Comprehensive Annual Financial Report 2013

For Fiscal Year Ended December 31, 2013

CAFR Lucas County, Ohio — ***For Fiscal Year Ended December 31, 2013***

Lucas County, Ohio

Comprehensive Annual Financial Report for the Year Ended December 31, 2013

ANITA LOPEZ

Lucas County Auditor

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
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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): Karla Hayes-Accounting Specialist, Samuel Olaniran-Director of Accounting and Internal Control, Tom Nichter-Tax Specialist, Carlos Ruiz-Assistant Chief Deputy Auditor; (bottom row left to right) Lindsey Hooven-Disbursements Manager, Peter Rancatore-Chief Deputy Auditor, Shimeako Cole-Director of Finance and Disbursements, James Marshall-Public Information Officer.

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May 23, 2014

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, 2013.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

The County provides general governmental services to its citizens, to include: public and health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and 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. 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 owner of the former Sun Refining and Marketing Company, Inc., continues to operate and upgrade its facilities in its Oregon-Toledo location, with considerable construction activity that was completed in 2012. Additionally, the Lucas County Commissioners approved an Enterprise Zone Agreement with Oregon Clean Energy, LLC for the construction of a $662 million energy generation facility in December 2013.

In 2013, Chrysler Group completed its $500 million investment in the Toledo North Assembly 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 added a state-of-the-art, 26,000-square-foot Metrology Center, which helps improve vehicle quality by verifying key measurements to ensure accurate fit and finish.

In 2013 Chrysler Group also added a second shift of production, resulting in approximately 1,100 new jobs at their Toledo North Assembly Plant. These workers are now assembling the 2014 Jeep Cherokee, which has been a tremendous success in the marketplace. The 2014 Jeep Cherokee is built alongside the Jeep Wrangler at Chrysler Group's production Toledo facility. Both products are selling extremely well, and it is estimated that the Toledo facility will produce 500,000 Wrangler and Cherokee units annually.

In 2012 and 2013 GM invested over $200 million for a new production line at the Toledo Powertrain Plant for an 8-speed transmission. 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 2,100 people.

Automotive supplier 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.

The region continues to create economic opportunity through the redevelopment of brownfield properties. In addition to the Hollywood Casino (discussed below), new industrial sites are being readied for development. The Overland Industrial Park and the Ironville Docks are the most significant of these.

The Ironville Docks site was acquired by the Toledo-Lucas County Port Authority in 2008. Ironville is a 181-acre former Gulf Oil refinery site along Front Street in East Toledo. The industrial property was vacant 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 newly improved terminal features both 19 acres of ground "laydown" storage and silos for storing materials that need protection from weather. A conveyor system was constructed for loading and unloading ships, including direct transfer into railcars. Other pending site improvements include road construction, new dock bulkheads, and dredging and obstruction removal in the river along the shoreline.

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 Overland Industrial Park is now complete. The Toledo-Lucas County Port Authority is constructing a 100,000 square foot building in 2014 that will jump start further development of the industrial park and help fill Toledo's need for modern industrial space with viable access to a well planned transportation infrastructure. In late 2013, the U.S. Environmental Protection Agency awarded the City of Toledo an Area Wide Planning Grant to help coordinate the strategic redevelopment of six smaller brownfield sites that are near the Overland Industrial Park. This planning work will be carried out during 2014.

Another recent major development is the $250 million "Hollywood Casino Toledo" on a remediated brownfield site in the City of Toledo. The casino opened in the spring of 2012 and employs approximately 1,700 workers. Under the provisions of the Ohio Constitutional amendment, the revenue generated by the four Ohio casinos is distributed to all eighty-eight counties in Ohio in proportion to each county's annual population, as determined by the U.S. Census Bureau. First Energy Corporation recently completed economic impact analysis that reveals the casino had a $122 million economic impact in 2012.

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

The Board of Lucas County Commissioners understands that a highly-skilled and educated workforce is necessary to our region's success and continually invests in college readiness and workforce development programs. The Workforce Development Agency at Ohio Means Jobs Lucas County (formerly known as "The Source") provides quality-driven job services that assist individuals in developing and enhancing their knowledge, skills, and abilities to meet the current and future needs of local businesses, thus leading to local economic growth and individual prosperity.

Lucas County was one of 19 counties across the nation selected to participate in the ACT® Certified Work Ready Communities (CWRC) initiative, a pilot program designed to build a community-based framework for workforce development that equips individuals, employers, and their communities with tools for career alignment and business growth. Lucas County is streamlining its economic and workforce development efforts in order to provide job training programs to better align with the current and future needs of local businesses, while fostering a stronger understanding of what local industries need from the workforce.

Recognizing that economies transcend county borders, Lucas County is actively participating in a process that will result in a 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 enhance the economy of the entire region. The development of the Regional CEDS is funded in part by a planning grant from the U.S. Economic Development Administration.

Lucas County continues to work with its economic development partners to eliminate barriers to business expansion and location through strategic incentive programs, efficient permit processes, and a data-driven approach aimed at fully analyzing and leveraging opportunities throughout our region.

MAJOR COUNTY INITIATIVES

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

- The Huntington Center (the Arena), a $100 million multi-purpose arena in downtown Toledo, was completed in 2009 ($5 million under budget) as one of the nation's first LEED certified professional sports arenas. It stands as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. Since 2010, the Huntington Center has been ranked the number one venue (based on attendance and ticket sales) in the Midwest (5,001-10,000 seats) for four consecutive years by concert industry magazine *Venues Today,* and 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 fourth 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 fourth year in a row. TASI is treated as a component unit of the County pursuant to governmental accounting standards, and further information regarding TASI and its component unit status is located in Note 2 of the *Notes to the Basic Financial Statements*.

- In response to neighborhood decline and the loss of property values resulting from the foreclosure crisis, the Ohio Legislature granted urban counties the power to create land reutilization corporations ("LRC"). Modeled after successful efforts in the State of Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant, abandoned, and tax-delinquent properties; with a dedicated funding stream that enables the LRC to remove blight and return properties to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the penalties and interest collected from delinquent property taxpayers in the County, and property sales income generated by its programming. In its third 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 2013 operating budget of $2.1 million, an overall budget of $6.1 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 its Ohio Means Jobs Lucas County, the regional one-stop employment center for businesses and job seekers. The ongoing success of Ohio Means Jobs Lucas County, 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 2013, 758 different companies listed 1,098 job postings with Ohio Means Jobs Lucas County, including 259 employers that had never before used the services of the one-stop center. Those postings represented 6,233 open positions with an average base wage of $14.53 per hour.

- Individuals looking for job search assistance also continued to keep Ohio Means Jobs Lucas County busy with 45,718 people passing through the doors including 10,222 individuals who had never visited the one-stop or used the services. Additionally, 15,682 incoming telephone calls were logged through the main switchboard from individuals looking for information and referrals about jobs and job services, while countless others reached one-stop 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 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 2014 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 while developing the local economy. The LCSWMD, along with the City of Toledo, continues to evaluate the scope of the material recovery facility while negotiating terms with private industry partners.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 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 2013, 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 fourteen years (2000—2013). 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 Toledo location. The unmodified opinion of Rehmann Robson with respect to the basic financial statements of the County as of and for the year ended December 31, 2013 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 29 straight years, 1984-2012. 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 16 straight years, 1997-2012. 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: *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 31,2013

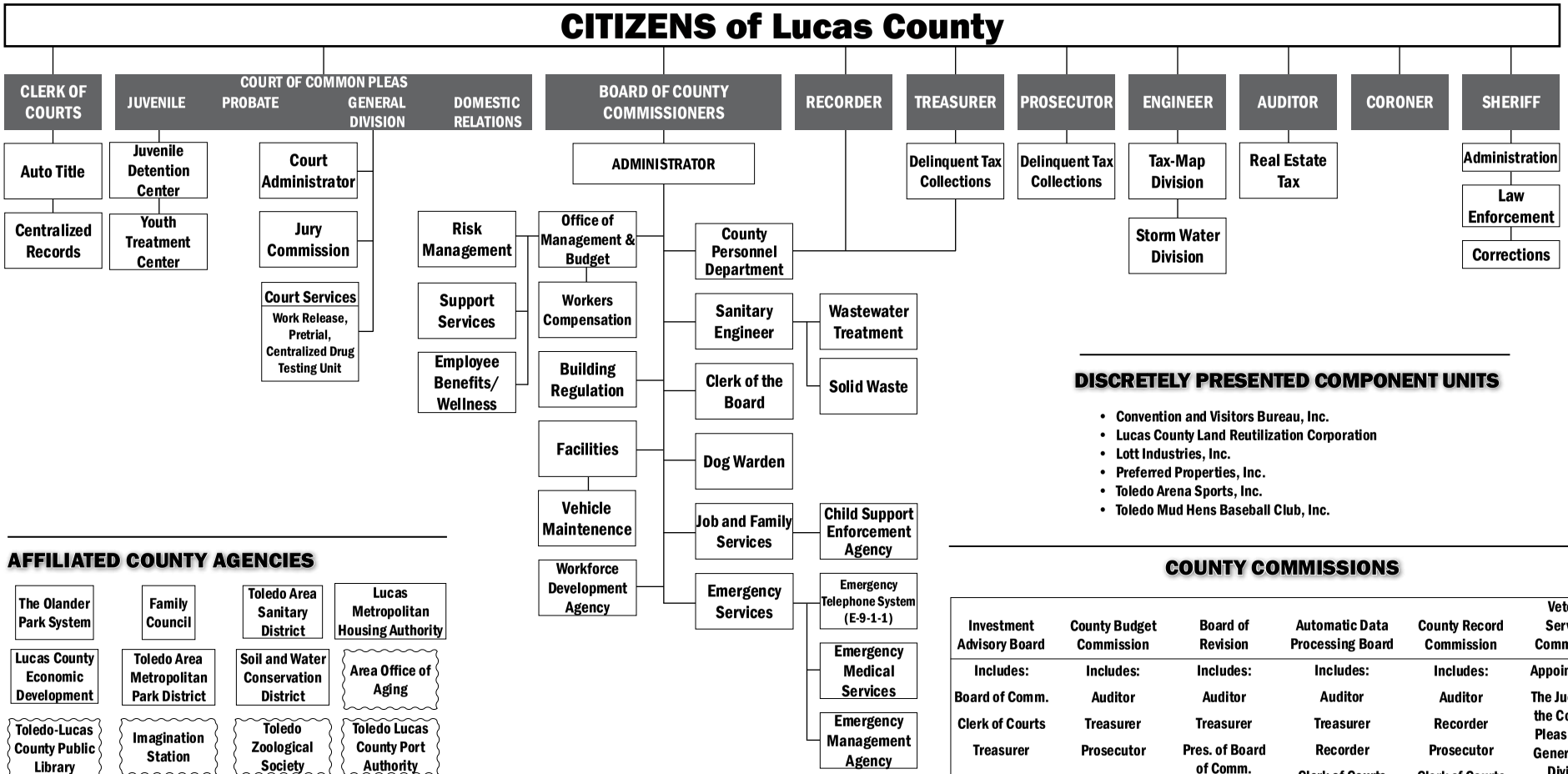
Administrators

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

Judges

James D. Bates	Common Pleas Court
Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Myron C. Duhart	Common Pleas Court
Ruth Ann Franks	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Linda J. Jennings	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



DISCRETELY 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.

AFFILIATED COUNTY AGENCIES

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

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		

KEY

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

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

Government Finance Officers Association

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, 2012

Executive Director/CEO

Rehmann

Rehmann Robson

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INDEPENDENT AUDITORS' REPORT

May 23, 2014

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for 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.

Independent 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, 83 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, 2013, 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.

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 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 23, 2014 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 LLC

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, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 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, 2013, by $488,817,586 (net position). Of this amount, $107,787,137 may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position increased by $7,993,340, or 1.66%, from December 31, 2012.

- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of $126,363,783 a decrease of $5,923,275 from the prior year. Of this amount, $31,769,350 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 $36,894,939. This amount represents 35.59% of total general fund expenditures in 2013.

- The County's total long-term liabilities (including bonds and loans) decreased by $8,392,832 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 - 101 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 103 - 215 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's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by $488,817,586 ($383,698,692 in governmental activities and $105,118,894 in business-type activities) as of December 31, 2013. This is an increase of $6,285,868 or 1.67% for governmental activities and an increase of $1,707,472, or 1.65%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2013 and 2012.

	Governmental Activities 2013	Governmental Activities 2012	Business-type Activities 2013	Business-type Activities 2012	Total 2013	Total 2012
Assets						
Current and other assets	$ 364,807,434	$ 355,060,409	$ 26,621,511	$ 24,737,725	$ 391,428,945	$ 379,798,134
Capital assets, net	323,757,982	319,034,438	104,222,635	106,021,783	427,980,617	425,056,221
Total assets	688,565,416	674,094,847	130,844,146	130,759,508	819,409,562	804,854,355
Deferred outflows	74,489	81,993	-	-	74,489	81,993
Liabilities						
Current and other liabilities	45,479,286	49,928,066	4,013,568	3,564,130	49,492,854	53,492,196
Long-term liabilities	135,900,757	142,221,317	21,711,684	23,783,956	157,612,441	166,005,273
Total liabilities	181,380,043	192,149,383	25,725,252	27,348,086	207,105,295	219,497,469
Deferred inflows	123,561,170	104,614,633	-	-	123,561,170	104,614,633
Net Position						
Net investment in capital assets	200,848,780	188,729,273	81,614,943	81,774,448	282,463,723	270,503,721
Restricted	98,566,726	109,189,369	-	-	98,566,726	109,189,369
Unrestricted	84,283,186	79,494,182	23,503,951	21,636,974	107,787,137	101,131,156
Total net position	$ 383,698,692	$ 377,412,824	$ 105,118,894	$ 103,411,422	$ 488,817,586	$ 480,824,246

By far, the largest portion of the County's net position (57.79%) 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 (20.16%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of $107,787,137, or 22.05%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major change from 2012 in the above schedule is in the current and other assets. This change is the result of an increase property and other taxes receivable supporting Children Services Board programs and Board of Developmental Disabilities programs of approximately $6.6 million and $11.9 million, respectively. These increases were partially offset by decreased equity in pooled cash and investments in the governmental activities of approximately $10.6 million resulting from increased general government and public works expenses.

As of December 31, 2013, the County is able to report positive net position balances in both the governmental and business-type activities of $383,698,692 and $105,118,894, respectively. The table on page 17 provides a summary of the changes in net position for the years ended December 31, 2013 and 2012.

The table below shows the changes in net position for fiscal years 2013 and 2012. For 2012, the increase in the fair value of investments has been reclassified out of investment income for conformity with 2013 reporting.

Revenues	Governmental Activities 2013	Governmental Activities 2012	Business-type Activities 2013	Business-type Activities 2012	2013 Total	2012 Total
Program revenues:						
Charges for services and sales	$ 41,669,133	$ 41,462,265	$ 18,048,861	$ 17,259,241	$ 59,717,994	$ 58,721,506
Operating grants and contributions	161,413,279	157,988,512	9,770,448	9,020,491	171,183,727	167,009,003
Capital grants and contributions	907,270	4,129,428	1,999,573	1,473,955	2,906,843	5,603,383
Total program revenues	203,989,682	203,580,205	29,818,882	27,753,687	233,808,564	231,333,892
General revenues:						
Taxes	170,475,269	170,224,355	-	-	170,475,269	170,224,355
Investment income	1,229,722	1,144,367	-	-	1,229,722	1,144,367
Increase (decrease) in fair value of investments	(1,028,247)	778,995	-	-	(1,028,247)	778,995
Grants, contributions and charges not restricted to specific programs	23,076,753	21,393,926	-	-	23,076,753	21,393,926
Other	12,188,723	13,184,778	51,752	271,188	12,240,475	13,455,966
Total general revenues	205,942,220	206,726,421	51,752	271,188	205,993,972	206,997,609
Total revenues	409,931,902	410,306,626	29,870,634	28,024,875	439,802,536	438,331,501
Expenses						
Program expenses:						
Legislative and executive	48,338,395	51,782,402	-	-	48,338,395	51,782,402
Judicial system	53,951,617	52,653,672	-	-	53,951,617	52,653,672
Public safety	70,485,179	71,705,218	-	-	70,485,179	71,705,218
Public works	23,577,535	19,920,723	-	-	23,577,535	19,920,723
Health	102,361,890	127,666,854	-	-	102,361,890	127,666,854
Human services	86,004,861	85,990,496	-	-	86,004,861	85,990,496
Conservation and recreation	14,209,409	15,946,451	-	-	14,209,409	15,946,451
Interest and fiscal charges	4,668,857	4,879,282	-	-	4,668,857	4,879,282
Note issuance costs	48,291	61,468	-	-	48,291	61,468
Water supply system	-	-	3,435,690	2,618,338	3,435,690	2,618,338
Wastewater treatment	-	-	4,847,703	4,951,914	4,847,703	4,951,914
Sewer system	-	-	3,726,529	3,100,529	3,726,529	3,100,529
Sanitary engineer	-	-	5,063,674	4,549,781	5,063,674	4,549,781
Solid waste	-	-	10,824,840	10,441,944	10,824,840	10,441,944
Parking facilities	-	-	264,726	558,265	264,726	558,265
Total expenses	403,646,034	430,606,566	28,163,162	26,220,771	431,809,196	456,827,337
Change in net position	6,285,868	(20,299,940)	1,707,472	1,804,104	7,993,340	(18,495,836)
Net position at beginning of year	377,412,824	397,712,764	103,411,422	101,607,318	480,824,246	499,320,082
Net position at end of year	$ 383,698,692	$ 377,412,824	$ 105,118,894	$ 103,411,422	$ 488,817,586	$ 480,824,246

Governmental Activities

Health accounts for $102,361,890 of the $403,646,034 total expenses for governmental activities, or 25.36% of total expenses. The decrease of $25,304,964, or 19.82%, 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 $86,004,861, which represents 21.31% of total governmental expenses. This is an increase of $14,365 or 0.02% from the prior year.

Tax revenue accounts for $170,475,269 of the $409,931,902 total revenues for governmental activities, or 41.59% of total revenues. Tax revenue increased $250,914, or 0.15%, 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 $161,413,279, or 39.38% of total governmental revenue. Operating grants and contributions increased $3,424,767, or 2.17%, due to an increase in grant funding received for public works programs. Public works projects were the major recipient of intergovernmental revenues, receiving $22,010,718 in operating grants in contributions in 2013 compared to $13,415,969 in 2012.

The County's direct charges to users of governmental services made up $41,669,133, or 10.16%, 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 $206,868, or 0.5%, from 2012.

Business-type Activities

The net position for the business-type activities for the County increased by $1,707,472 from the prior year primarily due to increased charges for services revenues, operating grants and contributions revenues and capital grants and contributions revenues. During 2013, total revenues increased 6.59% while total expenses increased 7.41%. Major revenue sources were charges for services of $18,048,861, operating grants of $9,770,448 and capital grants of $1,999,573. Charges for services revenue increased 4.58% primarily due to an increase in revenues generated by wastewater treatment of $955,449. The increase in expenses of $1,942,391 was primarily due to an increase of approximately $0.8 million in expenses for Water Supply System activity, and increase of approximately $0.6 million in expenses for Sewer System activity, and increase of approximately $0.5 million in expenses for Sanitary Engineer activity and an increase of approximately $0.4 million in expenses for Solid Waste activity. These expenses were offset by an increase in operating grants and contributions of $749,957 and capital grants and contributions of $525,618.

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 $36,894,939 while total fund balance reached $45,348,860, an increase of 14.67%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and other financing uses. Unassigned fund balance represents 30.52% to total 2013 General Fund expenditures and other financing uses, while total fund balance represents 37.51% of that same amount. The fund balance of the General Fund reported an increase of $5,800,277 from the prior fiscal year.

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

- Total revenues increased $946,418 compared to 2012. In detail, the major increase of $1,464,991 occurred in sales taxes. Sales taxes increased as the economic conditions plaguing the County and the State of Ohio improved from 2012. Property tax revenues decreased $1,479,389 due to the lower collections resulting from a depressed real estate market. The decrease in the fair value of investments for 2013 was $1,028,247. Other significant revenue items such as investment income, intergovernmental, and charges for services all increased compared to the prior year. Intergovernmental revenues decreased $1,064,346 from 2012 while charges for services revenue increased $1,320,020 from 2012.

- Expenditures decreased $421,859 or only 0.41% as the County implemented cost cutting measures. The primary area of decrease was in legislative and executive operations of $1,779,429 while judicial operations increased $999,570. All other expenditure line items remained comparable to the prior year.

- Transfers out to other funds increased $592,118 from 2012 to 2013.

The Debt Service Fund has a fund balance of $2,935,643. The Debt Service Fund balance increased by $288,307 from a balance of $2,647,336 at December 31, 2012 primarily due to a reduction of $500,915 in transfers in and a decrease in special assessment revenue of $83,374 offset by an increase in other revenue of $2,609,220.

The Capital Improvements Fund has a fund deficit of ($2,625,425). This fund deficit is partially due to the reporting of $20,460,002 in construction notes payable as a fund liability. The Capital Improvements Fund deficit improved by $1,209,387 from ($3,834,812) to ($2,625,425) during 2013 as the County repaid $1,264,998 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 decreased $894,195 as the County completed major construction projects in 2012. Revenues of the Capital Improvements Fund decreased $3,815,192 primarily due to refunds and reimbursements received in 2012 related to construction projects which were 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 $6,475,541 to $948,320. Property tax revenues decreased by 7.10% and intergovernmental revenues increased by 1.37%. The Children Services Board Fund received more state and federal funding in 2013 versus 2012. Expenditures decreased slightly by $352,862, or 0.85%. For 2013, total expenditures exceeded total revenues by $6,475,541. This was an increase over 2012 when total expenditures exceeded total revenues by $5,987,835.

The fund balance of the Board of Developmental Disabilities Fund decreased $7,716,957 to $11,801,158. Real property and other taxes revenue increased by 9.38% while intergovernmental revenues decreased by 8.90%. Expenditures decreased by $4,099,422, or 6.40%, as the County absorbed more of the cost to help offset the decrease in revenues. For 2013, total expenditures exceeded total revenues by $7,716,957. For 2012, total expenditures exceeded revenues by $6,592,829.

The fund balance of the Mental Health and Recovery Fund increased $6,937,026 to $12,614,355. Real property and other taxes revenue increased by 47.36% due to the passage of a new one (1) mill increase in property taxes, effective for 2013 tax collection. Intergovernmental revenues decreased by 54.49% and expenditures decreased by $20,867,766, or 49.63%, as the agency transferred the administration of Medicaid dollars to the State of Ohio in 2012. In 2013, total revenues exceeded total expenditures by $6,937,026. For 2012, total expenditures exceeded total revenues by $3,279,523.

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 $38,375,985, the Wastewater Treatment Fund amounted to $20,859,922, and the Sewer System Fund amounted to $37,300,779. The total change in net position for these funds included a decrease of $271,492, an increase of $2,026,482, and a decrease of $580,939, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were a decrease of $162,215, an increase of $973,980 and an increase of $294,251, respectively. Operating expenses of the Water Supply System Fund increased $837,576, the Wastewater Treatment Fund increased $44,051 and Sewer System Fund increased $651,228. For 2013, the operating loss of the Water Supply System Fund was $1,246,305 which represents an increase of $999,791 from the operating loss of $246,514 reported for 2012. For 2013, the operating income of the Wastewater Treatment Fund was $2,627,525 which represents an increase of $929,929 from the operating income of $1,697,596 reported for 2012. For 2013, the operating loss of the Sewer System Fund was $1,847,331 which represents an increase of $356,977 over the operating loss of $1,490,354 reported for 2012.

General Fund Budgetary Highlights

Final budgeted revenues increased $196,610 from the original budget amounts while final budgeted other financing sources (advances in) decreased by the same amount from the original budget. Actual revenues were $6,363,180 more than estimated in the final budget. The County received $457,752 more, $3,143,715 more, $2,363,599 more and $477,864 more in sales tax revenue, intergovernmental revenue, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were $13,166,642, or 11.69%, higher than original budgeted expenditures. Actual expenditures were $2,281,854 less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of $1,461,772 followed by judicial operations which reported a positive variance of $677,173. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer out $18,508,734 to other funds. This amount was increased to $18,511,134 in the final budget. Actual transfers out for 2013 were $18,378,605 which resulted in a positive variance of $132,529 from the final budget.

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, 2013, amounts to $427,980,617 (net of accumulated depreciation). The amount of net position, net investment in capital assets was $282,463,723 at December 31, 2013. 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 0.69% (a 1.48% increase for governmental activities and a 1.70% decrease for business-type activities.)

During 2013, for governmental activities, the County expended approximately $14.712 million on construction projects that are currently in progress at year end. These projects include primarily infrastructure projects. The County completed projects of approximately $14.058 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 $97,164,500. Of this total, $79,295,000 are general obligation bonds backed by the full faith and credit of the County, $12,085,200 are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment, $5,106,600 are non-tax revenue bonds and $677,700 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 $18,511,964 and Ohio Public Works Commission (OPWC) loans of $2,986,748.

In addition to the long-term debt above, the County has $25,952,000 in short-term construction notes outstanding. These notes bear interest rates of 1.000% and mature on July 16, 2014.

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 $5,296,100 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 2013, the unemployment rate for the County was 7.4%, which is a decrease from 7.5% at December 2012. For the same time period, the state average unemployment rate was 7.1%, and the national average was 6.7%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2014 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 $36,894,939. The County reduced departmental requests for funding and prepared its 2014 budget without appropriating unreserved fund balance, and without an increase in taxes or an increase in rates charged by the enterprise funds.

Lucas County, Ohio

Management's Discussion and Analysis
for the Year Ended December 31, 2013.

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

The Michael V. DiSalle Government Center is the second building owned and operated by the Ohio Building Authority (OBA) to receive the ENERGY STAR label. The DiSalle Government Center is a 22-story, 480,000 square foot office tower located in Toledo, Ohio and is the second out of five OBA facilities to undergo the 5-stage ENERGY STAR approach to improving energy efficiency in building systems. The OBA has invested more than $2 million in energy conservation upgrades including new lighting, chillers, pumps, DDC controls, and variable speed air handlers.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2013

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in pooled cash and investments	$ 178,042,096	$ 19,595,469	$ 197,637,565	$ 26,289,745
Cash in segregated accounts	2,203,928	-	2,203,928	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	20,346,119	-	20,346,119	-
Real property and other taxes	106,488,700	-	106,488,700	-
Accounts	3,058,342	6,228,280	9,286,622	8,024,153
Special assessments	23,693,777	-	23,693,777	-
Accrued interest	198,254	-	198,254	-
Due from other governments	29,497,456	795,479	30,292,935	-
Loans	365,148	-	365,148	-
Materials and supplies inventory	793,796	63,803	857,599	369,045
Prepayments	58,298	-	58,298	205,697
Other assets	-	-	-	1,318,781
Internal balance	61,520	(61,520)	-	-
Capital assets:				
Nondepreciable capital assets	43,432,388	1,906,820	45,339,208	3,170,691
Depreciable capital assets, net	280,325,594	102,315,815	382,641,409	20,061,027
Total capital assets, net	323,757,982	104,222,635	427,980,617	23,231,718
Total assets	688,565,416	130,844,146	819,409,562	59,439,139
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding	74,489	-	74,489	-
Liabilities:				
Accounts payable	10,907,354	2,334,568	13,241,922	2,190,169
Accrued liabilities	-	-	-	2,129,869
Accrued wages and benefits payable	6,489,313	202,062	6,691,375	260,808
Due to other governments	2,464,359	73,492	2,537,851	22,301
Accrued interest payable	1,063,258	6,448	1,069,706	-
Notes payable	24,555,002	1,396,998	25,952,000	-
Unearned revenue	-	-	-	4,319,474
Long-term liabilities:				
Due within one year	23,684,173	1,572,071	25,256,244	124,231
Due in more than one year	112,216,584	20,139,613	132,356,197	973,437
Total liabilities	181,380,043	25,725,252	207,105,295	10,020,289
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	100,247,214	-	100,247,214	-
Special assessments levied for future years	23,313,956	-	23,313,956	-
Total deferred inflows of resources	123,561,170	-	123,561,170	-
Net position:				
Net investment in capital assets	200,848,780	81,614,943	282,463,723	22,290,998
Restricted for:				
Debt service	2,143,183	-	2,143,183	-
Capital projects	989,353	-	989,353	997,471
Legislative and executive operations	10,257,925	-	10,257,925	-
Judicial operations	11,277,449	-	11,277,449	-
Public safety programs	25,116,039	-	25,116,039	-
Public works projects	5,387,911	-	5,387,911	-
Health programs	35,841,100	-	35,841,100	12,980,190
Human services programs	842,155	-	842,155	-
Conservation and recreation programs	1,103,128	-	1,103,128	-
Community development projects	5,608,483	-	5,608,483	-
Advertising	-	-	-	118,206
Unrestricted	84,283,186	23,503,951	107,787,137	13,031,985
Total net position	$ 383,698,692	$ 105,118,894	$ 488,817,586	$ 49,418,850

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive	$ 48,338,395	$ 17,443,791	$ 1,300,352	$ -
Judicial	53,951,617	8,517,465	11,271,767	-
Public safety	70,485,179	4,867,326	16,695,784	-
Public works	23,577,535	3,369,491	22,420,435	66,867
Health	102,361,890	5,249,182	51,932,829	-
Human services	86,004,861	7,435	56,757,289	-
Conservation and recreation	14,209,409	-	1,034,823	840,403
Interest and fiscal charges	4,668,857	2,214,443	-	-
Note issuance costs	48,291	-	-	-
Total governmental activities	403,646,034	41,669,133	161,413,279	907,270
Business-type activities:				
Water supply system	3,435,690	1,989,358	104,800	1,053,164
Wastewater treatment	4,847,703	6,849,860	-	-
Sewer system	3,726,529	1,835,288	363,595	946,409
Sanitary engineer	5,063,674	4,877,418	76,680	-
Solid waste	10,824,840	2,292,550	9,225,373	-
Parking facilities	264,726	204,387	-	-
Total business-type activities	28,163,162	18,048,861	9,770,448	1,999,573
Total Primary Government	$ 431,809,196	$ 59,717,994	$ 171,183,727	$ 2,906,843
Component Units:				
Toledo Mud Hens Baseball Club, Inc.	$ 14,763,973	$ 16,064,494	$ -	$ -
Lott Industries, Inc.	9,099,480	3,072,238	5,882,965	-
Preferred Properties, Inc & Affiliates	2,050,028	1,202,204	606,147	20,616
Toledo Arena Sports, Inc.	6,484,347	6,294,823	-	-
Toledo-Lucas County Convention and Visitors Bureau	6,504,274	4,621,264	1,863,471	-
Lucas County Land Reutilization Corporation	3,005,815	842,474	-	-
Total component units	$ 41,907,917	$ 32,097,497	$ 8,352,583	$ 20,616

