 12,474,886	$ 338,091	$ 90,087	$ 61,306,646

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 30,503,151	$ 31,571,638	$ 1,068,487
Other	4,393,019	973,865	(3,419,154)
Total revenues	34,896,170	32,545,503	(2,350,667)
Expenditures:			
Human Services			
Personal services	20,316,019	19,876,544	439,475
Materials and supplies	615,110	543,493	71,617
Charges and services	16,150,894	14,412,291	1,738,603
Other	73,704	11,848	61,856
Capital outlay and equipment	428,000	354,516	73,484
Total Human Services	37,583,727	35,198,692	2,385,035
Total expenditures	37,583,727	35,198,692	2,385,035
Excess/deficiency of revenues over/under expenditures	(2,687,557)	(2,653,189)	34,368
Other financing sources:			
Transfers in	2,177,277	2,198,520	21,243
Total other financing sources	2,177,277	2,198,520	21,243
Net change in fund balances	(510,280)	(454,669)	55,611
Fund balances (deficit) at beginning of year	271,850	271,850	-
Prior year encumbrances appropriated	1,099,013	1,099,013	-
Fund balance (deficit) at end of year	$ 860,583	$ 916,194	$ 55,611

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 4,300,000	$ 4,488,110	$ 188,110
Intergovernmental	-	78,305	78,305
Other	-	2,809	2,809
Total revenues	4,300,000	4,569,224	269,224
Expenditures:			
General Government - Legislative and Executive			
Personal services	3,409,149	3,161,187	247,962
Materials and supplies	130,376	124,069	6,307
Charges and services	697,092	604,380	92,712
Other	855	694	161
Capital outlay and equipment	2,258,620	1,860,155	398,465
Total General Government - Legislative and Executive	6,496,092	5,750,485	745,607
Total expenditures	6,496,092	5,750,485	745,607
Net change in fund balances	(2,196,092)	(1,181,261)	1,014,831
Fund balances at beginning of year	4,575,820	4,575,820	-
Prior year encumbrances appropriated	424,892	424,892	-
Fund balance at end of year	$ 2,804,620	$ 3,819,451	$ 1,014,831

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 89,839	$ 89,839	$ -
Licenses and permits	20,507	20,507	-
Fines and forfeitures	50,000	58,312	8,312
Intergovernmental	20,965,793	13,415,745	(7,550,048)
Investment income	10,000	27,481	17,481
Other	33,759	33,759	-
Total revenues	21,169,898	13,645,643	(7,524,255)
Expenditures:			
Public Works			
Personal services	5,280,762	5,280,762	-
Materials and supplies	781,876	608,234	173,642
Charges and services	14,176,079	14,176,079	-
Other	37,818	37,818	-
Capital outlay and equipment	80,000	75,968	4,032
Principal retirement	214,781	214,781	-
Note issuance costs	10,113	10,113	-
Total Public Works	20,581,429	20,403,755	177,674
Total expenditures	20,581,429	20,403,755	177,674
Excess/deficiency of revenues over/under expenditures	588,469	(6,758,112)	(7,346,581)
Other financing sources:			
Note issuance	4,500,000	4,500,000	-
Premium on note issuance	28,215	28,215	-
Total other financing sources	4,528,215	4,528,215	-
Net change in fund balances	5,116,684	(2,229,897)	(7,346,581)
Fund balances at beginning of year	129,726	129,726	-
Prior year encumbrances appropriated	1,335,910	1,335,910	-
Fund balance (deficit) at end of year	$ 6,582,320	$ (764,261)	$ (7,346,581)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 3,000,000	$ 4,302,647	$ 1,302,647
Intergovernmental	-	314	314
Other	-	5,210	5,210
Total revenues	3,000,000	4,308,171	1,308,171
Expenditures:			
Public Safety			
Personal services	1,836,414	1,704,867	131,547
Materials and supplies	885,835	849,882	35,953
Charges and services	11,732,543	10,219,829	1,512,714
Other	4,845	2,875	1,970
Capital outlay and equipment	344,947	331,128	13,819
Total Public Safety	14,804,584	13,108,581	1,696,003
Total expenditures	14,804,584	13,108,581	1,696,003
Excess/deficiency of revenues over/under expenditures	(11,804,584)	(8,800,410)	3,004,174
Other financing sources:			
Transfers in	9,432,930	9,432,930	-
Total other financing sources	9,432,930	9,432,930	-
Net change in fund balances	(2,371,654)	632,520	3,004,174
Fund balances at beginning of year	2,093,659	2,093,659	-
Prior year encumbrances appropriated	1,978,263	1,978,263	-
Fund balance at end of year	$ 1,700,268	$ 4,704,442	$ 3,004,174

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 4,903,020	$ 4,723,613	$ (179,407)
Intergovernmental	646,000	1,212,522	566,522
Other	50,000	448	(49,552)
Total revenues	5,599,020	5,936,583	337,563
Expenditures:			
Public Safety			
Personal services	834,664	780,364	54,300
Materials and supplies	51,105	47,312	3,793
Charges and services	7,977,226	7,147,536	829,690
Other	152,471	9,250	143,221
Capital outlay and equipment	539,365	534,196	5,169
Total Public Safety	9,554,831	8,518,658	1,036,173
Total expenditures	9,554,831	8,518,658	1,036,173
Net change in fund balances	(3,955,811)	(2,582,075)	1,373,736
Fund balances at beginning of year	8,196,368	8,196,368	-
Prior year encumbrances appropriated	3,538,832	3,538,832	-
Fund balance at end of year	$ 7,779,389	$ 9,153,125	$ 1,373,736

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,760,000	$ 1,610,363	$ (149,637)
Intergovernmental	8,302,087	10,038,915	1,736,828
Other	928,853	120,608	(808,245)
Total revenues	10,990,940	11,769,886	778,946
Expenditures:			
General Government - Judicial			
Personal services	6,481,510	6,441,260	40,250
Materials and supplies	1,323,895	1,280,206	43,689
Charges and services	6,225	5,364	861
Other	3,641,000	3,638,402	2,598
Capital outlay and equipment	20,173	20,173	-
Total General Government - Judicial	11,472,803	11,385,405	87,398
Total expenditures	11,472,803	11,385,405	87,398
Net change in fund balances	(481,863)	384,481	866,344
Fund balances at beginning of year	1,021,518	1,021,518	-
Prior year encumbrances appropriated	38,923	38,923	-
Fund balance at end of year	$ 578,578	$ 1,444,922	$ 866,344

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 5,773,217	$ 5,736,057	$ (37,160)
Intergovernmental	746,783	791,917	45,134
Total revenues	6,520,000	6,527,974	7,974
Expenditures:			
Conservation and Recreation			
Charges and services	6,520,000	6,519,500	500
Total Conservation and Recreation	6,520,000	6,519,500	500
Total expenditures	6,520,000	6,519,500	500
Net change in fund balances	-	8,474	8,474
Fund balances at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ -	$ 8,474	$ 8,474

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,350	$ 2,148	$ (202)
Fines and forfeitures	221,000	213,491	(7,509)
Intergovernmental	-	5,472	5,472
Other	500	4,530	4,030
Total revenues	223,850	225,641	1,791
Expenditures:			
General Government - Judicial			
Personal services	169,765	169,619	146
Materials and supplies	4,156	2,339	1,817
Charges and services	100,239	94,739	5,500
Capital outlay and equipment	7,272	7,214	58
Total General Government - Judicial	281,432	273,911	7,521
Total expenditures	281,432	273,911	7,521
Excess/deficiency of revenues over/under expenditures	(57,582)	(48,270)	9,312
Other financing sources:			
Transfers in	52,000	52,000	-
Total other financing sources	52,000	52,000	-
Net change in fund balances	(5,582)	3,730	9,312
Fund balances at beginning of year	80,028	80,028	-
Prior year encumbrances appropriated	225	225	-
Fund balance at end of year	$ 74,671	$ 83,983	$ 9,312

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 3,197,269	$ 3,049,950	$ (147,319)
Intergovernmental	304,731	628,130	323,399
Total revenues	3,502,000	3,678,080	176,080
Expenditures:			
Human Services			
Charges and services	3,684,000	3,681,055	2,945
Total Human Services	3,684,000	3,681,055	2,945
Total expenditures	3,684,000	3,681,055	2,945
Net change in fund balances	(182,000)	(2,974)	179,025
Fund balances at beginning of year	182,752	182,752	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 752	$ 179,778	$ 179,025

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 6,086,833	$ 5,565,847	$ (520,986)
Total revenues	6,086,833	5,565,847	(520,986)
Expenditures:			
Human Services			
Personal services	1,024,390	1,006,287	18,103
Materials and supplies	25,000	8,413	16,587
Charges and services	4,744,125	4,362,540	381,585
Other	4,930	575	4,355
Capital outlay and equipment	27,000	23,468	3,532
Total Human Services	5,825,445	5,401,283	424,162
Total expenditures	5,825,445	5,401,283	424,162
Net change in fund balances	261,388	164,564	(96,824)
Fund balances at beginning of year	64,580	64,580	-
Prior year encumbrances appropriated	457	457	-
Fund balance at end of year	$ 326,425	$ 229,601	$ (96,824)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 97,458	$ 97,458	$ -
Intergovernmental	15,407,924	10,191,919	(5,216,005)
Rental income	2,254	2,254	-
Other	957,364	957,364	-
Total revenues	16,465,000	11,248,995	(5,216,005)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	18,880	18,880	-
Materials and supplies	37,240	37,240	-
Charges and services	3,021,826	3,021,826	-
Capital outlay and equipment	5,538	5,538	-
Total General Government - Legislative and Executive	3,083,484	3,083,484	-
Judicial			
Personal services	930,788	930,788	-
Materials and supplies	25,568	25,568	-
Charges and services	1,225,985	1,225,985	-
Other	10	10	-
Capital outlay and equipment	13,951	13,951	-
Total General Government - Judicial	2,196,302	2,196,302	-
Public Safety			
Personal services	343,264	343,264	-
Materials and supplies	77,127	77,127	-
Charges and services	3,496,552	3,496,552	-
Other	1,414,209	1,414,209	-
Capital outlay and equipment	1,472,012	1,472,012	-
Total Public Safety	6,803,164	6,803,164	-
Health			
Materials and supplies	3,100	3,100	-
Charges and services	34,255	34,255	-
Capital outlay and equipment	2,745	2,745	-
Total Health	40,100	40,100	-
Human Services			
Materials and supplies	1,030	1,030	-
Charges and services	1,166,150	1,166,150	-
Other	5,481	5,481	-
Total Human Services	1,172,661	1,172,661	-
Conservation and Recreation			
Charges and services	140,000	140,000	-
Other	23,000	23,000	-
Total Conservation and Recreation	163,000	163,000	-
Total expenditures	13,458,711	13,458,711	-
Excess/deficiency of revenues over/under expenditures	3,006,289	(2,209,716)	(5,216,005)

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, 2012

Other financing sources:			
Transfers in	35,000	35,000	-
Total other financing sources	35,000	35,000	-
Net change in fund balances	3,041,289	(2,174,716)	(5,216,005)
Fund balances at beginning of year	5,546,268	5,546,268	-
Prior year encumbrances appropriated	525,751	525,751	-
Fund balance at end of year.	$ 9,113,308	$ 3,897,303	$ (5,216,005)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 908,636	$ -	$ (908,636)
Special assessments	1,025,012	1,952,645	927,633
Total revenues	1,933,648	1,952,645	18,997
Expenditures:			
Public Works			
Personal services	228,609	221,774	6,835
Charges and services	580,614	580,614	-
Other	4,000	4,000	-
Principal retirement	56,074	49,074	7,000
Interest & fiscal chanrges	58,685	7,685	51,000
Total Public Works	927,982	863,147	64,835
Total expenditures	927,982	863,147	64,835
Excess/deficiency of revenues over/under expenditures	1,005,666	1,089,498	83,832
Other financing uses:			
Advance out	(235,218)	(235,218)	-
Total other financing uses	(235,218)	(235,218)	-
Net change in fund balances	770,448	854,280	83,832
Fund balances at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 770,448	$ 854,280	$ 83,832

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 405,348	$ 374,539	$ (30,809)
Total revenues	405,348	374,539	(30,809)
Expenditures:			
Public Safety			
Personal services	372,671	349,890	22,781
Materials and supplies	6,700	3,062	3,638
Charges and services	181,460	168,038	13,422
Other	5,213	1,042	4,171
Capital outlay and equipment	7,896	6,688	1,208
Total Public Safety	573,940	528,720	45,220
Total expenditures	573,940	528,720	45,220
Excess/deficiency of revenues over/under expenditures	(168,592)	(154,181)	14,411
Other financing sources:			
Transfers in	159,725	121,500	(38,225)
Total other financing sources	159,725	121,500	(38,225)
Net change in fund balances	(8,867)	(32,681)	(23,814)
Fund balances at beginning of year	168,964	168,964	-
Prior year encumbrances appropriated	13,190	13,190	-
Fund balance at end of year	$ 173,287	$ 149,473	$ (23,814)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,780,000	$ 1,915,843	$ 135,843
Fines and forfeitures.	52,000	35,418	(16,582)
Other.	37,000	62,324	25,324
Total revenues.	1,869,000	2,013,585	144,585
Expenditures:			
Health			
Personal services.	1,562,634	1,510,633	52,001
Materials and supplies	236,513	230,824	5,689
Charges and services.	427,176	397,770	29,406
Other	13,236	8,910	4,326
Capital outlay and equipment.	56,666	50,706	5,960
Total Health	2,296,225	2,198,843	97,382
Total expenditures	2,296,225	2,198,843	97,382
Net change in fund balances	(427,225)	(185,258)	241,967
Fund balances at beginning of year	465,920	465,920	-
Prior year encumbrances appropriated	75,582	75,582	-
Fund balance at end of year.	$ 114,277	$ 356,244	$ 241,967

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	$ 4,500,000	$ 5,135,347	$ 635,347
Total revenues.	4,500,000	5,135,347	635,347
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	73,890	71,890	2,000
Materials and supplies	915	254	661
Charges and services.	4,405,065	2,605,707	1,799,358
Other	19,014	-	19,014
Capital outlay and equipment.	1,115	247	868
Total General Government - Legislative and Executive.	4,499,999	2,678,098	1,821,901
Total expenditures	4,499,999	2,678,098	1,821,901
Net change in fund balances	1	2,457,249	2,457,248
Fund balances at beginning of year	273,117	273,117	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 273,118	$ 2,730,366	$ 2,457,248

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 125,000	$ 112,612	$ (12,388)
Total revenues.	125,000	112,612	(12,388)
Expenditures:			
Health			
Health Services			
Charges and services.	635	635	-
Other	124,365	115,471	8,894
Total Health	125,000	116,106	8,894
Total expenditures	125,000	116,106	8,894
Net change in fund balances	-	(3,494)	(3,494)
Fund balances at beginning of year	75,537	75,537	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 75,537	$ 72,043	$ (3,494)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 55,000	$ 57,280	$ 2,280
Total revenues.	55,000	57,280	2,280
Expenditures:			
General Government - Judicial			
Personal services.	12,000	7,113	4,887
Charges and services.	43,000	28,410	14,590
Total General Government - Judicial	55,000	35,523	19,477
Total expenditures	55,000	35,523	19,477
Net change in fund balances	-	21,756	21,757
Fund balances at beginning of year	84,298	84,298	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 84,298	$ 106,054	$ 21,757

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 110,000	$ 106,453	$ (3,547)
Total revenues.	110,000	106,453	(3,547)
Expenditures:			
General Government - Judicial			
Juvenile Court			
Charges and services.	110,000	37,167	72,833
Total General Government - Judicial	110,000	37,167	72,833
Total expenditures	110,000	37,167	72,833
Net change in fund balances	-	69,286	69,286
Fund balances at beginning of year	56,576	56,576	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 56,576	$ 125,862	$ 69,286

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 525,000	$ 517,009	$ (7,991)
Total revenues.	525,000	517,009	(7,991)
Expenditures:			
Health			
Health Services			
Personal services.	46	11	35
Materials and supplies	64,090	63,543	547
Charges and services.	534,704	534,171	533
Other	36	36	-
Capital outlay and equipment.	3,071	3,071	-
Total Health	601,947	600,832	1,115
Total expenditures	601,947	600,832	1,115
Excess/deficiency of revenues over/under expenditures.	(76,947)	(83,823)	(6,876)
Other financing sources:			
Transfers (out).	(176,640)	-	176,640
Total other financing sources	(176,640)	-	176,640
Net change in fund balances	(253,587)	(83,823)	169,764
Fund balances at beginning of year	273,194	273,194	-
Prior year encumbrances appropriated	38,786	38,786	-
Fund balance at end of year.	$ 58,393	$ 228,157	$ 169,764

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 160,000	$ 449,119	$ 289,119
Other	294,161	-	(294,161)
Total revenues	454,161	449,119	(5,042)
Expenditures:			
Health			
Personal services	306,898	305,153	1,745
Materials and supplies	57,141	57,044	97
Charges and services	88,653	88,596	57
Other	1,647	1,646	1
Capital outlay and equipment	2,917	2,917	-
Total Health	457,256	455,356	1,900
Total expenditures	457,256	455,356	1,900
Excess/deficiency of revenues over/under expenditures	(3,095)	(6,237)	(3,142)
Net change in fund balances	(3,095)	(6,237)	(3,142)
Fund balances at beginning of year	98	98	-
Prior year encumbrances appropriated	3,261	3,261	-
Fund balance (deficit) at end of year	$ 264	$ (2,878)	$ (3,142)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 5,000	$ 1,233	$ (3,767)
Total revenues.	5,000	1,233	(3,767)
Expenditures:			
Public Safety			
Other	5,000	-	5,000
Total Public Safety	5,000	-	5,000
Total expenditures	5,000	-	5,000
Net change in fund balances	-	1,233	1,233
Fund balances at beginning of year	65,300	65,300	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 65,300	$ 66,533	$ 1,233

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 40,000	$ 36,039	$ (3,961)
Total revenues.	40,000	36,039	(3,961)
Expenditures:			
General Government - Judicial			
Charges and services.	152,186	122,465	29,721
Other	22,814	22,814	-
Total General Government - Judicial	175,000	145,279	29,721
Total expenditures	175,000	145,279	29,721
Net change in fund balances	(135,000)	(109,239)	25,760
Fund balances at beginning of year	537,531	537,531	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 402,531	$ 428,292	$ 25,760

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 3,380,087	$ 3,490,288	$ 110,201
Total revenues	3,380,087	3,490,288	110,201
Expenditures:			
Public Safety			
Personal services	3,325,126	3,297,354	27,772
Materials and supplies	21,929	21,929	-
Charges and services	33,032	33,032	-
Total Public Safety	3,380,087	3,352,315	27,772
Total expenditures	3,380,087	3,352,315	27,772
Net change in fund balances	-	137,973	137,973
Fund balances at beginning of year	15,273	15,273	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 15,273	$ 153,246	$ 137,973

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 100,000	$ 106,519	$ 6,519
Total revenues.	100,000	106,519	6,519
Expenditures:			
Public Safety			
Personal services.	74,228	66,292	7,936
Materials and supplies	10,089	8,502	1,587
Charges and services.	15,142	14,395	747
Other	32,252	28,314	3,938
Capital outlay and equipment.	2,517	2,517	-
Total Public Safety	134,228	120,020	14,208
Total expenditures	134,228	120,020	14,208
Net change in fund balances	(34,228)	(13,501)	20,727
Fund balances at beginning of year	242,316	242,316	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 208,088	$ 228,815	$ 20,727

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ 24,565	$ 24,565
Other.	1,534,649	1,615,961	81,312
Total revenues.	1,534,649	1,640,526	105,877
Expenditures:			
Public Safety			
Personal services.	269,623	243,794	25,829
Materials and supplies	23,198	12,838	10,360
Charges and services.	1,956,867	1,820,845	136,022
Other	1,178	579	599
Capital outlay and equipment.	103,037	68,387	34,650
Total Public Safety	2,353,903	2,146,443	207,460
Total expenditures	2,353,903	2,146,443	207,460
Net change in fund balances	(819,254)	(505,917)	313,337
Fund balances at beginning of year	825,511	825,511	-
Prior year encumbrances appropriated	802,520	802,520	-
Fund balance at end of year.	$ 808,777	$ 1,122,114	$ 313,337

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DETAC
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,775,000	$ 2,144,569	$ 369,569
Other.	252,222	124,522	(127,700)
Total revenues.	2,027,222	2,269,091	241,869
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	955,398	911,325	44,073
Materials and supplies	37,363	15,745	21,618
Charges and services.	226,431	175,774	50,657
Other	88,996	81,010	7,986
Capital outlay and equipment.	224,561	223,658	903
Total General Government -			
Legislative and Executive.	1,532,749	1,407,512	125,237
Judicial			
Personal services.	779,898	779,026	872
Materials and supplies	24,172	15,227	8,945
Charges and services.	146,400	114,518	31,882
Other	168,043	75,626	92,417
Capital outlay and equipment.	3,500	-	3,500
Total General Government -			
Judicial	1,122,013	984,397	137,616
Total expenditures	2,654,762	2,391,909	262,853
Net change in fund balances	(627,540)	(122,818)	504,722
Fund balances at beginning of year	1,926,809	1,926,809	-
Prior year encumbrances appropriated	83,247	83,247	-
Fund balance at end of year.	$ 1,382,516	$ 1,887,238	$ 504,722

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ 3,560	$ 3,560
Total revenues.	-	3,560	3,560
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	10,609	10,068	541
Materials and supplies	780	780	-
Charges and services.	159,099	159,098	1
Total General Government - Legislative and Executive.	170,488	169,946	542
Total expenditures	170,488	169,946	542
Net change in fund balances	(170,488)	(166,386)	4,102
Fund balances at beginning of year	218,468	218,468	-
Prior year encumbrances appropriated	1,298	1,298	-
Fund balance at end of year.	$ 49,278	$ 53,380	$ 4,102

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.	$ 15,000	$ 2,557	$ (12,443)
Total revenues.	15,000	2,557	(12,443)
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	6,873	3,555	3,318
Charges and services.	21,950	18,223	3,727
Other	1,000	51	949
Total General Government - Legislative and Executive.	29,823	21,829	7,994
Total expenditures	29,823	21,829	7,994
Net change in fund balances	(14,823)	(19,272)	(4,449)
Fund balances at beginning of year	169,142	169,142	-
Prior year encumbrances appropriated	5,987	5,987	-
Fund balance at end of year.	$ 160,306	$ 155,857	$ (4,449)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 17,131,630	$ 17,129,630	$ (2,000)
Total revenues	17,131,630	17,129,630	(2,000)
Expenditures:			
Health			
Charges and services	17,398,432	17,264,969	133,463
Total Health	17,398,432	17,264,969	133,463
Total expenditures	17,398,432	17,264,969	133,463
Excess/deficiency of revenues over/under expenditures	(266,802)	(135,339)	131,463
Net change in fund balances	(266,802)	(135,338)	131,463
Fund balances at beginning of year	250,923	250,923	-
Prior year encumbrances appropriated	95,402	95,402	-
Fund balance at end of year	$ 79,523	$ 210,987	$ 131,463

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 1,312,000	$ 1,152,038	$ (159,962)
Intergovernmental	-	158,297	158,297
Total revenues	1,312,000	1,310,335	(1,665)
Expenditures:			
Conservation and Recreation			
Charges and services	1,313,343	1,313,343	-
Total Conservation and Recreation	1,313,343	1,313,343	-
Total expenditures	1,313,343	1,313,343	-
Net change in fund balances	(1,343)	(3,007)	(1,665)
Fund balances at beginning of year	3,007	3,007	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 1,664	$ -	$ (1,665)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 730,000	$ 5,815	$ (724,185)
Licenses and permits	-	820,616	820,616
Total revenues.	730,000	826,431	96,431
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	520,556	506,678	13,878
Materials and supplies	27,300	20,353	6,947
Charges and services.	228,691	202,076	26,615
Other	4,589	2,638	1,951
Capital outlay and equipment.	11,256	10,656	600
Total General Government - Legislative and Executive.	792,392	742,401	49,991
Total expenditures	792,392	742,401	49,991
Net change in fund balances	(62,392)	84,030	146,422
Fund balances at beginning of year	142,441	142,441	-
Prior year encumbrances appropriated	10,262	10,262	-
Fund balance at end of year.	$ 90,311	$ 236,733	$ 146,422

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 2,397,500	$ 2,519,397	$ 121,897
Other.	2,500	3,384	884
Total revenues.	2,400,000	2,522,781	122,781
Expenditures:			
General Government - Judicial			
Personal services.	1,549,201	1,538,519	10,682
Materials and supplies	78,524	71,558	6,966
Charges and services.	207,874	171,784	36,090
Other	189,737	153,710	36,027
Capital outlay and equipment.	5,725	5,725	-
Total General Government - Judicial	2,031,061	1,941,296	89,765
Total expenditures	2,031,061	1,941,296	89,765
Net change in fund balances	368,939	581,485	212,546
Fund balances at beginning of year	2,137,341	2,137,341	-
Prior year encumbrances appropriated	9,358	9,358	-
Fund balance at end of year.	$ 2,515,638	$ 2,728,184	$ 212,546

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ -	$ -
Total revenues.	-	-	-
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	17,078	13,740	3,338
Charges and services.	222,599	132,240	90,359
Other	59,978	-	59,978
Capital outlay and equipment.	97,850	6,279	91,571
Total General Government -			
Legislative and Executive.	397,505	152,259	245,246
Total expenditures	397,505	152,259	245,246
Net change in fund balances	(397,505)	(152,259)	245,246
Fund balances at beginning of year	1,029,062	1,029,062	-
Prior year encumbrances appropriated	13,154	13,154	-
Fund balance at end of year.	$ 644,711	$ 889,957	$ 245,246

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 681	$ 681	$ -
Intergovernmental	2,399,249	2,378,657	(20,592)
Other	70	70	-
Total revenues	2,400,000	2,379,408	(20,592)
Expenditures:			
Public Safety			
Personal services	2,048,946	2,048,946	-
Materials and supplies	22,092	22,092	-
Charges and services	245,661	245,661	-
Other	6,960	6,960	-
Capital outlay and equipment	38,411	38,411	-
Total Public Safety	2,362,070	2,362,070	-
Total expenditures	2,362,070	2,362,070	-
Net change in fund balances	37,930	17,338	(20,592)
Fund balances at beginning of year	182,331	182,331	-
Prior year encumbrances appropriated	453	453	-
Fund balance at end of year	$ 220,714	$ 200,122	$ (20,592)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 2,355,000	$ 2,386,792	$ 31,792
Other	-	15,989	15,989
Total revenues	2,355,000	2,402,781	47,781
Expenditures:			
Public Safety			
Personal services	1,333,073	1,333,073	-
Materials and supplies	7,144	7,144	-
Charges and services	2,960,220	2,960,220	-
Total Public Safety	4,300,437	4,300,437	-
Total expenditures	4,300,437	4,300,437	-
Net change in fund balances	(1,945,437)	(1,897,656)	47,781
Fund balances at beginning of year	2,933,999	2,933,999	-
Prior year encumbrances appropriated	1,002,868	1,002,868	-
Fund balance at end of year	$ 1,991,430	$ 2,039,211	$ 47,781

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 500	$ 388	$ (112)
Total revenues.	500	388	(112)
Expenditures:			
General Government -			
Charges and services.	2,000	2,000	-
Other	1,000	168	832
Total General Government - Judicial	3,000	2,168	832
Total expenditures	3,000	2,168	832
Net change in fund balances	(2,500)	(1,781)	719
Fund balances at beginning of year	5,540	5,540	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 3,040	$ 3,759	$ 719

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 1,196,984	$ 1,196,984	$ -
Total revenues	1,196,984	1,196,984	-
Expenditures:			
Public Safety			
Personal services	906,961	906,961	-
Materials and supplies	8,055	8,055	-
Charges and services	296,133	296,133	-
Other	16,817	16,817	-
Capital outlay and equipment	9,827	9,827	-
Total Public Safety	1,237,793	1,237,793	-
Total expenditures	1,237,793	1,237,793	-
Net change in fund balances	(40,809)	(40,809)	-
Fund balances at beginning of year	74,966	74,966	-
Prior year encumbrances appropriated	12,474	12,474	-
Fund balance at end of year	$ 46,631	$ 46,631	$ -

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 2,000,000	$ 4,025,696	$ 2,025,696
Total revenues	2,000,000	4,025,696	2,025,696
Expenditures:			
Public Safety			
Personal services	3,332,514	3,332,514	-
Materials and supplies	253,419	253,419	-
Charges and services	438,570	438,570	-
Capital outlay and equipment	63,552	63,552	-
Total Public Safety	4,088,055	4,088,055	-
Total expenditures	4,088,055	4,088,055	-
Net change in fund balances	(2,088,055)	(62,359)	2,025,696
Fund balances at beginning of year	318,396	318,396	-
Prior year encumbrances appropriated	249,672	249,672	-
Fund balance (deficit) at end of year	$ (1,519,987)	$ 505,709	$ 2,025,696

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 145,000	$ 101,192	$ (43,808)
Total revenues.	145,000	101,192	(43,808)
Expenditures:			
General Government - Judicial			
Personal services.	151,853	134,876	16,977
Materials and supplies	6,477	2,616	3,861
Charges and services.	1,900	585	1,315
Other	265	-	265
Capital outlay and equipment.	124	-	124
Total General Government - Judicial	160,619	138,077	22,542
Total expenditures	160,619	138,077	22,542
Net change in fund balances	(15,619)	(36,885)	(21,266)
Fund balances at beginning of year	271,289	271,289	-
Prior year encumbrances appropriated	217	217	-
Fund balance at end of year.	$ 255,887	$ 234,621	$ (21,266)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ 200	$ 200
Other.	3,000	1,713	(1,287)
Total revenues.	3,000	1,913	(1,087)
Expenditures:			
General Government - Judicial			
Personal services.	1,000	-	1,000
Materials and supplies	500	374	126
Charges and services.	1,209	909	300
Other	1,591	-	1,591
Capital outlay and equipment.	5,700	-	5,700
Total General Government - Judicial	10,000	1,283	8,717
Total expenditures	10,000	1,283	8,717
Net change in fund balances	(7,000)	630	7,630
Fund balances at beginning of year	9,995	9,995	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 2,995	$ 10,625	$ 7,630

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 250,000	$ 258,678	$ 8,678
Total revenues.	250,000	258,678	8,678
Expenditures:			
General Government - Judicial			
Personal services.	139,167	139,070	97
Materials and supplies	293	293	-
Charges and services.	157,739	155,894	1,845
Other	498	455	43
Total General Government - Judicial	297,697	295,712	1,985
Total expenditures	297,697	295,712	1,985
Net change in fund balances	(47,697)	(37,034)	10,663
Fund balances at beginning of year	564,448	564,448	-
Prior year encumbrances appropriated	15,088	15,088	-
Fund balance at end of year.	$ 531,839	$ 542,502	$ 10,663