General revenues:
Property taxes
Sales taxes
Other taxes
Grants and entitlements not restricted to specific programs
Investment earnings
Decrease in fair value of investments
Miscellaneous
Total general revenues
Change in net position
Net position at beginning of year
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
$ (29,594,252)	$ -	$ (29,594,252)	$ -
(34,162,385)	-	(34,162,385)	-
(48,922,069)	-	(48,922,069)	-
2,279,258	-	2,279,258	-
(45,179,879)	-	(45,179,879)	-
(29,240,137)	-	(29,240,137)	-
(12,334,183)	-	(12,334,183)	-
(2,454,414)	-	(2,454,414)	-
(48,291)	-	(48,291)	-
(199,656,352)	-	(199,656,352)	-
-	(288,368)	(288,368)	-
-	2,002,157	2,002,157	-
-	(581,237)	(581,237)	-
-	(109,576)	(109,576)	-
-	693,083	693,083	-
-	(60,339)	(60,339)	-
-	1,655,720	1,655,720	-
(199,656,352)	1,655,720	(198,000,632)	-
-	-	-	1,300,521
-	-	-	(144,277)
-	-	-	(221,061)
-	-	-	(189,524)
-	-	-	(19,539)
-	-	-	(2,163,341)
-	-	-	(1,437,221)
88,559,153	-	88,559,153	-
76,915,869	-	76,915,869	2,776,728
5,000,247	-	5,000,247	-
23,076,753	-	23,076,753	1,695,178
1,229,722	-	1,229,722	224,312
(1,028,247)	-	(1,028,247)	-
12,188,723	51,752	12,240,475	839,368
205,942,220	51,752	205,993,972	5,535,586
6,285,868	1,707,472	7,993,340	4,098,365
377,412,824	103,411,422	480,824,246	45,320,485
$ 383,698,692	$ 105,118,894	$ 488,817,586	$ 49,418,850

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	$ 33,770,046	$ 11,772,220	$ 2,276,086	$ 12,641,061
Cash in segregated accounts	2,203,928	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	20,346,119	-	-	-
Real property and other taxes	12,692,927	15,848,385	20,603,504	37,248,703
Accounts	368,033	-	39,626	449,199
Special assessments	793,435	-	-	-
Accrued interest	198,254	-	-	-
Due from other governments	5,696,259	7,486,783	1,582,256	6,880,160
Loans receivable	362,524	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 76,431,525	$ 35,107,388	$ 24,501,472	$ 57,219,123
Liabilities:				
Accounts payable	$ 1,971,301	$ 1,063,942	$ 330,817	$ 784,149
Accrued wages and benefits payable	2,555,757	41,929	858,048	1,069,422
Due to other governments	1,012,056	15,651	309,831	397,880
Due to other funds	95,174	777	11,545	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	5,634,288	1,122,299	1,510,241	2,251,451
Deferred inflows of resources:				
Sales tax revenue not available	7,974,597	-	-	-
Property taxes levied for the next fiscal year	11,949,846	14,919,532	19,395,996	35,064,444
Delinquent property tax revenue not available	890,064	1,112,580	1,446,354	2,613,383
Intergovernmental revenue not available	3,691,527	5,338,622	1,200,561	5,291,425
Special assessments levied for future periods	790,423	-	-	-
Special assessments revenue not available	98	-	-	-
Accrued interest not available	98,396	-	-	-
Miscellaneous revenue not available	53,426	-	-	197,262
Total deferred inflows of resources	25,448,377	21,370,734	22,042,911	43,166,514
Fund balances:				
Nonspendable	1,110,348	-	-	-
Restricted	260,105	12,614,355	948,320	11,801,158
Committed	6,105,289	-	-	-
Assigned	978,179	-	-	-
Unassigned (deficit)	36,894,939	-	-	-
Total fund balances (deficit)	45,348,860	12,614,355	948,320	11,801,158
Total liabilities, deferred inflows of resources and fund balances	$ 76,431,525	$ 35,107,388	$ 24,501,472	$ 57,219,123

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

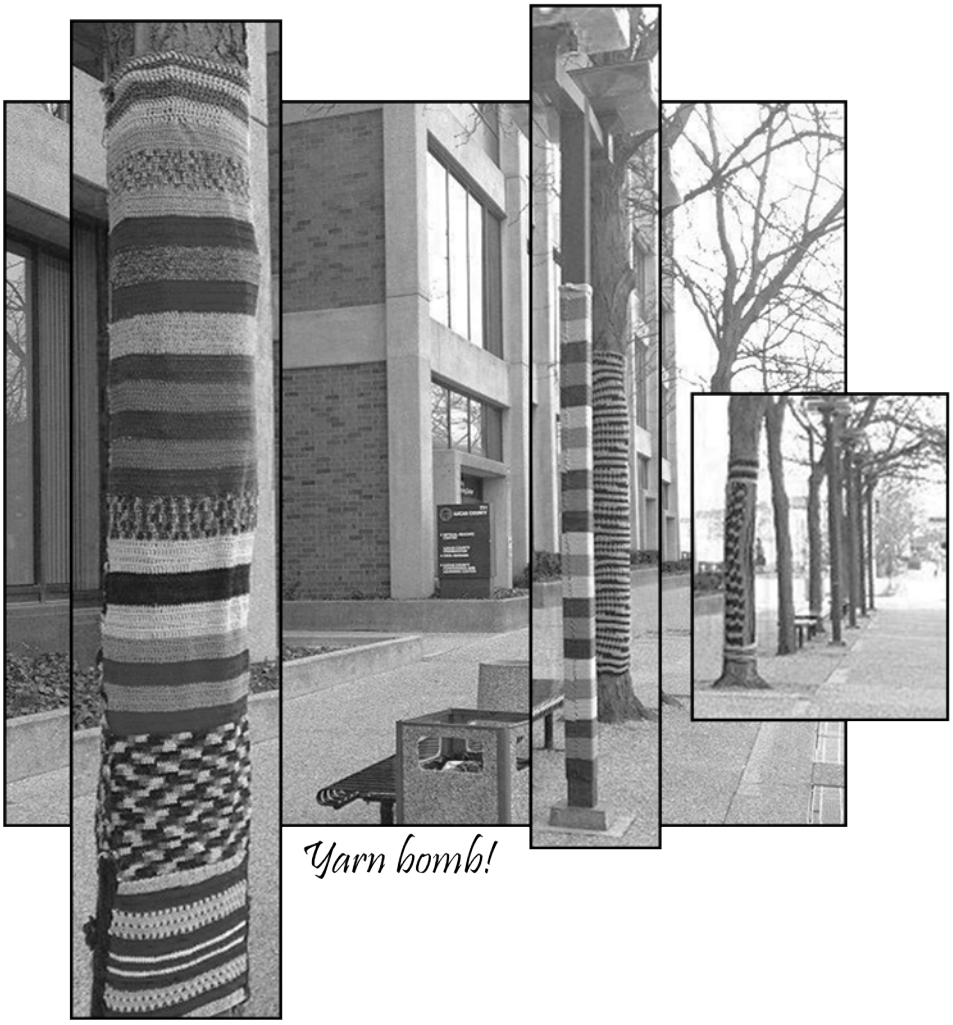
Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,840,054	$ 17,984,108	$ 62,211,430	$ 143,495,005
-	-	-	2,203,928
-	-	-	20,346,119
-	-	20,095,181	106,488,700
-	123,876	2,027,884	3,008,618
19,867,441	-	3,032,901	23,693,777
-	-	-	198,254
-	-	7,851,998	29,497,456
-	-	2,624	365,148
-	-	770,656	770,656
$ 22,707,495	$ 18,107,984	$ 95,992,674	$ 330,067,661
$ -	$ 171,790	$ 5,006,350	$ 9,328,349
-	5,227	1,933,145	6,463,528
-	1,967	717,333	2,454,718
-	-	54,054	161,550
-	20,460,002	4,095,000	24,555,002
-	94,423	18,898	113,321
-	20,733,409	11,824,780	43,076,468
-	-	-	7,974,597
-	-	18,917,396	100,247,214
-	-	1,410,752	7,473,133
-	-	5,149,144	20,671,279
19,614,375	-	2,909,158	23,313,956
157,477	-	32,253	189,828
-	-	-	98,396
-	-	408,319	659,007
19,771,852	-	28,827,022	160,627,410
-	-	770,656	1,881,004
-	-	50,618,041	76,241,979
2,935,643	-	6,452,339	15,493,271
-	-	-	978,179
-	(2,625,425)	(2,500,164)	31,769,350
2,935,643	(2,625,425)	55,340,872	126,363,783
$ 22,707,495	$ 18,107,984	$ 95,992,674	$ 330,067,661

LUCAS COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013

Total governmental fund balances			$	126,363,783
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.				323,757,982
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.				
Sales taxes receivable	$	7,974,597		
Delinquent property taxes receivable		7,473,133		
Accounts receivable		659,007		
Special assessments receivable		189,828		
Accrued interest receivable		98,396		
Intergovernmental receivable		20,671,279		
Total				37,066,240
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 $419,359 net capital assets included above as capital assets used in governmental activities and $90,107 for compensated absences and $3,000 for capital leases included below.				23,329,156
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.				55,151
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.				(949,937)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.				74,489
Unamortized premiums on bond issuances are not recognized in governmental funds.				(455,081)
Unamortized discounts on bond issuances are not recognized in governmental funds.				23,809
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				
Compensated absences		(20,643,972)		
Capital lease payable		(129,797)		
Landfill obligations		(7,000,000)		
Bonds payable		(97,164,500)		
OPWC loans payable		(628,631)		
Total				(125,566,900)
Net position of governmental activities			$	383,698,692

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Children Services

In support of Lucas County Children Services' (LCCS) Wear Blue Day, a day bringing awareness to child abuse, the streets of Toledo were decorated with blue. Yarnbombs are knitted sleeves that can often be found around lamposts, parking meters and bike racks.

The Cosmic Knittas from Sandy Hook in Newtown Conn., site of the December school shooting in which 26 students and adults were killed, was one of the groups to send a yarnbomb. A handwritten card that came with the piece read: "We know all too well that we need to protect our children and applaud your efforts for Wear Blue Day. We are graffiti knitters from Sandy Hook who are working on our own event but want to support yours too."

The Children Services Board fund is reported as a major fund for Lucas County.

Photo courtesy of LCCS / Content courtesy of the Toledo Freepress (Matt Liasse)

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	$ 76,655,400	$ -	$ -	$ -
Real property and other taxes	12,072,862	15,077,328	14,583,163	26,543,229
Lodging taxes	-	-	-	-
Charges for services	11,980,087	-	1,046	2,901,770
Licenses and permits	27,463	-	-	-
Fines and forfeitures	227,997	-	-	-
Intergovernmental	22,697,178	12,972,174	20,122,018	22,518,193
Special assessments	24,069	-	-	-
Investment income	1,183,699	-	-	265
Rental income	1,347,216	-	-	-
Decrease in fair market value of investments	(1,028,247)	-	-	(174)
Other	1,497,520	67,624	88,790	266,545
Total revenues	126,685,244	28,117,126	34,795,017	52,229,828
Expenditures:				
Current:				
General government:				
Legislative and executive	31,744,913	-	-	-
Judicial	34,314,805	-	-	-
Public safety	33,932,628	-	-	-
Public works	149,774	-	-	-
Health	1,234,392	21,180,100	-	59,946,785
Human services	1,513,955	-	41,270,558	-
Conservation and recreation	213,726	-	-	-
Other	544,106	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	6,988	-	-	-
Interest and fiscal charges	1,075	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	103,656,362	21,180,100	41,270,558	59,946,785
Excess (deficiency) of revenues over (under) expenditures	23,028,882	6,937,026	(6,475,541)	(7,716,957)
Other financing sources (uses):				
Capital lease transaction	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(17,228,605)	-	-	-
Premium on note issuance	-	-	-	-
Proceeds from loans	-	-	-	-
Total other financing sources (uses)	(17,228,605)	-	-	-
Net change in fund balances	5,800,277	6,937,026	(6,475,541)	(7,716,957)
Fund balances (deficit) at beginning of year	39,548,583	5,677,329	7,423,861	19,518,115
Fund balances (deficit) at end of year	$ 45,348,860	$ 12,614,355	$ 948,320	$ 11,801,158

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 76,655,400
-	-	19,117,889	87,394,471
-	-	5,000,247	5,000,247
-	71,517	19,850,909	34,805,329
-	-	912,972	940,435
-	-	480,118	708,115
-	66,867	106,264,921	184,641,351
1,786,323	-	2,146,784	3,957,176
-	-	79,814	1,263,778
415,210	167,730	-	1,930,156
-	-	-	(1,028,421)
4,722,578	984,480	4,550,831	12,178,368
6,924,111	1,290,594	158,404,485	408,446,405
6,700	-	13,658,188	45,409,801
-	-	19,590,856	53,905,661
-	-	36,717,643	70,650,271
-	-	28,188,509	28,338,283
-	-	19,851,483	102,212,760
-	-	43,085,984	85,870,497
-	-	13,985,272	14,198,998
-	-	175,000	719,106
-	2,537,319	62,576	2,599,895
5,296,100	-	505,278	5,808,366
4,536,348	217,460	54,676	4,809,559
-	40,451	7,840	48,291
9,839,148	2,795,230	175,883,305	414,571,488
(2,915,037)	(1,504,636)	(17,478,820)	(6,125,083)
-	-	62,576	62,576
3,203,344	2,589,000	11,374,261	17,166,605
-	-	-	(17,228,605)
-	125,023	29,361	154,384
-	-	46,848	46,848
3,203,344	2,714,023	11,513,046	201,808
288,307	1,209,387	(5,965,774)	(5,923,275)
2,647,336	(3,834,812)	61,306,646	132,287,058
$ 2,935,643	$ (2,625,425)	$ 55,340,872	$ 126,363,783

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, 2013

Net change in fund balances - total governmental funds			$	(5,923,275)
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 - nondepreciable capital assets	$	18,056,100		
Capital outlay - depreciable capital assets		4,398,754		
Current year depreciation		(17,763,226)		
Total				4,691,628
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).				(70,769)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.				
Sales tax revenue		260,469		
Property tax revenue		1,164,682		
Intergovernmental revenues and other revenues		3,856		
Total				1,429,007
The issuances of loans and capital leases are reported as an other financing source in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.				(109,424)
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		5,296,100		
Loan principal payments		464,122		
Capital lease principal payments		48,144		
				5,808,366
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:				
Increase in accrued interest payable		(25,731)		
Amortization of bond premiums		22,560		
Amortization of bond discounts		(3,007)		
Amortization of deferred outflow of resources resulting from debt refunding		(7,504)		
				(13,682)
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).				602,731
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 $12,550, is allocated among the governmental activities.				(128,714)
Change in net position of governmental activities			$	6,285,868

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 75,888,947	$ 75,888,947	$ 76,346,699	$ 457,752
Real property and other taxes	11,992,510	11,992,510	12,000,593	8,083
Charges for services	10,019,368	10,019,368	12,382,967	2,363,599
Licenses and permits	22,500	22,500	27,488	4,988
Fines and forfeitures	291,200	291,200	226,487	(64,713)
Intergovernmental	19,244,209	19,440,819	22,584,534	3,143,715
Special assessments	66,050	66,050	22,042	(44,008)
Investment income	1,210,000	1,210,000	1,687,864	477,864
Rental income	1,250,000	1,250,000	1,347,216	97,216
Other	1,584,266	1,584,266	1,502,950	(81,316)
Total revenues	121,569,050	121,765,660	128,128,840	6,363,180
Expenditures:				
Current:				
General government:				
Legislative and executive	35,071,876	34,246,342	32,784,570	1,461,772
Judicial	34,842,908	35,482,576	34,805,403	677,173
Public safety	32,017,235	34,065,414	33,978,152	87,262
Public works	148,138	155,320	150,004	5,316
Health	1,377,672	1,120,602	1,120,602	-
Human services	1,562,688	1,557,984	1,507,653	50,331
Conservation and recreation	214,050	213,726	213,726	-
Miscellaneous	1,190,183	489,383	489,383	-
Total expenditures	106,424,750	107,331,347	105,049,493	2,281,854
Excess of revenues over expenditures	15,144,300	14,434,313	23,079,347	8,645,034
Other financing sources (uses):				
Advances in	196,610	-	-	-
Transfers (out)	(18,508,734)	(18,511,134)	(18,378,605)	132,529
Total other financing sources (uses)	(18,312,124)	(18,511,134)	(18,378,605)	132,529
Net change in fund balances	(3,167,824)	(4,076,821)	4,700,742	8,777,563
Fund balances at beginning of year	20,684,642	20,684,642	20,684,642	-
Prior year encumbrances appropriated	1,312,641	1,312,641	1,312,641	-
Fund balance at end of year	$ 18,829,459	$ 17,920,462	$ 26,698,025	$ 8,777,563

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 15,517,973	$ 15,521,017	$ 14,986,991	$ (534,026)
Intergovernmental.	9,879,851	11,255,676	12,220,471	964,795
Other	-	18,698	67,624	48,926
Total revenues	25,397,824	26,795,391	27,275,086	479,695
Expenditures:				
Current:				
Health	25,817,062	26,599,122	21,707,805	4,891,317
Net change in fund balances	(419,238)	196,269	5,567,281	5,371,012
Fund balances at beginning of year	5,493,491	5,493,491	5,493,491	-
Prior year encumbrances appropriated . . .	212,166	212,166	212,166	-
Fund balance at end of year	$ 5,286,419	$ 5,901,926	$ 11,272,938	$ 5,371,012

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 14,373,484	$ 14,373,484	$ 14,389,151	$ 15,667
Charges for services.	300	300	1,046	746
Intergovernmental.	20,009,085	20,009,085	20,209,165	200,080
Other	31,700	31,700	67,613	35,913
Total revenues	34,414,569	34,414,569	34,666,975	252,406
Expenditures:				
Current:				
Human services.	42,259,677	41,938,784	41,668,552	270,232
Net change in fund balances	(7,845,108)	(7,524,215)	(7,001,577)	522,638
Fund balances at beginning of year	6,867,064	6,867,064	6,867,064	-
Prior year encumbrances appropriated . . .	1,483,690	1,483,690	1,483,690	-
Fund balance at end of year	$ 505,646	$ 826,539	$ 1,349,177	$ 522,638

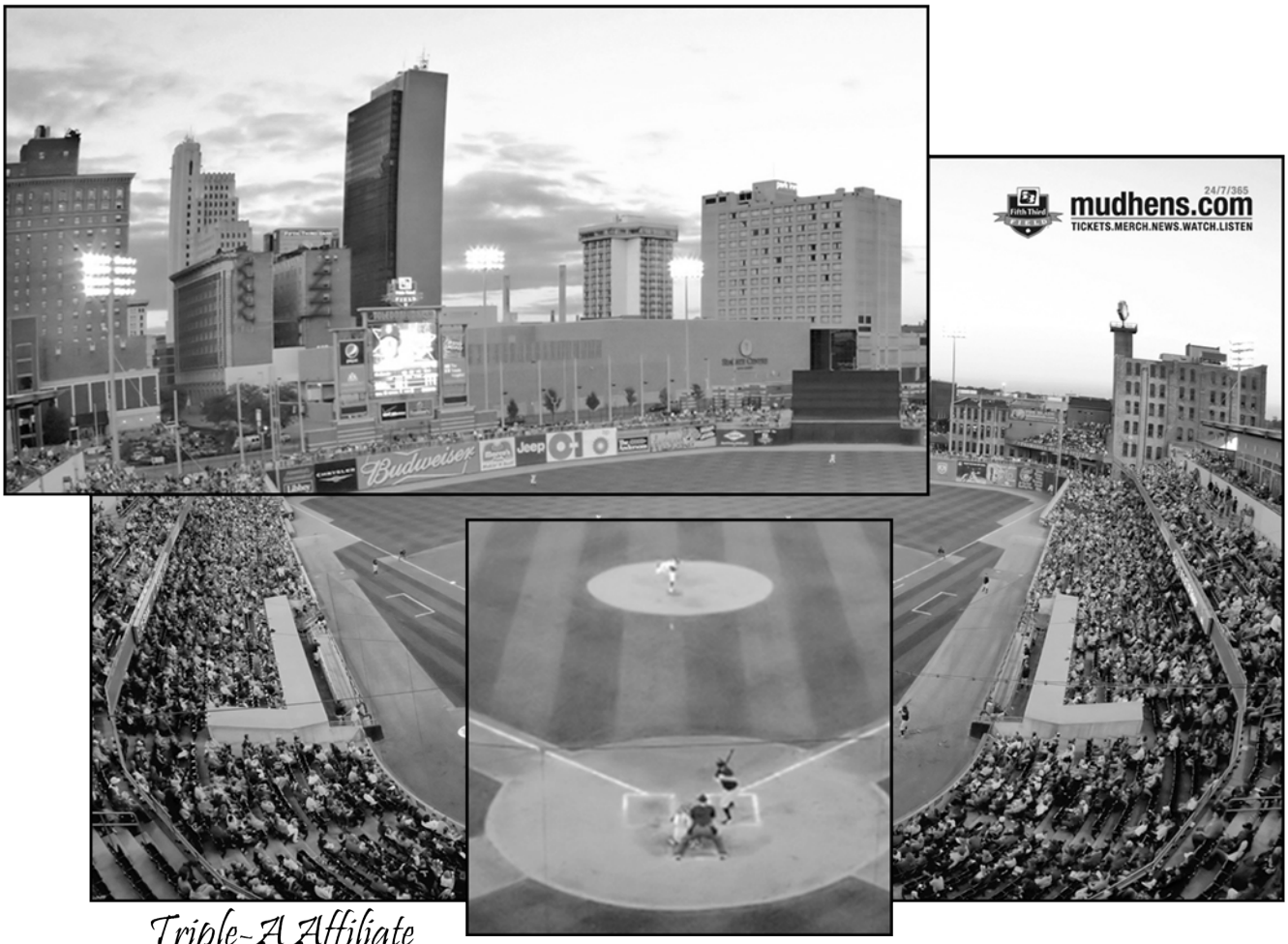
SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.	$ 25,618,017	$ 25,618,017	$ 26,196,202	$ 578,185
Charges for services.	3,540,200	3,540,200	2,977,911	(562,289)
Intergovernmental.	25,325,183	25,325,183	23,441,099	(1,884,084)
Investment income.	-	-	265	265
Other	1,410,094	1,410,094	275,854	(1,134,240)
Total revenues	55,893,494	55,893,494	52,891,331	(3,002,163)
Expenditures:				
Current:				
Health	68,346,790	66,746,376	63,359,439	3,386,937
Net change in fund balances	(12,453,296)	(10,852,882)	(10,468,108)	384,774
Fund balances at beginning of year	15,461,788	15,461,788	15,461,788	-
Prior year encumbrances appropriated . . .	3,083,041	3,083,041	3,083,041	-
Fund balance at end of year	$ 6,091,533	$ 7,691,947	$ 8,076,721	$ 384,774

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Triple-A Affiliate

Toledo Mud Hens

We built this great ballpark so that people could afford to build wonderful memories with the ones they love. Memories of counting down to opening day and the unofficial start of Spring, and of the fun and excitement that come with that first day as it electrifies the whole town. Of walking into the gate for the first time and seeing the beautiful Downtown Toledo skyline and a packed house.

Memories of catching a foul ball. Or seeing an incredible home run. Memories of camping out under the stars. Of getting hugs and kisses from Muddy the Mud Hen or Muddonna. Memories of waiting for the sun to go down just to see the stadium lights come up.

The Toledo Muds Hens Baseball Club, Inc. is categorized as a discreetly presented component unit of Lucas County.

Photos and content from Toledo Mud Hens Fan Center

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Assets:			
Current assets:			
Equity in pooled cash and investments	$ 1,646,021	$ 6,124,487	$ 4,967,865
Receivables:			
Accounts	847,527	2,966,575	416,990
Due from other governments	8,134	-	503
Due from other funds	-	-	-
Materials and supplies inventory	-	63,803	-
Prepayments	-	-	-
Total current assets	2,501,682	9,154,865	5,385,358
Noncurrent assets:			
Capital assets:			
Nondepreciable capital assets	853,002	170,361	771,544
Depreciable capital assets, net	39,630,005	25,992,557	33,876,075
Total capital assets, net	40,483,007	26,162,918	34,647,619
Total assets	42,984,689	35,317,783	40,032,977
Liabilities:			
Current liabilities:			
Accounts payable	67,756	263,390	66,784
Accrued wages and benefits payable	-	54,081	-
Due to other funds	2,942	376	26
Due to other governments	-	19,922	-
Accrued interest payable	5,428	-	1,020
Notes payable	1,176,061	-	220,937
Compensated absences payable - current	-	100,052	-
Capital lease obligations payable - current	-	-	82,025
OWDA loans payable - current	183,592	719,341	58,161
OPWC loans payable - current	6,386	40,202	47,908
Claims payable - current	-	-	-
Total current liabilities	1,442,165	1,197,364	476,861
Long-term liabilities:			
Compensated absences payable	-	36,932	-
Capital lease obligations payable	-	-	258,588
OWDA loans payable	2,943,035	12,352,602	827,595
OPWC loans payable	223,504	870,963	1,169,154
Claims payable	-	-	-
Total long-term liabilities	3,166,539	13,260,497	2,255,337
Total liabilities	4,608,704	14,457,861	2,732,198
Net position:			
Net investment in capital assets	35,950,429	12,179,810	31,983,251
Unrestricted	2,425,556	8,680,112	5,317,528
Total net position	$ 38,375,985	$ 20,859,922	$ 37,300,779

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	
$ 6,857,096	$ 19,595,469	$ 34,547,091
1,997,188	6,228,280	49,724
786,842	795,479	-
-	-	175,755
-	63,803	23,140
-	-	58,298
9,641,126	26,683,031	34,854,008
111,913	1,906,820	82,786
2,817,178	102,315,815	336,573
2,929,091	104,222,635	419,359
12,570,217	130,905,666	35,273,367
1,936,638	2,334,568	1,579,005
147,981	202,062	25,785
3,025	6,369	7,836
53,570	73,492	9,641
-	6,448	-
-	1,396,998	-
255,286	355,338	49,422
-	82,025	3,000
79,118	1,040,212	-
-	94,496	-
-	-	6,348,154
2,475,618	5,592,008	8,022,843
108,720	145,652	40,685
-	258,588	-
1,348,520	17,471,752	-
-	2,263,621	-
-	-	3,554,431
1,457,240	20,139,613	3,595,116
3,932,858	25,731,621	11,617,959
1,501,453	81,614,943	419,359
7,135,906	23,559,102	23,236,049
$ 8,637,359	105,174,045	$ 23,655,408
	(55,151)	
	$ 105,118,894	

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Operating revenues:			
Charges for services	$ 1,989,358	$ 6,849,860	$ 1,814,422
Special assessments	-	-	20,866
Other	13,564	19,192	-
Total operating revenues	2,002,922	6,869,052	1,835,288
Operating expenses:			
Personal services	-	1,523,974	-
Contract services	994,436	568,779	1,641,426
Materials and supplies	101,487	397,850	86,728
Heat, light and power	327,525	652,607	104,090
Employee medical benefits	-	-	-
Depreciation	1,824,970	1,094,076	1,849,445
Other	809	4,241	930
Total operating expenses	3,249,227	4,241,527	3,682,619
Operating income (loss)	(1,246,305)	2,627,525	(1,847,331)
Nonoperating revenues (expenses):			
Interest and fiscal charges	(180,899)	(601,043)	(43,189)
Interest revenue	-	-	-
Intergovernmental	104,800	-	363,595
Note issuance costs	(2,252)	-	(423)
Total nonoperating revenues (expenses)	(78,351)	(601,043)	319,983
Income (loss) before transfers and capital contributions	(1,324,656)	2,026,482	(1,527,348)
Transfer in	-	-	-
Capital contributions	1,053,164	-	946,409
Change in net position	(271,492)	2,026,482	(580,939)
Net position at beginning of year	38,647,477	18,833,440	37,881,718
Net position at end of year	$ 38,375,985	$ 20,859,922	$ 37,300,779

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	
$ 7,374,355	$ 18,027,995	$ 43,286,608
-	20,866	-
18,996	51,752	3,242,370
7,393,351	18,100,613	46,528,978
3,944,659	5,468,633	1,191,594
11,165,493	14,370,134	2,707,899
560,056	1,146,121	739,151
46,568	1,130,790	-
-	-	42,069,054
266,684	5,035,175	63,412
76,103	82,083	17,622
16,059,563	27,232,936	46,788,732
(8,666,212)	(9,132,323)	(259,754)
(89,870)	(915,001)	-
-	-	56,440
9,302,053	9,770,448	50
-	(2,675)	-
9,212,183	8,852,772	56,490
545,971	(279,551)	(203,264)
-	-	62,000
-	1,999,573	-
545,971	1,720,022	(141,264)
8,091,388		23,796,672
$ 8,637,359		$ 23,655,408
	(12,550)	
	$ 1,707,472	