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 400,000	$ 202,903	$ (197,097)
Total revenues	400,000	202,903	(197,097)
Expenditures:			
General Government - Judicial			
Personal services	196,015	192,561	3,454
Materials and supplies	9,597	9,580	17
Charges and services	1,315	1,157	158
Total General Government - Judicial	206,927	203,298	3,629
Total expenditures	206,927	203,298	3,629
Net change in fund balances	193,073	(395)	(193,468)
Fund balances at beginning of year	75,245	75,245	-
Prior year encumbrances appropriated	491	491	-
Fund balance at end of year	$ 268,809	$ 75,341	$ (193,468)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,658,059	$ 1,568,455	$ (89,604)
Intergovernmental	-	193,153	193,153
Investment income	-	34,711	34,711
Other	1,350,733	1,767,993	417,260
Total revenues	3,008,792	3,564,312	555,520
Expenditures:			
General Government - Legislative and Executive			
Personal services	3,800,000	138,672	3,661,328
Other	1,427,767	-	1,427,767
Capital outlay and equipment	127,310	102,039	25,271
Total General Government - Legislative and Executive	5,355,077	240,711	5,114,366
Judicial			
Personal services	399,370	393,828	5,542
Materials and supplies	182,553	123,005	59,548
Charges and services	1,527,395	795,046	732,349
Other	37,157	8,611	28,546
Capital outlay and equipment	85,985	56,443	29,542
Total General Government - Judicial	2,232,460	1,376,933	855,527
Public Safety			
Personal services	201,999	170,644	31,355
Materials and supplies	47,163	44,274	2,889
Charges and services	54,716	32,574	22,142
Other	365,643	26,528	339,115
Capital outlay and equipment	251,447	179,619	71,828
Total Public Safety	920,968	453,639	467,329
Public Works			
Charges and services	63,586	63,586	-
Other	1,313,146	210,430	1,102,716
Total Public Works	1,376,732	274,016	1,102,716
Human Services			
Charges and services	14,890	13,867	1,023
Total Human Services	14,890	13,867	1,023
Conservation and Recreation			
Other	72,255	72,255	-
Total Conservation and Recreation	72,255	72,255	-
Total expenditures	9,972,382	2,431,421	7,540,961
Excess/deficiency of revenues over/under expenditures	(6,963,590)	1,132,891	8,096,481
Other financing sources:			
Transfers in	1,300,000	1,200,000	(100,000)
Transfers (out)	(13,200)	-	13,200
Total other financing sources	1,286,800	1,200,000	(86,800)
Net change in fund balances	(5,676,790)	2,332,891	8,009,681
Fund balances at beginning of year	15,230,049	15,230,049	-
Prior year encumbrances appropriated	312,718	312,718	-
Fund balance at end of year	$ 9,865,977	$ 17,875,658	$ 8,009,681

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ -	$ 21,700	$ 21,700
Total revenues	-	21,700	21,700
Expenditures:			
General Government - Legislative and Executive			
Other	650,000	533,609	116,391
Total General Government - Legislative and Executive	650,000	533,609	116,391
Total expenditures	650,000	533,609	116,391
Excess/deficiency of revenues over/under expenditures	(650,000)	(511,909)	138,091
Other financing sources:			
Transfers in	650,000	650,000	-
Total other financing sources	650,000	650,000	-
Net change in fund balances	-	138,091	138,091
Fund balances at beginning of year	200,000	200,000	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 200,000	$ 338,091	$ 138,091

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 6,748,237	$ 6,748,237	$ -
Intergovernmental	921,763	931,668	9,905
Total revenues.	7,670,000	7,679,905	9,905
Expenditures:			
Conservation and Recreation			
Charges and services.	7,680,299	7,680,299	-
Total Conservation and Recreation . .	7,680,299	7,680,299	-
Total expenditures	7,680,299	7,680,299	-
Net change in fund balances	(10,299)	(394)	9,905
Fund balances at beginning of year	394	394	-
Prior year encumbrances appropriated	-	-	-
Fund balance (deficit) at end of year.	$ (9,905)	$ -	$ 9,905

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LOCAL DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
General Government - Legislative and Executive			
Other	$ 221,521	$ 221,521	$ -
Total General Government - Legislative and Executive	221,521	221,521	-
Total expenditures	221,521	221,521	-
Excess/deficiency of revenues over/under expenditures	(221,521)	(221,521)	-
Net change in fund balances	(221,521)	(221,521)	-
Fund balances at beginning of year	221,521	221,521	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ -	$ -	$ -

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, 2012

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 3,525,975	$ 1,844,425	$ 972,782	$ 6,343,182
Receivables (net of allowances for uncollectibles):				
Accounts	1,705,295	272,000	25,595	2,002,890
Due from other governments	19,022	758,270	-	777,292
Total current assets	5,250,292	2,874,695	998,377	9,123,364
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	36,250	75,663	-	111,913
Depreciable capital assets	4,490,946	1,918,114	-	6,409,060
Accumulated depreciation	(2,684,913)	(819,263)	-	(3,504,176)
Total capital assets, net	1,842,283	1,174,514	-	3,016,797
Total assets	7,092,575	4,049,209	998,377	12,140,161
Liabilities:				
Current liabilities:				
Accounts payable	68,786	1,596,365	196,023	1,861,174
Accrued wages and benefits payable	102,417	24,874	-	127,291
Due to other funds	1,806	487	-	2,293
Due to other governments	53,036	11,851	-	64,887
Compensated absences payable - current	261,090	47,642	-	308,732
OWDA loans payable - current	53,491	21,274	-	74,765
Total current liabilities	540,626	1,702,493	196,023	2,439,142
Long-term liabilities:				
Compensated absences payable	88,523	14,969	-	103,492
OWDA loans payable	494,418	1,011,721	-	1,506,139
Total long-term liabilities	582,941	1,026,690	-	1,609,631
Total liabilities	1,123,567	2,729,183	196,023	4,048,773
Net position:				
Net investment in capital assets	1,294,374	141,519	-	1,435,893
Unrestricted	4,674,634	1,178,507	802,354	6,655,495
Total net position	$ 5,969,008	$ 1,320,026	$ 802,354	$ 8,091,388

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	$ 5,333,421	$ 2,364,311	$ 231,451	$ 7,929,183
Total operating revenues	5,333,421	2,364,311	231,451	7,929,183
Operating expenses:				
Personal services	3,199,633	673,844	-	3,873,477
Contract services	647,636	9,388,055	486,855	10,522,546
Materials and supplies	217,592	192,254	-	409,846
Depreciation	164,097	93,045	-	257,142
Heat, light and power	33,264	10,608	-	43,872
Other	4,017	2,914	71,410	78,341
Total operating expenses	4,266,239	10,360,720	558,265	15,185,224
Operating income (loss)	1,067,182	(7,996,409)	(326,814)	(7,256,041)
Nonoperating revenues (expenses):				
Interest and fiscal charges	(38,203)	(60,102)	-	(98,305)
Loss on disposal of capital assets	(227,503)	(18,600)	-	(246,103)
Intergovernmental	57,260	8,915,880	-	8,973,140
Total nonoperating revenues (expenses)	(208,446)	8,837,178	-	8,628,732
Income (loss) before transfers	858,736	840,769	(326,814)	1,372,691
Transfer out	(98,290)			(98,290)
Change in net position	760,446	840,769	(326,814)	1,274,401
Net position at beginning of year	5,208,562	479,257	1,129,168	6,816,987
Net position at end of year	$ 5,969,008	$ 1,320,026	$ 802,354	$ 8,091,388

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services	$ 5,321,261	$ 2,298,754	$ 219,594	$ 7,839,609
Cash payments to employees	(3,283,900)	(683,821)	-	(3,967,721)
Cash payments for contractual services	(625,646)	(9,336,070)	(292,249)	(10,253,965)
Cash payments for materials and supplies	(242,077)	(170,377)	-	(412,454)
Cash payments for heat, light and power	(33,264)	(10,608)	-	(43,872)
Cash payments for other expenses	(4,017)	(2,914)	(71,410)	(78,341)
Net cash provided by (used in) operating activities	1,132,357	(7,905,036)	(144,065)	(6,916,744)
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	38,238	9,628,310	-	9,666,548
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(174,519)	-	-	(174,519)
Principal paid on loans	(104,020)	(40,811)	-	(144,831)
Interest paid on loans	(38,203)	(60,102)	-	(98,305)
Net cash used in capital and related financing activities	(316,742)	(100,913)	-	(417,655)
Net increase (decrease) in cash and cash cash equivalents	853,853	1,622,361	(144,065)	2,332,149
Cash and cash equivalents at beginning of year	2,672,122	222,064	1,116,847	4,011,033
Cash and cash equivalents at end of year	$ 3,525,975	$ 1,844,425	$ 972,782	$ 6,343,182
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss)	$ 1,067,182	$ (7,996,409)	$ (326,814)	$ (7,256,041)
Adjustments:				
Depreciation	164,097	93,045	-	257,142
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(12,160)	(65,557)	(11,857)	(89,574)
Increase (decrease) in accounts payable	(3,265)	73,797	194,606	265,138
(Decrease) in accrued wages and benefits	6,410	(1,622)	-	4,788
Increase in due to other governments	(4,647)	(1,178)	-	(5,825)
(Decrease) in compensated absences payable	(85,089)	(7,177)	-	(92,266)
(Decrease) in due to other funds	(171)	65	-	(106)
Net cash provided by (used in) operating activities	$ 1,132,357	$ (7,905,036)	$ (144,065)	$ (6,916,744)

Noncash Transactions:

At December 31, 2012 and 2011, the Sanitary Engineer fund purchased $0 and $1,750, respectively, in capital assets on account.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 4,674,800	$ 5,303,728	$ 628,928
Other operating revenues	2,200	17,533	15,333
Total operating revenues	4,677,000	5,321,261	644,261
Operating expenses:			
Personal services	3,503,503	3,284,455	219,048
Contract services	806,355	690,624	115,731
Materials and supplies	490,394	407,355	83,039
Other	4,017	4,017	-
Capital outlay	36,146	20,914	15,232
Total operating expenses	4,840,415	4,407,365	433,050
Operating income (loss)	(163,415)	913,896	1,077,311
Nonoperating revenues (expenses):			
Principal retirement	(104,500)	(104,020)	480
Interest and fiscal charges	(38,500)	(38,203)	297
Intergovernmental	18,000	38,238	20,238
Total nonoperating revenues (expenses)	(125,000)	(103,985)	21,015
Change in net position	(288,415)	809,911	1,098,326
Fund equity at beginning of year	2,618,579	2,618,579	-
Prior year encumbrances appropriated	53,542	53,542	-
Fund equity at end of year	$ 2,383,706	$ 3,482,032	$ 1,098,326

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,196,056	$ 2,298,754	$ 102,698
Total operating revenues.	2,196,056	2,298,754	102,698
Operating expenses:			
Personal services	716,862	683,821	33,041
Contract services	9,963,238	9,446,397	516,841
Materials and supplies.	260,000	174,552	85,448
Other	2,986	2,914	72
Capital outlay	99,800	3,876	95,924
Total operating expenses.	11,042,886	10,311,560	731,326
Operating (loss)	(8,846,830)	(8,012,806)	834,024
Nonoperating (expenses):			
Principal retirement	(40,811)	(40,811)	-
Interest and fiscal charges	(60,102)	(60,102)	-
Intergovernmental	9,017,060	9,628,310	611,250
Total nonoperating (expenses)	8,916,147	9,527,397	611,250
Change in net position	69,317	1,514,590	1,445,273
Fund equity at beginning of year	174,989	174,989	-
Prior year encumbrances appropriated	47,075	47,075	-
Fund equity at end of year.	$ 291,381	$ 1,736,654	$ 1,445,273

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 275,000	$ 159,705	$ (115,295)
Other operating revenues	-	59,889	59,889
Total operating revenues.	275,000	219,594	(55,406)
Operating expenses:			
Contract services	596,812	569,899	26,913
Other	71,410	71,410	-
Total operating expenses.	668,222	641,309	26,913
Change in net position	(393,222)	(421,715)	(28,493)
Fund equity at beginning of year	1,104,367	1,104,367	-
Prior year encumbrances appropriated	12,480	12,480	-
Fund equity at end of year.	$ 723,625	$ 695,132	$ (28,493)

Metroparks

The Metroparks of the Toledo Area is a public agency serving the citizens of Lucas County by providing a regional system of clean, safe, natural parks. The Metroparks preserves many of the region's most significant natural areas, from the Oak Openings to the Lake Erie coastal zone, and green corridors along the Maumee River, Ottawa River and Swan Creek. Within these 10,500 acres are beautiful scenery, rare and endangered plants and animals, trails, significant historical sites, shelters and indoor facilities, playgrounds and open spaces.

The Metroparks levies taxes countywide, including a 1.40 mill operating levy, and a .30 mill land acquisition levy during 2012. Tax rates for subdivisions in the County can be found in Table 7, pages 236-239 of the statistical section.

Oak Openings Preserve

Oak Openings is a birder's paradise. It is the nesting place of bluebirds, indigo buntings, whippoorwills and many other species, as well as an excellent location to see migrating songbirds in the spring.

Side Cut Metropark

Side Cut, the first Metropark, is named for the former "side cut" extension of the Miami and Erie Canal that connected the main line of the canal with the city of Maumee. Three of the six original locks from the canal system are preserved.

Photos and captions courtesy of the Metroparks and Convention and Vistors Bureau.

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, 2012

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 32,877	$ 102,058	$ 19,595	$ 2,249,269
Receivables (net of allowances for uncollectibles):				
Accounts	-	562	112	12,681
Due from other funds	-	8,232	16,451	78,126
Due from other governments	-	-	-	-
Materials and supplies inventory	-	5,902	8,094	-
Prepayments	-	88,830	-	-
Total current assets	32,877	205,584	44,252	2,340,076
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets	-	154,112	309,585	148,066
Accumulated depreciation	-	(142,639)	(214,822)	(20,414)
Total capital assets, net	-	11,473	177,549	127,652
Total assets	32,877	217,057	221,801	2,467,728
Liabilities:				
Current liabilities:				
Accounts payable	-	10,170	10,567	57,104
Accrued wages and benefits payable	-	1,333	6,665	4,434
Due to other funds	-	88	177	-
Due to other governments	-	696	3,482	2,308
Compensated absences payable - current	-	256	3,338	2,851
Capital lease payable	-	7,500	-	-
Claims payable - current	-	-	-	-
Total current liabilities	-	20,043	24,229	66,697
Long-term liabilities:				
Compensated absences payable	-	75	5,875	36
Capital lease obligations payable	-	3,000	-	-
Claims payable	-	-	-	-
Total long-term liabilities	-	3,075	5,875	36
Total Liabilities and Deferred Inflows of Resources	-	23,118	30,104	66,733
Net position:				
Net investment in capital assets	-	973	177,549	127,652
Unrestricted	32,877	192,966	14,148	2,273,343
Total net position	$ 32,877	$ 193,939	$ 191,697	$ 2,400,995

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Centralized Drug Testing	Total Internal Service Funds
$ 6,083,511	$ 2,483,136	$ 9,172,313	$ 10,094,622	$ 3,762,833	$ 420,200	$ 34,420,414
929	-	506	-	72,279	-	87,069
-	-	-	-	-	-	102,809
125,226	-	-	-	-	-	125,226
-	-	-	-	-	-	13,996
-	-	-	-	-	-	88,830
6,209,666	2,483,136	9,172,819	10,094,622	3,835,112	420,200	34,838,344
-	-	-	-	-	-	82,786
23,715	-	-	-	-	-	635,478
(23,715)	-	-	-	-	-	(401,590)
-	-	-	-	-	-	316,674
6,209,666	2,483,136	9,172,819	10,094,622	3,835,112	420,200	35,155,018
46,187	-	2,283	1,176,256	-	187	1,302,754
10,543	-	2,495	2,437	-	11,017	38,924
948	-	23	22	-	110	1,368
5,476	-	1,327	1,271	-	5,714	20,274
15,408	-	2,939	10,239	-	19,740	54,771
-	-	-	-	-	-	7,500
4,002,100	210,900	-	1,604,753	445,700	-	6,263,453
4,080,662	210,900	9,067	2,794,978	445,700	36,768	7,689,044
4,460	-	1,645	2,088	-	18,031	32,210
-	-	-	-	-	-	3,000
-	-	-	3,634,092	-	-	3,634,092
4,460	-	1,645	3,636,180	-	18,031	3,669,302
4,085,122	210,900	10,712	6,431,158	445,700	54,799	11,358,346
-	-	-	-	-	-	306,174
2,124,544	2,272,236	9,162,107	3,663,464	3,389,412	365,401	23,490,498
$ 2,124,544	$ 2,272,236	$ 9,162,107	$ 3,663,464	$ 3,389,412	$ 365,401	$ 23,796,672

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Operating revenues:				
Charges for services	$ -	$ 496,223	$ 544,380	$ 1,090,008
Other operating revenues	-	-	872	-
Total operating revenues	-	496,223	545,252	1,090,008
Operating expenses:				
Personal services	-	49,953	216,962	143,529
Contract services	-	27,125	26,143	698,606
Materials and supplies	-	402,853	273,259	1,035
Depreciation	-	15,972	6,931	15,131
Employee medical benefits	-	-	-	-
Other	-	-	600	-
Total operating expenses	-	495,903	523,895	858,301
Operating income (loss)	-	320	21,357	231,707
Nonoperating revenue (expenses):				
Intergovernmental	-	-	75	-
Interest income	-	-	-	-
Total nonoperating revenue (expenses)	-	-	75	-
Income (loss) before transfers and contributions	-	320	21,432	231,707
Transfer in	-	-	50,000	-
Change in net position	-	320	71,432	231,707
Net position at beginning of year	32,877	193,619	120,265	2,169,288
Net position at end of year	$ 32,877	$ 193,939	$ 191,697	$ 2,400,995

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Centralized Drug Testing	Total Internal Service Funds
$ 26,044,802	$ 2,333,672	$ -	$ 2,923,656	$ 7,346,099	$ 537,001	$ 41,315,841
50,331	-	2,083,021	-	367,763	-	2,501,987
26,095,133	2,333,672	2,083,021	2,923,656	7,713,862	537,001	43,817,828
300,685	-	81,559	73,569	-	353,074	1,219,331
45,016	-	1,320,934	3,746	-	18,054	2,139,624
18,733	-	30,557	66	-	151,026	877,529
-	-	-	-	-	-	38,034
28,019,326	2,040,308	-	2,077,563	7,095,860	-	39,233,057
104	-	-	-	-	741	1,445
28,383,864	2,040,308	1,433,050	2,154,944	7,095,860	522,895	43,509,020
(2,288,731)	293,364	649,971	768,712	618,002	14,106	308,808
159,562	-	-	-	-	-	159,637
61,159	-	-	-	-	-	61,159
220,721	-	-	-	-	-	220,796
(2,068,010)	293,364	649,971	768,712	618,002	14,106	529,604
-	-	-	-	-	-	50,000
(2,068,010)	293,364	649,971	768,712	618,002	14,106	579,604
4,192,554	1,978,872	8,512,136	2,894,752	2,771,410	351,295	23,217,068
$ 2,124,544	$ 2,272,236	$ 9,162,107	$ 3,663,464	$ 3,389,412	$ 365,401	$ 23,796,672

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	$ -	$ 498,662	$ 542,791	$ 1,092,264
Cash received from other operations	-	-	872	-
Cash payments to employees	-	(49,794)	(219,211)	(151,866)
Cash payments for contractual services	-	(19,000)	(26,328)	(693,002)
Cash payments for materials and supplies	-	(444,301)	(263,649)	(1,035)
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	-	(600)	-
Net cash provided by (used in) operating activities	-	(14,433)	33,875	246,361
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	-	-	75	-
Cash received from transfers in	-	-	50,000	-
Net cash provided by noncapital financing activities	-	-	50,075	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	(89,982)	(133,240)
Principal paid on capital leases	-	(9,000)	-	-
Net cash used in capital and related financing activities	-	(9,000)	(89,982)	(133,240)
Cash flows from investing activities:				
Interest received	-	-	-	-
Net increase (decrease) in cash and cash cash equivalents	-	(23,433)	(6,032)	113,121
Cash and cash equivalents at beginning of year	32,877	125,491	25,627	2,136,148
Cash and cash equivalents at end of year	$ 32,877	$ 102,058	$ 19,595	$ 2,249,269
Reconciliation of operating loss to net cash (used in) operating activities:				
Operating income (loss)	$ -	$ 320	$ 21,357	$ 231,707
Adjustments:				
Depreciation	-	15,972	6,931	15,131
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	(172)	830	(15)
(Increase) decrease in due from other funds	-	2,611	(2,419)	2,271
Decrease in prepayments	-	(40,000)	-	-
(Increase) decrease in materials supplies inventory	-	(1,998)	11,644	-
Increase (decrease) in due to other funds	-	22	23	-
Increase (decrease) in accounts payable	-	8,653	(2,315)	5,604
Increase (decrease) in accrued wages and benefits	-	119	605	996
Increase (decrease) in due to other governments	-	17	85	384
Increase (decrease) in compensated absences payable	-	23	(2,866)	(9,717)
Increase (decrease) in claims payable	-	-	-	-
Net cash provided by (used in) operating activities	$ -	$ (14,433)	$ 33,875	$ 246,361

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
$ 26,044,245	$ 2,333,672	$ -	$ 2,923,656	$ 7,346,099	$ 545,797	$ 41,327,186
103,802	-	2,084,828	-	-	-	2,189,502
(302,942)	-	(81,092)	(72,560)	413,598	(357,314)	(821,181)
-	-	(1,343,338)	-	-	(18,054)	(2,099,722)
(18,436)	-	(30,674)	(66)	-	(153,311)	(911,472)
(27,628,826)	(2,030,808)	-	(2,501,812)	(7,143,960)	-	(39,305,406)
(104)	-	-	-	-	(741)	(1,445)
(1,802,261)	302,864	629,724	349,218	615,737	16,377	377,462
34,336	-	-	-	-	-	34,411
-	-	-	-	-	-	50,000
34,336	-	-	-	-	-	84,411
-	-	-	-	-	-	(223,222)
-	-	-	-	-	-	(9,000)
-	-	-	-	-	-	(232,222)
61,159	-	-	-	-	-	61,159
(1,706,766)	302,864	629,724	349,218	615,737	16,377	290,810
7,790,277	2,180,272	8,542,589	9,745,404	3,147,096	403,823	34,129,604
$ 6,083,511	$ 2,483,136	$ 9,172,313	$ 10,094,622	$ 3,762,833	$ 420,200	$ 34,420,414
$ (2,288,731)	$ 293,364	$ 649,971	$ 768,712	$ 618,002	$ 14,106	$ 308,808
-	-	-	-	-	-	38,034
52,914	-	1,807	-	45,835	8,796	109,995
-	-	-	-	-	-	2,463
-	-	-	-	-	-	(40,000)
-	-	-	-	-	-	9,646
(874)	-	1	(2)	-	-	(830)
46,187	-	(22,522)	(84,210)	-	(2,297)	(50,900)
2,373	-	475	417	-	837	5,822
901	-	196	140	-	(340)	1,383
(5,531)	-	(204)	452	-	(4,725)	(22,568)
390,500	9,500	-	(336,291)	(48,100)	-	15,609
$ (1,802,261)	$ 302,864	$ 629,724	$ 349,218	$ 615,737	$ 16,377	$ 377,462

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund equity at beginning of year	$ 32,877	$ 32,877	$ -
Prior year encumbrances appropriated	-	-	-
Fund equity at end of year.	$ 32,877	$ 32,877	$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 669,209	$ 498,662	$ (170,547)
Total operating revenues.	669,209	498,662	(170,547)
Operating expenses:			
Personal services	49,988	49,794	194
Contract services	42,615	30,265	12,350
Materials and supplies.	563,843	444,978	118,865
Total operating expenses.	656,446	525,037	131,409
Change in net position	12,763	(26,376)	(39,138)
Fund equity at beginning of year	120,927	120,927	-
Prior year encumbrances appropriated	4,565	4,565	-
Fund equity at end of year.	$ 138,255	$ 99,116	$ (39,139)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 620,000	$ 542,791	$ (77,209)
Other operating revenues	-	872	872
Total operating revenues.	620,000	543,663	(76,337)
Operating expenses:			
Personal services	230,662	219,319	11,343
Contract services	27,610	26,368	1,242
Materials and supplies.	370,178	367,574	2,604
Other	860	599	261
Capital outlay	3,027	3,027	-
Total operating expenses.	632,337	616,887	15,450
Income (loss) before transfers and contributions.	(12,337)	(73,224)	(60,887)
Transfer in	-	50,000	50,000
Intergovernmental	-	75	75
Change in net position	(12,337)	(23,149)	(10,812)
Fund equity at beginning of year	18,897	18,897	-
Prior year encumbrances appropriated	6,730	6,730	-
Fund equity at end of year.	$ 13,290	$ 2,478	$ (10,812)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,087,800	$ 1,092,264	$ 4,464
Total operating revenues.	1,087,800	1,092,264	4,464
Operating expenses:			
Personal services	152,920	151,866	1,054
Contract services	900,760	862,277	38,483
Materials and supplies.	1,389	1,207	182
Other	277	-	277
Capital outlay	34,543	28,294	6,249
Total operating expenses.	1,089,889	1,043,644	46,245
Change in net position	(2,089)	48,620	50,709
Fund equity at beginning of year	2,066,766	2,066,766	-
Prior year encumbrances appropriated	69,382	69,382	-
Fund equity at end of year.	$ 2,134,059	$ 2,184,768	$ 50,709

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 26,684,899	$ 26,044,245	$ (640,654)
Other operating revenues	200,000	103,802	(96,198)
Total operating revenues	26,884,899	26,148,047	(736,852)
Operating expenses:			
Personal services	312,665	302,942	9,723
Materials and supplies	20,867	16,230	4,637
Employee medical benefits	28,805,760	28,628,065	177,695
Other	37,955	104	37,851
Capital outlay	17,974	2,999	14,975
Total operating expenses	29,195,221	28,950,340	244,881
Operating income (loss)	(2,310,322)	(2,802,293)	(491,971)
Nonoperating revenues (expenses):			
Interest income	-	61,159	61,159
Intergovernmental	-	34,336	34,336
Total nonoperating revenues (expenses)	-	95,495	95,495
Change in net position	(2,310,322)	(2,706,798)	(396,476)
Fund equity at beginning of year	472,816	472,816	-
Prior year encumbrances appropriated	7,495,357	7,495,357	-
Fund equity at end of year	$ 5,657,851	$ 5,261,375	$ (396,476)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,347,101	$ 2,333,672	$ (13,429)
Total operating revenues.	2,347,101	2,333,672	(13,429)
Operating expenses:			
Employee medical benefits	2,467,115	2,464,016	3,099
Total operating expenses.	2,467,115	2,464,016	3,099
Change in net position	(120,014)	(130,344)	(10,330)
Fund equity at beginning of year	1,695,112	1,695,112	-
Prior year encumbrances appropriated	490,082	490,082	-
Fund equity at end of year.	$ 2,065,180	$ 2,054,850	$ (10,330)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Other operating revenues	$ 2,100,000	$ 2,084,828	$ (15,172)
Total operating revenues.	2,100,000	2,084,828	(15,172)
Operating expenses:			
Personal services	81,231	81,092	139
Contract services	1,745,980	1,250,753	495,227
Materials and supplies.	25,700	25,403	297
Other	898	-	898
Capital outlay	6,000	5,378	622
Total operating expenses.	1,859,809	1,362,626	497,183
Change in net position	240,191	722,202	482,011
Fund equity at beginning of year	8,285,378	8,285,378	-
Prior year encumbrances appropriated	257,211	257,211	-
Fund equity at end of year.	$ 8,782,780	$ 9,264,791	$ 482,011

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 3,200,000	$ 2,923,656	$ (276,344)
Total operating revenues.	3,200,000	2,923,656	(276,344)
Operating expenses:			
Personal services	72,714	72,560	154
Materials and supplies.	675	66	609
Employee medical benefits	3,058,700	2,505,628	553,072
Total operating expenses.	3,132,089	2,578,254	553,835
Change in net position	67,911	345,402	277,491
Fund equity at beginning of year	9,745,346	9,745,346	-
Prior year encumbrances appropriated	58	58	-
Fund equity at end of year.	$ 9,813,315	$ 10,090,806	$ 277,491

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 7,509,642	$ 7,346,099	$ (163,543)
Other operating revenues	480,000	413,598	(66,402)
Total operating revenues.	7,989,642	7,759,697	(229,945)
Operating expenses:			
Employee medical benefits	8,321,221	8,321,221	-
Total operating expenses.	8,321,221	8,321,221	-
Operating income (loss)	(331,579)	(561,524)	(229,945)
Income (loss) before transfers and contributions.	(331,579)	(561,524)	(229,945)
Transfer out	(1,000,000)	-	1,000,000
Change in net position	(1,331,579)	(561,524)	770,055
Fund equity at beginning of year	343,103	343,103	-
Prior year encumbrances appropriated	2,803,993	2,803,993	-
Fund equity at end of year.	$ 1,815,517	$ 2,585,572	$ 770,055

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 596,500	$ 545,797	$ (50,703)
Total operating revenues	596,500	545,797	(50,703)
Operating expenses:			
Personal services	394,791	357,814	36,977
Contract services	29,550	26,434	3,116
Materials and supplies	204,122	191,988	12,134
Other	3,154	2,505	649
Capital outlay	800	673	127
Total operating expenses	632,417	579,414	53,003
Change in net position	(35,917)	(33,617)	2,300
Fund equity at beginning of year	391,461	391,461	-
Prior year encumbrances appropriated	12,362	12,362	-
Fund equity at end of year	$ 367,906	$ 370,206	$ 2,300

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
- Grain Tax
- Escheated Estates
- Coroner Escrow
- Recorder’s Housing Trust Fee
- Candidacy Fees
- Security and Annexation Deposits
- Intangibles
- Miscellaneous
- Bankruptcy Claims
- Cigarette Licenses
- Children’s Trust
- Mileage Reimbursement
- Advance Payments

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.

Sanitary Engineer Fund: This is to account for resident water and sewer rate collections before transfer to the main treasury account.

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.

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, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Payroll Fund				
Assets:				
Equity in pooled cash and investments	$ 2,766,040	$ 176,385,180	$ 178,807,410	$ 343,810
Total assets	$ 2,766,040	$ 176,385,180	$ 178,807,410	$ 343,810
Liabilities:				
Payroll withholdings	$ 2,766,040	$ 176,385,180	$ 178,807,410	$ 343,810
Total liabilities	$ 2,766,040	$ 176,385,180	$ 178,807,410	$ 343,810
Undivided Taxes Fund				
Assets:				
Equity in pooled cash and investments	$ 18,828,997	$ 824,987,782	$ 827,882,625	$ 15,934,154
Receivables (net of allowances for uncollectibles):				
Taxes	781,939,460	737,231,001	781,939,460	737,231,001
Due from other governments	8,111,603	6,415,216	8,111,603	6,415,216
Total assets	$ 808,880,060	$ 1,568,633,999	$ 1,617,933,688	$ 759,580,371
Liabilities:				
Undistributed assets	$ 808,880,060	$ 1,568,633,999	$ 1,617,933,688	$ 759,580,371
Total liabilities	$ 808,880,060	$ 1,568,633,999	$ 1,617,933,688	$ 759,580,371
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	$ 1,856,248	$ 11,307,241	$ 10,452,787	$ 2,710,702
Total assets	$ 1,856,248	$ 11,307,241	$ 10,452,787	$ 2,710,702
Liabilities:				
Undistributed assets	$ 1,856,248	$ 11,307,241	$ 10,452,787	$ 2,710,702
Total liabilities	$ 1,856,248	$ 11,307,241	$ 10,452,787	$ 2,710,702
Local Government Fund				
Assets:				
Equity in pooled cash and investments	$ (1,023,676)	$ 32,929,314	$ 31,563,739	$ 341,899
Receivables (net of allowances for uncollectibles):				
Due from other governments	11,915,964	7,209,762	11,915,964	7,209,762
Total assets	$ 10,892,288	$ 40,139,076	$ 43,479,703	$ 7,551,661
Liabilities:				
Due to other governments	$ 10,892,288	$ 40,139,076	$ 43,479,703	$ 7,551,661
Total liabilities	$ 10,892,288	$ 40,139,076	$ 43,479,703	$ 7,551,661
Subdivision Advance Fund				
Assets:				
Equity in pooled cash and investments	$ 257	$ 442,040,753	$ 442,019,135	$ 21,875
Total assets	$ 257	$ 442,040,753	$ 442,019,135	$ 21,875
Liabilities:				
Undistributed assets	$ 257	$ 442,040,753	$ 442,019,135	$ 21,875
Total liabilities	$ 257	$ 442,040,753	$ 442,019,135	$ 21,875