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Cash flows from operating activities:			
Cash received from sales/charges for services.	$ 1,973,702	$ 6,185,453	$ 1,801,282
Cash received from special assessments	-	-	20,866
Cash received from other operations	13,564	7,156	-
Cash payments to employees	-	(1,557,451)	-
Cash payments for contractual services	(1,020,354)	(399,178)	(1,780,322)
Cash payments for materials and supplies	(107,145)	(411,575)	(78,675)
Cash payments for heat, light and power	(327,525)	(652,607)	(104,090)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(536)	(2,850)	(930)
Net cash provided by (used in) operating activities	531,706	3,168,948	(141,869)
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.	103,409	-	363,393
Cash received from transfers in	-	-	-
Net cash provided by noncapital financing activities.	103,409	-	363,393
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(1,008,406)	(156,641)	(548,058)
Capital contributions	557,747	-	535,335
Issuance of notes	1,176,061	-	220,937
Premium on notes	8,432	-	1,584
Note issuance costs	(2,252)	-	(423)
Proceeds from loans	-	-	98,386
Principal paid on notes	(816,398)	-	(218,602)
Interest paid on notes	(8,164)	-	(2,185)
Principal paid on loans	(379,725)	(1,572,408)	(335,241)
Interest paid on loans	(179,452)	(601,043)	(42,562)
Principal paid on capital leases	-	-	(90,540)
Net cash used in financing activities.	(652,157)	(2,330,092)	(381,369)
Cash flows from investing activities:			
Interest received	-	-	-
Net cash provided by investing activities	-	-	-
Net increase (decrease) in cash and cash equivalents . .	(17,042)	838,856	(159,845)
Cash and cash equivalents at beginning of year . . .	1,663,063	5,285,631	5,127,710
Cash and cash equivalents at end of year	$ 1,646,021	$ 6,124,487	$ 4,967,865

Enterprise Funds		Governmental Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 7,375,605	$ 17,336,042	$ 43,182,803
-	20,866	-
23,448	44,168	3,115,472
(3,983,225)	(5,540,676)	(895,479)
(11,065,257)	(14,265,111)	(2,348,601)
(584,828)	(1,182,223)	(715,235)
(46,568)	(1,130,790)	-
-	-	(42,130,579)
(75,710)	(80,026)	(17,622)
(8,356,535)	(4,797,750)	190,759
9,292,504	9,759,306	50
-	-	62,000
9,292,504	9,759,306	62,050
(178,919)	(1,892,024)	(175,072)
-	1,093,082	-
-	1,396,998	-
-	10,016	-
-	(2,675)	-
-	98,386	-
-	(1,035,000)	-
-	(10,349)	-
(153,266)	(2,440,640)	-
(89,870)	(912,927)	-
-	(90,540)	(7,500)
(422,055)	(3,785,673)	(182,572)
-	-	56,440
-	-	56,440
513,914	1,175,883	126,677
6,343,182	18,419,586	34,420,414
$ 6,857,096	$ 19,595,469	$ 34,547,091

- - Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	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)	$ (1,246,305)	$ 2,627,525	$ (1,847,331)
Adjustments:			
Depreciation	1,824,970	1,094,076	1,849,445
Changes in assets and liabilities:			
(Increase) in materials and supplies inventory	-	(13,233)	-
Decrease (increase) in accounts receivable	(15,656)	(676,443)	(13,140)
(Increase) in due from other funds	-	-	-
Decrease in due from other governments	-	-	-
Decrease in prepayments	-	-	-
Increase (decrease) in accounts payable	(34,245)	171,236	(130,869)
Increase (decrease) in accrued wages and benefits	-	(4,261)	-
Increase (decrease) in due to other governments	-	(7,299)	26
Increase (decrease) in compensated absences payable	-	(22,413)	-
Increase (decrease) in due to other funds	2,942	(240)	-
Increase in claims payable	-	-	-
Net cash provided by (used in) operating activities	$ 531,706	$ 3,168,948	$ (141,869)

Noncash Transactions:

During 2013, the Water Supply System fund received $495,417 in contributed capital assets.
During 2013, the Sewer System fund received $411,074 in contributed capital assets.
During 2013, the Sewer System fund acquired $431,153 in capital assets via the inception of a capital lease.
At December 31, 2013, the Wastewater Treatment fund purchased $6,300 of capital assets on account.
At December 31, 2013, the nonmajor enterprise funds purchased $59 of capital assets on account.
At December 31, 2013 and 2012, the internal service funds purchased $550 and $9,525, 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	
$ (8,666,212)	$ (9,132,323)	$ (259,754)
266,684	5,035,175	63,412
-	(13,233)	(9,144)
5,702	(699,537)	37,345
-	-	(72,946)
-	-	125,226
-	-	30,532
75,405	81,527	285,226
20,690	16,429	(13,139)
(11,317)	(18,590)	(10,633)
(48,218)	(70,631)	3,126
731	3,433	6,468
-	-	5,040
$ (8,356,535)	$ (4,797,750)	$ 190,759

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2013

		Agency Funds
Assets:		
Current assets:		
Equity in pooled cash and investments	$	21,459,633
Cash in segregated accounts.		6,552,002
Receivables (net of allowance for uncollectibles):		
Taxes		735,921,250
Due from others.		362,574
Due from other governments		13,608,188
Total assets	$	777,903,647
Liabilities:		
Due to other governments	$	12,652,092
Deposits		8,585,028
Loans		362,524
Undistributed assets.		756,304,003
Total liabilities.	$	777,903,647

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo Walleye

Toledo MudHens

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, 2013

	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	$ 13,607,675	$ 2,311,200	$ 554,167	$ 3,552,034
Receivables (net of allowances for uncollectibles):				
Accounts	757,044	648,986	5,191,947	127,961
Materials and supplies inventory	236,853	33,762	-	98,430
Prepayments	117,107	1,446	-	18,815
Other assets	520,310	1,000	224,928	572,543
Capital assets:				
Nondepreciable capital assets	118,250	232,982	1,644,459	-
Depreciable capital assets	8,780,423	11,546,964	13,048,354	430,652
Accumulated depreciation	(4,865,651)	(5,860,290)	(4,540,893)	(194,327)
Total capital assets, net	4,033,022	5,919,656	10,151,920	236,325
Total assets	19,272,011	8,916,050	16,122,962	4,606,108
Liabilities:				
Accounts payable	202,005	78,999	135,586	557,207
Accrued liabilities	1,045,065	182,493	59,321	697,499
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	1,471,896	16,056	28,007	526,908
Long-term liabilities:				
Due within one year	-	-	34,634	-
Due in more than one year	242,456	-	71,827	-
Total liabilities	2,961,422	277,548	329,375	1,781,614
Net position:				
Net investment in capital assets	4,033,022	5,919,656	9,959,951	236,325
Restricted for:				
Capital projects	-	-	-	-
Health programs	-	-	12,980,190	-
Advertising	-	-	-	-
Unrestricted (deficit)	12,277,567	2,718,846	(7,146,554)	2,588,169
Total net position	$ 16,310,589	$ 8,638,502	$ 15,793,587	$ 2,824,494

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
$ 4,100,514	$ 2,164,155	$ 26,289,745
886,858	411,357	8,024,153
-	-	369,045
65,118	3,211	205,697
-	-	1,318,781
1,175,000	-	3,170,691
2,879,700	-	36,686,093
(1,163,905)	-	(16,625,066)
2,890,795	-	23,231,718
7,943,285	2,578,723	59,439,139
577,923	638,449	2,190,169
122,243	23,248	2,129,869
248,435	12,373	260,808
18,530	3,771	22,301
2,276,607	-	4,319,474
89,597	-	124,231
659,154	-	973,437
3,992,489	677,841	10,020,289
2,142,044	-	22,290,998
997,471	-	997,471
-	-	12,980,190
118,206	-	118,206
693,075	1,900,882	13,031,985
$ 3,950,796	$ 1,900,882	$ 49,418,850

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation	$ 14,763,973	$ 16,064,494	$ -	$ -
Lott Industries, Inc.				
Health	9,099,480	3,072,238	5,882,965	-
Preferred Properties, Inc. and Affiliates				
Health	2,050,028	1,202,204	606,147	20,616
Toledo Arena Sports, Inc.				
Recreation	6,484,347	6,294,823	-	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	6,504,274	4,621,264	1,863,471	-
Lucas County Land Reutilization Corporation				
Public works	3,005,815	842,474	-	-
Total component units	$ 41,907,917	$ 32,097,497	$ 8,352,583	$ 20,616
		General revenues:		
		Investment earnings		
		Sales and use tax		
		Grants and entitlements not restricted to specific programs		
		Miscellaneous		
		Total general revenues		
		Change in net position		
		Net position at beginning of year		
		Net position at end of year		

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position						
Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
$ 1,300,521	$ -	$ -	$ -	$ -	$ -	$ 1,300,521
-	(144,277)	-	-	-	-	(144,277)
-	-	(221,061)	-	-	-	(221,061)
-	-	-	(189,524)	-	-	(189,524)
-	-	-	-	(19,539)	-	(19,539)
-	-	-	-	-	(2,163,341)	(2,163,341)
1,300,521	(144,277)	(221,061)	(189,524)	(19,539)	(2,163,341)	(1,437,221)
26,433	6,603	187,752	873	129	2,522	224,312
2,611,787	-	-	164,941	-	-	2,776,728
-	-	-	-	-	1,695,178	1,695,178
115,502	56,221	11,476	23,710	624,686	7,773	839,368
2,753,722	62,824	199,228	189,524	624,815	1,705,473	5,535,586
4,054,243	(81,453)	(21,833)	-	605,276	(457,868)	4,098,365
12,256,346	8,719,955	15,815,420	2,824,494	3,345,520	2,358,750	45,320,485
$ 16,310,589	$ 8,638,502	$ 15,793,587	$ 2,824,494	$ 3,950,796	$ 1,900,882	$ 49,418,850

Huntington Center

The Huntington Center was ranked number 1 in the Midwest by concert industry magazine Venues Today. This is the fourth consecutive year the Huntington Center has been ranked the number one venue in the Midwest by Venues today.

Venues Today ranks the top Midwest venues by gross ticket sales. Venues are ranked for all concerts and events that occurred from 1/1/13 – 12/31/13. *Venues Today* includes all venues located in the following states for their Midwest issue: Ohio, Iowa, Minnesota, Missouri, South Dakota, North Dakota, Nebraska, Oklahoma, Kansas, Michigan, Wisconsin and Indiana. The Huntington Center was ranked in the 5,001-10,000 seating capacity.

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 whose financial activities have been reflected in the accompanying financial statements.

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

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

DISCRETELY PRESENTED COMPONENT UNITS

Toledo Mud Hens Baseball Club, Inc. (the "Mud Hens")
The Mud Hens were organized to own, manage, and operate a professional baseball club. Upon dissolution, any remaining net position would become the property of the Board of County Commissioners and new appointments to the board of directors require concurrence of the Commissioners. The County receives rent from the Mud Hens to retire non-tax revenue bonds issued to finance the construction of the baseball stadium. The Mud Hens are reported on a fiscal year ending October 31. Complete financial statements for the component unit 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 $5.7 million in 2013. Lott Industries, Inc. exists solely to provide service to the LCBDD. Lott Industries, Inc.'s fiscal year end is December 31. 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 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.

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

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

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

Due to the nature and significance of TASI's relationship with the County, it would be misleading to exclude TASI from the County's financial reporting entity and as such, TASI warrants inclusion in the County's financial statements as a discretely presented component unit. The TASI fiscal year end is 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 fiscal year end is June 30. Complete financial statements for the component unit can be obtained from its administrative office at 5555 Airport Highway, Toledo, Ohio 43615.

RELATED ORGANIZATIONS

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

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

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

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

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

JOINTLY GOVERNED ORGANIZATIONS

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

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 2013, the County contributed $4,073,965 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. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

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

Lucas County Family and Children First Council (the "Council")
The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an agency fund on the County's financial statements. During 2013, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

Toledo-Lucas County Port Authority (the "Port Authority")
The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2013, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

Lucas County Economic Development Corporation (LCEDC)
The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is a jointly governed organization between various governmental entities in Lucas County. The LCEDC is governed by a 34-member Board of Directors, four of whom are representatives of the County. The Board exercises control over the operation of the LCEDC including budgeting, appropriating and contracting. Each participant's degree of control is limited to its representation on the Board. During 2013, the County contributed $435,000 to the LCEDC. Information can be obtained from the LCEDC, 2 Maritime Plaza, Ground Floor, Toledo, Ohio 43604.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

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.

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.

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

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.

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

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

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.

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.

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

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.

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, 2013, but which were levied to finance fiscal year 2014 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, 2013 and grants, entitlements and other receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

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

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	$ 13,202,242	$ 16,485,027	$ 21,431,140	$ 38,754,848	$ 20,902,448
Less: allowance for doubtful accounts	(509,315)	(636,642)	(827,636)	(1,506,145)	(807,267)
Net taxes receivable	$ 12,692,927	$ 15,848,385	$ 20,603,504	$ 37,248,703	$ 20,095,181

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).

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.

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

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 2013, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, Port Authority bonds, U.S. Treasury Note, State Treasury Asset Reserve of Ohio (STAR Ohio) and U.S. government money market funds. Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

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, 2013.

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 2013 amounted to $1,183,699, which includes $1,005,398 assigned from other County funds as not all funds of the County receive interest earnings.

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

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

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

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.

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

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.

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

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

M. Self-Funded Insurance

The County is self-funded for health, dental and prescription drug benefits. 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.

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

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 $4,693,985 reported in the fund at December 31, 2013 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 4.0%.

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.

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

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

O. Prepayments

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

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.

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

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.

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.

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

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

V. Estimates

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2013, the County has implemented GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*" and GASB Statement No. 66*, "Technical Corrections-2012-An Amendment of GASB Statements No. 10 and No. 62".*

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. The Statement amends the criteria for reporting component units as if they were part of the primary government in certain circumstances. Finally, the Statement also clarifies the reporting of equity interests in legally separate organizations. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

GASB Statement No. 66 enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2013 included the following individual fund deficits:

Major Governmental Funds		
Capital Improvements	$	(2,625,425)
Nonmajor Governmental Funds		
Child Support Enforcement	$	(291,640)
Motor Vehicle and Gas Tax		(1,043,139)
Community MR/RES Services		(233,564)
Workforce Development		(161,165)
Total Nonmajor Funds	$	(1,729,508)

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 and the Motor Vehicle and Gas Tax Fund (a nonmajor governmental 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.

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. At December 31, 2013, the encumbrance remained at $685,390.

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County;

5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;

6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

9. High grade commercial paper issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation.

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

10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the federal reserve system.

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

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian. Also, investments in foreign nations that are diplomatically recognized by the United States are limited to 1% of the total average portfolio.

A. Cash on Hand

At year-end, the County had $5,750 in undeposited cash on hand and $3,750 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 $8,755,930 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, 2013, the carrying amount of all County deposits was $19,409,918. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2013, $24,959,542 of the County's bank balance of $30,079,111 was exposed to custodial risk as discussed below, while $5,119,569 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.

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

The County's investment policy minimizes custodial credit risk for deposits by maintaining adequate collateralization of certificates of deposit. The County's policy on deposits requires that they be insured by FDIC or collateralized by the financial institution. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

D. Investments

As of December 31, 2013, 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	$ 57,638,592	$ 21,828,150	$ 19,750,789	$ 16,059,653	$ -
FHLB	16,480,503	1,006,615	4,757,152	9,736,570	980,166
FHLMC	40,860,474	2,004,762	9,514,936	22,675,622	6,665,154
FNMA	76,895,203	5,026,949	15,005,228	26,941,000	29,922,026
Commercial paper	5,494,112	5,494,112	-	-	-
Foreign Government Bonds	1,500,000	-	1,500,000	-	-
Port Authority Bonds	2,000,000	-	2,000,000	-	-
U.S. Treasury Note	2,001,640	2,001,640	-		
STAR Ohio	232,944	232,944	-	-	-
U.S. Government Money Market	5,330,242	5,330,242	-	-	-
Total	$ 208,433,710	$ 42,925,414	$ 52,528,105	$ 75,412,845	$ 37,567,346

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 investments in federal agency securities and U.S. Treasury Note were rated AA+ by Standard & Poor's and Aaa by Moody's. The investment in commercial paper was rated A1+ and P-1 by Standard & Poor's and Moody's, respectively. 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.

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

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, 2013, the County had exposure of approximately $1,500,000 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2013, 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, 2013, the County had the following investments:

Investment type	Fair Value	% of Total
FFCB	$ 57,638,592	27.65%
FHLB	16,480,503	7.91%
FHLMC	40,860,474	19.60%
FNMA	76,895,203	36.89%
Commercial paper	5,494,112	2.64%
Foreign Government Bonds	1,500,000	0.72%
Port Authority Bonds	2,000,000	0.96%
U.S. Treasury Note	2,001,640	0.96%
STAR Ohio	232,944	0.11%
U.S. Government Money Market	5,330,242	2.56%
Total	$ 208,433,710	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, 2013:

Cash and investments per note	
Carrying amount of deposits	$ 19,409,918
Investments	208,433,710
Cash on hand	9,500
Total	$ 227,853,128
Cash and investments per financial statements	
Governmental activities	$ 180,246,024
Business-type activities	19,595,469
Agency funds	28,011,635
Total	$ 227,853,128

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2013, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From Governmental Fund: General
Governmental Funds:	
Debt Service	$ 3,203,344
Capital Improvements	2,589,000
Nonmajor Governmental	11,374,261
Internal Service Funds	62,000
Total	$ 17,228,605

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, 2013, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	$ 95,174
Mental Health and Recovery	Internal Service Funds	777
Children Services Board	Internal Service Funds	11,545
Nonmajor Governmental Funds	Internal Service Funds	54,054
Water Supply System	Internal Service Funds	2,942
Wastewater Treatment	Internal Service Funds	376
Sewer System	Internal Service Funds	26
Nonmajor Enterprise Funds	Internal Service Funds	3,025
Internal Service Funds	Internal Service Funds	7,836
Total		$ 175,755

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.

C. Loans to/from other funds are reported to cover negative cash balances at year end. At December 31, 2013, the General Fund has reported a loan receivable in the amount of $362,524 and the Payroll Agency Fund has reported a loan payable in the amount of $362,524 to cover a negative cash balance in the Payroll Agency Fund at December 31, 2013.

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 2013, the first payment was due January 31, 2013; the remainder was payable by July 31, 2013.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013 and are collected in 2014 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, 2013 was $15.07 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	$ 4,896,533,070
Commercial/Industrial/Mineral	1,876,833,570
Public Utility	
Real	12,719,680
Personal	239,174,250
Total Assessed Value	$ 7,025,260,570

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 13.07 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2013 is as follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2013 Collection Year (b) Agricultural / Residential	Commercial / Industrial	Final Collection Year
Voted Millage:				
Senior Services	0.45	0.450000	0.450000	2014
Mental Health & Recovery	2.50	2.500000	2.500000	2014/2018/2022
Developmental Disabilities	5.00	4.272377	4.495695	continuous
Children Services	2.40	2.400000	2.400000	2016/2018
Zoo Operating	0.85	0.850000	0.850000	2016
Zoo Improvements	1.00	1.000000	1.000000	2016
911 Emergency Telephone Sys.	0.70	0.700000	0.700000	2016
Science & Natural History	0.17	0.170000	0.170000	2017
Total voted tax rates	13.07	12.342377	12.565695	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total direct tax rates	15.07	14.342377	14.565695	

(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 2013 amounted to $76,655,400.

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NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

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

	Balance 12/31/2012	Increases	Decreases	Balance 12/31/13
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 28,567,624	$ 509,034	$ -	$ 29,076,658
Right of way	1,310,770	2,835,564	-	4,146,334
Construction in progress	9,555,989	14,711,502	(14,058,095)	10,209,396
Total capital assets not being depreciated	39,434,383	18,056,100	(14,058,095)	43,432,388
Capital assets being depreciated:				
Buildings, structures and improvements	309,596,651	6,987,351	-	316,584,002
Furniture, fixtures and equipment	64,361,024	5,330,239	(3,185,235)	66,506,028
Computer software	3,309,038	309,477	(7,880)	3,610,635
Infrastructure	361,670,212	5,995,879	-	367,666,091
Total capital assets being depreciated	738,936,925	18,622,946	(3,193,115)	754,366,756
Accumulated depreciation:				
Buildings, structures and improvements	(116,253,739)	(7,548,325)	-	(123,802,064)
Furniture, fixtures and equipment	(48,312,638)	(4,967,865)	3,114,466	(50,166,037)
Computer software	(3,046,128)	(158,999)	7,880	(3,197,247)
Infrastructure	(291,724,365)	(5,151,449)	-	(296,875,814)
Total accumulated depreciation	(459,336,870)	(17,826,638)	3,122,346	(474,041,162)
Total capital assets being depreciated, net	279,600,055	796,308	(70,769)	280,325,594
Governmental activities capital assets, net	$ 319,034,438	$ 18,852,408	$ (14,128,864)	$ 323,757,982

Construction in progress: During 2013, the County incurred additional expenditures of $14,711,502, with completed projects amounting to $14,058,095. Completed projects and expenditures for new construction in progress during 2013 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	$ 6,930,213
Judicial	1,598,398
Public safety	2,597,252
Public works	5,624,393
Health	641,568
Human services	369,753
Conservation and recreation	1,649
Internal service funds	63,412
Total depreciation expense - governmental activities	$ 17,826,638

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NOTE 8 - CAPITAL ASSETS - (Continued)

B. Business-Type Activities

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

Business-Type Activities:	Balance 12/31/12	Increases	Decreases	Balance 12/31/13
Capital assets, not being depreciated:				
Land	$ 373,090	$ -	$ -	$ 373,090
Right of way	10,000	-	-	10,000
Construction in progress	311,132	1,509,136	(296,538)	1,523,730
Total capital assets, not being depreciated	694,222	1,509,136	(296,538)	1,906,820
Capital assets, being depreciated:				
Buildings, structures and improvements	37,901,310	-	-	37,901,310
Land improvements	149,541,531	1,616,272	-	151,157,803
Furniture, fixtures and equipment	12,427,922	497,037	(6,000)	12,918,959
Computer software	9,558	-	-	9,558
Total capital assets, being depreciated	199,880,321	2,113,309	(6,000)	201,987,630
Accumulated depreciation:				
Buildings, structures and improvements	(12,500,715)	(927,757)	-	(13,428,472)
Land improvements	(75,180,577)	(3,680,514)		(78,861,091)
Furniture, fixtures and equipment	(6,861,910)	(516,784)	6,000	(7,372,694)
Computer software	(9,558)	-	-	(9,558)
Total accumulated depreciation	(94,552,760)	(5,125,055)	6,000	(99,671,815)
Total capital assets, being depreciated net	105,327,561	(3,011,746)	-	102,315,815
Business-type activities capital assets, net	$ 106,021,783	$ (1,502,610)	$ (296,538)	$ 104,222,635

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

Business-type Activities:	
Water Supply System	$1,824,970
Wastewater Treatment	1,094,076
Sewer System	1,849,445
Sanitary Engineer	171,073
Solid Waste	95,611
Total depreciation expense	5,035,175
Add: accumulated depreciation on capital assets transferred from governmental activities	89,880
Total increase in accumulated depreciation	$5,125,055

NOTE 8 - CAPITAL ASSETS - (Continued)

C. Component Units

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

	Balance 12/31/2012	Increases	Decreases	Balance 12/31/13
Capital assets not being depreciated:				
Land, construction in progress and parking rights	$ 3,045,283	$ 130,408	$ (5,000)	$ 3,170,691
Total capital assets not being depreciated	3,045,283	130,408	(5,000)	3,170,691
Capital assets being depreciated:				
Buildings, structures and improvements	28,906,170	1,017,726	(12,121)	29,911,775
Furniture, fixtures and equipment	5,880,108	1,028,854	(134,644)	6,774,318
Total capital assets being depreciated	34,786,278	2,046,580	(146,765)	36,686,093
Accumulated depreciation	(14,904,091)	(1,867,740)	146,765	(16,625,066)
Total capital assets being depreciated, net	19,882,187	178,840	-	20,061,027
Governmental activities capital assets, net	$ 22,927,470	$ 309,248	$ (5,000)	$ 23,231,718

Depreciation expense was charged to component units as follows:

Component Units:	
Toledo Mud Hens Baseball Club, Inc.	$ 644,230
Lott Industries, Inc.	335,981
Preferred Industries, Inc. and Affiliates	443,987
Toledo Arena Sports, Inc.	68,291
Toledo-Lucas Convention and Visitors Bureau	375,251
Total depreciation expense - component units	$1,867,740

NOTE 9 - NOTES PAYABLE

During the fiscal year 2013, the following note payable activity occurred:

Note Issue	Maturity Date	Rate	Balance 12/31/2012	Issued	Redeemed	Balance 12/31/2013
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	-
Taxable Arena Improvement Notes - Series 2013	7/16/2014	1.000%	-	6,375,000	-	6,375,000
Various Purpose Improvements - Series 2013	7/16/2014	1.000%	-	18,180,002	-	18,180,002
Total governmental activities			$ 26,225,000	$ 24,555,002	$ 26,225,000	$ 24,555,002

NOTE 9 - NOTES PAYABLE - (Continued)

Note Issue	Maturity Date	Rate	Balance 12/31/2012	Issued	Redeemed	Balance 12/31/2013
Various Purpose Improvements - Series 2012	7/18/2013	1.000%	$ 1,035,000	$ -	$ 1,035,000	$ -
Various Purpose Improvements - Series 2013	7/16/2014	1.000%	-	1,396,998	-	1,396,998
Total business-type activities			$ 1,035,000	$ 1,396,998	$ 1,035,000	$ 1,396,998

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 2013: $6,375,000 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 Notes - Series 2013: $19,577,000 of outstanding various purpose notes payable are reported in the Capital Improvements Fund, Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund), Sewer Fund and Water Supply Fund. These notes are liabilities of the fund which received the proceeds and are made up of the following:

Construction Complex for the County Engineer New Road Facility	$ 4,095,000
Renovating, furnishing, equiping and improving the buidling located on Monroe Street	273,000
Constructing, equiping, and furnishing the Arena Project	10,950,002
Renovating, furnishing, equiping and improving the Correctional Center	2,862,000
Total governmental portion	$ 18,180,002
Paying the property owners' portion in anticipation of the levy and collection of special assessments of the cost of contructing: Sanitary Sewer No. 710, Water Supply line No. 1415, Water Supply line No. 1523-C and Water Supply line No. 1649 in the Lucas County Metropolitian Sewer and Water District	$ 662,000
Paying the County portion of the cost of constructing Water Supply line No. 1433-A, Water Supply line No. 1595, Water Supply line No. 598, Water Supply line No, 1603 and the Water Supply Line No. 1608-A in the Lucas County Metropolitan Sewer and Water District	304,998
Paying the County portion of the cost of constructing Water supply line No. 1584 in the Lucas County Metropolitan Sewer and Water District.	430,000
Business-type Activity	$ 1,396,998
Total Various Purpose Notes - Series 2013	$ 19,577,000

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, 2013, the balance of the refunded bonds was $8,620,000.

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

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 2013 on the Series 2010 non-tax revenue bonds were $1,960,200. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is $5,465,525.

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 2013 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 $1,314,286. Principal and interest paid for the current year and total net revenues were $39,797 and $38,262, 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 2013, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities

	Original Issued	Maturity Date	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due in in One Year
General Obligation Bonds:							
2005 - 3.50% to 4.00% Current Refunding	$ 3,005,000	12/01/25	$ 1,030,000	$ -	$ (330,000)	$ 700,000	$ 340,000
2007 - 3.50% to 4.25% Advance Refunding	11,740,000	12/01/21	9,645,000	-	(915,000)	8,730,000	950,000
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	48,860,000	10/01/40	47,820,000	-	(535,000)	47,285,000	545,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	18,900,000	-	(100,000)	18,800,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	4,095,000	-	(315,000)	3,780,000	325,000
Total general obligation bonds	87,100,000		81,490,000	-	(2,195,000)	79,295,000	2,260,000
Special Assessment Bonds with Governmental Commitment:							
1974 - 7.625% Waterline	528,320	11/01/14	30,000	-	(15,000)	15,000	15,000
1994 - 4.00% to 6.05% Sewers & waterlines	905,000	12/01/13	80,000	-	(80,000)	-	-
1995 - 4.30% to 6.80% Sewers & waterlines	680,000	12/01/14	110,000	-	(55,000)	55,000	55,000
1996 - 5.375% to 6.50% Sewers & waterlines	2,460,000	12/01/16	825,000	-	(190,000)	635,000	200,000
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	430,000	-	(80,000)	350,000	80,000
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	990,000	-	(145,000)	845,000	155,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	260,000	-	(30,000)	230,000	35,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	820,000	-	(85,000)	735,000	90,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	875,000	-	(80,000)	795,000	85,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	625,000	-	(50,000)	575,000	55,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	640,000	-	(45,000)	595,000	50,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	1,060,000	-	(70,000)	990,000	75,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,190,000	-	(70,000)	1,120,000	75,000
2005 - 3.50% to 4.00% Technology drive	765,000	12/01/25	287,000	-	(85,000)	202,000	85,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	733,000	-	(45,000)	688,000	45,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	985,000	-	(50,000)	935,000	55,000
2006 - 4.50% S.S. 772	936,100	09/01/26	734,000	-	(38,800)	695,200	40,500
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	390,000	-	(20,000)	370,000	20,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	631,597	-	(28,228)	603,369	28,228
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	263,403	-	(11,772)	251,631	11,772
2009 - 2.20 to 7.00% various purpose imp.	1,250,000	12/01/29	1,130,000	-	(50,000)	1,080,000	50,000
2010 - 1.125 to 5.375% Sewer & waterlines	360,000	12/01/30	335,000	-	(15,000)	320,000	15,000
Total special assessment bonds	24,234,420		13,424,000	-	(1,338,800)	12,085,200	1,320,500
Non-Tax Revenue Bonds:							
2010 - 1.25% to 3.75% Refunding	10,045,000	10/01/16	6,860,000	-	(1,753,400)	5,106,600	1,695,000

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due in One Year
Revenue Bonds:							
2006 - 4.50% S.S. 772	$ 725,700	09/01/46	$ 686,600	$ -	$ (8,900)	$ 677,700	$ 9,300
OWDA Loans:							
2009 - 4.20% Stormwater Utility Project	507,184	12/31/13	316,939	1,015	(317,954)	-	-
OPWC Loans:							
2003 - 0% Road improvements - Centenial/Albon	540,000	1/1/2014	81,000	-	(54,000)	27,000	27,000
2006 - 0% Road improvements - Eber Wilkins	500,000	1/1/2016	175,000	-	(50,000)	125,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2027	140,066	-	(9,338)	130,728	4,669
2008 - 0% Road improvements - Abon Signal	15,147	1/1/2028	8,330	-	(1,515)	6,815	757
2008 - 0% Road improvements - Yarberg Bridge	99,404	1/1/2028	79,524	-	(4,970)	74,554	2,485
2008 - 0% Road improvements - Yarberg Bridge	95,797	1/1/2028	76,640	-	(4,788)	71,852	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	57,031	-	(3,355)	53,676	1,677
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	76,618	-	(10,944)	65,674	5,473
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	26,044	-	(3,721)	22,323	1,860
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	8,713	-	(1,245)	7,468	622
2013 - 0% Road Improvements culverts	45,833	7/1/2023	-	45,833	(2,292)	43,541	2,293
Total OPWC Loans:	1,709,139		728,966	45,833	(146,168)	628,631	74,231
Other long-term obligations							
Capital lease obligations			$ 122,865	$ 62,576	$ (55,644)	$ 129,797	$ 55,979
Compensated absences			21,243,577	11,728,662	(12,328,267)	20,643,972	11,771,009
Landfill obligation			7,000,000	-	-	7,000,000	150,000
Claims payable			9,897,545	9,902,585	(9,897,545)	9,902,585	6,348,154
Total other long-term obligations			38,263,987	21,693,823	(22,281,456)	37,676,354	18,325,142
Total governmental activities obligations			141,770,492	21,740,671	(28,041,678)	135,469,485	$ 23,684,173
Add: unamortized bond premiums			477,641	-	(22,560)	455,081	
Less: unamortized bond discounts			(26,816)	-	3,007	(23,809)	
Total on statement of net position			$ 142,221,317	$ 21,740,671	$ (28,061,231)	$ 135,900,757	

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

During the fiscal year 2013, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities

	Original Issued	Maturity Date	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due in One Year
OWDA Loans:							
1980-1984 - 6.24% to 6.25% Sewer system	$ 6,588,707	07/01/13	$ 126,313	$ -	$ (126,313)	$ -	$ -
1984 - 6.24-6.25% Wastewater treatment	incl. above	07/01/13	93,397	-	(93,397)	-	-
1993 - 6.16% Water supply system	1,128,300	07/01/18	407,131	-	(64,530)	342,601	33,229
1994 - 6.72% Sewer system	644,200	07/01/14	81,854	-	(53,991)	27,863	27,863
1994 - 6.72% Sewer system	308,300	07/01/14	39,173	-	(25,838)	13,335	13,335
1994 - 6.72% Water	405,026	7/1/2019	173,662	-	(22,213)	151,449	11,468
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	2,233,171	-	(858,494)	1,374,677	441,284
1995 - 6.35% Water supply system	501,750	01/01/21	248,449	-	(24,788)	223,661	13,181
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	547,909	-	(110,116)	437,793	56,625
1997 - 5.86% Water supply system - SW Tank	1,102,927	07/01/17	366,236	-	(73,607)	292,629	37,851
1997 - 5.86% Water supply system - Water main	680,585	07/01/17	226,000	-	(45,420)	180,580	23,357
2001 - 5.39% Water supply system	1,268,385	01/01/21	671,256	-	(69,141)	602,115	35,974
2003 - 3.85% Water supply system	200,000	07/01/13	11,913	-	(11,913)	-	-
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	11,527,537	-	(511,432)	11,016,105	263,122
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	1,032,995	-	(43,150)	989,845	22,493
2009 - 4.36% Water 5114	1,097,053	1/1/2030	986,386	-	(40,188)	946,198	20,753
2009 - 4.36% Sewer 5113	789,485	1/1/2030	709,844	-	(28,921)	680,923	14,935
2011 - 3.55% Water Dist. System Improvements	417,174	1/1/1932	402,545	-	(15,153)	387,392	7,779
2011 - 3.55% Sanitary Sewer Improvements	909,742	1/1/1932	877,841	-	(33,043)	844,798	16,963
Total OWDA loans	45,601,069		20,763,612	-	(2,251,648)	18,511,964	1,040,212

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due in One Year
OPWC Loans:							
1994 - 0% Wastewater - Maumee River	$ 274,474	01/01/16	$ 61,755	$ -	$ (13,724)	$ 48,031	$ 6,862
2004 - 0% Sewer system - Schuler P.S.	97,025	07/01/14	14,553	-	(9,703)	4,850	4,850
2005 - 0% Sewer system	355,353	01/01/15	222,095	-	(17,769)	204,326	8,885
2005 - 0% Sewer system	432,200	01/01/15	270,125	-	(21,610)	248,515	10,805
2005 - 0% Sewer system	381,016	01/01/15	228,610	-	(19,051)	209,559	9,525
2006 - 0% Wastewater	1,215,159	01/01/26	820,232	-	(60,758)	759,474	30,379
2008 - 0% Sewer System	71,487	01/01/29	57,191	-	(3,574)	53,617	1,787
2010 - 0% Sewer System	482,191	07/01/30	421,917	-	(24,109)	397,808	12,055
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	109,582	-	(5,923)	103,659	2,962
2011 - -0% River Road Waterline Replacement	196,000	01/01/32	145,378	-	(7,651)	137,727	3,826
2011 - 0% North Curtice Waterline Replacement	157,860	01/01/32	97,285	-	(5,120)	92,165	2,560
2013 - 0% Sewer system	192,007	01/01/33	-	98,386	-	98,386	-
Total OPWC loans	3,973,239		2,448,723	98,386	(188,992)	2,358,117	94,496
Other long-term obligations:							
Capital lease obligation			-	431,153	(90,540)	340,613	82,025
Compensated Absences			571,621	352,030	(422,661)	500,990	355,338
Total business-type activities on statement of net position			$ 23,783,956	$ 881,569	$ (2,953,841)	$ 21,711,684	$ 1,572,071

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, 2013 follows:

	Bonds					
			Special Assessment			
Fiscal	General Obligation		Government Commitment		Non-Tax Revenue	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ 2,260,000	$ 3,707,876	$ 1,320,500	$ 554,265	$ 1,695,000	$ 169,975
2015	2,340,000	3,631,426	1,329,400	492,071	1,750,000	123,063
2016	2,110,000	3,554,389	1,279,200	430,210	1,661,600	66,187
2017	2,175,000	3,486,126	1,086,300	367,901	-	-
2018	2,245,000	3,410,708	1,038,300	318,433	-	-
2019 - 2023	10,355,000	15,745,295	3,976,100	973,327	-	-
2024 - 2028	6,985,000	14,155,841	1,915,400	241,940	-	-
2029 - 2033	12,995,000	11,637,685	140,000	7,856	-	-
2034 - 2038	25,225,000	8,201,743	-	-	-	-
2039 - 2040	12,605,000	719,953	-	-	-	-
Total	$ 79,295,000	$ 68,251,042	$ 12,085,200	$ 3,386,003	$ 5,106,600	$ 359,225

	Bonds		Loans			
Fiscal	Revenue		OWDA		OPWC	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ 9,300	$ 30,497	$ 1,040,212	$ 423,062	$ 168,727	$ -
2015	9,800	30,078	2,092,967	745,621	372,137	-
2016	10,100	29,718	1,214,783	636,455	273,750	-
2017	10,600	29,182	1,272,813	578,425	223,750	-
2018	11,100	28,706	1,037,708	517,575	210,027	-
2019 - 2023	63,600	135,643	4,893,833	1,936,585	986,872	-
2024 - 2028	79,000	120,056	5,527,234	906,880	629,095	-
2029 - 2033	96,885	100,026	1,432,414	57,720	122,390	-
2034 - 2038	96,289	60,832	-	-	-	-
2039 - 2043	177,537	58,144	-	-	-	-
2044 - 2047	113,489	13,704	-	-	-	-
Total	$ 677,700	$ 636,586	$ 18,511,964	$ 5,802,323	$ 2,986,748	$ -

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

Legal Debt Margin
Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of $173.7 million and $70.1 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of $157.3 million and $53.6 million, respectively.

Compensated Absences
Unpaid vested hours at December 31, 2013 representing the compensated absence liability recorded in governmental activities and business-type activities are as follows:

	Total Hours	
	Governmental Activities	Business-Type Activities
Vacation	424,811	14,100
Sick	368,541	5,973
Compensation	137,728	729

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 2013, the County added $493,729 in new capital lease obligations and made principal payments of $146,184.

At December 31, 2013, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	$ 675,146
Less Accumulated Depreciation	(178,828)
Net Book Value	$ 496,318

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, 2013.

Year Ending December 31,	Governmental Activities	Internal Service Funds	Business-type Activities
2014	$ 53,620	$ 3,000	$ 90,541
2015	49,729	-	90,541
2016	12,242	-	90,541
2017	7,306	-	90,541
2018	5,139	-	-
Total minimum lease payments	128,036	3,000	362,164
Less: amount representing interest	(1,239)	-	(21,551)
Present value of future minimum lease payments	$ 126,797	$ 3,000	$ 340,613

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

Component Units
The County's component units have the following long-term obligations due at December 31, 2013:

The Toledo Mud Hens have a long-term deferred compensation liability of $242,456, with the entire amount considered due in more than one year.

Preferred Properties, Inc. and Affiliates have long-term mortgage and notes payable of $106,461. Of this total, $34,634 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 $748,751. Of this total, $89,597 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, 2013, there were 26 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled $870,045,000, including $835,110,000 for hospitals, $10,970,000 for industrial development, economic, and school facilities, and $23,965,000 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, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

NOTE 11 - PENSION PLAN - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013 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 2013 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60%, respectively. The County's contribution rate for 2013 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 2013 was 13.00%. The County's contribution rate for pension benefits for members in the Combined Plan was 13.00%. For those plan members in law enforcement and public safety pension contributions were 17.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were $18.7 million, $14.7 million, and $15.8 million, respectively; 87.13% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 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 2013 were $343,985 made by the County and $245,704 made by the plan members.

NOTE 12 – POSTEMPLOYMENT BENEFIT PLAN

Ohio Public Employees Retirement

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

To qualify for 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, 277 East Town Street, 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 post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

NOTE 12 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2013 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 2013 was 1.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2013 was 1.00%.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were $1.4 million, $5.7 million, and $6.1 million, respectively; 87.13% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 post-employment 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	$ 4,700,742	$ 5,567,281	$(7,001,577)	$ (10,468,108)
Net adjustment for revenue accruals	(1,443,596)	842,040	128,042	(661,503)
Net adjustment for expenditure accruals	326,854	527,705	120,151	20,732
Net adjustment for other sources/uses	650,000	-	-	-
Funds budgeted elsewhere	391,466	-	-	-
Adjustment for encumbrances	1,174,811	-	277,843	3,391,922
GAAP basis	$ 5,800,277	$ 6,937,026	$(6,475,541)	$ (7,716,957)

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

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	1,110,348	-	-	-
Total nonspendable	1,110,348	-	-	-
Restricted:				
Ditch maintenance	260,105	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	12,614,355	-	11,801,158
Human services programs	-	-	948,320	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	260,105	12,614,355	948,320	11,801,158
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	3,300,305	-	-	-
Compensated absences	2,804,984	-	-	-
Public safety programs	-	-	-	-
Debt service	-	-	-	-
Total committed	6,105,289	-	-	-
Assigned:				
Subsequent year appropriations	146,364	-	-	-
Legislative and executive operations	590,192	-	-	-
Judicial operations	233,308	-	-	-
Public safety programs	2,279	-	-	-
Human service programs	6,036	-	-	-
Total assigned	978,179	-	-	-
Unassigned (deficit)	36,894,939	-	-	-
Total fund balances	$ 45,348,860	$ 12,614,355	$ 948,320	$ 11,801,158

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	$ -	$ -	$ 770,656	$ 770,656
Unclaimed monies	-	-	-	1,110,348
Total nonspendable	-	-	770,656	1,881,004
Restricted:				
Ditch maintenance	-	-	-	260,105
Legislative and executive operations	-	-	10,137,162	10,137,162
Judicial operations	-	-	11,303,853	11,303,853
Public safety programs	-	-	19,015,349	19,015,349
Public works projects	-	-	3,256,371	3,256,371
Health programs	-	-	380,460	24,795,973
Human services programs	-	-	642,462	1,590,782
Conservation and recreation programs	-	-	221,056	221,056
Community development projects	-	-	5,533,927	5,533,927
Capital projects	-	-	127,401	127,401
Total restricted	-	-	50,618,041	76,241,979
Committed:				
Legislative and executive operations	-	-	466,489	466,489
Payroll	-	-	-	3,300,305
Compensated absences	-	-	-	2,804,984
Public safety programs	-	-	5,985,850	5,985,850
Debt service	2,935,643	-	-	2,935,643
Total committed	2,935,643	-	6,452,339	15,493,271
Assigned:				
Subsequent year appropriations	-	-	-	146,364
Legislative and executive operations	-	-	-	590,192
Judicial operations	-	-	-	233,308
Public safety programs	-	-	-	2,279
Human Service programs	-	-	-	6,036
Total assigned	-	-	-	978,179
Unassigned (deficit)	-	(2,625,425)	(2,500,164)	31,769,350
Total fund balances	$ 2,935,643	$ (2,625,425)	$ 55,340,872	$ 126,363,783

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	$ 829,815
Children Services Board	172,967
Board of Developmental Disabilities	2,666,677
Capital Improvements	554,213
Other governmental funds	9,538,992
Total	$ 13,762,664

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, 2013, 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, 2013.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	$ 2,169,540
State Public Defender Reimbursement	767,628
Unrestricted Grants and Entitlements	623,347
Casino Revenue	1,301,905
Homestead and Rollback	833,839
	5,696,259
Mental Health and Recovery Fund:	
Grants and Entitlements	6,444,483
Homestead and Rollback	1,042,300
	7,486,783
Children Services Board Fund:	
Grants and Entitlements	381,695
Homestead and Rollback	1,200,561
	1,582,256
Board of Developmental Disabilities Fund:	
Grants and Entitlements	4,766,205
Homestead and Rollback	2,113,955
	6,880,160
Other Governmental Funds:	
Grants and Entitlements	1,086,422
License, Gasoline and Permissive Taxes	5,443,938
Homestead and Rollback	1,321,638
	7,851,998
Total Intergovernmental Receivables	$ 29,497,456

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 $9,902,585 reported in the internal service funds at December 31, 2013, 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 2013 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2013	$ 9,897,545	$ 42,069,054	$ 66,565	$ (42,130,579)	$ 9,902,585
2012	$ 9,881,936	$ 39,233,057	$ 87,958	$ (39,305,406)	$ 9,897,545

The County estimates that $6,348,154 of the claims payable liability at December 31, 2013 will be paid within one year with the remaining balance, $3,554,431, 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: $69,538 in 2014, $32,240 in 2015, $15,004 in 2016, $3,537 in 2017, and $0 in 2018. The total future payments through 2018 are $120,319.

Imagination Station

Imagination Station, Lucas County's hands-on science center on the downtown riverfront, is a vital non-profit organization and an integral part of Lucas County's economic, educational and social landscape. Imagination Station, which shared interactive science education with over 200,000 people in 2013, 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 hundreds of hands-on exhibits, activities and demonstrations that Imagination Station is inspiring future generations to pursue Science, Technology, Engineering and Math (STEM) careers in Northwest Ohio.

Through a contract with Lucas County, the Imagination Station is the beneficiary of a 0.17 mill levy that generated over $1.1 million (non-GAAP) for 2013 (page 170).

Photo and content courtesy of Imagination Station

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 75,888,947	$ 75,888,947	$ 76,346,699	$ 457,752
Real property and other taxes	11,992,510	11,992,510	12,000,593	8,083
Charges for services	10,019,368	10,019,368	12,382,967	2,363,599
Licenses and permits	22,500	22,500	27,488	4,988
Fines and forfeitures	291,200	291,200	226,487	(64,713)
Intergovernmental	19,244,209	19,440,819	22,584,534	3,143,715
Special assessments	66,050	66,050	22,042	(44,008)
Investment income	1,210,000	1,210,000	1,687,864	477,864
Rental income	1,250,000	1,250,000	1,347,216	97,216
Other	1,584,266	1,584,266	1,502,950	(81,316)
Total revenues	121,569,050	121,765,660	128,128,840	6,363,180
Expenditures:				
General Government - Legislative and Executive				
Auditor Accounting				
Personal services	902,898	949,626	919,380	30,246
Materials and supplies	62,352	44,133	39,240	4,893
Charges and services	84,200	78,933	78,554	379
Other	4,000	25	22	3
Capital outlay and equipment	3,175	89,996	23,060	66,936
Assessing Personal Property				
Personal services	168,610	150,654	144,307	6,347
Materials and supplies	3,500	3,325	545	2,780
Charges and services	24,900	11,075	9,110	1,965
Capital outlay and equipment	1,440	1,440	1,440	-
Real Estate Support Staff				
Personal services	442,240	528,245	475,097	53,148
Charges and services	3,400	2,931	2,538	393
Other	500	500	-	500
Budget Commission				
Personal services	37,377	48,845	48,136	709
Materials and supplies	1,100	872	72	800
Other	-	178	178	-
Board of Revision				
Personal services	149,395	57,279	50,776	6,503
Materials and supplies	18,919	22,960	20,911	2,049
Charges and services	2,500	1,949	439	1,510
Capital outlay and equipment	1,500	1,500	-	1,500

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Information Services				
Personal services.	$ 1,564,530	$ 1,593,443	$ 1,493,246	$ 100,197
Materials and supplies	6,912	9,271	7,520	1,751
Charges and services.	261,771	258,324	251,511	6,813
Other	380	380	192	188
Capital outlay and equipment.	449,366	449,507	444,850	4,657
Commissioners				
Personal services.	456,293	483,588	478,378	5,210
Materials and supplies	1,179	2,870	2,698	172
Charges and services.	18,647	21,289	20,964	325
Other	233	-	-	-
County Administrator				
Personal services.	345,522	444,736	414,373	30,363
Materials and supplies	1,900	3,658	3,522	136
Charges and services.	4,910	16,360	15,588	772
Other	107	-	-	-
Capital outlay and equipment.	-	2,848	1,536	1,312
Facilities				
Personal services.	1,945,008	2,093,323	1,920,000	173,323
Materials and supplies	325,329	291,786	271,540	20,246
Charges and services.	782,902	796,757	777,589	19,168
Other	50	50	-	50
Capital outlay and equipment.	8,600	10,362	9,600	762
Department of Personnel				
Personal services.	394,929	432,915	432,914	1
Materials and supplies	1,800	2,803	2,116	687
Charges and services.	12,370	8,190	7,151	1,039
Treasurer				
Personal services.	526,258	561,381	559,583	1,798
Materials and supplies	18,572	16,814	7,953	8,861
Charges and services.	162,080	156,920	148,124	8,796
Other	1,000	1,000	4	996
Personal Property Tax				
Personal services.	86,125	77,901	73,893	4,008
Materials and supplies	1,667	1,667	1,100	567
Charges and services.	3,000	3,000	3,000	-

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Office of Management and Budget				
Personal services.	$ 231,861	$ 238,089	$ 202,893	$ 35,196
Materials and supplies	1,700	2,375	2,148	227
Charges and services.	6,935	8,256	7,661	595
Other	500	-	-	-
Capital outlay and equipment.	-	276	276	-
Board of Elections				
Personal services.	1,465,476	1,339,465	1,295,478	43,987
Materials and supplies	165,069	166,445	165,875	570
Charges and services.	952,657	1,145,267	1,126,025	19,242
Capital outlay and equipment.	15,000	15,000	14,026	974
Support Services				
Personal services.	121,736	130,319	130,258	61
Materials and supplies	1,100	1,406	1,201	205
Charges and services.	1,960	1,954	1,689	265
Other	300	-	-	-
Centralized Records Center				
Personal services.	142,222	146,142	145,837	305
Materials and supplies	6,590	6,025	6,003	22
Charges and services.	111,213	110,902	106,042	4,860
Other	6,000	4,000	-	4,000
Capital outlay and equipment.	-	2,000	1,498	502
Recorder				
Personal services.	531,074	598,641	579,288	19,353
Materials and supplies	8,049	6,892	6,712	180
Charges and services.	11,063	11,518	10,656	862
Recorder Housing Trust Fee				
Personal services.	10,000	10,000	5,010	4,990
Annual Audit				
Charges and services.	154,800	154,800	154,800	-
Other	15,000	902	902	-
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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Building Operations				
Charges and services.	$ 4,238,420	$ 3,977,220	$ 3,633,489	$ 343,731
Other	187,805	106,620	75,178	31,442
Capital outlay and equipment.	8,000	8,000	1,995	6,005
Real Estate Taxes				
Other	220,000	173,030	173,030	-
Insurance				
Personal services.	13,619,100	12,573,798	12,451,171	122,627
Charges and services.	1,208,006	1,099,733	1,099,086	647
Other	5,000	-	-	-
Miscellaneous				
Materials and supplies	2,026	5,895	5,795	100
Charges and services.	1,855,033	2,220,751	1,973,606	247,145
Other	241,665	8,162	8,000	162
Capital outlay and equipment.	600	4,380	3,722	658
Total General Government - Legislative and Executive.	35,071,876	34,246,342	32,784,570	1,461,772
Judicial				
Juvenile Court				
Personal services.	4,769,109	4,946,959	4,944,082	2,877
Materials and supplies	198,809	203,984	200,548	3,436
Charges and services.	325,656	340,435	340,199	236
Other	1,800	76	76	-
Capital outlay and equipment.	96,378	168,823	168,636	187
Juvenile Detention Center				
Personal services.	2,839,926	2,684,990	2,672,232	12,758
Materials and supplies	37,765	43,278	39,688	3,590
Charges and services.	587,635	602,864	596,300	6,564
Capital outlay and equipment.	74,621	76,072	76,072	-
Prosecutor				
Personal services.	4,177,631	4,582,141	4,581,153	988
Materials and supplies	77,930	70,282	62,217	8,065
Charges and services.	37,700	36,289	36,289	-
Other	7,100	118	118	-
Capital outlay and equipment.	-	2,733	2,733	-
Domestic Relations Court				
Personal services.	2,047,841	2,147,634	2,062,795	84,839
Materials and supplies	16,170	16,170	15,043	1,127
Charges and services.	125,281	143,611	126,919	16,692
Other	1,075	712	49	663
Capital outlay and equipment.	600	3,333	2,733	600

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Clerk of Courts				
Personal services.	$ 1,436,779	$ 1,472,926	$ 1,467,041	$ 5,885
Materials and supplies	240,831	239,489	234,160	5,329
Charges and services.	56,010	56,270	50,266	6,004
Other	100	100	-	100
Capital outlay and equipment.	4,700	4,380	2,843	1,537
Probate Court				
Personal services.	1,647,687	1,649,506	1,574,656	74,850
Materials and supplies	31,628	34,030	33,296	734
Charges and services.	17,700	15,000	14,929	71
Other	60	60	-	60
Common Pleas Court				
Personal services.	2,867,279	2,870,283	2,850,085	20,198
Materials and supplies	51,517	48,466	34,222	14,244
Charges and services.	394,195	394,242	360,619	33,623
Common Pleas Human Resources				
Personal services.	269,022	269,022	265,451	3,571
Materials and supplies	3,489	2,426	1,889	537
Charges and services.	12,695	12,730	10,258	2,472
Capital outlay and equipment.	200	153	116	37
Work Release				
Personal services.	1,766,936	1,758,486	1,701,542	56,944
Materials and supplies	38,347	42,647	40,366	2,281
Charges and services.	367,151	366,925	359,326	7,599
Other	2,000	1,425	180	1,245
Capital outlay and equipment.	5,000	5,000	3,309	1,691
Jury Commission				
Materials and supplies	1,487	-	-	-
Charges and services.	3,355	-	-	-
Other	89	-	-	-
Adult Probation				
Personal services.	1,195,108	1,172,759	1,131,170	41,589
Materials and supplies	120,505	122,316	120,067	2,249
Charges and services.	17,168	18,307	12,132	6,175
Other	1,000	1,000	313	687

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Pretrial Presentence				
Personal services	$ 1,560,101	$ 1,560,701	$ 1,547,738	$ 12,963
Materials and supplies	64,216	66,091	65,698	393
Charges and services	30,109	26,151	22,833	3,318
Other	500	400	375	25
Capital outlay and equipment	3,317	4,509	4,188	321
Common Pleas Security				
Personal services	1,053,463	1,053,463	1,045,868	7,595
Materials and supplies	3,198	3,548	3,184	364
Charges and services	24,735	21,644	19,623	2,021
Other	450	-	-	-
Capital outlay and equipment	3,917	6,926	6,642	284
Community Supervision				
Personal services	446,637	470,028	468,853	1,175
Materials and supplies	13,071	14,289	14,289	-
Charges and services	18,520	17,661	15,236	2,425
Other	850	112	-	112
Maumee Municipal Court				
Personal services	136,801	136,804	134,587	2,217
Charges and services	17,000	16,997	16,633	364
Oregon Municipal Court				
Personal services	155,314	155,403	117,342	38,061
Charges and services	15,900	15,811	14,154	1,657
Sylvania Municipal Court				
Personal services	162,320	162,320	140,618	21,702
Charges and services	42,000	42,000	40,426	1,574
Toledo Municipal Court				
Personal services	375,397	375,397	346,516	28,881
Charges and services	44,345	44,345	38,624	5,721
Integrated Justice System				
Personal services	185,466	187,499	187,438	61
Materials and supplies	790	275	150	125
Charges and services	252,272	206,026	160,141	45,885
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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Attorney Fees Public Defender				
Charges and services.	$ 3,749,745	$ 3,792,245	$ 3,767,410	$ 24,835
Other	6,000	-	-	-
Court of Appeals				
Materials and supplies	33,723	38,143	33,657	4,486
Charges and services.	455,319	424,433	387,209	37,224
Other	1,073	500	60	440
Capital outlay and equipment.	11,293	10,403	9,793	610
Total General Government - Judicial	34,842,908	35,482,576	34,805,403	677,173
Public Safety				
Coroner				
Personal services.	1,110,908	1,122,575	1,116,499	6,076
Public Safety Court Security				
Personal services.	1,886,558	2,310,569	2,278,390	32,179
Sheriff Law Enforcement				
Personal services.	3,700,456	4,017,727	4,010,117	7,610
Materials and supplies	209,500	171,286	169,551	1,735
Charges and services.	206,500	212,153	207,934	4,219
Capital outlay and equipment.	5,000	22,895	20,938	1,957
Sheriff Administration				
Personal services.	1,926,447	2,130,190	2,125,630	4,560
Materials and supplies	21,600	32,199	32,083	116
Charges and services.	186,100	141,037	137,427	3,610
Capital outlay and equipment.	17,000	25,249	25,249	-
Sheriff Correction Center				
Personal services.	15,354,726	16,917,695	16,910,540	7,155
Materials and supplies	319,500	382,723	379,853	2,870
Charges and services.	1,045,600	978,372	968,208	10,164
Capital outlay and equipment.	15,000	16,665	16,665	-
Medical Correction Center				
Personal services.	1,054,340	1,038,757	1,034,777	3,980
Materials and supplies	2,500	1,490	1,490	-
Charges and services.	352,700	469,867	468,836	1,031
Capital outlay and equipment.	1,000	-	-	-

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
Correction Center NW Ohio				
Charges and services.	$ 4,601,800	$ 4,073,965	$ 4,073,965	$ -
Total Public Safety	32,017,235	34,065,414	33,978,152	87,262
Public Works				
County Engineer Tax Map				
Personal services.	118,540	117,740	117,587	153
Materials and supplies	48	-	-	-
Charges and services.	3,000	11,030	11,030	-
Ditch Maintenance Projects				
Charges and services.	26,550	26,550	21,387	5,163
Total Public Works	148,138	155,320	150,004	5,316
Health				
Health Services				
Charges and services.	519,429	519,429	519,429	-
Other	858,243	601,173	601,173	-
Total Health	1,377,672	1,120,602	1,120,602	-
Human Services				
Veterans Services Commission				
Personal services.	623,802	624,548	589,760	34,788
Materials and supplies	10,000	10,242	9,895	347
Charges and services.	895,955	891,194	881,274	9,920
Capital outlay and equipment.	7,931	7,000	4,369	2,631
Veteran Services				
Charges and services.	25,000	25,000	22,355	2,645
Total Human Services	1,562,688	1,557,984	1,507,653	50,331

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
Agriculture				
Charges and services.	$ 2,200	$ 1,876	$ 1,876	$ -
Other	211,850	211,850	211,850	-
Total Conservation and Recreation	214,050	213,726	213,726	-
Miscellaneous				
Miscellaneous				
Other	1,190,183	489,383	489,383	-
Total Miscellaneous.	1,190,183	489,383	489,383	-
Total expenditures	106,424,750	107,331,347	105,049,493	2,281,854
Excess/(deficiency) of revenues over/(under) expenditures.	15,144,300	14,434,313	23,079,347	8,645,034
Other financing sources (uses):				
Transfers (out).	(18,508,734)	(18,511,134)	(18,378,605)	132,529
Advances in	196,610	-	-	-
Total other financing sources (uses).	(18,312,124)	(18,511,134)	(18,378,605)	132,529
Net change in fund balance	(3,167,824)	(4,076,821)	4,700,742	8,777,563
Fund balance at beginning of year	20,684,642	20,684,642	20,684,642	-
Prior year encumbrances appropriated	1,312,641	1,312,641	1,312,641	-
Fund balance at end of year.	$ 18,829,459	$ 17,920,462	$ 26,698,025	$ 8,777,563

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 15,517,973	$ 15,521,017	$ 14,986,991	$ (534,026)
Intergovernmental	9,879,851	11,255,676	12,220,471	964,795
Other	-	18,698	67,624	48,926
Total revenues	25,397,824	26,795,391	27,275,086	479,695
Expenditures:				
Health				
Personal services	1,088,034	1,118,292	1,080,775	37,517
Materials and supplies	12,674	15,674	9,630	6,044
Charges and services	24,670,431	25,422,493	20,589,902	4,832,591
Other	37,423	34,163	19,770	14,393
Capital outlay and equipment	8,500	8,500	7,728	772
Total Health	25,817,062	26,599,122	21,707,805	4,891,317
Total expenditures	25,817,062	26,599,122	21,707,805	4,891,317
Net change in fund balance	(419,238)	196,269	5,567,281	5,371,012
Fund balance at beginning of year	5,493,491	5,493,491	5,493,491	-
Prior year encumbrances appropriated	212,166	212,166	212,166	-
Fund balance at end of year	$ 5,286,419	$ 5,901,926	$ 11,272,938	$ 5,371,012