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Recorder's Housing Trust Fees Fund				
Assets:				
Equity in pooled cash and investments	$ 379,989	$ 1,537,328	$ 1,503,921	$ 413,396
Total assets	$ 379,989	$ 1,537,328	$ 1,503,921	$ 413,396
Liabilities:				
Deposits	$ 379,989	$ 1,537,328	$ 1,503,921	$ 413,396
Total liabilities	$ 379,989	$ 1,537,328	$ 1,503,921	$ 413,396
Undivided Interest Fund				
Assets:				
Equity in pooled cash and investments	$ -	$ 1,904,393	$ 1,760,272	$ 144,121
Total assets	$ -	$ 1,904,393	$ 1,760,272	$ 144,121
Liabilities:				
Undistributed assets	$ -	$ 1,904,393	$ 1,760,272	$ 144,121
Total liabilities	$ -	$ 1,904,393	$ 1,760,272	$ 144,121
Other Agency Fund				
Assets:				
Equity in pooled cash and investments	$ 536,533	$ 12,403,223	$ 12,813,978	$ 125,778
Cash in segregated accounts	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Accounts	-	249	-	249
Total assets	$ 538,155	$ 12,403,472	$ 12,813,978	$ 127,649
Liabilities:				
Undistributed assets	$ 538,155	$ 12,403,472	$ 12,813,978	$ 127,649
Total liabilities	$ 538,155	$ 12,403,472	$ 12,813,978	$ 127,649
Clerk of Courts Fund				
Assets:				
Equity in pooled cash and investments	$ 1,450,000	$ -	$ -	$ 1,450,000
Cash in segregated accounts	3,345,263	8,594,679	9,021,584	2,918,358
Total assets	$ 4,795,263	$ 8,594,679	$ 9,021,584	$ 4,368,358
Liabilities:				
Deposits	$ 4,795,263	$ 8,594,679	$ 9,021,584	$ 4,368,358
Total liabilities	$ 4,795,263	$ 8,594,679	$ 9,021,584	$ 4,368,358
Juvenile Court Fund				
Assets:				
Cash in segregated accounts	$ 170,848	$ 189,848	$ 170,848	$ 189,848
Total assets	$ 170,848	$ 189,848	$ 170,848	$ 189,848
Liabilities:				
Deposits	$ 170,848	$ 189,848	$ 170,848	$ 189,848
Total liabilities	$ 170,848	$ 189,848	$ 170,848	$ 189,848

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Common Pleas Court - Probate Fund				
Assets:				
Cash in segregated accounts	$ 295,990	$ 128,845	$ 295,990	$ 128,845
Total assets	$ 295,990	$ 128,845	$ 295,990	$ 128,845
Liabilities:				
Deposits	$ 295,990	$ 128,845	$ 295,990	$ 128,845
Total liabilities.	$ 295,990	$ 128,845	$ 295,990	$ 128,845
Children Services Fund				
Assets:				
Cash in segregated accounts	$ 1,264,386	$ 455,046	$ 406,433	$ 1,312,999
Total assets	$ 1,264,386	$ 455,046	$ 406,433	$ 1,312,999
Liabilities:				
Deposits	$ 1,264,386	$ 455,046	$ 406,433	$ 1,312,999
Total liabilities.	$ 1,264,386	$ 455,046	$ 406,433	$ 1,312,999
Sheriff Fund				
Assets:				
Cash in segregated accounts	$ 27,616	$ 19,196	$ 27,616	$ 19,196
Total assets	$ 27,616	$ 19,196	$ 27,616	$ 19,196
Liabilities:				
Deposits	$ 27,616	$ 19,196	$ 27,616	$ 19,196
Total liabilities.	$ 27,616	$ 19,196	$ 27,616	$ 19,196
Sanitary Engineer Fund				
Assets:				
Cash in segregated accounts	$ 14,782	$ -	$ 14,782	$ -
Total assets	$ 14,782	$ -	$ 14,782	$ -
Liabilities:				
Deposits	$ 14,782	$ -	$ 14,782	$ -
Total liabilities.	$ 14,782	$ -	$ 14,782	$ -
T.I.P.P. Program Fund				
Assets:				
Equity in pooled cash and investments	$ 4	$ 9,323,052	$ 9,323,050	$ 6
Total assets	$ 4	$ 9,323,052	$ 9,323,050	$ 6
Liabilities:				
Deposits	$ 4	$ 9,323,052	$ 9,323,050	$ 6
Total liabilities.	$ 4	$ 9,323,052	$ 9,323,050	$ 6

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Lucas County Family and Children Council Fund				
Assets:				
Equity in pooled cash and investments	$ 723,875	$ 2,361,784	$ 2,908,893	$ 176,766
Total assets	$ 723,875	$ 2,361,784	$ 2,908,893	$ 176,766
Liabilities:				
Deposits	$ 723,875	$ 2,361,784	$ 2,908,893	$ 176,766
Total liabilities	$ 723,875	$ 2,361,784	$ 2,908,893	$ 176,766
Lucas County Board of Health Fund				
Assets:				
Equity in pooled cash and investments	$ 3,170,258	$ 17,012,450	$ 17,230,674	$ 2,952,034
Total assets	$ 3,170,258	$ 17,012,450	$ 17,230,674	$ 2,952,034
Liabilities:				
Due to other governments	$ 3,170,258	$ 17,012,450	$ 17,230,674	$ 2,952,034
Total liabilities	$ 3,170,258	$ 17,012,450	$ 17,230,674	$ 2,952,034
Lucas County Soil and Water Conservation District Fund				
Assets:				
Equity in pooled cash and investments	$ 62,689	$ 237,895	$ 238,908	$ 61,676
Total assets	$ 62,689	$ 237,895	$ 238,908	$ 61,676
Liabilities:				
Due to other governments	$ 62,689	$ 237,895	$ 238,908	$ 61,676
Total liabilities	$ 62,689	$ 237,895	$ 238,908	$ 61,676
The Olander Park District Fund				
Assets:				
Equity in pooled cash and investments	$ 135,585	$ 1,256,084	$ 1,236,240	$ 155,429
Total assets	$ 135,585	$ 1,256,084	$ 1,236,240	$ 155,429
Liabilities:				
Due to other governments	$ 135,585	$ 1,256,084	$ 1,236,240	$ 155,429
Total liabilities	$ 135,585	$ 1,256,084	$ 1,236,240	$ 155,429
Lucas County Local Emergency Planning Commission Fund				
Assets:				
Equity in pooled cash and investments	$ 121,204	$ 49,124	$ 56,195	$ 114,133
Total assets	$ 121,204	$ 49,124	$ 56,195	$ 114,133
Liabilities:				
Due to other governments	$ 121,204	$ 49,124	$ 56,195	$ 114,133
Total liabilities	$ 121,204	$ 49,124	$ 56,195	$ 114,133

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Total Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 29,008,003	$ 1,533,735,603	$ 1,537,797,827	$ 24,945,779
Cash in segregated accounts	5,120,507	9,387,614	9,937,253	4,570,868
Receivables (net of allowances for uncollectibles):				
Taxes	781,939,460	737,231,001	781,939,460	737,231,001
Accounts	-	249	-	249
Due from other governments	20,027,567	13,624,978	20,027,567	13,624,978
Total assets	$ 836,095,537	$ 2,293,979,445	$ 2,349,702,107	$ 780,372,875
Liabilities:				
Due to other governments	$ 14,382,024	$ 58,694,629	$ 62,241,720	$ 10,834,933
Payroll withholdings	2,766,040	176,385,180	178,807,410	343,810
Deposits	7,672,753	22,609,778	23,673,117	6,609,414
Undistributed assets	811,274,720	2,036,289,858	2,084,979,860	762,584,718
Total liabilities	$ 836,095,537	$ 2,293,979,445	$ 2,349,702,107	$ 780,372,875

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.

Contents **Page**

Financial Trends **222**

These schedules contain trend information that summarizes how the County's financial performance has changed over time.

Revenue Capacity **238**

These schedules contain information that assists in understanding the County's revenue sources and tax structure.

Debt Capacity **244**

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 **252**

These schedules indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.

Operating Information **254**

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 FISCAL YEARS
(Amounts in 000's)

	2012 [1]	2011 [1]	2010	2009
Governmental Activities				
Net investment in capital assets	$ 188,730	$ 183,061	$ -	$ -
Invested in capital assets, net of related debt	-	-	175,462	156,501
Restricted	109,189	144,680	173,835	162,436
Unrestricted	79,494	69,972	45,766	41,451
Total Governmental Activities Net Position	377,413	397,713	395,063	360,388
Business-type Activities				
Net investment in capital assets	81,774	83,570	-	-
Invested in capital assets, net of related debt	-	-	80,659	79,710
Unrestricted	21,637	18,037	15,105	15,580
Total Business-type Activities Net Position	103,411	101,607	95,764	95,290
Primary Government				
Net investment in capital assets	270,504	266,631	-	-
Invested in capital assets, net of related debt	-	-	256,121	236,211
Restricted	109,189	144,680	173,835	162,436
Unrestricted	101,131	88,009	60,871	57,031
Total Primary Government Net Position	$ 480,824	$ 499,320	$ 490,827	$ 455,678

[1] New terminology in accordance with GASB Statement No. 63 which was implemented in 2012. Amounts for 2011 have been restated to reflect the implementation of GASB Statement No. 65.

2008	2007	2006	2005	2004	2003
$ -	$ -	$ -	$ -	$ -	$ -
204,927	183,349	154,881	163,910	166,931	167,654
96,492	104,995	14,946	18,027	21,302	18,599
41,146	75,573	332,722	298,662	299,322	296,783
342,565	363,917	502,549	480,599	487,555	483,036
-	-	-	-	-	-
79,799	82,117	80,269	80,389	75,052	73,119
21,893	22,034	22,109	21,533	18,333	16,747
101,692	104,151	102,378	101,922	93,385	89,866
-	-	-	-	-	-
284,726	265,466	235,150	244,299	241,983	240,773
96,492	104,995	14,946	18,027	21,302	18,599
63,039	97,607	354,831	320,195	317,655	313,530
$ 444,257	$ 468,068	$ 604,927	$ 582,521	$ 580,940	$ 572,902

TABLE 2
LUCAS COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Amounts in 000's)

Program Revenues	**2012**	**2011**	**2010**
Primary Government:			
Governmental activities: Charges for Services			
General government -			
Legislative and executive	$ 18,097	$ 15,325	$ 15,763
Judicial	8,367	8,547	8,994
Public safety	4,979	4,042	5,345
Public works	3,099	684	2,931
Health	6,830	7,126	7,446
Human services	17	22	31
Conservation and recreation	56	5	-
Interest and fiscal charges	17	187	-
Operating grants and contributions	157,989	194,806	222,284
Capital grants and contributions	4,129	6,187	6,362
Total Governmental Activities Program Revenues	203,580	236,931	269,156
Business-type activities: Charges for Services			
Water supply	1,895	1,228	713
Wastewater treatment	5,894	6,089	6,688
Sewer system	1,541	1,128	351
Sanitary engineer	5,334	4,833	1,278
Solid waste	2,364	1,880	1,619
Parking facilities	232	160	247
Operating grants and contributions	9,020	4,984	151
Capital grants and contributions	1,474	3,940	548
Total Business-type Activities Program Revenues	27,754	24,242	11,595
Total Primary Government Program Revenues	231,334	261,173	280,751
Expenses			
Governmental activities: Charges for Services			
General government -			
Legislative and executive	51,782	42,123	43,523
Judicial	52,654	59,855	57,514
Public safety	71,705	73,539	75,891
Public works	19,921	14,041	22,753
Health	127,667	140,443	134,794
Human services	85,990	89,826	102,068
Conservation and recreation	15,946	17,604	16,715
Other		-	-
Interest and fiscal charges	4,942	5,408	5,714
Total Governmental Activities Expense	430,607	442,839	458,972
Business-type activities:			
Water supply	2,618	3,246	4,266
Wastewater treatment	4,952	6,125	5,221
Sewer system	3,101	2,938	2,905
Sanitary engineer	4,550	4,369	4,531
Stormwater utility	-	-	66
Solid waste	10,442	5,300	1,767
Parking facilities	558	258	506
Total Business-type Activities Program Expense	26,221	22,236	19,262
Total Primary Government Program Expense	456,828	465,075	478,234

2009	2008	2007	2006	2005	2004	2003
$ 16,824	$ 20,758	$ 19,788	$ 21,278	$ 19,776	$ 20,481	$ 19,770
9,859	8,759	5,879	4,206	4,249	4,014	3,894
1,522	1,462	4,888	1,354	1,403	1,387	853
283	684	313	262	247	214	191
7,552	3,795	2,439	1,815	1,845	1,545	1,491
27	181	1,382	969	444	69	-
1,847	600	639	532	539	595	308
-	-	-	-	-	-	-
218,008	175,781	184,269	204,563	191,932	183,172	175,913
3,938	1,743	796	5,342	3,856	2,549	1,839
259,860	213,763	220,393	240,321	224,291	214,026	204,259
184	434	478	724	1,043	1,016	840
4,190	5,794	4,224	4,294	5,000	4,802	5,025
305	179	75	199	524	597	625
567	4,953	4,076	4,729	4,466	4,234	3,951
1,342	1,633	2,003	1,828	1,978	2,141	1,908
169	317	293	391	310	319	297
7	-	4,225	2,304	2,652	2,902	1,575
-	-	-	-	-	-	-
6,764	13,310	15,374	14,469	15,973	16,011	14,221
266,624	227,073	235,767	254,790	240,264	230,037	218,480
50,480	31,148	56,377	48,609	47,238	44,370	41,924
59,233	82,097	71,276	60,813	59,625	55,222	54,861
73,038	83,361	76,505	84,697	69,737	64,095	59,439
15,936	17,837	21,206	23,047	31,922	36,273	35,167
139,889	150,952	139,540	113,676	106,157	100,803	89,542
132,053	151,938	158,935	132,907	119,321	108,666	119,365
9,266	9,293	10,026	7,090	6,686	6,766	8,950
2,656	-	-	-	-	13,215	18,732
5,620	5,805	4,584	4,189	4,706	5,269	5,840
488,171	532,431	538,449	475,028	445,392	434,679	433,820
2,872	3,251	3,109	2,703	2,768	2,459	2,511
4,699	4,884	4,772	4,876	4,412	4,833	4,339
3,097	3,315	3,351	2,692	2,885	3,025	2,126
4,417	5,027	4,868	4,852	4,297	4,106	4,005
259	250	-	-	-	-	-
2,662	2,185	1,959	1,930	1,476	1,907	1,730
570	141	779	167	191	149	110
18,576	19,053	18,838	17,220	16,029	16,479	14,821
506,747	551,484	557,287	492,248	461,421	451,158	448,641

TABLE 2
LUCAS COUNTY, OHIO
CHANGES IN NET POSITION (continued)
LAST TEN FISCAL YEARS
(Amounts in 000's)

	2012	2011	2010
Net (Expense)/Revenue			
Governmental Activities	$ (227,027)	$ (205,908)	$ (189,816)
Business-type Activities	1,533	2,006	(7,667)
Total Primary Government Net Expense	(225,494)	(203,902)	(197,483)
General Revenues:			
Property Tax	90,098	91,425	92,211
Sales Tax	75,013	72,654	68,196
Other Tax	5,114	4,881	4,486
Grant and Entiltlements not restricted to specific programs	21,394	21,871	26,653
Investment Income	1,923	3,087	4,958
Other	13,185	15,939	27,987
Gain on early extinguisment of debt	-	-	-
Capital contributions not restricted to specific programs	-	-	-
Transfers	-	(114)	-
Total Governmental Activities	206,727	209,743	224,491
Business-type Activities			
Other	271	2,059	8,141
Transfers	-	114	-
Total Business-type Activities	271	2,173	8,141
Total Primary Government	206,998	211,916	232,632
Change in Net Position			
Governmental Activities	(20,300)	3,835	34,675
Business-type Activities	1,804	4,179	474
Total Primary Government Change in Net Position	$ (18,496)	$ 8,014	$ 35,149