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 14,373,484	$ 14,373,484	$ 14,389,151	$ 15,667
Charges for services	300	300	1,046	746
Intergovernmental	20,009,085	20,009,085	20,209,165	200,080
Other	31,700	31,700	67,613	35,913
Total revenues	34,414,569	34,414,569	34,666,975	252,406
Expenditures:				
Human Services				
Personal services	25,070,044	25,169,669	25,150,338	19,331
Materials and supplies	674,993	663,500	646,608	16,892
Charges and services	16,251,411	15,908,114	15,737,610	170,504
Other	61,229	-	-	-
Capital outlay and equipment	202,000	197,501	133,996	63,505
Total Human Services	42,259,677	41,938,784	41,668,552	270,232
Total expenditures	42,259,677	41,938,784	41,668,552	270,232
Net change in fund balance	(7,845,108)	(7,524,215)	(7,001,577)	522,638
Fund balance at beginning of year	6,867,064	6,867,064	6,867,064	-
Prior year encumbrances appropriated	1,483,690	1,483,690	1,483,690	-
Fund balance at end of year	$ 505,646	$ 826,539	$ 1,349,177	$ 522,638

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 25,618,017	$ 25,618,017	$ 26,196,202	$ 578,185
Charges for services	3,540,200	3,540,200	2,977,911	(562,289)
Intergovernmental	25,325,183	25,325,183	23,441,099	(1,884,084)
Investment income	-	-	265	265
Other	1,410,094	1,410,094	275,854	(1,134,240)
Total revenues	55,893,494	55,893,494	52,891,331	(3,002,163)
Expenditures:				
Health				
Personal services	35,601,334	35,495,792	34,520,823	974,969
Materials and supplies	1,185,744	1,071,306	767,693	303,613
Charges and services	12,408,099	11,597,103	10,990,552	606,551
Other	18,240,034	17,763,057	16,448,873	1,314,184
Capital outlay and equipment	911,579	819,118	631,498	187,620
Total Health	68,346,790	66,746,376	63,359,439	3,386,937
Total expenditures	68,346,790	66,746,376	63,359,439	3,386,937
Net change in fund balance	(12,453,296)	(10,852,882)	(10,468,108)	384,774
Fund balance at beginning of year	15,461,788	15,461,788	15,461,788	-
Prior year encumbrances appropriated	3,083,041	3,083,041	3,083,041	-
Fund balance at end of year	$ 6,091,533	$ 7,691,947	$ 8,076,721	$ 384,774

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments	$ 1,803,870	$ 1,803,870	$ -
Rental income	415,210	415,210	-
Other	6,577,576	4,722,578	(1,854,998)
Total revenues	8,796,656	6,941,658	(1,854,998)
Expenditures:			
General Government - Legislative and Executive			
Charges and services	6,700	6,700	-
Debt service:			
Principal retirement	5,296,100	5,296,100	-
Interest and fiscal charges	4,536,348	4,536,348	-
Total expenditures	9,839,148	9,839,148	-
Excess/(deficiency) of revenues over/(under) expenditures	(1,042,492)	(2,897,490)	(1,854,998)
Other financing sources:			
Transfers in	3,203,344	3,203,344	-
Total other financing sources	3,203,344	3,203,344	-
Net change in fund balance	2,160,852	305,854	(1,854,998)
Fund balance at beginning of year	2,499,200	2,499,200	-
Prior year encumbrances appropriated	35,000	35,000	-
Fund balance at end of year	$ 4,695,052	$ 2,840,054	$ (1,854,998)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 39,080	$ 39,080	$ -
Intergovernmental	66,867	66,867	-
Rental income	154,933	154,933	-
Other	11,605,546	908,038	(10,697,508)
Total revenues	11,866,426	1,168,918	(10,697,508)
Expenditures:			
Capital outlay:			
Capital outlay and equipment	3,521,077	3,521,077	-
Debt service:			
Principal retirement	21,725,000	21,725,000	-
Interest and fiscal charges	225,844	225,844	-
Note issuance costs	40,451	40,451	-
Total expenditures	25,512,372	25,512,372	-
Excess/(deficiency) of revenues over/(under) expenditures	(13,645,946)	(24,343,454)	(10,697,508)
Other financing sources:			
Note issuance	20,460,002	20,460,002	-
Premium on notes issued	125,023	125,023	-
Transfers in	2,589,000	2,589,000	-
Total other financing sources	23,174,025	23,174,025	-
Net change in fund balance	9,528,079	(1,169,429)	(10,697,508)
Fund balance at beginning of year	18,370,195	18,370,195	-
Prior year encumbrances appropriated	1,225,908	1,225,908	-
Fund balance at end of year	$ 29,124,182	$ 18,426,674	$ (10,697,508)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,250,285	$ 1,973,702	$ (276,583)
Special assessments	20,000	-	(20,000)
Other	50,000	13,564	(36,436)
Total operating revenues	2,320,285	1,987,266	(333,019)
Operating expenses:			
Contract services	2,416,828	2,416,828	-
Materials and supplies	114,992	111,961	3,031
Other	1,600	536	1,064
Capital outlay and equipment	184,520	184,520	-
Total operating expenses	2,717,940	2,713,845	4,095
Operating loss	(397,655)	(726,579)	(328,924)
Nonoperating revenues (expenses):			
Principal retirement	(1,197,198)	(1,197,198)	-
Interest and fiscal charges	(229,000)	(189,164)	39,836
Note proceeds	1,176,061	1,176,061	-
Premium on notes issued	8,432	8,432	-
Note issuance costs	(2,252)	(2,252)	-
Intergovernmental	567,747	661,156	93,409
Total nonoperating revenues (expenses)	323,790	457,035	133,245
Net change in fund equity	(73,865)	(269,544)	(195,679)
Fund equity at beginning of year	1,523,542	1,523,542	-
Prior year encumbrances appropriated	139,522	139,522	-
Fund equity at end of year	$ 1,589,199	$ 1,393,520	$ (195,679)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 7,043,209	$ 6,185,453	$ (857,756)
Other	16,113	7,156	(8,957)
Total operating revenues.	7,059,322	6,192,609	(866,713)
Operating expenses:			
Personal services	1,609,659	1,568,951	40,708
Contract services	2,250,670	1,590,073	660,597
Materials and supplies.	879,381	879,381	-
Other	4,072	2,850	1,222
Capital outlay and equipment.	22,422	22,422	-
Total operating expenses.	4,766,204	4,063,677	702,527
Operating income	2,293,118	2,128,932	(164,186)
Nonoperating expenses:			
Principal retirement	(1,572,408)	(1,572,408)	-
Interest and fiscal charges	(601,044)	(601,043)	1
Total nonoperating expenses	(2,173,452)	(2,173,451)	1
Net change in fund equity	119,666	(44,519)	(164,185)
Fund equity at beginning of year.	4,775,547	4,775,547	-
Prior year encumbrances appropriated	510,084	510,084	-
Fund equity at end of year	$ 5,405,297	$ 5,241,112	$ (164,185)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,525,000	$ 1,801,282	$ 276,282
Special assessments	45,000	20,866	(24,134)
Total operating revenues	1,570,000	1,822,148	252,148
Operating expenses:			
Contract services	2,593,446	2,593,446	-
Materials and supplies	101,858	88,574	13,284
Other	2,000	931	1,069
Capital outlay and equipment	3,458	3,458	-
Total operating expenses	2,700,762	2,686,409	14,353
Operating loss	(1,130,762)	(864,261)	266,501
Nonoperating revenues (expenses):			
Principal retirement	(554,054)	(554,054)	-
Interest and fiscal charges	(101,500)	(45,742)	55,758
Note issuance	220,937	220,937	-
Premium on notes issued	1,584	1,584	-
Note issuance costs	(423)	(423)	-
OPWC loan proceeds	98,386	98,386	-
Intergovernmental	278,516	898,727	620,211
Total nonoperating revenues (expenses)	(56,554)	619,415	675,969
Net change in fund equity	(1,187,316)	(244,846)	942,470
Fund equity at beginning of year	3,347,764	3,347,764	-
Prior year encumbrances appropriated	611,376	611,376	-
Fund equity at end of year	$ 2,771,824	$ 3,714,294	$ 942,470

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

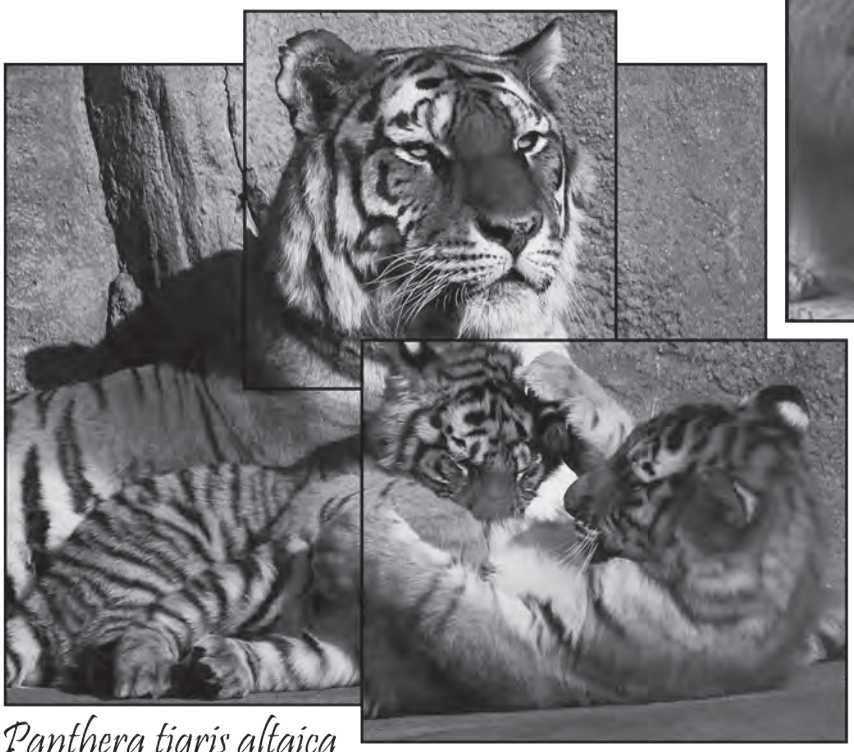
The following sub-funds of the Other Special Revenue Fund have been included in the general fund on a GAAP basis but have been budgeted as part of the Other Special Revenue Fund in the budgetary schedule:

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

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

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

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



Panthera tigris altaica

Ursus maritimus

Toledo Zoo

With Lucas County voters' longtime support, the Toledo Zoo is one of the world's most complete zoos, featuring more than 6,000 animals representing 500+ species. It is also the region's top destination for safe, affordable family fun that draws visitors from all parts of the country. 2013 saw more than 858,000 people visit the Zoo. In addition to the Zoo's animals—ranging from mammoth African elephants and majestic bald eagles to tiny toads and even insects—its beautifully landscaped grounds and historic Works Progress Administration-era buildings invite visitors of all ages to relax, enjoy and be inspired by the wonders of the natural world.

The County's zoo operating and capital improvement funds (pages 146 and 185) derived over $5.8 million and $6.8 million, respectively, from their property tax levies on a non-GAAP budgeting basis.

Photos and contect courtesy of the Toledo Zoo.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	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	$ 2,032,702	$ 5,069,272	$ 1,622,608	$ 5,692,992	$ 11,966,206
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	4,437,185
Accounts	964	50	8,538	592,639	-
Special assessments	-	-	-	-	-
Due from other governments	316,526	-	5,443,938	-	291,844
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	770,656	-	-
Total assets	$ 2,350,192	$ 5,069,322	$ 7,845,740	$ 6,285,631	$ 16,695,235
Liabilities:					
Accounts payable	$ 1,043,090	$ 9,449	$ 858,721	$ 212,049	$ 26,486
Accrued wages and benefits payable	633,843	112,401	211,573	63,303	29,420
Due to other governments	231,521	42,001	73,566	23,401	10,927
Due to other funds	19,448	1,935	1,829	1,028	741
Notes payable	-	-	4,095,000	-	-
Accrued interest payable	-	-	18,898	-	-
Total liabilities	1,927,902	165,786	5,259,587	299,781	67,574
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	4,177,106
Special assessments levied for future periods	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	311,523
Special assessments revenue not available	-	-	-	-	-
Intergovernmental revenue not available	3,806	-	3,629,292	-	291,844
Miscellaneous revenue not available	-	-	-	-	-
Total deferred inflows of resources	3,806	-	3,629,292	-	4,780,473
Fund balances:					
Nonspendable	-	-	770,656	-	-
Restricted	418,484	4,903,536	-	-	11,847,188
Committed	-	-	-	5,985,850	-
Unassigned (deficit)	-	-	(1,813,795)	-	-
Total fund balances (deficit)	418,484	4,903,536	(1,043,139)	5,985,850	11,847,188
Total liabilities, deferred inflows of resources and fund balances	$ 2,350,192	$ 5,069,322	$ 7,845,740	$ 6,285,631	$ 16,695,235

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
$ 401,929	$ 170,937	$ 127,456	$ 200,193	$ 382,584	$ 5,564,656
-	5,388,663	-	2,852,861	-	-
362	-	22,455	-	-	1,907
-	-	-	-	-	-
125,557	354,382	-	187,615	-	393,157
-	-	-	-	-	2,624
-	-	-	-	-	-
$ 527,848	$ 5,913,982	$ 149,911	$ 3,240,669	$ 382,584	$ 5,962,344
$ 438,708	$ -	$ 5,737	$ -	$ 500,297	$ 297,967
195,060	-	5,925	-	31,529	38,004
72,693	-	2,208	-	11,771	14,410
-	-	461	-	152	3,480
-	-	-	-	-	-
-	-	-	-	-	-
706,461	-	14,331	-	543,749	353,861
-	5,072,852	-	2,685,668	-	-
-	-	-	-	-	-
-	378,277	-	200,265	-	-
-	-	-	-	-	-
113,027	354,382	-	187,615	-	74,556
-	-	17	-	-	-
113,027	5,805,511	17	3,073,548	-	74,556
-	-	-	-	-	-
-	108,471	135,563	167,121	-	5,533,927
-	-	-	-	-	-
(291,640)	-	-	-	(161,165)	-
(291,640)	108,471	135,563	167,121	(161,165)	5,533,927
$ 527,848	$ 5,913,982	$ 149,911	$ 3,240,669	$ 382,584	$ 5,962,344

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2013

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments	$ 788,558	$ 218,309	$ 230,687	$ 2,470,623	$ 78,435
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	64,147	402,107	10,690
Special assessments	3,032,901	-	-	-	-
Due from other governments	-	-	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 3,821,459	$ 218,309	$ 294,834	$ 2,872,730	$ 89,125
Liabilities:					
Accounts payable	$ 243,715	$ 2,415	$ 54,120	$ 19	$ 57,151
Accrued wages and benefits payable	18,298	10,170	53,826	2,617	-
Due to other governments	6,157	3,574	19,921	977	-
Due to other funds	-	247	13,114	23	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	268,170	16,406	140,981	3,636	57,151
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	-
Special assessments levied for future periods	2,909,158	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	32,253	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	41,917	-	2,634
Total deferred inflows of resources	2,941,411	-	41,917	-	2,634
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	611,878	201,903	111,936	2,869,094	29,340
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	611,878	201,903	111,936	2,869,094	29,340
Total liabilities, deferred inflows of resources and fund balances	$ 3,821,459	$ 218,309	$ 294,834	$ 2,872,730	$ 89,125

Indigent Guardianship	Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
$ 122,097	$ 119,464	$ 225,346	$ 9,350	$ 82,537	$ 280,233	$ 195,874
-	-	-	-	-	-	-
4,555	13,360	90,958	33,639	25	3,220	-
-	-	-	-	-	-	-
-	-	-	-	-	-	222,472
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 126,652	$ 132,824	$ 316,304	$ 42,989	$ 82,562	$ 283,453	$ 418,346
$ 2,468	$ 4,333	$ 80,780	$ 3,842	$ -	$ 36,123	$ -
-	-	-	10,870	-	-	99,559
-	-	-	4,058	-	-	43,778
-	-	1,535	133	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,468	4,333	82,315	18,903	-	36,123	143,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,825
-	6,391	18,891	-	-	-	-
-	6,391	18,891	-	-	-	6,825
-	-	-	-	-	-	-
124,184	122,100	215,098	24,086	82,562	247,330	268,184
-	-	-	-	-	-	-
-	-	-	-	-	-	-
124,184	122,100	215,098	24,086	82,562	247,330	268,184
$ 126,652	$ 132,824	$ 316,304	$ 42,989	$ 82,562	$ 283,453	$ 418,346

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2013

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments	$ 271,323	$ 2,043,926	$ 1,682,920	$ 53,380	$ 135,111
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	4,958	-	-
Special assessments	-	-	-	-	-
Due from other governments	2,999	-	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 274,322	$ 2,043,926	$ 1,687,878	$ 53,380	$ 135,111
Liabilities:					
Accounts payable	$ 6,450	$ 20,616	$ 38,617	$ -	$ 4,811
Accrued wages and benefits payable	-	8,772	56,644	-	-
Due to other governments	3,327	3,674	21,131	-	-
Due to other funds	-	170	753	-	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	9,777	33,232	117,145	-	4,811
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year	-	-	-	-	-
Special assessments levied for future periods	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	785	-	-
Total deferred inflows of resources	-	-	785	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	264,545	2,010,694	1,569,948	53,380	130,300
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	264,545	2,010,694	1,569,948	53,380	130,300
Total liabilities, deferred inflows of resources and fund balances	$ 274,322	$ 2,043,926	$ 1,687,878	$ 53,380	$ 135,111

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
$ 142,992	$ 34,745	$ 365,421	$ 3,390,654	$ 741,997	$ 190,795	$ 2,598,996
-	1,077,117	-	-	-	-	-
-	-	68,054	193,098	-	35	5,124
-	-	-	-	-	-	-
-	70,877	-	-	-	7,148	15,926
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 142,992	$ 1,182,739	$ 433,475	$ 3,583,752	$ 741,997	$ 197,978	$ 2,620,046
$ 376,556	$ -	$ 46,508	$ 25,867	$ 9,543	$ 6,955	$ 341,932
-	-	19,358	48,420	224	83,538	26,292
-	-	6,905	18,226	31	28,626	10,283
-	-	404	1,320	-	2,028	924
-	-	-	-	-	-	-
-	-	-	-	-	-	-
376,556	-	73,175	93,833	9,798	121,147	379,431
-	1,013,956	-	-	-	-	-
-	-	-	-	-	-	-
-	75,655	-	-	-	-	-
-	-	-	-	-	-	-
-	70,877	-	-	-	-	-
-	-	-	-	-	-	-
-	1,160,488	-	-	-	-	-
-	-	-	-	-	-	-
-	22,251	360,300	3,489,919	732,199	76,831	2,240,615
-	-	-	-	-	-	-
(233,564)	-	-	-	-	-	-
(233,564)	22,251	360,300	3,489,919	732,199	76,831	2,240,615
$ 142,992	$ 1,182,739	$ 433,475	$ 3,583,752	$ 741,997	$ 197,978	$ 2,620,046

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2013

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments	$ 3,790	$ 66,445	$ 543,899	$ 157,182
Receivables (net of allowances for uncollectibles):				
Real property and other taxes	-	-	-	-
Accounts	261	-	-	6,693
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 4,051	$ 66,445	$ 543,899	$ 163,875
Liabilities:				
Accounts payable	$ 248	$ 19,794	$ 39,867	$ 37
Accrued wages and benefits payable	-	29,077	120,614	5,098
Due to other governments	-	10,815	44,154	1,899
Due to other funds	-	337	3,790	70
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	248	60,023	208,425	7,104
Deferred Inflows of Resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Special assessments levied for future periods	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	73	-	-	1,033
Total deferred inflows of resources	73	-	-	1,033
Fund balances:				
Nonspendable	-	-	-	-
Restricted	3,730	6,422	335,474	155,738
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	3,730	6,422	335,474	155,738
Total liabilities, deferred inflows of resources and fund balances	$ 4,051	$ 66,445	$ 543,899	$ 163,875

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ 11,143	$ 502,529	$ 85,591	$ 10,343,162	$ 591,489	$ 200,892	$ 62,211,430
-	-	-	-	-	6,339,355	20,095,181
-	20,851	-	479,194	-	-	2,027,884
-	-	-	-	-	-	3,032,901
-	-	-	2,637	-	416,920	7,851,998
-	-	-	-	-	-	2,624
-	-	-	-	-	-	770,656
$ 11,143	$ 523,380	$ 85,591	$ 10,824,993	$ 591,489	$ 6,957,167	$ 95,992,674
$ -	$ 12,596	$ 314	$ 53,169	$ 125,000	$ -	$ 5,006,350
-	2,147	6,816	9,747	-	-	1,933,145
-	1,072	2,544	3,683	-	-	717,333
-	38	94	-	-	-	54,054
-	-	-	-	-	-	4,095,000
-	-	-	-	-	-	18,898
-	15,853	9,768	66,599	125,000	-	11,824,780
-	-	-	-	-	5,967,814	18,917,396
-	-	-	-	-	-	2,909,158
-	-	-	-	-	445,032	1,410,752
-	-	-	-	-	-	32,253
-	-	-	-	-	416,920	5,149,144
-	3,363	-	333,215	-	-	408,319
-	3,363	-	333,215	-	6,829,766	28,827,022
-	-	-	-	-	-	770,656
11,143	504,164	75,823	10,425,179	-	127,401	50,618,041
-	-	-	-	466,489	-	6,452,339
-	-	-	-	-	-	(2,500,164)
11,143	504,164	75,823	10,425,179	466,489	127,401	55,340,872
$ 11,143	$ 523,380	$ 85,591	$ 10,824,993	$ 591,489	$ 6,957,167	$ 95,992,674

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ 4,221,743
Lodging taxes	-	-	-	-	-
Charges for services	-	4,380,499	32,816	4,020,165	5,467
Licenses and permits	-	-	29,992	-	-
Fines and forfeitures	-	-	94,689	-	-
Intergovernmental	30,255,949	-	22,010,718	-	1,191,336
Special assessments	-	-	-	-	-
Investment income	-	-	34,165	-	-
Other	903,254	2,373	5,813	3,163	4,871
Total revenues	31,159,203	4,382,872	22,208,193	4,023,328	5,423,417
Expenditures:					
Current:					
General government:					
Legislative and executive	-	4,170,714	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	12,411,890	5,193,904
Public works	-	-	24,267,985	-	-
Health	-	-	-	-	-
Human services	34,022,144	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	32,148	-	-	-	-
Other	-	-	-	-	-
Principal retirement	37,927	-	146,168	-	-
Interest and fiscal charges	-	-	43,432	-	-
Note issuance costs	-	-	7,840	-	-
Total expenditures	34,092,219	4,170,714	24,465,425	12,411,890	5,193,904
Excess (deficiency) of revenues over (under) expenditures	(2,933,016)	212,158	(2,257,232)	(8,388,562)	229,513
Other financing sources:					
Transfers in	2,145,542	-	-	8,932,930	-
Proceeds from loans	-	-	45,833	-	-
Capital lease transaction	32,148	-	-	-	-
Premium on note issuance	-	-	29,361	-	-
Total other financing sources	2,177,690	-	75,194	8,932,930	-
Net change in fund balances	(755,326)	212,158	(2,182,038)	544,368	229,513
Fund balances (deficit) at beginning of year	1,173,810	4,691,378	1,138,899	5,441,482	11,617,675
Fund balances (deficit) at end of year	$ 418,484	$ 4,903,536	$ (1,043,139)	$ 5,985,850	$ 11,847,188

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
$ -	$ 5,126,707	$ -	$ 2,713,904	$ -	$ -	$ -
-	-	-	-	-	-	-
1,447,417	-	2,025	-	-	-	-
-	-	-	-	-	-	-
-	-	266,728	-	-	-	-
8,839,899	712,509	-	505,276	4,888,337	6,878,361	-
-	-	-	-	-	-	2,146,784
-	-	-	-	-	-	-
132,061	-	-	-	-	789,964	-
10,419,377	5,839,216	268,753	3,219,180	4,888,337	7,668,325	2,146,784
-	-	-	-	-	1,298,147	-
11,609,373	-	273,654	-	-	2,240,151	-
-	-	-	-	-	2,076,767	-
-	-	-	-	-	305,942	1,822,199
-	-	-	-	-	10,345	-
-	-	-	3,272,375	5,001,191	775,406	-
-	5,815,793	-	-	-	177,756	-
-	-	-	-	-	-	-
-	-	-	-	-	175,000	-
-	-	-	-	-	-	317,954
-	-	-	-	-	-	11,244
-	-	-	-	-	-	-
11,609,373	5,815,793	273,654	3,272,375	5,001,191	7,059,514	2,151,397
(1,189,996)	23,423	(4,901)	(53,195)	(112,854)	608,811	(4,613)
-	-	52,000	-	15,000	35,000	-
-	-	-	-	-	-	1,015
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	52,000	-	15,000	35,000	1,015
(1,189,996)	23,423	47,099	(53,195)	(97,854)	643,811	(3,598)
898,356	85,048	88,464	220,316	(63,311)	4,890,116	615,476
$ (291,640)	$ 108,471	$ 135,563	$ 167,121	$ (161,165)	$ 5,533,927	$ 611,878

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestice Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ -
Lodging taxes	-	-	5,000,247	-	-
Charges for services	-	1,670,711	-	116,362	54,585
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	76,872	-	-	-
Intergovernmental	353,738	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Other	904	88,432	-	-	-
Total revenues	354,642	1,836,015	5,000,247	116,362	54,585
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	5,302,981	-	-
Judicial	-	-	-	-	36,779
Public safety	450,869	-	-	-	-
Public works	-	-	-	-	-
Health	-	2,155,166	-	109,893	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	450,869	2,155,166	5,302,981	109,893	36,779
Excess (deficiency) of revenues over (under) expenditures	(96,227)	(319,151)	(302,734)	6,469	17,806
Other financing sources:					
Transfers in	118,789	-	-	-	-
Proceeds from loans	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	118,789	-	-	-	-
Net change in fund balances	22,562	(319,151)	(302,734)	6,469	17,806
Fund balances (deficit) at beginning of year	179,341	431,087	3,171,828	22,871	106,378
Fund balances (deficit) at end of year	$ 201,903	$ 111,936	$ 2,869,094	$ 29,340	$ 124,184

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
104,855	695,970	283,515	-	1,472	-	172,069
-	-	-	-	-	-	-
-	-	-	1,054	40,052	-	-
-	-	-	-	-	3,817,220	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	160,000	-	-	-	-
104,855	695,970	443,515	1,054	41,524	3,817,220	172,069
-	-	-	-	-	-	-
107,525	-	-	-	196,101	-	-
-	-	-	-	-	3,786,749	146,684
-	-	-	-	-	-	-
-	735,939	466,104	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,283	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
107,525	738,222	466,104	-	196,101	3,786,749	146,684
(2,670)	(42,252)	(22,589)	1,054	(154,577)	30,471	25,385
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,670)	(42,252)	(22,589)	1,054	(154,577)	30,471	25,385
124,770	257,350	46,675	81,508	401,907	237,713	239,160
$ 122,100	$ 215,098	$ 24,086	$ 82,562	$ 247,330	$ 268,184	$ 264,545

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013

	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	55,200	1,765,915	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	16,425,700
Special assessments	-	-	-	-	-
Investment income	-	-	-	2,327	-
Other	1,506,260	486,208	-	-	-
Total revenues	1,561,460	2,252,123	-	2,327	16,425,700
Expenditures:					
Current:					
General government:					
Legislative and executive	-	1,243,752	-	29,615	-
Judicial	-	1,188,087	-	-	-
Public safety	1,400,838	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	16,374,036
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,400,838	2,431,839	-	29,615	16,374,036
Excess (deficiency) of revenues over (under) expenditures	160,622	(179,716)	-	(27,288)	51,664
Other financing sources:					
Transfers in	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	160,622	(179,716)	-	(27,288)	51,664
Fund balances (deficit) at beginning of year	1,850,072	1,749,664	53,380	157,588	(285,228)
Fund balances (deficit) at end of year	$ 2,010,694	$ 1,569,948	$ 53,380	$ 130,300	$ (233,564)

Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment
$ 1,024,533	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	2,632,449	14	1,224	-	-
-	882,980	-	-	-	-	-
-	-	-	-	-	-	473
142,404	-	-	-	2,457,520	1,544,372	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,448	-	314	11,672	-
1,166,937	882,980	2,634,897	14	2,459,058	1,556,044	473
-	790,237	-	161,661	-	-	-
-	-	1,974,089	-	-	-	552
-	-	-	-	2,474,887	2,792,535	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,160,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,160,000	790,237	1,974,089	161,661	2,474,887	2,792,535	552
6,937	92,743	660,808	(161,647)	(15,829)	(1,236,491)	(79)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,937	92,743	660,808	(161,647)	(15,829)	(1,236,491)	(79)
15,314	267,557	2,829,111	893,846	92,660	3,477,106	3,809
$ 22,251	$ 360,300	$ 3,489,919	$ 732,199	$ 76,831	$ 2,240,615	$ 3,730

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013

	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	-	-	77,711	-	252,900
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	250	-
Intergovernmental	1,196,984	4,002,748	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	1,285	-
Total revenues	1,196,984	4,002,748	77,711	1,535	252,900
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	157,871	1,017	299,165
Public safety	1,150,898	4,042,154	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	30,428	-	-	-
Other	-	-	-	-	-
Principal retirement	-	946	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,150,898	4,073,528	157,871	1,017	299,165
Excess (deficiency) of revenues over (under) expenditures	46,086	(70,780)	(80,160)	518	(46,265)
Other financing sources:					
Transfers in	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Capital lease transaction	-	30,428	-	-	-
Premium on note issuance	-	-	-	-	-
Total other financing sources	-	30,428	-	-	-
Net change in fund balances	46,086	(40,352)	(80,160)	518	(46,265)
Fund balances (deficit) at beginning of year	(39,664)	375,826	235,898	10,625	550,429
Fund balances (deficit) at end of year	$ 6,422	$ 335,474	$ 155,738	$ 11,143	$ 504,164

Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 6,031,002	$ 19,117,889
-	-	-	-	5,000,247
-	1,427,568	650,000	-	19,850,909
-	-	-	-	912,972
-	-	-	-	480,118
-	203,815	-	838,035	106,264,921
-	-	-	-	2,146,784
-	43,322	-	-	79,814
211,936	128,773	111,100	-	4,550,831
211,936	1,803,478	761,100	6,869,037	158,404,485
-	28,379	632,702	-	13,658,188
203,405	1,303,087	-	-	19,590,856
-	789,468	-	-	36,717,643
-	1,792,383	-	-	28,188,509
-	-	-	-	19,851,483
-	14,868	-	-	43,085,984
-	-	-	6,831,723	13,985,272
-	-	-	-	62,576
-	-	-	-	175,000
-	-	-	-	505,278
-	-	-	-	54,676
-	-	-	-	7,840
203,405	3,928,185	632,702	6,831,723	175,883,305
8,531	(2,124,707)	128,398	37,314	(17,478,820)
-	75,000	-	-	11,374,261
-	-	-	-	46,848
-	-	-	-	62,576
-	-	-	-	29,361
-	75,000	-	-	11,513,046
8,531	(2,049,707)	128,398	37,314	(5,965,774)
67,292	12,474,886	338,091	90,087	61,306,646
$ 75,823	$ 10,425,179	$ 466,489	$ 127,401	$ 55,340,872

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 32,927,714	$ 30,197,852	$ (2,729,862)
Other	940,000	906,558	(33,442)
Total revenues	33,867,714	31,104,410	(2,763,304)
Expenditures:			
Human Services			
Personal services	19,388,704	19,388,704	-
Materials and supplies	560,643	542,488	18,155
Charges and services	15,831,009	15,574,328	256,681
Other	18,890	15,324	3,566
Capital outlay and equipment	583,846	578,259	5,587
Total Human Services	36,383,092	36,099,103	283,989
Total expenditures	36,383,092	36,099,103	283,989
Excess/(deficiency) of revenues over/(under) expenditures	(2,515,378)	(4,994,693)	(2,479,315)
Other financing sources:			
Transfers in	2,219,763	2,145,542	(74,221)
Total other financing sources	2,219,763	2,145,542	(74,221)
Net change in fund balance	(295,615)	(2,849,151)	(2,553,536)
Fund balance at beginning of year	916,194	916,194	-
Prior year encumbrances appropriated	2,026,118	2,026,118	-
Fund balance at end of year	$ 2,646,697	$ 93,161	$ (2,553,536)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 4,100,000	$ 4,380,499	$ 280,499
Intergovernmental	150,000	-	(150,000)
Other	5,000	2,323	(2,677)
Total revenues	4,255,000	4,382,822	127,822
Expenditures:			
General Government - Legislative and Executive			
Personal services	3,569,802	3,447,180	122,622
Materials and supplies	62,266	44,315	17,951
Charges and services	298,507	226,572	71,935
Other	1,000	-	1,000
Capital outlay and equipment	1,406,450	1,358,191	48,259
Total General Government - Legislative and Executive	5,338,025	5,076,258	261,767
Total expenditures	5,338,025	5,076,258	261,767
Net change in fund balance	(1,083,025)	(693,436)	389,589
Fund balance at beginning of year	3,819,451	3,819,451	-
Prior year encumbrances appropriated	1,083,766	1,083,766	-
Fund balance at end of year	$ 3,820,192	$ 4,209,781	$ 389,589

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 31,141	$ 32,490	$ 1,349
Licenses and permits	29,324	29,324	-
Fines and forfeitures	50,000	94,682	44,682
Intergovernmental	25,603,484	22,032,072	(3,571,412)
Investment income	10,000	34,165	24,165
Other	62,697	62,695	(2)
Total revenues	25,786,646	22,285,428	(3,501,218)
Expenditures:			
Public Works			
Personal services	4,864,487	4,864,487	-
Materials and supplies	629,934	529,904	100,030
Charges and services	20,876,785	20,876,785	-
Other	16,325	16,325	-
Capital outlay and equipment	49,951	49,951	-
Principal retirement	4,646,169	4,646,169	-
Interest and fiscal charges	45,000	45,000	-
Note issuance costs	7,480	7,480	-
Total Public Works	31,136,131	31,036,101	100,030
Total expenditures	31,136,131	31,036,101	100,030
Excess/(deficiency) of revenues over/(under) expenditures	(5,349,485)	(8,750,673)	(3,401,188)
Other financing sources:			
Proceeds from loans	45,833	45,833	-
Note proceeds	4,094,640	4,094,640	-
Premium on note issuance	29,361	29,361	-
Total other financing sources	4,169,834	4,169,834	-
Net change in fund balance	(1,179,651)	(4,580,839)	(3,401,188)
Fund balance (deficit) at beginning of year	(764,260)	(764,260)	-
Prior year encumbrances appropriated	4,602,548	4,602,548	-
Fund balance (deficit) at end of year	$ 2,658,637	$ (742,551)	$ (3,401,188)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 3,500,000	$ 4,086,099	$ 586,099
Other	89,646	3,138	(86,508)
Total revenues	3,589,646	4,089,237	499,591
Expenditures:			
Public Safety			
Personal services	2,216,919	1,747,895	469,024
Materials and supplies	992,969	978,935	14,034
Charges and services	10,307,430	9,454,622	852,808
Other	7,142	890	6,252
Capital outlay and equipment	1,266,069	1,223,838	42,231
Total Public Safety	14,790,529	13,406,180	1,384,349
Total expenditures	14,790,529	13,406,180	1,384,349
Excess/(deficiency) of revenues over/(under) expenditures	(11,200,883)	(9,316,943)	1,883,940
Other financing sources:			
Transfers in	9,432,930	8,932,930	(500,000)
Total other financing sources	9,432,930	8,932,930	(500,000)
Net change in fund balance	(1,767,953)	(384,013)	1,383,940
Fund balance at beginning of year	4,704,442	4,704,442	-
Prior year encumbrances appropriated	376,950	376,950	-
Fund balance at end of year	$ 3,313,439	$ 4,697,379	$ 1,383,940

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 4,197,856	$ 4,196,450	$ (1,406)
Charges for services	-	5,467	5,467
Intergovernmental	577,144	1,191,336	614,192
Other	-	4,905	4,905
Total revenues	4,775,000	5,398,158	623,158
Expenditures:			
Public Safety			
Personal services	909,365	861,527	47,838
Materials and supplies	64,252	49,385	14,867
Charges and services	6,953,681	6,739,659	214,022
Other	20,000	325	19,675
Capital outlay and equipment	668,417	336,098	332,319
Total Public Safety	8,615,715	7,986,994	628,721
Total expenditures	8,615,715	7,986,994	628,721
Net change in fund balance	(3,840,715)	(2,588,836)	1,251,879
Fund balance at beginning of year	9,153,125	9,153,125	-
Prior year encumbrances appropriated	2,636,400	2,636,400	-
Fund balance at end of year	$ 7,948,810	$ 9,200,689	$ 1,251,879

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,769,567	$ 1,571,439	$ (198,128)
Intergovernmental	9,472,164	8,854,159	(618,005)
Other.	84,290	140,627	56,337
Total revenues.	11,326,021	10,566,225	(759,796)
Expenditures:			
General Government - Judicial			
Personal services.	6,385,598	6,360,246	25,352
Materials and supplies	5,588,018	5,278,864	309,154
Other	10,000	-	10,000
Total General Government - Judicial	11,983,616	11,639,110	344,506
Total expenditures	11,983,616	11,639,110	344,506
Net change in fund balance	(657,595)	(1,072,885)	(415,290)
Fund balance at beginning of year.	1,444,922	1,444,922	-
Prior year encumbrances appropriated	1,579	1,579	-
Fund balance at end of year.	$ 788,906	$ 373,616	$ (415,290)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 5,120,000	$ 5,095,992	$ (24,008)
Intergovernmental	700,000	712,509	12,509
Total revenues.	5,820,000	5,808,501	(11,499)
Expenditures:			
Conservation and Recreation			
Charges and services.	5,820,000	5,815,793	4,207
Total Conservation and Recreation	5,820,000	5,815,793	4,207
Total expenditures	5,820,000	5,815,793	4,207
Net change in fund balance	-	(7,292)	(7,292)
Fund balance at beginning of year.	8,474	8,474	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 8,474	$ 1,182	$ (7,292)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 3,500	$ 2,025	$ (1,475)
Fines and forfeitures.	227,215	266,263	39,048
Intergovernmental	5,000	-	(5,000)
Other.	6,000	-	(6,000)
Total revenues.	241,715	268,288	26,573
Expenditures:			
General Government -			
Judicial			
Personal services.	174,285	173,353	932
Materials and supplies	4,569	3,827	742
Charges and services.	113,115	101,318	11,797
Capital outlay and equipment.	3,429	-	3,429
Total General Government - Judicial	295,398	278,498	16,900
Total expenditures	295,398	278,498	16,900
Excess/(deficiency) of revenues over/(under) expenditures.	(53,683)	(10,210)	43,473
Other financing sources:			
Transfers in	52,000	52,000	-
Total other financing sources	52,000	52,000	-
Net change in fund balance	(1,683)	41,790	43,473
Fund balance at beginning of year.	83,983	83,983	-
Prior year encumbrances appropriated	1,683	1,683	-
Fund balance at end of year.	$ 83,983	$ 127,456	$ 43,473

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 2,900,000	$ 2,697,644	$ (202,356)
Intergovernmental	350,000	505,276	155,276
Total revenues.	3,250,000	3,202,920	(47,080)
Expenditures:			
Human Services			
Charges and services.	3,272,376	3,272,376	-
Total Human Services	3,272,376	3,272,376	-
Total expenditures	3,272,376	3,272,376	-
Net change in fund balance	(22,376)	(69,456)	(47,080)
Fund balance at beginning of year.	179,778	179,778	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 157,402	$ 110,322	$ (47,080)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 6,631,400	$ 4,888,337	$ (1,743,063)
Total revenues	6,631,400	4,888,337	(1,743,063)
Expenditures:			
Human Services			
Personal services	979,034	951,275	27,759
Materials and supplies	25,309	7,157	18,152
Charges and services	5,570,937	4,268,485	1,302,452
Other	1,799	-	1,799
Capital outlay and equipment	7,371	1,226	6,145
Total Human Services	6,584,450	5,228,143	1,356,307
Total expenditures	6,584,450	5,228,143	1,356,307
Excess/(deficiency) of revenues over/(under) expenditures	46,950	(339,806)	(386,756)
Other financing sources:			
Transfers in	-	15,000	15,000
Total other financing sources	-	15,000	15,000
Net change in fund balance	46,950	(324,806)	(371,756)
Fund balance at beginning of year	229,601	229,601	-
Prior year encumbrances appropriated	137,054	137,054	-
Fund balance at end of year	$ 413,605	$ 41,849	$ (371,756)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 14,676,944	$ 7,913,720	$ (6,763,224)
Other	788,056	788,056	-
Total revenues	15,465,000	8,701,776	(6,763,224)
Expenditures:			
General Government - Legislative and Executive			
Materials and supplies	31,803	31,803	-
Charges and services	2,147,814	2,147,814	-
Total General Government - Legislative and Executive	2,179,617	2,179,617	-
Judicial			
Personal services	1,177,623	1,177,623	-
Materials and supplies	75,182	75,182	-
Charges and services	1,129,481	1,129,481	-
Other	1,807	1,807	-
Capital outlay and equipment	62,144	62,144	-
Total General Government - Judicial	2,446,237	2,446,237	-
Public Safety			
Personal services	255,549	255,549	-
Materials and supplies	75,743	75,743	-
Charges and services	1,691,382	1,691,382	-
Other	6,654	6,654	-
Capital outlay and equipment	377,791	377,791	-
Total Public Safety	2,407,119	2,407,119	-
Public Works			
Charges and services	305,942	305,942	-
Total Public Works	305,942	305,942	-
Health			
Materials and supplies	165	165	-
Charges and services	13,705	13,705	-
Total Health	13,870	13,870	-
Human Services			
Materials and supplies	163	163	-
Charges and services	896,379	896,379	-
Total Human Services	896,542	896,542	-

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation			
Charges and services.	307,916	307,916	-
Total Conservation and Recreation	307,916	307,916	-
Miscellaneous			
Charges and services.	175,000	175,000	-
Total Miscellaneous.	175,000	175,000	-
Total expenditures	8,732,243	8,732,243	-
Excess/(deficiency) of revenues over/(under) expenditures.	6,732,757	(30,467)	(6,763,224)
Other financing sources:			
Transfers in	35,000	35,000	-
Total other financing sources	35,000	35,000	-
Net change in fund balance	6,767,757	4,533	(6,763,224)
Fund balance at beginning of year.	3,897,303	3,897,303	-
Prior year encumbrances appropriated	1,322,501	1,322,501	-
Fund balance at end of year.	$ 11,987,561	$ 5,224,337	$ (6,763,224)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments	$ 2,189,000	$ 2,055,294	$ (133,706)
Total revenues.	2,189,000	2,055,294	(133,706)
Expenditures:			
Public Works			
Personal services.	323,526	311,984	11,542
Charges and services.	1,814,408	1,814,408	-
Other	9,243	3,724	5,519
Principal retirement	317,954	317,954	-
Interest & fiscal chanrges	11,245	11,245	-
Total Public Works	2,476,376	2,459,315	17,061
Total expenditures	2,476,376	2,459,315	17,061
Net change in fund balance	(287,376)	(404,021)	(116,645)
Fund balance at beginning of year.	854,280	854,280	-
Prior year encumbrances appropriated	150,576	150,576	-
Fund balance at end of year	$ 717,480	$ 600,835	$ (116,645)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 408,741	$ 407,883	$ (858)
Other	-	904	904
Total revenues	408,741	408,787	46
Expenditures:			
Public Safety			
Personal services	345,993	296,507	49,486
Materials and supplies	6,700	3,426	3,274
Charges and services	231,814	213,293	18,521
Other	4,072	-	4,072
Capital outlay and equipment	18,288	2,038	16,250
Total Public Safety	606,867	515,264	91,603
Total expenditures	606,867	515,264	91,603
Excess/(deficiency) of revenues over/(under) expenditures	(198,126)	(106,477)	91,649
Other financing sources:			
Transfers in	152,000	118,789	(33,211)
Total other financing sources	152,000	118,789	(33,211)
Net change in fund balance	(46,126)	12,312	58,438
Fund balance at beginning of year	149,473	149,473	-
Prior year encumbrances appropriated	17,668	17,668	-
Fund balance at end of year	$ 121,015	$ 179,453	$ 58,438

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,832,800	$ 1,645,627	$ (187,173)
Fines and forfeitures.	35,000	76,422	41,422
Other.	79,980	89,146	9,166
Total revenues.	1,947,780	1,811,195	(136,585)
Expenditures:			
Health			
Personal services.	1,615,950	1,603,049	12,901
Materials and supplies	288,390	285,372	3,018
Charges and services.	307,021	293,944	13,077
Other	8,369	7,863	506
Capital outlay and equipment.	47,423	46,785	638
Total Health	2,267,153	2,237,013	30,140
Total expenditures	2,267,153	2,237,013	30,140
Net change in fund balance	(319,373)	(425,818)	(106,445)
Fund balance at beginning of year.	356,244	356,244	-
Prior year encumbrances appropriated	172,637	172,637	-
Fund balance at end of year.	$ 209,508	$ 103,063	$ (106,445)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	$ 5,000,000	$ 5,043,282	$ 43,282
Total revenues.	5,000,000	5,043,282	43,282
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	73,903	73,010	893
Materials and supplies	1,350	1,201	149
Charges and services.	5,269,503	5,228,814	40,689
Capital outlay and equipment.	975	-	975
Total General Government - Legislative and Executive.	5,345,731	5,303,025	42,706
Total expenditures	5,345,731	5,303,025	42,706
Net change in fund balance	(345,731)	(259,743)	85,988
Fund balance at beginning of year.	2,730,366	2,730,366	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 2,384,635	$ 2,470,623	$ 85,988

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 125,000	$ 115,964	$ (9,036)
Total revenues.	125,000	115,964	(9,036)
Expenditures:			
Health			
Health Services			
Charges and services.	750	293	457
Other	123,250	109,279	13,971
Total Health	124,000	109,572	14,428
Total expenditures	124,000	109,572	14,428
Net change in fund balance	1,000	6,392	5,392
Fund balance at beginning of year.	72,043	72,043	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 73,043	$ 78,435	$ 5,392

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 55,000	$ 54,110	$ (890)
Total revenues.	55,000	54,110	(890)
Expenditures:			
General Government - Judicial			
Personal services.	8,000	6,656	1,344
Charges and services.	47,000	31,411	15,589
Total General Government - Judicial	55,000	38,067	16,933
Total expenditures	55,000	38,067	16,933
Net change in fund balance	-	16,043	16,043
Fund balance at beginning of year.	106,054	106,054	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 106,054	$ 122,097	$ 16,043

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 110,000	$ 103,556	$ (6,444)
Total revenues.	110,000	103,556	(6,444)
Expenditures:			
General Government - Judicial			
Juvenile Court			
Charges and services.	110,000	109,954	46
Total General Government - Judicial	110,000	109,954	46
Total expenditures	110,000	109,954	46
Net change in fund balance	-	(6,398)	(6,398)
Fund balance at beginning of year.	125,862	125,862	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 125,862	$ 119,464	$ (6,398)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 600,000	$ 712,706	$ 112,706
Total revenues.	600,000	712,706	112,706
Expenditures:			
Health			
Health Services			
Materials and supplies	52,766	52,366	400
Charges and services.	695,735	691,287	4,448
Other	77	77	-
Capital outlay and equipment.	35,543	31,367	4,176
Total Health	784,121	775,097	9,024
Total expenditures	784,121	775,097	9,024
Excess/(deficiency) of revenues over/(under) expenditures.	(184,121)	(62,391)	121,730
Other financing uses:			
Transfers (out).	(300)	-	300
Total other financing uses	(300)	-	300
Net change in fund balance	(184,421)	(62,391)	122,030
Fund balance at beginning of year.	228,157	228,157	-
Prior year encumbrances appropriated	21,360	21,360	-
Fund balance at end of year.	$ 65,096	$ 187,126	$ 122,030

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 355,000	$ 316,546	$ (38,454)
Other	-	160,000	160,000
Total revenues	355,000	476,546	121,546
Expenditures:			
Health			
Personal services	321,832	321,820	12
Materials and supplies	52,414	52,414	-
Charges and services	95,199	95,199	-
Other	268	268	-
Capital outlay and equipment	378	378	-
Total Health	470,091	470,079	12
Total expenditures	470,091	470,079	12
Excess/(deficiency) of revenues over/(under) expenditures	(115,091)	6,467	121,558
Other financing sources:			
Transfers in	116,000	-	(116,000)
Total other financing sources	116,000	-	(116,000)
Net change in fund balance	909	6,467	5,558
Fund balance (deficit) at beginning of year	(2,878)	(2,878)	-
Prior year encumbrances appropriated	2,978	2,978	-
Fund balance at end of year	$ 1,009	$ 6,567	$ 5,558

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 5,000	$ 16,004	$ 11,004
Total revenues.	5,000	16,004	11,004
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 balance	-	16,004	16,004
Fund balance at beginning of year.	66,533	66,533	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 66,533	$ 82,537	$ 16,004

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.	$ 35,500	$ 1,354	$ (34,146)
Fines and forfeitures.	-	38,507	38,507
Total revenues.	35,500	39,861	4,361
Expenditures:			
General Government - Judicial			
Charges and services.	200,000	187,920	12,080
Total General Government - Judicial	200,000	187,920	12,080
Total expenditures	200,000	187,920	12,080
Net change in fund balance	(164,500)	(148,059)	16,441
Fund balance at beginning of year.	428,292	428,292	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 263,792	$ 280,233	$ 16,441

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 3,737,898	$ 3,827,403	$ 89,505
Total revenues.	3,737,898	3,827,403	89,505
Expenditures:			
Public Safety			
Personal services.	3,625,478	3,617,279	8,199
Materials and supplies	58,929	58,929	-
Charges and services.	108,567	108,567	-
Total Public Safety	3,792,974	3,784,775	8,199
Total expenditures	3,792,974	3,784,775	8,199
Net change in fund balance	(55,076)	42,628	97,704
Fund balance at beginning of year.	153,246	153,246	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 98,170	$ 195,874	$ 97,704

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 100,000	$ 188,039	$ 88,039
Total revenues.	100,000	188,039	88,039
Expenditures:			
Public Safety			
Personal services.	92,279	69,786	22,493
Materials and supplies	6,000	4,147	1,853
Charges and services.	91,721	71,598	20,123
Total Public Safety	190,000	145,531	44,469
Total expenditures	190,000	145,531	44,469
Net change in fund balance	(90,000)	42,508	132,508
Fund balance at beginning of year.	228,815	228,815	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 138,815	$ 271,323	$ 132,508

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ -	$ 55,200	$ 55,200
Intergovernmental	96,226	-	(96,226)
Other	1,464,329	1,506,260	41,931
Total revenues	1,560,555	1,561,460	905
Expenditures:			
Public Safety			
Personal services	335,280	331,734	3,546
Materials and supplies	15,487	7,676	7,811
Charges and services	1,747,456	1,618,167	129,289
Capital outlay and equipment	108,024	55,174	52,850
Total Public Safety	2,206,247	2,012,751	193,496
Total expenditures	2,206,247	2,012,751	193,496
Net change in fund balance	(645,692)	(451,291)	194,401
Fund balance at beginning of year	1,122,114	1,122,114	-
Prior year encumbrances appropriated	754,879	754,879	-
Fund balance at end of year	$ 1,231,301	$ 1,425,702	$ 194,401

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,800,000	$ 1,768,022	$ (31,978)
Other.	102,000	486,208	384,208
Total revenues.	1,902,000	2,254,230	352,230
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	949,846	946,223	3,623
Materials and supplies	28,990	6,666	22,324
Charges and services.	385,068	355,364	29,704
Other	11,280	6,427	4,853
Capital outlay and equipment.	17,212	13,952	3,260
Total General Government - Legislative and Executive.	1,392,396	1,328,632	63,764
Judicial			
Personal services.	796,553	737,854	58,699
Materials and supplies	22,500	11,995	10,505
Charges and services.	476,802	429,778	47,024
Other	8,847	6,708	2,139
Capital outlay and equipment.	3,500	2,613	887
Total General Government - Judicial	1,308,202	1,188,948	119,254
Total expenditures	2,700,598	2,517,580	183,018
Net change in fund balance	(798,598)	(263,350)	535,248
Fund balance at beginning of year.	1,887,238	1,887,238	-
Prior year encumbrances appropriated	41,628	41,628	-
Fund balance at end of year.	$ 1,130,268	$ 1,665,516	$ 535,248

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
General Government - Legislative and Executive			
Personal services.	$ 9,595	$ -	$ 9,595
Total General Government - Legislative and Executive.	9,595	-	9,595
Total expenditures	9,595	-	9,595
Net change in fund balance	(9,595)	-	9,595
Fund balance at beginning of year.	53,380	53,380	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 43,785	$ 53,380	$ 9,595

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.	$ 2,000	$ 2,356	$ 356
Total revenues.	2,000	2,356	356
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	10,000	10,000	-
Materials and supplies	6,707	800	5,907
Charges and services.	22,438	20,169	2,269
Other	500	-	500
Total General Government - Legislative and Executive.	39,645	30,969	8,676
Total expenditures	39,645	30,969	8,676
Net change in fund balance	(37,645)	(28,613)	9,032
Fund balance at beginning of year.	155,857	155,857	-
Prior year encumbrances appropriated	2,838	2,838	-
Fund balance at end of year.	$ 121,050	$ 130,082	$ 9,032

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 18,000,000	$ 16,425,700	$ (1,574,300)
Total revenues.	18,000,000	16,425,700	(1,574,300)
Expenditures:			
Health			
Charges and services.	18,059,273	16,725,938	1,333,335
Total Health	18,059,273	16,725,938	1,333,335
Total expenditures	18,059,273	16,725,938	1,333,335
Net change in fund balance	(59,273)	(300,238)	(240,965)
Fund balance at beginning of year.	210,987	210,987	-
Prior year encumbrances appropriated	89,251	89,251	-
Fund balance at end of year	$ 240,965	$ -	$ (240,965)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 1,020,000	$ 1,018,389	$ (1,611)
Intergovernmental	140,000	142,404	2,404
Total revenues.	1,160,000	1,160,793	793
Expenditures:			
Conservation and Recreation			
Charges and services.	1,160,000	1,160,000	-
Total Conservation and Recreation	1,160,000	1,160,000	-
Total expenditures	1,160,000	1,160,000	-
Net change in fund balance	-	793	793
Fund balance at beginning of year.	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ -	$ 793	$ 793

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 800,000	$ -	$ (800,000)
Licenses and permits	-	910,453	910,453
Total revenues.	800,000	910,453	110,453
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	530,811	530,800	11
Materials and supplies	26,549	23,080	3,469
Charges and services.	284,098	238,852	45,246
Other	1,261	1,046	215
Capital outlay and equipment.	1,000	375	625
Total General Government - Legislative and Executive.	843,719	794,153	49,566
Total expenditures	843,719	794,153	49,566
Net change in fund balance	(43,719)	116,300	160,019
Fund balance at beginning of year.	236,733	236,733	-
Prior year encumbrances appropriated	12,163	12,163	-
Fund balance at end of year.	$ 205,177	$ 365,196	$ 160,019

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 2,600,000	$ 2,606,353	$ 6,353
Other.	3,300	2,528	(772)
Total revenues.	2,603,300	2,608,881	5,581
Expenditures:			
General Government - Judicial			
Personal services.	1,705,909	1,693,667	12,242
Materials and supplies	85,200	64,134	21,066
Charges and services.	236,442	224,567	11,875
Other	122,642	-	122,642
Capital outlay and equipment.	8,500	6,083	2,417
Total General Government - Judicial	2,158,693	1,988,451	170,242
Total expenditures	2,158,693	1,988,451	170,242
Net change in fund balance	444,607	620,430	175,823
Fund balance at beginning of year.	2,728,184	2,728,184	-
Prior year encumbrances appropriated	14,208	14,208	-
Fund balance at end of year.	$ 3,186,999	$ 3,362,822	$ 175,823

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ 14	$ 14
Total revenues.	-	14	14
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	14,499	12,221	2,278
Charges and services.	235,395	124,537	110,858
Other	32,136	-	32,136
Capital outlay and equipment.	108,550	32,113	76,437
Total General Government - Legislative and Executive.	390,580	168,871	221,709
Total expenditures	390,580	168,871	221,709
Net change in fund balance	(390,580)	(168,857)	221,723
Fund balance at beginning of year.	889,957	889,957	-
Prior year encumbrances appropriated	4,756	4,756	-
Fund balance at end of year.	$ 504,133	$ 725,856	$ 221,723

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 1,189	$ 1,189	$ -
Intergovernmental	2,398,376	2,459,230	60,854
Other.	435	435	-
Total revenues.	2,400,000	2,460,854	60,854
Expenditures:			
Public Safety			
Personal services.	2,129,315	2,129,315	-
Materials and supplies	38,966	38,966	-
Charges and services.	262,837	262,837	-
Capital outlay and equipment.	41,300	41,300	-
Total Public Safety	2,472,418	2,472,418	-
Total expenditures	2,472,418	2,472,418	-
Net change in fund balances	(72,418)	(11,564)	60,854
Fund balance at beginning of year	200,122	200,122	-
Prior year encumbrances appropriated	2,144	2,144	-
Fund balance at end of year.	$ 129,848	$ 190,702	$ 60,854

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 1,824,896	$ 2,149,851	$ 324,955
Other	19,104	19,104	-
Total revenues	1,844,000	2,168,955	324,955
Expenditures:			
Public Safety			
Personal services	1,124,268	1,124,268	-
Materials and supplies	3,350	3,350	-
Charges and services	2,326,521	2,326,521	-
Total Public Safety	3,454,139	3,454,139	-
Total expenditures	3,454,139	3,454,139	-
Net change in fund balance	(1,610,139)	(1,285,184)	324,955
Fund balance at beginning of year	2,039,211	2,039,211	-
Prior year encumbrances appropriated	1,047,250	1,047,250	-
Fund balance at end of year	$ 1,476,322	$ 1,801,277	$ 324,955

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 600	$ 335	$ (265)
Total revenues.	600	335	(265)
Expenditures:			
General Government -			
Charges and services.	2,000	304	1,696
Total General Government - Judicial	2,000	304	1,696
Total expenditures	2,000	304	1,696
Net change in fund balance	(1,400)	31	1,431
Fund balance at beginning of year.	3,759	3,759	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 2,359	$ 3,790	$ 1,431

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, 2013

	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.	910,668	910,668	-
Materials and supplies	9,497	9,497	-
Charges and services.	259,591	259,591	-
Other	145	145	-
Total Public Safety	1,179,901	1,179,901	-
Total expenditures	1,179,901	1,179,901	-
Net change in fund balance	17,083	17,083	-
Fund balance at beginning of year.	46,631	46,631	-
Prior year encumbrances appropriated	1,462	1,462	-
Fund balance at end of year.	$ 65,176	$ 65,176	$ -

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 4,025,262	$ 4,002,748	$ (22,514)
Total revenues.	4,025,262	4,002,748	(22,514)
Expenditures:			
Public Safety			
Personal services.	3,399,476	3,399,476	-
Materials and supplies	273,265	273,265	-
Charges and services.	557,644	557,644	-
Capital outlay and equipment.	47,805	47,805	-
Total Public Safety	4,278,190	4,278,190	-
Total expenditures	4,278,190	4,278,190	-
Net change in fund balance	(252,928)	(275,442)	(22,514)
Fund balance at beginning of year.	505,709	505,709	-
Prior year encumbrances appropriated	78,748	78,748	-
Fund balance at end of year.	$ 331,529	$ 309,015	$ (22,514)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 125,000	$ 80,311	$ (44,689)
Total revenues.	125,000	80,311	(44,689)
Expenditures:			
General Government - Judicial			
Personal services.	155,388	155,305	83
Materials and supplies	1,577	1,256	321
Charges and services.	1,510	1,510	-
Total General Government - Judicial	158,475	158,071	404
Total expenditures	158,475	158,071	404
Net change in fund balance	(33,475)	(77,760)	(44,285)
Fund balance at beginning of year.	234,621	234,621	-
Prior year encumbrances appropriated	128	128	-
Fund balance at end of year.	$ 201,274	$ 156,989	$ (44,285)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ -	$ 250	$ 250
Other.	3,000	1,285	(1,715)
Total revenues.	3,000	1,535	(1,465)
Expenditures:			
General Government - Judicial			
Materials and supplies	2,500	957	1,543
Charges and services.	1,000	60	940
Other	1,500	-	1,500
Total General Government - Judicial	5,000	1,017	3,983
Total expenditures	5,000	1,017	3,983
Net change in fund balance	(2,000)	518	2,518
Fund balance at beginning of year.	10,625	10,625	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 8,625	$ 11,143	$ 2,518