2009	2008	2007	2006	2005	2004	2003
$ (228,311)	$ (318,669)	$ (318,056)	$ (234,707)	$ (221,101)	$ (220,653)	$ (229,561)
(11,812)	(5,743)	(3,464)	(2,751)	(56)	(468)	(600)
(240,123)	(324,412)	(321,520)	(237,458)	(221,157)	(221,121)	(230,161)
98,145	95,888	100,635	110,923	100,445	106,433	106,578
64,431	70,512	71,418	71,271	70,827	70,107	67,087
4,160	3,415	7,580	18,954	8,742	8,092	6,496
43,127	96,278	55,371	24,624	5,965	10,950	7,541
5,057	15,050	14,158	11,576	7,061	3,171	4,124
31,997	16,175	67,033	19,309	19,837	25,211	47,504
-	-	-	-	-	1,208	-
-	-	-	-	-	-	1,134
(784)	-	-	-	1,268	-	-
246,133	297,318	316,195	256,657	214,145	225,172	240,464
4,626	3,284	5,240	3,207	9,861	3,987	4,318
784	-	-	-	(1,268)	-	(1,134)
5,410	3,284	5,240	3,207	8,593	3,987	3,184
251,543	300,602	321,435	259,864	222,738	229,159	243,648
17,822	(21,351)	(1,861)	21,950	(6,956)	4,519	10,903
(6,402)	(2,459)	1,776	456	8,537	3,519	2,584
$ 11,420	$ (23,810)	$ (85)	$ 22,406	$ 1,581	$ 8,038	$ 13,487

TABLE 3
LUCAS COUNTY, OHIO
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Amounts in 000's)

	2012	2011	2010	2009
General Fund				
Nonspendable	$ 1,596	$ 1,709	$ -	$ -
Restricted	259	281	-	-
Committed	5,714	4,933	-	-
Assigned	472	582	-	-
Unassigned	31,508	26,998	-	-
Reserved	-	-	478	996
Unreserved	-	-	27,887	28,045
Total General Fund	39,549	34,503	28,365	29,041
All Other Governmental Funds				
Nonspendable	916	726	-	-
Restricted	87,618	105,760	-	-
Committed	8,427	7,337	-	-
Unassigned (deficit)	(4,223)	(7,166)	-	-
Reserved	-	-	19,009	25,071
Unreserved, Undesignated, Reported in:				
Special Revenue funds	-	-	96,284	84,373
Debt Service funds	-	-	8,400	(520)
Capital Projects funds	-	-	(13,935)	(83,946)
Total All Other Governmental Funds	92,738	106,657	109,758	24,978
Total Governmental Funds	$ 132,287	$ 141,160	$ 138,123	$ 54,019

Note: The County implemented GASB Statement No. 54 in 2011.

2008	2007	2006	2005	2004	2003
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,289	1,380	1,503	1,429	434	692
41,672	42,984	40,597	37,023	35,663	35,678
42,961	44,364	42,100	38,452	36,097	36,370
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,765	32,221	26,985	25,559	33,993	26,446
82,542	80,206	86,249	83,586	78,226	79,750
(4,042)	5,762	5,140	7,682	9,689	16,542
(70,091)	(10,212)	9,806	10,345	5,693	2,057
54,174	107,977	128,180	127,172	127,601	124,795
$ 97,135	$ 152,341	$ 170,280	$ 165,624	$ 163,698	$ 161,165

TABLE 4
LUCAS COUNTY, OHIO
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Amounts in 000's)

	2012	2011	2010	2009
Revenues:				
Taxes	$ 170,468	$ 167,847	$ 164,434	$ 166,056
Charges for services	34,894	32,535	35,914	32,723
Licenses and permits	910	840	810	727
Fines and forfeits	577	539	674	973
Intergovernmental revenue	200,570	224,174	246,625	258,441
Special assessments	3,841	1,963	3,193	2,137
Investment income	2,024	3,088	4,695	5,057
Rental income and other revenue	15,125	18,219	30,894	36,158
Total revenues	428,409	449,205	487,239	502,272
Expenditures:				
Current:				
General government:				
Legislative and executive	49,267	37,123	37,480	39,810
Judicial	52,250	57,839	60,479	58,413
Public safety	74,187	75,257	76,059	71,442
Public works	17,161	13,289	21,996	15,048
Health	127,742	140,159	134,703	138,186
Human services	86,038	89,493	101,560	130,007
Conservation and recreation	15,958	17,322	16,547	9,131
Capital outlay	3,405	2,218	7,489	69,684
Miscellaneous	451	638	567	2,639
Debt service:				
Principal retirement	5,770	6,898	5,458	5,469
Interest and fiscal charges	5,111	5,452	4,818	7,007
Bond issue costs	0	70	635	0
Note issue cost	61	55	67	0
Total expenditures	437,401	445,813	467,858	546,836
Excess (deficiency) of revenues over (under) expenditures	(8,992)	3,392	19,381	(44,564)
Other Financing Sources (Uses):				
Issuance of loans		-	-	1,204
Refunded bonds redeemed		(4,423)	(14,210)	-
Debt issued, net of premium/(discount)	147	4,461	78,757	215
Special assessment bonds issued		-	-	1,250
Proceeds of notes		99	158	-
Capital leases	22	124	68	128
Transfers in	16,586	23,670	26,860	23,692
Transfers out	(16,636)	(24,286)	(26,910)	(25,040)
Total other financing sources (uses)	119	(355)	64,723	1,449
Net change in fund balances	$ (8,873)	$ 3,037	$ 84,104	$ (43,115)
Debt service as a percentage of noncapital expenditures	2.6%	2.9%	2.3%	2.6%

2008	2007	2006	2005	2004	2003
$ 165,920	$ 172,141	$ 178,489	$ 182,826	$ 180,615	$ 176,430
33,722	34,618	29,579	28,503	28,383	25,809
26	30	30	33	72	54
744	679	807	724	648	677
260,776	229,917	234,084	201,485	196,518	184,601
3,415	7,580	2,370	2,525	2,035	1,763
15,050	14,158	11,576	7,061	3,171	4,016
18,339	66,563	19,606	19,837	22,456	47,504
497,992	525,686	476,541	442,994	433,898	440,854
41,678	44,335	44,859	41,594	38,169	36,018
68,786	62,620	58,831	57,563	54,428	54,682
73,069	69,598	82,034	66,032	60,969	57,037
16,706	17,675	14,442	16,027	16,638	16,828
132,314	130,848	110,574	103,788	100,119	88,949
133,884	145,021	128,676	117,751	107,677	120,302
8,112	10,070	6,900	6,524	6,761	8,876
50,562	10,217	9,553	14,357	17,752	24,778
2,856	45,395	7,148	7,382	13,224	18,804
15,954	5,701	8,071	10,285	12,176	12,319
4,232	3,705	4,189	4,706	5,269	5,839
0	143	0	0	0	0
0	0	0	0	0	0
548,153	545,328	475,277	446,009	433,182	444,432
(50,162)	(19,642)	1,264	(3,015)	- 716	(3,578)
-	-	500	-	121	441
(9,130)	(11,597)	-	(2,925)	-	-
2,837	11,740	2,892	6,425	1,545	7,250
1,039	470	-	-	-	-
210	1,089	-	-	-	-
-	-	-	173	30	60
20,845	20,791	23,688	24,944	30,836	25,108
(20,845)	(20,791)	(23,688)	(23,676)	(30,715)	(24,124)
(5,044)	1,702	3,392	4,941	1,817	8,735
$ (55,206)	$ (17,940)	$ 4,656	$ 1,926	$ 2,533	$ 5,157
4.0%	1.8%	2.7%	3.5%	4.1%	4.3%

TABLE 5
LUCAS COUNTY, OHIO
GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	General & Tangible Personal Property Tax*	Sales Tax	Lodging Tax	Investment Income	Charges for Services	Fines & Forfeitures
2003	$ 105,815	$ 67,007	$ 3,608	$ 4,016	$ 25,809	$ 677
2004	107,041	69,958	3,616	3,171	28,383	648
2005	108,466	70,601	3,759	7,061	28,503	724
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

*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.

Licenses & Permits	Special Assessments	Intergov-ernmental Revenue	Other	Total
$ 54	$ 1,763	$ 184,601	$ 47,504	$ 440,854
72	2,035	196,518	22,456	433,898
33	2,525	201,485	19,837	442,994
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

TABLE 6
LUCAS COUNTY, OHIO
ASSESSED AND ACTUAL VALUE OF REAL PROPERTY
LAST TEN FISCAL YEARS
(Amounts in 000's)

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Total Taxable Assessed Value	Total Direct Tax Rate
2002/2003	$ 4,863,806	$ 1,710,232	$ 6,574,038	13.95
2003/2004	5,640,311	1,790,334	7,430,645	13.70
2004/2005	5,745,949	1,840,983	7,586,932	13.70
2005/2006	5,853,133	1,865,396	7,718,529	12.75
2006/2007	6,551,449	2,156,662	8,708,111	13.90
2007/2008	6,583,147	2,073,612	8,656,759	13.90
2008/2009	6,562,532	2,132,326	8,694,858	14.07
2009/2010	5,739,765	2,106,034	7,845,799	14.07
2010/2011	5,726,573	2,058,340	7,784,913	14.07
2011/2012	5,705,432	2,002,358	7,707,790	14.07

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
11.849857000	12.850388000	$ 18,782,966	35.0%
10.583016000	12.529699000	21,230,414	35.0%
10.964267000	12.783644000	21,676,949	35.0%
10.355142000	12.005686000	22,052,940	35.0%
10.760284000	12.055420000	24,880,317	35.0%
10.805811000	12.198706000	24,733,596	35.0%
12.685674000	13.150161000	24,842,451	35.0%
13.177727000	13.275849000	22,416,569	35.0%
13.184499000	13.375904000	22,242,608	35.0%
13.192758000	13.461358000	22,022,256	35.0%

TABLE 7
LUCAS COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS[1]
LAST TEN FISCAL YEARS
(Per $1,000 of Assessed Valuation)

Taxable Year/Collection Year:	2011/2012	2010/2011	2009/2010	2008/2009
Lucas County Levied Funds:				
General Fund	2.00	2.00	2.00	2.00
Board of Developmental Disabilities	5.00	5.00	5.00	5.00
Children Sevices Board	2.40	2.40	2.40	2.40
Mental Health & Recovery	1.50	1.50	1.50	1.50
Senior Services	0.45	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	14.07	14.07	14.07	14.07
Other Countywide Taxes:				
Metroparks	1.70	1.70	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	16.17	16.17	16.17	16.17
Other Area-wide Taxes:				
Toledo Area Regional Transportation Authority (TARTA)[2]	2.50	2.50	2.50	2.50
Toledo-Lucas County Library[3]	2.00	2.00	2.00	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 disrict, 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 is levied in all taxing districts in the County except for the Swanton School District, which is served by the Swanton Public Library.

2007/2008	2006/2007	2005/2006	2004/2005	2003/2004	2002/2003
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	2.65
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
-	-	-	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	-	0.95	0.95	0.95
0.85	0.85	0.70	0.70	0.70	0.70
13.90	13.90	12.75	13.70	13.70	13.95
1.70	1.70	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
16.00	16.00	14.85	15.80	15.80	16.05
2.50	2.50	2.50	2.50	2.50	2.50
2.00	2.00	2.00	2.20	2.50	1.70

TABLE 7
LUCAS COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (continued)
LAST TEN FISCAL YEARS
(per $1,000 of Assessed Valuation)

Taxable Year/Collection Year:	2011/2012	2010/2011	2009/2010	2008/2009
School Districts:				
Anthony Wayne	$ 66.80	$ 66.80	$ 66.80	$ 66.70
Evergreen	46.35	46.45	46.45	46.85
Maumee	84.65	79.45	79.45	75.25
Oregon	65.40	65.40	65.40	65.40
Otsego	47.15	47.35	47.35	48.65
Ottawa Hills	134.75	133.05	126.05	125.85
Springfield	75.05	75.05	70.85	70.85
Swanton	64.15	63.69	63.39	63.39
Swanton Public Library[3]	1.50	0.50	0.50	0.50
Sylvania	83.00	78.30	77.70	77.69
Sylvania Area Joint Rec Dist[1]	1.65	1.65	1.62	1.62
Toledo	65.90	65.70	67.70	66.90
Washington	78.60	73.70	73.70	73.70
Career Centers:				
Four County	3.20	3.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
Townships:				
Harding	5.05	3.30	4.80	4.80
Jerusalem	9.75	9.75	9.75	9.75
Monclova	6.70	5.20	5.20	5.20
Providence	6.95	6.95	6.95	6.95
Richfield	8.30	8.30	8.30	8.00
Spencer	8.00	8.00	8.00	8.00
Springfield	8.10	8.10	8.10	8.10
Swanton	4.90	4.90	4.90	4.90
Sylvania	20.72	19.97	19.97	19.97
Olander Park[2]	0.70	0.70	0.70	0.70
Washington	26.75	26.75	26.75	24.25
Waterville	10.50	10.50	10.50	10.50
Municipalities:				
Village of Berkey	2.50	2.50	4.50	4.50
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	3.50	3.50	3.50	3.50
Village of Ottawa Hills	4.10	4.10	4.10	4.10
Village of Swanton	4.50	4.50	4.50	4.50
City of Sylvania	5.10	3.60	3.60	3.60
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

2007/2008	2006/2007	2005/2006	2004/2005	2003/2004	2002/2003
$ 66.80	$ 67.70	$ 68.20	$ 68.20	$ 68.20	$ 63.70
47.15	47.15	47.88	47.88	47.88	47.88
76.25	76.50	75.75	72.45	71.74	62.30
59.50	59.50	59.50	59.50	55.10	49.20
48.85	49.10	49.30	49.60	43.50	47.40
126.15	120.85	120.35	120.35	114.65	114.35
70.85	70.85	67.35	67.35	67.90	68.10
67.43	67.78	67.78	67.78	68.11	68.11
-	-	-	-	-	-
74.90	74.90	74.90	74.90	70.00	70.10
1.20	1.20	1.15	1.15	1.15	1.20
66.90	67.10	67.35	67.35	67.60	67.99
69.80	69.80	69.80	69.80	65.90	65.90
3.20	3.20	3.20	4.30	3.20	3.20
3.20	3.20	3.20	4.30	3.20	2.20
4.80	4.80	4.80	4.30	4.30	4.30
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
8.00	8.64	8.64	8.64	8.64	5.80
6.00	6.00	6.00	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	6.10	6.10
18.72	20.22	20.92	20.92	18.42	18.42
0.70	0.70	0.70	0.70	0.70	0.70
24.25	24.25	24.25	24.25	24.25	19.50
10.50	10.50	10.50	10.50	9.60	9.60
4.50	3.00	3.00	1.00	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	4.10	5.10	5.10	5.10	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, 2012 AND DECEMBER 31, 2003
(Amounts in 000's)

Firm	#2012 Assessed Real Estate Values	*2012 Assessed Personal Property Values	2012 Assessed Property Values	2012 Percent Firms Assessed Values to Total 2011 Assessed Property Values
Toledo Gaming Ventures LLC	$ 51,884	$ -	$ 51,884	0.64%
Westfield/Franklin Park Mall	18,424	-	18,424	0.23%
Kroger Co.	16,216	-	16,216	0.20%
One Seagate Partners LLC	14,000	-	14,000	0.17%
Wal Mart/Scott Lee	11,734	-	11,734	0.15%
The Andersons	10,805	-	10,805	0.13%
Meijer Stores	10,689	-	10,689	0.13%
Empirian CKT LLC	10,514	-	10,514	0.13%
Harvey Tolson	9,564	-	9,564	0.12%
Brixmor Miracle Mile/Centro NP	9,114	-	9,114	0.11%
Totals	$ 111,060	$ -	$ 111,060	1.37%

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 2011 property values, collected during 2012.