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 250,000	$ 249,724	$ (276)
Total revenues.	250,000	249,724	(276)
Expenditures:			
General Government - Judicial			
Personal services.	161,664	161,632	32
Charges and services.	163,117	158,441	4,676
Other	859	457	402
Total General Government - Judicial	325,640	320,530	5,110
Total expenditures	325,640	320,530	5,110
Net change in fund balance	(75,640)	(70,806)	4,834
Fund balance at beginning of year.	542,502	542,502	-
Prior year encumbrances appropriated	15,135	15,135	-
Fund balance at end of year.	$ 481,997	$ 486,831	$ 4,834

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 270,000	$ 211,936	$ (58,064)
Total revenues.	270,000	211,936	(58,064)
Expenditures:			
General Government - Judicial			
Personal services.	200,536	197,463	3,073
Materials and supplies	9,512	7,594	1,918
Charges and services.	1,900	1,116	784
Total General Government - Judicial	211,948	206,173	5,775
Total expenditures	211,948	206,173	5,775
Net change in fund balance	58,052	5,763	(52,289)
Fund balance at beginning of year.	75,341	75,341	-
Prior year encumbrances appropriated	1,702	1,702	-
Fund balance at end of year.	$ 135,095	$ 82,806	$ (52,289)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,617,000	$ 1,444,764	$ (172,236)
Intergovernmental	227,639	276,696	49,057
Investment income	-	43,322	43,322
Other	1,148,656	85,294	(1,063,362)
Total revenues	2,993,295	1,850,076	(1,143,219)
Expenditures:			
General Government - Legislative and Executive			
Personal services	1,250,000	108,534	1,141,466
Other	672,350	-	672,350
Capital outlay and equipment	125,025	121,391	3,634
Total General Government - Legislative and Executive	2,047,375	229,925	1,817,450
Judicial			
Personal services	159,156	151,342	7,814
Materials and supplies	169,587	134,306	35,281
Charges and services	1,157,661	988,592	169,069
Other	7,833	-	7,833
Capital outlay and equipment	317,093	183,829	133,264
Total General Government - Judicial	1,811,330	1,458,069	353,261
Public Safety			
Personal services	202,639	178,485	24,154
Materials and supplies	91,887	66,330	25,557
Charges and services	373,704	351,459	22,245
Other	126,876	588	126,288
Capital outlay and equipment	364,038	207,373	156,665
Total Public Safety	1,159,144	804,235	354,909
Public Works			
Charges and services	4,245,000	1,700,000	2,545,000
Other	102,383	92,383	10,000
Total Public Works	4,347,383	1,792,383	2,555,000
Human Services			
Charges and services	15,000	14,868	132
Total Human Services	15,000	14,868	132
Total expenditures	9,380,232	4,299,480	5,080,752
Excess/(deficiency) of revenues over/(under) expenditures	(6,386,937)	(2,449,404)	3,937,533
Other financing sources:			
Transfers in	575,000	575,000	-
Total other financing sources	575,000	575,000	-
Net change in fund balance	(5,811,937)	(1,874,404)	3,937,533
Fund balance at beginning of year	17,875,658	17,875,658	-
Prior year encumbrances appropriated	347,421	347,421	-
Fund balance at end of year	$ 12,411,142	$ 16,348,675	$ 3,937,533

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ -	$ 111,100	$ 111,100
Total revenues.	-	111,100	111,100
Expenditures:			
General Government -			
Legislative and Executive			
Charges and services.	202	202	-
Other	649,798	522,500	127,298
Total General Government - Legislative and Executive.	650,000	522,702	127,298
Total expenditures	650,000	522,702	127,298
Excess/(deficiency) of revenues over/(under) expenditures.	(650,000)	(411,602)	238,398
Other financing sources:			
Transfers in	650,000	650,000	-
Total other financing sources	650,000	650,000	-
Net change in fund balance	-	238,398	238,398
Fund balance at beginning of year.	338,091	338,091	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 338,091	$ 576,489	$ 238,398

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 6,006,965	$ 5,994,868	$ (12,097)
Intergovernmental	838,035	838,035	-
Total revenues.	6,845,000	6,832,903	(12,097)
Expenditures:			
Conservation and Recreation			
Charges and services.	6,831,723	6,831,723	-
Total Conservation and Recreation . .	6,831,723	6,831,723	-
Total expenditures	6,831,723	6,831,723	-
Net change in fund balance	13,277	1,180	(12,097)
Fund balance at beginning of year.	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 13,277	$ 1,180	$ (12,097)

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, 2013

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 3,423,341	$ 2,664,161	$ 769,594	$ 6,857,096
Receivables (net of allowances for uncollectibles):				
Accounts	1,723,852	244,034	29,302	1,997,188
Due from other governments	5,652	781,190	-	786,842
Total current assets	5,152,845	3,689,385	798,896	9,641,126
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	36,250	75,663	-	111,913
Depreciable capital assets	4,753,804	1,918,114	-	6,671,918
Accumulated depreciation	(2,939,866)	(914,874)	-	(3,854,740)
Total capital assets, net	1,850,188	1,078,903	-	2,929,091
Total assets	7,003,033	4,768,288	798,896	12,570,217
Liabilities:				
Current liabilities:				
Accounts payable	210,515	1,669,242	56,881	1,936,638
Accrued wages and benefits payable	121,903	26,078	-	147,981
Due to other funds	2,537	488	-	3,025
Due to other governments	44,272	9,298	-	53,570
Compensated absences payable - current	216,536	38,750	-	255,286
OWDA loans payable - current	56,625	22,493	-	79,118
Total current liabilities	652,388	1,766,349	56,881	2,475,618
Long-term liabilities:				
Compensated absences payable	93,656	15,064	-	108,720
OWDA loans payable	381,168	967,352	-	1,348,520
Total long-term liabilities	474,824	982,416	-	1,457,240
Total liabilities	1,127,212	2,748,765	56,881	3,932,858
Net position:				
Net investment in capital assets	1,412,395	89,058	-	1,501,453
Unrestricted	4,463,426	1,930,465	742,015	7,135,906
Total net position	$ 5,875,821	$ 2,019,523	$ 742,015	$ 8,637,359

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	$ 4,877,418	$ 2,292,550	$ 204,387	$ 7,374,355
Other	12,419	6,577	-	18,996
Total operating revenues	4,889,837	2,299,127	204,387	7,393,351
Operating expenses:				
Personal services	3,259,731	684,928	-	3,944,659
Contract services	1,190,865	9,782,953	191,675	11,165,493
Materials and supplies	369,231	190,825	-	560,056
Depreciation	171,073	95,611	-	266,684
Heat, light and power	34,914	11,654	-	46,568
Other	1,783	1,269	73,051	76,103
Total operating expenses	5,027,597	10,767,240	264,726	16,059,563
Operating income (loss)	(137,760)	(8,468,113)	(60,339)	(8,666,212)
Nonoperating revenues (expenses):				
Interest and fiscal charges	(32,107)	(57,763)	-	(89,870)
Intergovernmental	76,680	9,225,373	-	9,302,053
Total nonoperating revenues (expenses)	44,573	9,167,610	-	9,212,183
Change in net position	(93,187)	699,497	(60,339)	545,971
Net position at beginning of year	5,969,008	1,320,026	802,354	8,091,388
Net position at end of year	$ 5,875,821	$ 2,019,523	$ 742,015	$ 8,637,359

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services	$ 4,854,409	$ 2,320,516	$ 200,680	$ 7,375,605
Cash received from other operations	16,871	6,577	-	23,448
Cash payments to employees	(3,288,151)	(695,074)	-	(3,983,225)
Cash payments for contractual services	(1,040,273)	(9,694,167)	(330,817)	(11,065,257)
Cash payments for materials and supplies	(377,701)	(207,127)	-	(584,828)
Cash payments for heat, light and power	(34,914)	(11,654)	-	(46,568)
Cash payments for other expenses	(1,783)	(876)	(73,051)	(75,710)
Net cash provided by (used in) operating activities	128,458	(8,281,805)	(203,188)	(8,356,535)
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	90,050	9,202,454	-	9,292,504
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(178,919)	-	-	(178,919)
Principal paid on loans	(110,116)	(43,150)	-	(153,266)
Interest paid on loans	(32,107)	(57,763)	-	(89,870)
Net cash used in capital and related financing activities	(321,142)	(100,913)	-	(422,055)
Net increase (decrease) in cash and cash equivalents	(102,634)	819,736	(203,188)	513,914
Cash and cash equivalents at beginning of year	3,525,975	1,844,425	972,782	6,343,182
Cash and cash equivalents at end of year	$ 3,423,341	$ 2,664,161	$ 769,594	$ 6,857,096
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss)	$ (137,760)	$ (8,468,113)	$ (60,339)	$ (8,666,212)
Adjustments:				
Depreciation	171,073	95,611	-	266,684
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(18,557)	27,966	(3,707)	5,702
Increase (decrease) in accounts payable	141,670	72,877	(139,142)	75,405
Increase in accrued wages and benefits	19,486	1,204	-	20,690
(Decrease) in due to other governments	(8,764)	(2,553)	-	(11,317)
(Decrease) in compensated absences payable	(39,421)	(8,797)	-	(48,218)
Increase in due to other funds	731	-	-	731
Net cash provided by (used in) operating activities	$ 128,458	$ (8,281,805)	$ (203,188)	$ (8,356,535)

Noncash Transactions:

At December 31, 2013 and 2012, the Sanitary Engineer fund purchased $59 and $0, respectively, in capital assets on account.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 4,755,100	$ 4,841,313	$ 86,213
Other	2,200	16,871	14,671
Total operating revenues	4,757,300	4,858,184	100,884
Operating expenses:			
Personal services	3,292,997	3,289,676	3,321
Contract services	1,724,988	1,431,710	293,278
Materials and supplies	406,911	390,802	16,109
Other	1,783	1,783	-
Capital outlay and equipment	25,000	20,113	4,887
Total operating expenses	5,451,679	5,134,084	317,595
Operating loss	(694,379)	(275,900)	418,479
Nonoperating revenues (expenses):			
Principal retirement	(112,000)	(112,000)	-
Interest and fiscal charges	(33,000)	(33,000)	-
Intergovernmental	65,000	90,051	25,051
Total nonoperating revenues (expenses)	(80,000)	(54,949)	25,051
Net change in fund equity	(774,379)	(330,849)	443,530
Fund equity at beginning of year	3,482,032	3,482,032	-
Prior year encumbrances appropriated	43,943	43,943	-
Fund equity at end of year	$ 2,751,596	$ 3,195,126	$ 443,530

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,248,120	$ 2,320,516	$ 72,396
Other	-	6,577	6,577
Total operating revenues.	2,248,120	2,327,093	78,973
Operating expenses:			
Personal services	725,918	695,074	30,844
Contract services	9,856,456	9,790,170	66,286
Materials and supplies.	260,308	212,471	47,837
Other	875	875	-
Capital outlay and equipment	529,672	529,672	-
Total operating expenses.	11,373,229	11,228,262	144,967
Operating loss	(9,125,109)	(8,901,169)	223,940
Nonoperating (expenses):			
Principal retirement	(43,150)	(43,150)	-
Interest and fiscal charges	(57,763)	(57,763)	-
Intergovernmental	9,179,460	9,202,454	22,994
Total nonoperating (expenses)	9,078,547	9,101,541	22,994
Net change in fund equity	(46,562)	200,371	246,933
Fund equity at beginning of year.	1,736,654	1,736,654	-
Prior year encumbrances appropriated	107,770	107,770	-
Fund equity at end of year	$ 1,797,862	$ 2,044,795	$ 246,933

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 225,000	$ 200,680	$ (24,320)
Total operating revenues.	225,000	200,680	(24,320)
Operating expenses:			
Contract services	429,599	390,888	38,711
Other	73,051	73,051	-
Total operating expenses.	502,650	463,939	38,711
Net change in fund equity	(277,650)	(263,259)	14,391
Fund equity at beginning of year.	695,132	695,132	-
Prior year encumbrances appropriated	277,650	277,650	-
Fund equity at end of year	$ 695,132	$ 709,523	$ 14,391

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, 2013

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 32,877	$ 82,392	$ 55,958	$ 2,488,758
Receivables (net of allowances for uncollectibles):				
Accounts	-	636	113	14,124
Due from other funds	-	13,821	66,095	95,839
Materials and supplies inventory	-	4,875	18,265	-
Prepayments	-	58,298	-	-
Total current assets	32,877	160,022	140,431	2,598,721
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets	-	110,241	365,674	258,074
Accumulated depreciation	-	(110,241)	(231,072)	(56,103)
Total capital assets, net	-	-	217,388	201,971
Total assets	32,877	160,022	357,819	2,800,692
Liabilities:				
Current liabilities:				
Accounts payable	-	5,318	20,057	176,927
Accrued wages and benefits payable	-	-	7,409	3,072
Due to other funds	-	66	198	-
Due to other governments	-	-	2,782	1,147
Compensated absences payable - current	-	-	1,869	-
Capital lease payable	-	3,000	-	-
Claims payable - current	-	-	-	-
Total current liabilities	-	8,384	32,315	181,146
Long-term liabilities:				
Compensated absences payable	-	-	6,052	-
Claims payable	-	-	-	-
Total long-term liabilities	-	-	6,052	-
Total Liabilities and Deferred Inflows of Resources	-	8,384	38,367	181,146
Net position:				
Net investment in capital assets	-	-	217,388	201,971
Unrestricted	32,877	151,638	102,064	2,417,575
Total net position	$ 32,877	$ 151,638	$ 319,452	$ 2,619,546

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
$ 7,032,019	$ 1,776,973	$ 9,671,283	$ 10,116,410	$ 2,929,239	$ 361,182	$ 34,547,091
26,872	1,895	-	-	6,084	-	49,724
-	-	-	-	-	-	175,755
-	-	-	-	-	-	23,140
-	-	-	-	-	-	58,298
7,058,891	1,778,868	9,671,283	10,116,410	2,935,323	361,182	34,854,008
-	-	-	-	-	-	82,786
23,715	-	-	-	-	-	757,704
(23,715)	-	-	-	-	-	(421,131)
-	-	-	-	-	-	419,359
7,058,891	1,778,868	9,671,283	10,116,410	2,935,323	361,182	35,273,367
71,622	-	197,428	1,105,964	-	1,689	1,579,005
9,986	-	2,659	2,659	-	-	25,785
7,528	-	22	22	-	-	7,836
3,728	-	992	992	-	-	9,641
13,480	-	2,458	9,236	-	22,379	49,422
-	-	-	-	-	-	3,000
4,521,600	214,600	-	1,139,554	472,400	-	6,348,154
4,627,944	214,600	203,559	2,258,427	472,400	24,068	8,022,843
10,087	-	2,109	2,420	-	20,017	40,685
-	-	-	3,554,431	-	-	3,554,431
10,087	-	2,109	3,556,851	-	20,017	3,595,116
4,638,031	214,600	205,668	5,815,278	472,400	44,085	11,617,959
-	-	-	-	-	-	419,359
2,420,860	1,564,268	9,465,615	4,301,132	2,462,923	317,097	23,236,049
$ 2,420,860	$ 1,564,268	$ 9,465,615	$ 4,301,132	$ 2,462,923	$ 317,097	$ 23,655,408

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Operating revenues:				
Charges for services	$ -	$ 428,088	$ 620,973	$ 1,201,706
Other	-	-	3,529	-
Total operating revenues	-	428,088	624,502	1,201,706
Operating expenses:				
Personal services	-	30,797	215,517	117,260
Contract services	-	24,392	35,397	830,109
Materials and supplies	-	403,727	291,033	97
Depreciation	-	11,473	16,250	35,689
Employee medical benefits	-	-	-	-
Other	-	-	600	-
Total operating expenses	-	470,389	558,797	983,155
Operating income (loss)	-	(42,301)	65,705	218,551
Nonoperating revenue (expenses):				
Intergovernmental	-	-	50	-
Interest income	-	-	-	-
Total nonoperating revenue (expenses)	-	-	50	-
Income (loss) before transfers and contributions	-	(42,301)	65,755	218,551
Transfer in	-	-	62,000	-
Change in net position	-	(42,301)	127,755	218,551
Net position at beginning of year	32,877	193,939	191,697	2,400,995
Net position at end of year	$ 32,877	$ 151,638	$ 319,452	$ 2,619,546

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
$ 28,904,133	$ 2,301,800	$ -	$ 1,981,237	$ 7,271,325	$ 577,346	$ 43,286,608
31,980	-	1,961,001	997,811	248,049	-	3,242,370
28,936,113	2,301,800	1,961,001	2,979,048	7,519,374	577,346	46,528,978
312,608	-	81,411	69,311	-	364,690	1,191,594
32,092	-	1,575,418	-	-	210,271	2,707,679
10,093	-	664	90	-	33,667	739,371
-	-	-	-	-	-	63,412
28,341,444	3,009,768	-	2,271,979	8,445,863	-	42,069,054
-	-	-	-	-	17,022	17,622
28,696,237	3,009,768	1,657,493	2,341,380	8,445,863	625,650	46,788,732
239,876	(707,968)	303,508	637,668	(926,489)	(48,304)	(259,754)
-	-	-	-	-	-	50
56,440	-	-	-	-	-	56,440
56,440	-	-	-	-	-	56,490
296,316	(707,968)	303,508	637,668	(926,489)	(48,304)	(203,264)
-	-	-	-	-	-	62,000
296,316	(707,968)	303,508	637,668	(926,489)	(48,304)	(141,264)
2,124,544	2,272,236	9,162,107	3,663,464	3,389,412	365,401	23,796,672
$ 2,420,860	$ 1,564,268	$ 9,465,615	$ 4,301,132	$ 2,462,923	$ 317,097	$ 23,655,408

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	$ -	$ 422,425	$ 571,328	$ 1,182,550
Cash received from other operations	-	-	3,529	-
Cash payments to employees	-	(33,157)	(216,605)	(122,670)
Cash payments for contractual services	-	(29,994)	(26,370)	(701,496)
Cash payments for materials and supplies	-	(371,440)	(300,695)	(97)
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	-	(600)	-
Net cash provided by (used in) operating activities	-	(12,166)	30,587	358,287
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	-	-	50	-
Cash received from transfers in	-	-	62,000	-
Net cash provided by noncapital financing activities	-	-	62,050	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	(56,274)	(118,798)
Principal paid on capital leases	-	(7,500)	-	-
Net cash used in capital and related financing activities	-	(7,500)	(56,274)	(118,798)
Cash flows from investing activities:				
Interest received	-	-	-	-
Net increase (decrease) in cash and cash equivalents	-	(19,666)	36,363	239,489
Cash and cash equivalents at beginning of year	32,877	102,058	19,595	2,249,269
Cash and cash equivalents at end of year	$ 32,877	$ 82,392	$ 55,958	$ 2,488,758
Reconciliation of operating loss to net cash (used in) operating activities:				
Operating income (loss)	$ -	$ (42,301)	$ 65,705	$ 218,551
Adjustments:				
Depreciation	-	11,473	16,250	35,689
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	(74)	(1)	(1,443)
Decrease in due from other funds	-	-	-	-
(Increase) decrease in due from other funds	-	(5,589)	(49,644)	(17,713)
Decrease in prepayments	-	30,532	-	-
(Increase) decrease in materials supplies inventory	-	1,027	(10,171)	-
Increase (decrease) in due to other funds	-	(22)	21	-
Increase (decrease) in accounts payable	-	(4,852)	9,675	128,613
Increase (decrease) in accrued wages and benefits	-	(1,333)	744	(1,362)
Increase (decrease) in due to other governments	-	(696)	(700)	(1,161)
Increase (decrease) in compensated absences payable	-	(331)	(1,292)	(2,887)
Increase (decrease) in claims payable	-	-	-	-
Net cash provided by (used in) operating activities	$ -	$ (12,166)	$ 30,587	$ 358,287

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
$ 28,882,771	$ 2,299,905	$ -	$ 1,981,237	$ 7,265,241	$ 577,346	$ 43,182,803
152,625	-	1,961,507	997,811	-	-	3,115,472
(311,214)	-	(81,599)	(73,766)	320,328	(376,796)	(895,479)
-	-	(1,380,360)	-	-	(210,381)	(2,348,601)
(10,170)	-	(578)	(90)	-	(32,165)	(715,235)
(27,821,944)	(3,006,068)	-	(2,883,404)	(8,419,163)	-	(42,130,579)
-	-	-	-	-	(17,022)	(17,622)
892,068	(706,163)	498,970	21,788	(833,594)	(59,018)	190,759
-	-	-	-	-	-	50
-	-	-	-	-	-	62,000
-	-	-	-	-	-	62,050
-	-	-	-	-	-	(175,072)
-	-	-	-	-	-	(7,500)
-	-	-	-	-	-	(182,572)
56,440	-	-	-	-	-	56,440
948,508	(706,163)	498,970	21,788	(833,594)	(59,018)	126,677
6,083,511	2,483,136	9,172,313	10,094,622	3,762,833	420,200	34,420,414
$ 7,032,019	$ 1,776,973	$ 9,671,283	$ 10,116,410	$ 2,929,239	$ 361,182	$ 34,547,091
$ 239,876	$ (707,968)	$ 303,508	$ 637,668	$ (926,489)	$ (48,304)	$ (259,754)
-	-	-	-	-	-	63,412
(25,943)	(1,895)	506	-	66,195	-	37,345
125,226	-	-	-	-	-	125,226
-	-	-	-	-	-	(72,946)
-	-	-	-	-	-	30,532
-	-	-	-	-	-	(9,144)
6,580	-	(1)	-	-	(110)	6,468
25,435	-	195,145	(70,292)	-	1,502	285,226
(557)	-	164	222	-	(11,017)	(13,139)
(1,748)	-	(335)	(279)	-	(5,714)	(10,633)
3,699	-	(17)	(671)	-	4,625	3,126
519,500	3,700	-	(544,860)	26,700	-	5,040
$ 892,068	$ (706,163)	$ 498,970	$ 21,788	$ (833,594)	$ (59,018)	$ 190,759

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2013

	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 EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 453,250	$ 422,425	$ (30,825)
Total operating revenues.	453,250	422,425	(30,825)
Operating expenses:			
Personal services	49,979	33,157	16,822
Contract services	41,757	41,588	169
Materials and supplies.	382,125	373,088	9,037
Total operating expenses.	473,861	447,833	26,028
Net change in fund equity	(20,611)	(25,408)	(4,797)
Fund equity at beginning of year.	99,116	99,116	-
Prior year encumbrances appropriated	2,941	2,941	-
Fund equity at end of year	$ 81,446	$ 76,649	$ (4,797)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 550,000	$ 571,328	$ 21,328
Other	-	3,529	3,529
Total operating revenues.	550,000	574,857	24,857
Operating expenses:			
Personal services	216,813	216,737	76
Contract services	26,398	26,370	28
Materials and supplies.	366,272	364,717	1,555
Other	600	600	-
Capital outlay and equipment	5,288	5,288	-
Total operating expenses.	615,371	613,712	1,659
Income (loss) before transfers and contributions.	(65,371)	(38,855)	26,516
Transfer in	62,000	62,000	-
Intergovernmental	-	50	50
Net change in fund equity	(3,371)	23,195	26,566
Fund equity at beginning of year.	2,478	2,478	-
Prior year encumbrances appropriated	17,117	17,117	-
Fund equity at end of year	$ 16,224	$ 42,790	$ 26,566

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,239,120	$ 1,182,550	$ (56,570)
Total operating revenues.	1,239,120	1,182,550	(56,570)
Operating expenses:			
Personal services	153,858	122,670	31,188
Contract services	1,017,911	815,029	202,882
Materials and supplies.	1,600	97	1,503
Other	1,000	-	1,000
Capital outlay and equipment	45,038	34,818	10,220
Total operating expenses.	1,219,407	972,614	246,793
Net change in fund equity	19,713	209,936	190,223
Fund equity at beginning of year.	2,184,768	2,184,768	-
Prior year encumbrances appropriated	64,501	64,501	-
Fund equity at end of year	$ 2,268,982	$ 2,459,205	$ 190,223

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 26,107,000	$ 28,882,771	$ 2,775,771
Other	50,000	152,625	102,625
Total operating revenues.	26,157,000	29,035,396	2,878,396
Operating expenses:			
Personal services	313,026	311,214	1,812
Materials and supplies.	10,927	10,832	95
Employee medical benefits	30,232,950	30,180,510	52,440
Other	671	-	671
Capital outlay and equipment	12,619	77	12,542
Total operating expenses.	30,570,193	30,502,633	67,560
Operating income (loss)	(4,413,193)	(1,467,237)	2,945,956
Nonoperating revenues:			
Interest income.	60,000	56,440	(3,560)
Intergovernmental	50,000	-	(50,000)
Total nonoperating revenues	110,000	56,440	(53,560)
Net change in fund equity	(4,303,193)	(1,410,797)	2,892,396
Fund equity at beginning of year.	5,261,375	5,261,375	-
Prior year encumbrances appropriated	1,572,724	1,572,724	-
Fund equity at end of year	$ 2,530,906	$ 5,423,302	$ 2,892,396

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,581,810	$ 2,299,905	$ (281,905)
Total operating revenues.	2,581,810	2,299,905	(281,905)
Operating expenses:			
Employee medical benefits	3,611,458	3,533,371	78,087
Total operating expenses.	3,611,458	3,533,371	78,087
Net change in fund equity	(1,029,648)	(1,233,466)	(203,818)
Fund equity at beginning of year.	2,054,850	2,054,850	-
Prior year encumbrances appropriated	461,824	461,824	-
Fund equity at end of year	$ 1,487,026	$ 1,283,208	$ (203,818)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Other	$ 2,100,000	$ 1,961,506	$ (138,494)
Total operating revenues.	2,100,000	1,961,506	(138,494)
Operating expenses:			
Personal services	82,965	81,599	1,366
Contract services	1,966,908	1,754,993	211,915
Materials and supplies.	750	700	50
Total operating expenses.	2,050,623	1,837,292	213,331
Net change in fund equity	49,377	124,214	74,837
Fund equity at beginning of year.	9,264,791	9,264,791	-
Prior year encumbrances appropriated	185,321	185,321	-
Fund equity at end of year	$ 9,499,489	$ 9,574,326	$ 74,837

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,500,000	$ 1,981,237	$ (518,763)
Other	-	997,811	997,811
Total operating revenues.	2,500,000	2,979,048	479,048
Operating expenses:			
Personal services	73,769	73,766	3
Materials and supplies.	750	90	660
Employee medical benefits	2,997,984	2,883,472	114,512
Total operating expenses.	3,072,503	2,957,328	115,175
Net change in fund equity	(572,503)	21,720	594,223
Fund equity at beginning of year.	10,090,806	10,090,806	-
Prior year encumbrances appropriated	3,816	3,816	-
Fund equity at end of year	$ 9,522,119	$ 10,116,342	$ 594,223

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 7,350,000	$ 7,265,241	$ (84,759)
Other	480,000	320,328	(159,672)
Total operating revenues.	7,830,000	7,585,569	(244,431)
Operating expenses:			
Employee medical benefits	10,298,381	9,897,310	401,071
Total operating expenses.	10,298,381	9,897,310	401,071
Net change in fund equity	(2,468,381)	(2,311,741)	156,640
Fund equity at beginning of year.	2,585,572	2,585,572	-
Prior year encumbrances appropriated	1,497,381	1,497,381	-
Fund equity at end of year	$ 1,614,572	$ 1,771,212	$ 156,640

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 600,000	$ 577,346	$ (22,654)
Total operating revenues.	600,000	577,346	(22,654)
Operating expenses:			
Personal services	378,166	377,834	332
Contract services	29,528	19,877	9,651
Materials and supplies.	266,389	256,248	10,141
Other	26,364	21,156	5,208
Capital outlay and equipment	15,776	15,776	-
Total operating expenses.	716,223	690,891	25,332
Net change in fund equity	(116,223)	(113,545)	2,678
Fund equity at beginning of year.	370,206	370,206	-
Prior year encumbrances appropriated	49,994	49,994	-
Fund equity at end of year	$ 303,977	$ 306,655	$ 2,678

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.