***** Reflects the phase-out of the tangible personal property tax.

	2003 Assessed Real Estate Values	2003 Assessed Personal Property Values	2003 Assessed Property Values	2003 Percent Firms Assessed Values to Total 2002 Assessed Property Values
Sun Refining	$ 5,350	$ 45,744	$ 51,094	0.66%
General Motors Hydra-Matic	8,535	41,695	50,230	0.65%
Chrysler/Daimler	6,837	30,310	37,147	0.48%
BP Oil	6,798	30,276	37,074	0.48%
Block Communications	1,377	22,629	24,006	0.31%
Johns Manville	3,694	19,403	23,097	0.30%
Owens Illinois	19,335	3,731	23,066	0.30%
Meijer, Inc.	13,435	7,544	20,979	0.27%
The Andersons	13,356	7,580	20,936	0.27%
Libbey, Inc.	2,001	16,888	18,889	0.32%
Totals	$ 80,718	$ 225,800	$ 306,518	4.04%

TABLE 8
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS (continued)
AS OF DECEMBER 31, 2012 AND DECEMBER 31, 2003
(Amounts in 000's)

Utility	2012 Assessed Public Utility Values	2012 Percent of Utilities Assessed Value of Total 2012 Assessed Values
Toledo Edison	$ 165,084	2.04%
Columbis Gas of Ohio, Inc.	38,220	0.47%
American Transmission	24,053	0.30%
CSX Transportation	7,027	0.09%
Norfolk Southern Combined	3,970	0.05%
Totals	$ 238,354	2.95%

Utility	2003 Assessed Public Utility Values	2003 Percent of Utilities Assessed Value of Total 2003 Assessed Values
Toledo Edison	$ 112,924	1.45%
Ohio Bell	63,022	0.81%
American Transmission System	27,809	0.36%
Columbia Gas	23,325	0.30%
CSX Transportation	7,891	0.10%
Totals	$ 234,971	3.02%

TABLE 9
LUCAS COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS[1] - REAL AND PUBLIC UTILITY
LAST TEN FISCAL YEARS
(Amounts in 000's)

Tax Levy Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied (Current)
2002	2003	$ 84,463	$ 79,459	94.08%
2003	2004	86,413	81,569	94.39%
2004	2005	90,849	84,351	92.85%
2005	2006	86,765	80,874	93.21%
2006	2007	100,572	93,097	92.57%
2007	2008	100,460	90,759	90.34%
2008	2009	114,299	104,048	91.03%
2009	2010	106,803	96,783	90.62%
2010	2011	106,355	97,456	91.63%
2011	2012	105,551	96,275	91.21%

1) Historical data in this table has been adjusted to include only revenue generated from taxes (to include rollbacks and homestead revenue) levied that are part of the County's primary government (and not other countywide levies): 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.

2) Beginning in tax levy year 2007 / collection year 2008, table reflects data as of 12-31 held in undistributed taxes. Previous year data reflected as of mid-August of the year indicated (the close of the 2nd half real estate tax settlement). The County is unable to provide delinquent tax information by the levy year.

3) Percentages can be greater than 100% as under Ohio law penalties and interest are considered part of the tax obligation and are thus included in the delinquent taxes collected.

[2]Delinquent Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Taxes Collected	[3]Total Collections as a Percent Taxes Levied-Current	[2]Accumulated Delinquencies
$ 2,054	2.52%	$ 81,513	96.51%	$ 6,283
2,173	2.59%	83,742	96.91%	7,330
4,133	4.67%	88,484	97.40%	8,882
6,069	6.98%	86,943	100.21%	8,798
6,676	6.69%	99,773	99.21%	8,973
4,859	5.08%	95,618	95.18%	8,742
5,506	5.03%	109,554	95.85%	9,212
5,369	5.26%	102,152	95.65%	9,998
5,619	5.45%	103,075	96.92%	10,497
5,969	5.84%	102,244	96.87%	10,565

TABLE 10
LUCAS COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
(Amounts in 000's)

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies
2002	2003	$ 1,386	$ 1,271	91.70%
2003	2004	1,428	1,320	92.44%
2004	2005	1,789	1,398	78.14%
2005	2006	1,844	1,683	91.27%
2006	2007	2,010	1,814	90.25%
2007	2008	2,050	1,863	90.88%
2008	2009	2,022	1,864	92.19%
2009	2010	2,025	1,826	90.17%
2010	2011	2,023	1,819	89.92%
2011	2012	4,081	3,732	91.45%

*Penalties and interest are considered part of the tax obligation by Ohio law, and thus are included in delinquent assessments collected.

*Delinquent Assessments Collected	Delinquent Assessments Collected as a Percent of Assessment Levies	Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies
$ 143	10.32%	$ 1,414	102.02%	$ 169
144	10.08%	1,464	102.52%	152
121	6.76%	1,519	84.91%	464
118	6.40%	1,801	97.67%	564
352	17.51%	2,166	107.76%	583
675	32.93%	2,538	123.80%	245
128	6.33%	1,992	98.52%	239
124	6.12%	1,950	96.30%	341
205	10.13%	2,024	100.05%	369
227	5.56%	3,959	97.01%	532

TABLE 11
LUCAS COUNTY, OHIO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCALYEARS
(Amounts in 000's)

	2012	2011	2010	2009
Governmental Activities:				
General obligation bonds	$ 81,490	$ 83,950	$ 87,500	$ 22,435
Special assessment bonds with governmental commitment	13,424	14,796	16,117	17,021
Revenue bonds	7,547	9,175	10,748	15,756
Note obligations	26,225	23,955	27,715	103,635
OWDA loans[1]	317	366	-	1,443
OPWC loans	729	944	1,194	1,565
Capital lease obligations	123	156	106	119
Subtotal	129,855	133,342	143,380	161,974
Business-type Activities:				
Note obligations	1,035	1,245	1,465	-
OWDA loans	20,764	21,831	24,388	24,634
OPWC loans	2,449	2,505	2,437	2,113
Subtotal	24,248	25,581	28,290	26,747
Total	$ 154,103	$ 158,923	$ 171,670	$ 188,721
Percentage of Personal Income[2]	N/A	1.01%	1.14%	1.26%
Amount Per Capita (not thousands)[3]	$ 350.23	$ 361.18	$ 388.80	$ 407.17

1) Certain loans were reclassified as business-type activities in 2010.

2) Income Data from Bureau of Economic Analysis.

3) Population Data provided from Regional Growth Partnership, which modified the historical population data for the 2010 reporting period.

2008	2007	2006	2005	2004	2003
$ 25,230	$ 27,925	$ 31,255	$ 34,935	$ 42,060	$ 50,500
17,053	17,254	17,956	16,848	14,216	13,440
16,544	17,276	17,956	17,865	18,455	19,005
105,935	-	-	-	-	-
626	776	915	1,327	1,712	2,069
1,736	1,725	2,112	2,030	2,485	2,805
28	93	1,201	3,022	3,706	6,352
167,152	65,049	71,395	76,027	82,634	94,171
-	-	-	-	-	-
26,334	27,195	29,018	30,766	32,417	18,539
2,259	2,330	2,474	1,369	263	201
28,593	29,525	31,492	32,135	32,680	18,740
$ 195,745	$ 94,574	$ 102,887	$ 108,162	$ 115,314	$ 112,911
1.29%	0.63%	0.70%	0.77%	0.83%	0.81%
$ 444.41	$ 214.01	$ 231.06	$ 238.35	$ 255.29	$ 249.47

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2012
(Amounts in 000's)

	General Obligation (GO) Debt[1] Outstanding	Percent Applicable to County[5]	Amount Applicable to County
Direct Debt[1]			
Lucas County	$ 122,174	100.0%	$ 122,174
Overlapping Debt			
Municipalities[2] and Townships[3] wholly located in Lucas County	210,505	100.0%	210,505
Swanton Village	745	6.1%	46
School Districts[4] wholly located in Lucas County	324,550	100.0%	324,550
Anthony Wayne	18,469	97.7%	18,049
Evergreen	10,300	27.4%	2,826
Otsego	15,490	12.9%	2,001
Swanton LSD	9,059	35.2%	3,192
Sylvania Area Joint Rec District	10,220	100.0%	10,220
Total Overlapping Debt	599,338		571,389
Total direct and overlapping debt	$ 721,512		$ 693,563

1) Includes General Obligation (GO) debt exempted from statutory debt limitations, but nevertheless included in this table as outstanding GO debt of the County and other local subdivisions, and excludes defeased obligation of $5,000 in SS#84.

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) & Lucas County Auditor (Most Current Valuations)

TABLE 13
LUCAS COUNTY, OHIO
*Pledged Revenue - Last Ten Fiscal Years
(Amounts in 000's)

Taxable Economic Development Revenue Refunding Bonds, Series 2010 [1]

Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Scheduled Debt Service Principal	Scheduled Debt Service Interest	Coverage
2003	$ 4,016	$ 13,178	$ 518	$ 54	$ 4,247	$ 22,013	$ 515	$ 1,291	12.19
2004	3,171	15,192	495	72	1,634	20,564	550	1,258	11.37
2005	7,061	14,223	520	33	1,483	23,320	590	1,223	12.86
2006	11,576	14,304	596	30	2,662	29,168	635	1,186	16.02
2007	13,826	18,504	489	30	6,395	39,244	680	1,145	21.50
2008	13,586	13,735	549	27	3,931	31,828	725	1,102	17.42
2009	4,365	11,549	323	25	3,142	19,404	780	1,056	10.57
2010^	4,687	11,772	207	25	2,862	19,553	835	1,006	10.62
2011	3,062	8,812	183	25	3,600	15,682	1,565	280	8.50
2012	1,959	10,660	214	31	2,481	15,345	1,620	235	8.27

1) Prior to 2010, pledged revenue coverage for the Series 2001 Taxable Economic Development Revenue Bonds is presented. 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.

***** Only general fund revenue is considered pledged.

^ 2001 Bonds were refunded during 2010, totaling $15,045,000. Only the scheduled debt service is indicated in this table.

2006 Sanitary Sewer Bond 772

Fiscal Year	Special Assessments Collected	Debt Service Principal	Debt Service Interest	Coverage
2003	$ -	$ -	$ -	N/A
2004	-	-	-	N/A
2005	-	-	-	N/A
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

#) 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.

TABLE 14
LUCAS COUNTY, OHIO
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts in 000's)

	2012	2011	2010	2009	2008
Debt Limit	$ 174,132	$ 196,841	$ 198,660	$ 200,340	$233,618
Total net debt applicable to limit	18,194	13,003	14,028	17,861	20,977
Legal Debt Margin	$ 155,938	$ 183,838	$ 184,632	$ 182,479	$212,641
Total net debt applicable to the limit as a percentage of debt limit	10.45%	6.61%	7.06%	8.92%	8.98%

2007	2006	2005	2004	2003
$235,078	$240,207	$219,550	$216,798	$213,534
23,803	25,606	26,624	33,379	41,893
$211,275	$214,601	$192,926	$183,419	$171,641
10.13%	10.66%	12.13%	15.40%	19.62%

Legal Debt Margin Calculation for 2012

Direct legal debt limitation[1]:			
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]			168,132
Total Direct legal debt limitation			174,132
Total of all county debt outstanding[2]		$122,174	
[3]Less:			
Special assessment debt	$ 13,424		
Less: nonexempt special assessment debt	(276)		
Exempt General Obligation Debt:			
2012 Taxable arena improvement notes	6,875		
2012 Tax exempt area improvement notes[5]	11,050		
2010 Convention center and arena improvement bonds	47,820		
2010 Arena improvement bonds	18,900		
2007 Juvenile center refunding bonds[6]	5,642		
2005 Correction center refunding bonds[7]	545		
Total Exempt Debt		(103,980)	
Total net indebtedness (voted and unvoted) subject to the direct Debt limitation			18,194
Direct Legal Debt Margin			$155,938
Unvoted debt limitation (subject to 1% of County assessed valuation)		$ 70,253	
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		(18,194)	
Total unvoted legal debt margin			$ 52,059

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 2011/2012 collection year, as they are in effect by December 31, 2012.

5) Component of the $14,850,000 series 2012 various purpose improvement notes (see Note 9 to the Basic Financial Statements).

6) Component of the 2007 advance refunding bonds (outstanding balance of $9,645,000 at December 31, 2012 - See Note 10 to the Basic Financial Statements).

7) Component of the 2005 current refunding bonds (outstanding balance of $1,030,000 at December 31, 2012 - See Note 10 to the Basic Financial Statements).

TABLE 15
LUCAS COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	Total (i,ii) Population	Personal (iii) Income	Per Capita (iii) Income	Assessed Values	Gross General Bonded Debt
2003	453,778	$ 13,874,197	$ 30,575	$ 8,601,363	$ 50,500
2004	451,255	13,840,452	30,671	8,731,912	42,060
2005	449,224	13,989,026	31,140	8,842,012	34,935
2006	446,769	14,645,460	32,781	9,668,315	31,255
2007	445,482	15,056,939	33,799	9,404,736	27,925
2008	443,909	15,240,580	34,333	8,927,066	25,230
2009	442,603	14,866,577	33,589	8,073,606	22,435
2010	441,815	15,104,299	34,187	8,006,406	87,500
2011	439,914	15,796,120	35,907	7,933,657	83,950
2012	437,998	NA	NA	7,025,261	81,490

Source (i): Not in Thousands

Source (ii): Toledo Regional Growth Partnership annually updates the historical population data.

Source (iii): Bureau of Economic Analysis. Amounts previously reported are annually updated based upon the most current information available from this source.

TABLE 16
LUCAS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	General Obligation Principal	General Obligation Interest	Total[2] General Obligation Debt Service	Total[1] General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
2003	$ 8,960	$ 4,384	$ 13,344	$ 444,432	3.00%
2004	8,990	3,932	12,922	433,182	2.98%
2005	7,715	3,779	11,494	446,009	2.58%
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%

1) Refer to: "Table 4 - Changes in Fund Balances Government Funds".

2) General obligation bonds reported in the enterprise funds and special assessment debt with governmental commitment have been excluded.

Less Debt Service Fund Balance	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Fiscal Year
$ 16,542	$ 33,958	0.395%	74.83	2003
9,689	32,371	0.371%	71.74	2004
7,682	27,253	0.308%	60.67	2005
5,140	26,115	0.270%	58.45	2006
5,904	22,021	0.234%	49.43	2007
(4,042)	29,272	0.328%	65.94	2008
(520)	22,955	0.284%	51.86	2009
8,415	79,085	0.988%	179.00	2010
7,262	76,688	0.967%	174.32	2011
2,647	78,843	1.122%	180.01	2012

TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2012

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.
2003	208,200	16,700	7.4%	6.2%	6.0%
2004	207,600	16,400	7.3%	6.1%	5.5%
2005	208,600	15,000	6.7%	5.9%	5.1%
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%	6.6%	5.8%
2009	194,900	26,900	12.1%	10.2%	9.3%
2010	190,500	24,200	11.3%	10.0%	9.6%
2011	190,600	20,400	9.7%	8.6%	8.9%
2012	192,300	16,700	8.0%	7.2%	8.1%

2012 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	187,100	19,300	9.3%	8.5%	8.8%
February	188,300	18,700	9.0%	8.3%	8.7%
March	190,200	17,500	8.4%	7.7%	8.4%
April	191,100	16,500	8.0%	7.1%	7.7%
May	193,600	15,900	7.6%	6.8%	7.9%
June	193,900	17,400	8.3%	7.4%	8.4%
July	192,800	17,700	8.4%	7.5%	8.6%
August	193,000	15,900	7.6%	7.0%	8.2%
September	194,000	15,500	7.4%	6.5%	7.6%
October	195,600	15,500	7.3%	6.4%	7.5%
November	194,700	15,100	7.2%	6.4%	7.4%
December	193,400	15,700	7.5%	6.6%	7.6%

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 18
LUCAS COUNTY, OHIO
PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Top 2012 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	12,414	Health Care	6.46%
University of Toledo	6,538	Education (advanced)/Health Care	3.40%
Mercy Health Partners	6,533	Health Care	3.40%
Lucas County **	3,700	Government	1.92%
Toledo Public Schools	3,564	Education (primary-secondary)	1.85%
Kroger	2,786	Retail Grocery	1.45%
City of Toledo	2,614	Government	1.36%
Wal-Mart	2,470	Retail/Grocery	1.28%
General Motors-Powertrain	1,950	Automotive Manufacturing	1.01%
State of Ohio	1,809	Government	0.94%
The Andersons, Inc	1,796	Grain Storage/Processing, & Retail	0.93%
United Parcel Service	1,671	Mail Services	0.87%
Meijer, Inc.	1,597	Retail/Grocery	0.83%
HCR Manor Care	1,533	Health Care	0.80%
Toledo South Wrangler Plant	1,400	Automotive Manufacturing	0.73%
Top fifteen total employed	52,375	Percent of total county employment	27.23%
Total County Employment		192,300	
Percent of total county employment	27.23%		

Top 2003 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	10,739	Health Care	5.16%
Mercy Health Partners	6,566	Health Care	3.15%
Toledo Public Schools	5,600	Education (primary-secondary)	2.69%
Daimler-Chrysler/Toledo Jeep	5,583	Automotive Manufacturing	2.68%
University of Toledo	5,000	Education (advanced)	2.40%
Lucas County **	4,037	Government	1.93%
General Motors-Powertrain	3,860	Automotive Manufacturing	1.85%
Kroger	3,721	Retail/Grocery	1.79%
HCR Manor Care	3,412	Health Care	1.77%
Medical College of Ohio	3,300	Health Care	1.59%
City of Toledo	2,943	Government	1.41%
The Andersons, Inc	2,900	Grain Storage/Processing, & Retail	1.39%
State of Ohio	2,326	Government	1.12%
United Parcel Service	2,108	Mail Services	1.01%
Meijer's	1,774	Retail/Grocery	0.86%
Top fifteen total employed	63,869	Percent of total county employment	30.80%
Total County Employment		208,200	
Percent of total county employment	30.80%		

Note: Refer to: "Employment Tends-Ten year Employment" within Table 17 of this section

Source: Toledo Regional Growth Partnership

** Includes organizations for which Lucas County is the common paymaster

TABLE 19
LUCAS COUNTY, OH
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS

Function/Program	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government:										
Auditor[1]	112	109	119	127	132	143	173	124	119	117
Board of Elections	49	46	30	30	31	45	27	27	32	44
Building Regulation	6	6	6	11	16	16	18	18	16	16
Clerk of Courts	75	73	71	73	81	87	81	85	83	81
Commissioners[2]	58	52	52	68	73	75	84	93	82	74
Facilities	44	43	43	65	66	71	71	72	74	72
Recorder	13	13	14	15	15	16	21	20	22	19
Treasurer	26	25	28	30	31	33	32	35	33	36
Judicial:										
Common Pleas Court[3]	274	268	268	277	274	270	284	288	280	287
Domestic Relations Court	38	42	42	47	45	47	47	50	49	49
Juvenile Court	207	216	245	245	262	259	295	296	269	271
Law Library[4]	3	3	3	NA	NA	NA	NA	NA	NA	NA
Probate Court	29	34	34	37	39	34	37	39	39	39
Prosecutors Office	97	100	98	104	95	101	110	117	112	104
Public Safety:										
Coroner	18	20	15	16	17	15	19	20	21	17
Emergency Management Agency	6	6	5	5	5	5	8	8	7	7
Emergency Medical Services	31	33	34	34	36	33	33	34	37	32
Emergency Telephone	9	9	8	8	8	9	8	8	6	7
Sheriff	497	453	476	520	528	533	542	538	514	545
Human Services:										
Child Support Enforcement	105	127	138	142	155	162	168	166	169	171
Children Services	373	376	375	387	400	401	424	426	389	378
Jobs and Family Services	338	334	377	380	400	435	494	423	414	479
Veterans Service Commission	16	15	17	17	17	15	15	14	13	13
Health:										
Developmental Disabilities	622	658	677	692	692	664	794	833	852	839
Dog Warden	24	24	21	19	18	22	20	21	21	31
Mental Health & Recovery	14	14	14	15	20	20	19	25	28	29
Public Works										
Engineer/Road Maintenance	67	67	73	75	80	83	84	84	93	94
Sanitary Engineer	40	43	43	47	48	49	51	48	45	46
Solid Waste	9	10	10	10	9	10	9	9	9	8
Vehicle Maintenance	3	3	3	5	5	5	5	5	4	5
Water & Sewer Operations	21	20	21	20	18	20	19	17	18	18
Totals	3,224	3,242	3,360	3,521	3,616	3,678	3,992	3,943	3,850	3,928

1) Includes Lucas County Information Systems.

2) Includes Family Council.

3) Includes Correctional Treatment Facility.

4) The Law Library was was not considered a part of the County's Primary Government until 2010.

Source: Lucas County Payroll Department

The Maumee River

Historically known as the "Miami" River in United States treaties with Native Americans, Maumee is an anglicized spelling of the Ottawa name for the Miami Indians, Maamii. As early as 1671, French colonists called the river Miami du Lac, or Miami of the Lake (in contrast to the "Miami of the Ohio" or the Great Miami River).

The Battle of Fallen Timbers, the final battle of the Northwest Indian War, was fought 3/4 mile north of the banks of the Maumee River. After this decisive victory for General Anthony Wayne, Native Americans ceded a twelve mile square tract around Perrysburg and Maumee to the United States with the Treaty of Greenville in 1795. Lands north of the river and downstream of Defiance were ceded in 1807, and the rest of the Maumee River valley was ceded in 1817.

The Interurban Bridge is partially built atop Roche de Bout, a large, protruding rock in the Maumee River, that served as an early landmark for native people. The bridge serves as a historic landmark in Western Lucas County.

Photo courtesy of Katie Stapleton

TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Operating Indicators and Capital Asset Statistics

Function/Program	2012	2011	2010
General government:			
Auditor - Real Estate			
Real Estate Transfers	8,630	8,841	7,964
Parcels on File	207,338	207,434	208,560
Commissioners			
Resolutions presented	1,092	1,075	1,018
Purchasing			
Bid contracts awarded	30	29	28
Purchase orders issued	3,515	3,282	2,492
Recorder			
Deeds recorded	19,762	16,783	15,686
Mortgages recorded	16,587	13,013	13,589
Treasurer			
Net portfolio earnings	$2,122,824	$3,872,344	$6,490,464
Board of Elections			
Registered voters	310,123	295,409	317,046
Voters last general election	211,824	129,394	147,029
Percentage of registered voters that voted	68.30%	43.80%	46.30%
Risk Management			
Workers comp claims	148	165	195
Clerk of Courts			
Titles processed	291,990	246,158	178,478
Judicial			
Court of Appeals:			
Cases filed	367	651	708
Common Pleas Court			
Civil cases filed	7,372	7,151	8,611
Criminal cases filed	2,160	1,985	2,270
Domestic Relations Court			
Cases filed	1,761	1,835	1,823
Juvenile Court			
Cases filed	9,092	9,950	10,293
Probate Court			
Cases filed	7,993	7,885	7,942

2009	2008	2007	2006	2005	2004	2003
8,457	8,492	9,351	10,428	12,221	12,045	11,711
208,749	208,657	208,713	207,818	206,635	205,305	203,984
1,286	1,476	1,583	1,833	1,922	1,914	1,857
51	36	31	33	37	49	47
3,523	3,500	2,415	1,926	1,951	1,956	2,107
16,380	16,919	18,663	19,928	22,640	21,925	16,600
14,946	14,677	20,764	27,306	32,534	35,506	37,879
$6,893,090	$11,855,018	$13,225,847	$10,331,847	$6,528,270	$4,951,510	$6,362,771
314,632	317,036	287,512	296,539	292,613	300,137	289,877
117,982	220,457	86,861	146,539	124,907	221,902	103,251
37.50%	70.00%	30.12%	49.5%	42.7%	73.9%	35.6%
200	198	217	245	268	290	321
168,630	196,502	199,834	206,202	216,370	224,370	229,508
644	793	759	777	801	717	709
8,446	8,359	8,300	7,626	6,885	6,279	6,083
2,317	2,709	2,686	2,836	2,767	2,723	2,794
1,782	1,839	2,871	1,930	1,968	1,968	2,047
11,098	12,397	11,728	13,645	13,492	12,641	13,527
8,435	8,610	8,986	8,657	9,996	10,495	10,808

TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM (continued)
LAST TEN FISCAL YEARS

	2012	2011	2010	2009
Public Safety				
Sheriff: Jail Operations & Enforcement				
Average daily jail census	418	382	389	381
Prisoners booked	20,539	18,127	18,318	18,905
Incidents reported	32,113	32,227	29,948	33,764
Civil papers served	16,395	14,188	7,547	20,926
Emergency Management Agency				
911 calls received	412,476	331,245	366,983	348,231
Emergency responses	66,236	63,690	61,860	58,226
Animal Care & Control				
Service requests	5,362	5,194	5,427	5,265
Dogs adopted	711	597	472	322
Dog licenses sold	64,807	63,314	63,414	62,683
Human Services				
Veterans Service Commission				
Financial claims filed	8,328	13,222	11,453	14,441
Jobs and Family Services				
Clients-food stamps	122,330	96,121	95,041	76,863
Clients-Medicaid	115,444	98,733	98,718	94,470
Children Services				
Children placed in adoptive homes	108	99	114	120
Child welfare investigations	4,959	4,148	4,487	4,362
Children in foster home care	389	382	434	432
Children served in paid placement	421	423	473	475
Child Support Enforcement Agency				
Active support orders	62,699	54,937	53,228	52,019
Percentage of collected support orders	61.97%	61.44%	61.71%	62.53%
Health				
Board of Developmental Disabilities				
Individuals in adult workshops	1,072	1,225	1,107	1,149
Public Works				
Engineer				
Miles of road resurfaced	10	14	16	11
Culverts Built	4	2	1	1
County bridges repaired or replace	2	2	9	3
Water and Sewer operations				
Permits/taps	195	162	272	257
Emergency/maintained responses	240	174	221	268
Million of gallons per day - average daily flow	14.9	18.2	15.2	15.9

Sources: The Respective County Agency

2008	2007	2006	2005	2004	2003
434	466	498	485	490	478
22,042	26,611	26,028	26,110	27,946	25,650
35,649	34,162	48,476	34,755	33,490	32,031
27,005	34,438	38,805	34,691	26,742	10,149
371,733	374,822	376,599	378,532	391,537	413,870
58,649	56,813	55,853	54,837	52,665	52,811
5,998	6,203	6,369	6,880	7,028	7,606
232	244	260	237	329	305
63,153	61,458	63,258	63,154	63,145	61,733
15,330	16,080	14,372	13,278	11,272	6,593
77,948	61,813	60,880	59,680	56,190	50,613
89,659	87,905	87,486	85,948	74,553	75,540
123	183	194	227	193	143
3,928	4,426	4,964	4,858	4,694	4,634
457	513	581	604	515	473
486	542	612	629	544	507
51,222	50,111	49,024	47,647	46,280	45,121
62.55%	63.88%	63.33%	63.19%	62.77%	61.63%
1,207	1,201	1,502	1,374	1,390	1,413
12	19	14	15	21	22
2	0	1	2	2	4
4	3	4	2	1	1
515	905	1,409	2,301	2,758	2,574
551	594	785	607	424	460
16.6	15.1	13.5	13.7	12.6	14.0

TABLE 21
LUCAS COUNTY, OHIO
GOVERNMENTAL CAPITAL ASSETS BY FUNCTION
(NET OF ACCUMULATED DEPRECIATION)
LAST FIVE FISCAL YEARS
(Amounts in 000's)

Function	2012	2011	2010
General government:			
Legislative and executive			
Land	$ 25,426	$ 24,304	$ 22,777
Construction in progress	3,423	2,528	534
Buildings, structures and improvements	134,778	130,904	136,504
Furniture, fixtures and equipment	3,268	5,012	7,043
Computer software	72	92	187
Infrastructure	306	338	370
Total	167,273	163,178	167,415
Judicial			
Land	655	1,708	1,700
Construction in progress	-	5	-
Buildings, structures and improvements	32,633	38,744	22,189
Furniture, fixtures and equipment	442	496	488
Computer software	24	22	29
Total	33,754	40,975	24,406
Public safety			
Land	1,013	1,013	2,653
Construction in progress	4,691	4,361	-
Buildings, structures and improvements	20,749	20,878	39,578
Furniture, fixtures and equipment	8,682	3,901	4,650
Computer software	167	23	60
Total	35,302	30,176	46,941
Public works			
Land	330	330	-
Right of Way	1,311	1,301	1,157
Construction in progress	1,436	9,057	13,842
Buildings, structures and improvements	709	546	-
Furniture, fixtures and equipment	1,106	1,000	943
Infrastructure	69,640	58,991	53,713
Total	74,532	71,225	69,655
Health			
Land	513	513	513
Construction in progress	-	119	-
Buildings, structures and improvements	2,812	2,876	2,990
Furniture, fixtures and equipment	1,714	1,389	1,281
Total	5,039	4,897	4,784
Human Services			
Land	631	631	631
Construction in progress	5	-	-
Buildings, structures and improvements	1,662	1,829	2,004
Furniture, fixtures and equipment	831	853	833
Total	3,129	3,313	3,468
Conservation and Recreation			
Land	-	69	167
Buildings, structures and improvements	-	2,300	2,418
Furniture, fixtures and equipment	5	7	8
Total	5	2,376	2,593
Total Governmental			
Land	28,568	28,568	28,441
Right of Way	1,311	1,301	1,157
Construction in progress	9,555	16,070	14,376
Buildings, structures and improvements	193,343	198,077	205,683
Furniture, fixtures and equipment	16,048	12,658	15,246
Computer software	263	137	276
Infrastructure	69,946	59,329	54,083
Total	$ 319,034	$ 316,140	$ 319,262

2009	2008
$ 22,612	$ 22,626
6,219	54,517
194,369	103,703
8,861	3,298
-	-
-	-
232,061	184,144
647	647
-	-
5,978	5,890
267	718
-	-
6,892	7,255
2,653	2,653
-	-
3,090	2,206
2,188	1,825
-	-
7,931	6,684
-	-
-	-
7,460	6,341
-	-
733	429
53,056	49,603
61,249	56,373
513	519
-	-
3,083	3,150
1,168	1,277
4,764	4,946
631	631
-	-
2,157	2,643
1,977	2,358
4,765	5,632
167	167
454	530
24	10
645	707
27,223	27,243
-	-
13,679	60,858
209,131	118,122
15,218	9,915
-	-
53,056	49,603
$ 318,307	$ 265,741

Hollywood Casino

On May 29th, 2012, "Hollywood Casino Toledo" opened as the second of four Ohio casinos established under a voted Ohio constitutional amendment. Overlooking the Maumee River just west of I-75 in Toledo, the $320 million state-of-the-art casino offers Las Vegas-style gaming and amenities, all on a single floor.

In addition to its $50 million state license fee, the new gaming and entertainment facility is expected to generate in excess of $65 million of annual recurring taxes and attract more than 2.8 million guests a year. Hollywood Casino Toledo created more than 1,300 new full and part-time positions, with 90 percent of the facility's workforce coming from the Toledo region.

Under the provisions of the Ohio Constitutional amendment, a portion of the gross revenue generated by the four Ohio casinos is distributed to all eighty-eight Ohio counties in proportion to each county's annual population, as determined by the U.S. Census Bureau. The County recorded $575,341 of casino revenue in 2012. Pursuant to an Ohio Auditor of State Bulletin, Ohio casino revenue is reflected as part of intergovernmental revenue in the County's General Fund non-GAAP budgetary basis statement (page 33 of the CAFR).

Photo and source courtesy of Hollywood Casino
www.hollywoodcasinotoledo.com

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