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, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Payroll Fund				
Assets:				
Equity in pooled cash and investments	$ 343,810	$ 180,265,156	$ 180,608,966	$ -
Receivables (net of allowances for uncollectibles):				
Due from others	-	362,524	-	362,524
Total assets	$ 343,810	$ 180,627,680	$ 180,608,966	$ 362,524
Liabilities:				
Payroll withholdings	$ 343,810	$ 180,265,156	$ 180,608,966	$ -
Loans payable	-	362,524	-	362,524
Total liabilities.	$ 343,810	$ 180,627,680	$ 180,608,966	$ 362,524
Undivided Taxes Fund				
Assets:				
Equity in pooled cash and investments	$ 15,934,154	$ 560,424,946	$ 563,598,963	$ 12,760,137
Receivables (net of allowances for uncollectibles):				
Taxes.	737,231,001	735,921,250	737,231,001	735,921,250
Due from other governments.	6,415,216	6,250,349	6,415,216	6,250,349
Total assets	$ 759,580,371	$ 1,302,596,545	$ 1,307,245,180	$ 754,931,736
Liabilities:				
Undistributed assets	$ 759,580,371	$ 1,302,596,545	$ 1,307,245,180	$ 754,931,736
Total liabilities.	$ 759,580,371	$ 1,302,596,545	$ 1,307,245,180	$ 754,931,736
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	$ 2,710,702	$ 6,591,949	$ 8,436,553	$ 866,098
Total assets	$ 2,710,702	$ 6,591,949	$ 8,436,553	$ 866,098
Liabilities:				
Undistributed assets	$ 2,710,702	$ 6,591,949	$ 8,436,553	$ 866,098
Total liabilities.	$ 2,710,702	$ 6,591,949	$ 8,436,553	$ 866,098
Local Government Fund				
Assets:				
Equity in pooled cash and investments	$ 341,899	$ 27,584,293	$ 27,926,192	$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments.	7,209,762	7,357,839	7,209,762	7,357,839
Total assets	$ 7,551,661	$ 34,942,132	$ 35,135,954	$ 7,357,839
Liabilities:				
Due to other governments	$ 7,551,661	$ 34,942,132	$ 35,135,954	$ 7,357,839
Total liabilities.	$ 7,551,661	$ 34,942,132	$ 35,135,954	$ 7,357,839
Subdivision Advance Fund				
Assets:				
Equity in pooled cash and investments	$ 21,875	$ 430,051,378	$ 430,043,122	$ 30,131
Total assets	$ 21,875	$ 430,051,378	$ 430,043,122	$ 30,131
Liabilities:				
Undistributed assets	$ 21,875	$ 430,051,378	$ 430,043,122	$ 30,131
Total liabilities.	$ 21,875	$ 430,051,378	$ 430,043,122	$ 30,131

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Recorder's Housing Trust Fees Fund				
Assets:				
Equity in pooled cash and investments	$ 413,396	$ 1,613,217	$ 1,718,266	$ 308,347
Total assets	$ 413,396	$ 1,613,217	$ 1,718,266	$ 308,347
Liabilities:				
Deposits	$ 413,396	$ 1,613,217	$ 1,718,266	$ 308,347
Total liabilities.	$ 413,396	$ 1,613,217	$ 1,718,266	$ 308,347
Undivided Interest Fund				
Assets:				
Equity in pooled cash and investments	$ 144,121	$ 1,987,925	$ 1,986,609	$ 145,437
Total assets	$ 144,121	$ 1,987,925	$ 1,986,609	$ 145,437
Liabilities:				
Undistributed assets	$ 144,121	$ 1,987,925	$ 1,986,609	$ 145,437
Total liabilities.	$ 144,121	$ 1,987,925	$ 1,986,609	$ 145,437
Other Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 125,778	$ 8,297,616	$ 8,094,465	$ 328,929
Cash in segregated accounts	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others	249	50	249	50
Total assets	$ 127,649	$ 8,297,666	$ 8,094,714	$ 330,601
Liabilities:				
Undistributed assets	$ 127,649	$ 8,297,666	$ 8,094,714	$ 330,601
Total liabilities.	$ 127,649	$ 8,297,666	$ 8,094,714	$ 330,601
Clerk of Courts Fund				
Assets:				
Equity in pooled cash and investments	$ 1,450,000	$ -	$ -	$ 1,450,000
Cash in segregated accounts	2,918,358	10,114,050	8,162,023	4,870,385
Total assets	$ 4,368,358	$ 10,114,050	$ 8,162,023	$ 6,320,385
Liabilities:				
Deposits	$ 4,368,358	$ 10,114,050	$ 8,162,023	$ 6,320,385
Total liabilities.	$ 4,368,358	$ 10,114,050	$ 8,162,023	$ 6,320,385
Juvenile Court Fund				
Assets:				
Cash in segregated accounts	$ 189,848	$ 218,429	$ 189,848	$ 218,429
Total assets	$ 189,848	$ 218,429	$ 189,848	$ 218,429
Liabilities:				
Deposits	$ 189,848	$ 218,429	$ 189,848	$ 218,429
Total liabilities.	$ 189,848	$ 218,429	$ 189,848	$ 218,429

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Common Pleas Court - Probate Fund				
Assets:				
Cash in segregated accounts	$ 128,845	$ 139,373	$ 128,845	$ 139,373
Total assets	$ 128,845	$ 139,373	$ 128,845	$ 139,373
Liabilities:				
Deposits	$ 128,845	$ 139,373	$ 128,845	$ 139,373
Total liabilities.	$ 128,845	$ 139,373	$ 128,845	$ 139,373
Children Services Fund				
Assets:				
Cash in segregated accounts	$ 1,312,999	$ 28,997	$ 39,421	$ 1,302,575
Total assets	$ 1,312,999	$ 28,997	$ 39,421	$ 1,302,575
Liabilities:				
Deposits	$ 1,312,999	$ 28,997	$ 39,421	$ 1,302,575
Total liabilities.	$ 1,312,999	$ 28,997	$ 39,421	$ 1,302,575
Sheriff Fund				
Assets:				
Cash in segregated accounts	$ 19,196	$ 19,618	$ 19,196	$ 19,618
Total assets	$ 19,196	$ 19,618	$ 19,196	$ 19,618
Liabilities:				
Deposits	$ 19,196	$ 19,618	$ 19,196	$ 19,618
Total liabilities.	$ 19,196	$ 19,618	$ 19,196	$ 19,618
T.I.P.P. Program Fund				
Assets:				
Equity in pooled cash and investments	$ 6	$ 10,762,200	$ 10,762,206	$ -
Total assets	$ 6	$ 10,762,200	$ 10,762,206	$ -
Liabilities:				
Deposits	$ 6	$ 10,762,200	$ 10,762,206	$ -
Total liabilities.	$ 6	$ 10,762,200	$ 10,762,206	$ -
Lucas County Family and Children Council Fund				
Assets:				
Equity in pooled cash and investments	$ 176,766	$ 2,653,931	$ 2,554,396	$ 276,301
Total assets	$ 176,766	$ 2,653,931	$ 2,554,396	$ 276,301
Liabilities:				
Deposits	$ 176,766	$ 2,653,931	$ 2,554,396	$ 276,301
Total liabilities.	$ 176,766	$ 2,653,931	$ 2,554,396	$ 276,301

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Lucas County Board of Health Fund				
Assets:				
Equity in pooled cash and investments	$ 2,952,034	$ 14,253,596	$ 12,268,117	$ 4,937,513
Total assets	$ 2,952,034	$ 14,253,596	$ 12,268,117	$ 4,937,513
Liabilities:				
Due to other governments	$ 2,952,034	$ 14,253,596	$ 12,268,117	$ 4,937,513
Total liabilities	$ 2,952,034	$ 14,253,596	$ 12,268,117	$ 4,937,513
Lucas County Soil and Water Conservation District Fund				
Assets:				
Equity in pooled cash and investments	$ 61,676	$ 300,723	$ 343,201	$ 19,198
Total assets	$ 61,676	$ 300,723	$ 343,201	$ 19,198
Liabilities:				
Due to other governments	$ 61,676	$ 300,723	$ 343,201	$ 19,198
Total liabilities	$ 61,676	$ 300,723	$ 343,201	$ 19,198
The Olander Park District Fund				
Assets:				
Equity in pooled cash and investments	$ 155,429	$ 1,031,825	$ 983,056	$ 204,198
Total assets	$ 155,429	$ 1,031,825	$ 983,056	$ 204,198
Liabilities:				
Due to other governments	$ 155,429	$ 1,031,825	$ 983,056	$ 204,198
Total liabilities	$ 155,429	$ 1,031,825	$ 983,056	$ 204,198
Lucas County Local Emergency Planning Commission Fund				
Assets:				
Equity in pooled cash and investments	$ 114,133	$ 70,245	$ 51,034	$ 133,344
Total assets	$ 114,133	$ 70,245	$ 51,034	$ 133,344
Liabilities:				
Due to other governments	$ 114,133	$ 70,245	$ 51,034	$ 133,344
Total liabilities	$ 114,133	$ 70,245	$ 51,034	$ 133,344
Total Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 24,945,779	$ 1,245,889,000	$ 1,249,375,146	$ 21,459,633
Cash in segregated accounts	4,570,868	10,520,467	8,539,333	6,552,002
Receivables (net of allowances for uncollectibles):				
Taxes	737,231,001	735,921,250	737,231,001	735,921,250
Due from others	249	362,574	249	362,574
Due from other governments	13,624,978	13,608,188	13,624,978	13,608,188
Total assets	$ 780,372,875	$ 2,006,301,479	$ 2,008,770,707	$ 777,903,647
Liabilities:				
Due to other governments	$ 10,834,933	$ 50,598,521	$ 48,781,362	$ 12,652,092
Payroll withholdings	343,810	180,265,156	180,608,966	-
Deposits	6,609,414	25,549,815	23,574,201	8,585,028
Loans payable	-	362,524	-	362,524
Undistributed assets	762,584,718	1,749,525,463	1,755,806,178	756,304,003
Total liabilities	$ 780,372,875	$ 2,006,301,479	$ 2,008,770,707	$ 777,903,647

Metroparks

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. In early spring, Side Cut is a destination for fishermen from around the country as walleye swim upriver to spawn. The “spring run” is the largest of its kind on the Great Lakes. The flat rocks that extend into the river between Maumee and Waterville are known as the Maumee River Ledges, a rare form of a little-known habitat called an alvar, found in only a handful of places on the Great Lakes.

Photo courtesy of Katie Stapleton

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 **218**

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

Revenue Capacity **228**

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

Debt Capacity **242**

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 **250**

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

Operating Information **252**

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)

	2013	2012 [1]	2011 [2]	2010
Governmental Activities				
Net investment in capital assets	$ 200,849	$ 188,730	$ 183,061	$ -
Invested in capital assets, net of related debt	-	-	-	175,462
Restricted	98,567	109,189	144,680	173,835
Unrestricted	84,283	79,494	69,972	45,766
Total Governmental Activities Net Position	383,699	377,413	397,713	395,063
Business-type Activities				
Net investment in capital assets	81,615	81,774	83,570	-
Invested in capital assets, net of related debt	-	-	-	80,659
Unrestricted	23,504	21,637	18,037	15,105
Total Business-type Activities Net Position	105,119	103,411	101,607	95,764
Primary Government				
Net investment in capital assets	282,464	270,504	266,631	-
Invested in capital assets, net of related debt	-	-	-	256,121
Restricted	98,567	109,189	144,680	173,835
Unrestricted	107,787	101,131	88,009	60,871
Total Primary Government Net Position	$ 488,818	$ 480,824	$ 499,320	$ 490,827

[1] New terminology in accordance with GASB Statement No. 63 was implemented in 2012.
[2] 2011 amounts were restated to reflect the implementation of GASB Statement No. 65.

2009	2008	2007	2006	2005	2004
$ -	$ -	$ -	$ -	$ -	$ -
156,501	204,927	183,349	154,881	163,910	166,931
162,436	96,492	104,995	14,946	18,027	21,302
41,451	41,146	75,573	332,722	298,662	299,322
360,388	342,565	363,917	502,549	480,599	487,555
-	-	-	-	-	-
79,710	79,799	82,117	80,269	80,389	75,052
15,580	21,893	22,034	22,109	21,533	18,333
95,290	101,692	104,151	102,378	101,922	93,385
-	-	-	-	-	-
236,211	284,726	265,466	235,150	244,299	241,983
162,436	96,492	104,995	14,946	18,027	21,302
57,031	63,039	97,607	354,831	320,195	317,655
$ 455,678	$ 444,257	$ 468,068	$ 604,927	$ 582,521	$ 580,940

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

Program Revenues	**2013**	**2012**	**2011**	**2010**
Primary Government:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	$ 17,444	$ 18,097	$ 15,325	$ 15,763
Judicial	8,518	8,367	8,547	8,994
Public safety	4,867	4,979	4,042	5,345
Public works	3,370	3,099	684	2,931
Health	5,249	6,830	7,126	7,446
Human services	7	17	22	31
Conservation and recreation	-	56	5	-
Interest and fiscal charges	2,214	17	187	-
Operating grants and contributions	161,413	157,989	194,806	222,284
Capital grants and contributions	907	4,129	6,187	6,362
Total Governmental Activities Program Revenues	203,989	203,580	236,931	269,156
Business-type activities: Charges for Services				
Water supply	1,989	1,895	1,228	713
Wastewater treatment	6,850	5,894	6,089	6,688
Sewer system	1,835	1,541	1,128	351
Sanitary engineer	4,878	5,334	4,833	1,278
Solid waste	2,293	2,364	1,880	1,619
Parking facilities	204	232	160	247
Operating grants and contributions	9,770	9,020	4,984	151
Capital grants and contributions	2,000	1,474	3,940	548
Total Business-type Activities Program Revenues	29,819	27,754	24,242	11,595
Total Primary Government Program Revenues	233,808	231,334	261,173	280,751
Expenses				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	48,338	51,782	42,123	43,523
Judicial	53,952	52,654	59,855	57,514
Public safety	70,485	71,705	73,539	75,891
Public works	23,577	19,921	14,041	22,753
Health	102,362	127,667	140,443	134,794
Human services	86,005	85,990	89,826	102,068
Conservation and recreation	14,209	15,946	17,604	16,715
Other	-	-	-	-
Interest and fiscal charges	4,669	4,942	5,408	5,714
Note issuance costs	48	-	-	-
Total Governmental Activities Expense	403,645	430,607	442,839	458,972
Business-type activities:				
Water supply	3,435	2,618	3,246	4,266
Wastewater treatment	4,848	4,952	6,125	5,221
Sewer system	3,726	3,101	2,938	2,905
Sanitary engineer	5,064	4,550	4,369	4,531
Stormwater utility	-	-	-	66
Solid waste	10,825	10,442	5,300	1,767
Parking facilities	265	558	258	506
Total Business-type Activities Program Expense	28,163	26,221	22,236	19,262
Total Primary Government Program Expense	431,808	456,828	465,075	478,234

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

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

	2013	2012	2011	2010
Net (Expense)/Revenue				
Governmental Activities	$ (199,656)	$ (227,027)	$ (205,908)	$ (189,816)
Business-type Activities	1,656	1,533	2,006	(7,667)
Total Primary Government Net Expense	(198,000)	(225,494)	(203,902)	(197,483)
General Revenues:				
Property Tax	88,559	90,098	91,425	92,211
Sales Tax	76,916	75,013	72,654	68,196
Other Tax	5,000	5,114	4,881	4,486
Grant and Entiltlements not restricted to specific programs	23,077	21,394	21,871	26,653
Investment Income	1,229	1,923	3,087	4,958
Decrease in fair value of investments	(1,028)	-	-	-
Other	12,189	13,185	15,939	27,987
Gain on early extinguisment of debt	-	-	-	-
Transfers	-	-	(114)	-
Total Governmental Activities	205,942	206,727	209,743	224,491
Business-type Activities				
Other	52	271	2,059	8,141
Transfers	-	-	114	-
Total Business-type Activities	52	271	2,173	8,141
Total Primary Government	205,994	206,998	211,916	232,632
Change in Net Position				
Governmental Activities	6,286	(20,300)	3,835	34,675
Business-type Activities	1,708	1,804	4,179	474
Total Primary Government Change in Net Position	$ 7,994	$ (18,496)	$ 8,014	$ 35,149

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

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

	2013	2012	2011	2010
General Fund				
Nonspendable	$ 1,110	$ 1,596	$ 1,709	$ -
Restricted	260	259	281	-
Committed	6,105	5,714	4,933	-
Assigned	978	472	582	-
Unassigned	36,895	31,508	26,998	-
Reserved	-	-	-	478
Unreserved	-	-	-	27,887
Total General Fund	45,348	39,549	34,503	28,365
All Other Governmental Funds				
Nonspendable	771	916	726	-
Restricted	75,982	87,618	105,760	-
Committed	9,388	8,427	7,337	-
Unassigned (deficit)	(5,126)	(4,223)	(7,166)	-
Reserved	-	-	-	19,009
Unreserved, undesignated, reported in:				
Special revenue funds	-	-	-	96,284
Debt service funds	-	-	-	8,400
Capital projects funds	-	-	-	(13,935)
Total All Other Governmental Funds	81,015	92,738	106,657	109,758
Total Governmental Funds	$ 126,363	$ 132,287	$ 141,160	$ 138,123

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

2009	2008	2007	2006	2005	2004
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
996	1,289	1,380	1,503	1,429	434
28,045	41,672	42,984	40,597	37,023	35,663
29,041	42,961	44,364	42,100	38,452	36,097
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,071	45,765	32,221	26,985	25,559	33,993
84,373	82,542	80,206	86,249	83,586	78,226
(520)	(4,042)	5,762	5,140	7,682	9,689
(83,946)	(70,091)	(10,212)	9,806	10,345	5,693
24,978	54,174	107,977	128,180	127,172	127,601
$ 54,019	$ 97,135	$ 152,341	$ 170,280	$ 165,624	$ 163,698

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

	2013	2012	2011	2010
Revenues:				
Taxes	$ 169,051	$ 170,468	$ 167,847	$ 164,434
Charges for services	34,805	34,894	32,535	35,914
Licenses and permits	940	910	840	810
Fines and forfeits	708	577	539	674
Intergovernmental revenue	184,641	200,570	224,174	246,625
Special assessments	3,957	3,841	1,963	3,193
Investment income	1,264	2,024	3,088	4,695
Rental income and other revenue	13,080	15,125	18,219	30,894
Total revenues	408,446	428,409	449,205	487,239
Expenditures:				
Current:				
General government:				
Legislative and executive	45,409	49,267	37,123	37,480
Judicial	53,906	52,250	57,839	60,479
Public safety	70,650	74,187	75,257	76,059
Public works	28,338	17,161	13,289	21,996
Health	102,213	127,742	140,159	134,703
Human services	85,871	86,038	89,493	101,560
Conservation and recreation	14,199	15,958	17,322	16,547
Capital outlay	2,600	3,405	2,218	7,489
Miscellaneous	719	451	638	567
Debt service:				
Principal retirement	5,808	5,770	6,898	5,458
Interest and fiscal charges	4,810	5,111	5,452	4,818
Bond issue costs	-	-	70	635
Note issue cost	48	61	55	67
Total expenditures	414,571	437,401	445,813	467,858
Excess (deficiency) of revenues over (under) expenditures	(6,125)	(8,992)	3,392	19,381
Other Financing Sources (Uses):				
Issuance of loans	47	-	-	-
Refunded bonds redeemed	-	-	(4,423)	(14,210)
Debt issued, net of premium/(discount)	-	147	4,461	78,757
Special assessment bonds issued	-	-	-	-
Proceeds of notes	155		99	158
Capital leases	62	22	124	68
Transfers in	17,167	16,586	23,670	26,860
Transfers out	(17,229)	(16,636)	(24,286)	(26,910)
Total other financing sources (uses)	202	119	(355)	64,723
Net change in fund balances	$ (5,923)	$ (8,873)	$ 3,037	$ 84,104
Debt service as a percentage of noncapital expenditures	2.7%	2.6%	2.9%	2.3%

2009	2008	2007	2006	2005	2004
$ 166,056	$ 165,920	$ 172,141	$ 178,489	$ 182,826	$ 180,615
32,723	33,722	34,618	29,579	28,503	28,383
727	26	30	30	33	72
973	744	679	807	724	648
258,441	260,776	229,917	234,084	201,485	196,518
2,137	3,415	7,580	2,370	2,525	2,035
5,057	15,050	14,158	11,576	7,061	3,171
36,158	18,339	66,563	19,606	19,837	22,456
502,272	497,992	525,686	476,541	442,994	433,898
39,810	41,678	44,335	44,859	41,594	38,169
58,413	68,786	62,620	58,831	57,563	54,428
71,442	73,069	69,598	82,034	66,032	60,969
15,048	16,706	17,675	14,442	16,027	16,638
138,186	132,314	130,848	110,574	103,788	100,119
130,007	133,884	145,021	128,676	117,751	107,677
9,131	8,112	10,070	6,900	6,524	6,761
69,684	50,562	10,217	9,553	14,357	17,752
2,639	2,856	45,395	7,148	7,382	13,224
5,469	15,954	5,701	8,071	10,285	12,176
7,007	4,232	3,705	4,189	4,706	5,269
-	-	143	-	-	-
-	-	-	-	-	-
546,836	548,153	545,328	475,277	446,009	433,182
(44,564)	(50,162)	(19,642)	1,264	(3,015)	- 716
1,204	-	-	500	-	121
-	(9,130)	(11,597)	-	(2,925)	-
215	2,837	11,740	2,892	6,425	1,545
1,250	1,039	470	-	-	-
-	210	1,089	-	-	-
128	-	-	-	173	30
23,692	20,845	20,791	23,688	24,944	30,836
(25,040)	(20,845)	(20,791)	(23,688)	(23,676)	(30,715)
1,449	(5,044)	1,702	3,392	4,941	1,817
$ (43,115)	$ (55,206)	$ (17,940)	$ 4,656	$ 1,926	$ 2,533
2.6%	4.0%	1.8%	2.7%	3.5%	4.1%

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
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
2013	87,395	76,656	5,000	1,264	34,805	708

*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
$ 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
940	3,957	184,641	13,080	408,446

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	Industrial and Real Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value
2003/2004	5,640,311	1,790,334	7,444	7,438,089
2004/2005	5,745,949	1,840,983	7,485	7,594,417
2005/2006	5,853,133	1,865,396	7,472	7,726,001
2006/2007	6,551,449	2,156,662	7,048	8,715,159
2007/2008	6,583,148	2,065,431	8,180	8,656,759
2008/2009	6,562,532	2,123,771	8,555	8,694,858
2009/2010	5,739,765	2,095,040	10,994	7,845,799
2010/2011	5,726,573	2,046,868	11,472	7,784,913
2011/2012	5,705,432	1,989,810	12,548	7,707,790
2012/2013	4,896,533	1,876,834	12,720	6,786,086

Total Direct Tax Rate	Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
13.70	10.583016000	12.529699000	$ 21,251,683	35.0%
13.70	10.964267000	12.783644000	21,698,334	35.0%
12.75	10.355142000	12.005686000	22,074,289	35.0%
13.90	10.760284000	12.055420000	24,900,454	35.0%
13.90	10.805811000	12.198706000	24,733,597	35.0%
14.07	12.685674000	13.150161000	24,842,451	35.0%
14.07	13.177727000	13.275849000	22,416,569	35.0%
14.07	13.184499000	13.375904000	22,242,609	35.0%
14.07	13.192758000	13.461358000	22,022,257	35.0%
15.07	14.342377000	14.565695000	19,388,818	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:	2012/2013	2011/2012	2010/2011	2009/2010
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	2.50	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	15.07	14.07	14.07	14.07
Other Countywide Taxes:				
Metroparks	2.30	1.70	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	17.77	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 levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

2008/2009	2007/2008	2006/2007	2005/2006	2004/2005	2003/2004
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
2.40	2.40	2.40	2.40	2.40	2.40
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
0.17	-	-	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	-	0.95	0.95
0.85	0.85	0.85	0.70	0.70	0.70
14.07	13.90	13.90	12.75	13.70	13.70
1.70	1.70	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
16.17	16.00	16.00	14.85	15.80	15.80
2.50	2.50	2.50	2.50	2.50	2.50
2.00	2.00	2.00	2.00	2.20	2.50

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:	2012/2013	2011/2012	2010/2011	2009/2010
School Districts:				
Anthony Wayne	$ 67.10	$ 66.80	$ 66.80	$ 66.80
Evergreen	46.05	46.35	46.45	46.45
Maumee	84.55	84.65	79.45	79.45
Oregon	66.30	65.40	65.40	65.40
Otsego	46.60	47.15	47.35	47.35
Ottawa Hills	135.65	134.75	133.05	126.05
Springfield	75.15	75.05	75.05	70.85
Swanton	64.13	64.15	63.69	63.39
Swanton Public Library[3]	1.50	1.50	0.50	0.50
Sylvania	83.60	83.00	78.30	77.70
Sylvania Area Joint Rec Dist[1]	2.10	1.65	1.65	1.62
Toledo	67.40	65.90	65.70	67.70
Washington	78.60	78.60	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	5.05	3.30	4.80
Jerusalem	9.75	9.75	9.75	9.75
Monclova	7.50	6.70	5.20	5.20
Providence	6.95	6.95	6.95	6.95
Richfield	8.10	8.30	8.30	8.30
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	21.47	20.72	19.97	19.97
Olander Park[2]	0.70	0.70	0.70	0.70
Washington	26.75	26.75	26.75	26.75
Waterville	10.50	10.50	10.50	10.50
Municipalities:				
Village of Berkey	4.00	2.50	2.50	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	5.10	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.

2008/2009	2007/2008	2006/2007	2005/2006	2004/2005	2003/2004
$ 66.70	$ 66.80	$ 67.70	$ 68.20	$ 68.20	$ 68.20
46.85	47.15	47.15	47.88	47.88	47.88
75.25	76.25	76.50	75.75	72.45	71.74
65.40	59.50	59.50	59.50	59.50	55.10
48.65	48.85	49.10	49.30	49.60	43.50
125.85	126.15	120.85	120.35	120.35	114.65
70.85	70.85	70.85	67.35	67.35	67.90
63.39	67.43	67.78	67.78	67.78	68.11
0.50	-	-	-	-	-
77.69	74.90	74.90	74.90	74.90	70.00
1.62	1.20	1.20	1.15	1.15	1.15
66.90	66.90	67.10	67.35	67.35	67.60
73.70	69.80	69.80	69.80	69.80	65.90
3.20	3.20	3.20	3.20	4.30	3.20
3.20	3.20	3.20	3.20	4.30	3.20
4.80	4.80	4.80	4.80	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	8.00	8.64	8.64	8.64	8.64
8.00	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	4.90	6.10
19.97	18.72	20.22	20.92	20.92	18.42
0.70	0.70	0.70	0.70	0.70	0.70
24.25	24.25	24.25	24.25	24.25	24.25
10.50	10.50	10.50	10.50	10.50	9.60
4.50	4.50	3.00	3.00	1.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80	0.80	0.80
3.70	3.70	3.70	3.70	3.70	3.70
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
4.50	4.50	4.50	4.50	4.50	4.50
3.60	3.60	4.10	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, 2013 AND DECEMBER 31, 2004
(Amounts in 000's)

Firm	[a]2013 Assessed Real Estate Values	[b]2013 Assessed Personal Property Values	2013 Assessed Property Values	2013 Percent Assessed Value to Total 2012 Assessed Property Values
Toledo Gaming Ventures LLC	$ 56,525	$ -	$ 56,525	0.80%
Star-West Frankln Park	18,424	-	18,424	0.26%
One Seagate Partners LLC	14,000	-	14,000	0.20%
Kroger Co.	13,758	-	13,758	0.20%
LC-Spring Hollow/Hawthorne Hills/County Club/Woodlands	13,146	-	13,146	0.19%
Wal Mart/Scott Lee	11,734	-	11,734	0.17%
DFG	10,781	-	10,781	0.15%
The Andersons	10,069	-	10,069	0.14%
Harvey Tolson/ Tolson Investments/Harveyco	9,798	-	9,798	0.14%
Meijer Stores	9,644	-	9,644	0.14%
Totals	$167,879	$ -	$167,879	2.39%

[a] Does not include hospitals, governments or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2012 property values, collected during 2013.

[b] Reflects the phase-out of the tangible personal property tax.

[c] Glendale & Detroit/Hill Reynolds/BBB Monroe/Bryne Road /Eagle Ridge/Franklin Place Shops/HL Monroe/P1 Monroe/Quail Ridge/Reynolds Assoc/TH Retail Monroe/ Waterville Retail

	2004 Assessed Real Estate Values	2004 Assessed Personal Property Values	2004 Assessed Property Values	2004 Percent Firms Assessed Value to Total 2003 Assessed Property Values
General Motors Hydra-Matic	$ 8,535	$ 50,655	$ 59,190	0.68%
Sunoco Inc R&M	5,049	48,685	53,734	0.62%
BP America	5,960	29,830	35,790	0.41%
Daimler Chrysler	1,762	30,236	31,998	0.37%
Block Communications	1,438	22,622	24,060	0.28%
Owens Illinois	19,250	2,895	22,145	0.25%
Johns Manville	3,694	18,286	21,980	0.25%
The Andersons	13,411	7,352	20,763	0.24%
Meijer Stores	13,435	7,267	20,702	0.24%
Multi Foods	3,256	14,649	17,905	0.21%
Totals	$ 75,790	$232,477	$308,267	3.55%

TABLE 8
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS (continued)
AS OF DECEMBER 31, 2013 AND DECEMBER 31, 2004
(Amounts in 000's)

Utility	2013 Assessed Public Utility Values	2013 Percent of Utilities Assessed Value of Total 2013 Assessed Values
Toledo Edison	$ 188,991	2.69%
Columbia Gas of Ohio, Inc.	43,880	0.62%
American Transmission	26,125	0.37%
CSX Transportation	7,290	0.10%
Norfolk Southern Combined	4,255	0.06%
Totals	$ 270,541	3.85%

Utility	2004 Assessed Public Utility Values	2004 Percent of Utilities Assessed Value of Total 2004 Assessed Values
Toledo Edison	$ 111,915	1.29%
Ohio Bell	60,556	0.70%
American Transmission System	25,788	0.30%
Columbia Gas	23,207	0.27%
Norfolk Southern	10,287	0.12%
Totals	$ 231,753	2.68%

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

Tax Levy Year	Collection Year	Current Tax Levied	Adjustments	Total Adjusted Levy	Collected During Levy Year	Percent Collected During Levy Year
2007	2008	$100,460	7,018	107,478	$ 95,618	88.97%
2008	2009	114,299	10,797	125,096	109,544	87.57%
2009	2010	106,803	10,195	117,600	102,152	86.86%
2010	2011	106,355	10,722	116,550	103,075	88.44%
2011	2012	105,551	10,565	116,116	102,244	88.05%
2012	2013	101,570	12,364	113,934	98,479	86.44%

*Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government, to include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System. Also, this represents newly compiled data has 6 years feasibly available. Additional years will be added in the future.

Subsequent Period Collections	Total Tax Collected	Percent Collected of Adjusted Levy
$ 3,833	$ 99,451	92.53%
4,686	114,230	91.31%
4,272	106,424	90.50%
4,769	107,844	92.53%
4,231	106,475	91.70%
4,531	103,010	90.41%

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
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%
2012	2013	3,908	3,671	93.94%

*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
$ 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
263	6.73%	3,934	100.67%	488

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

	2013	2012	2011	2010
Governmental Activities:				
General obligation bonds	$ 79,295	$ 81,490	$ 83,950	$ 87,500
Special assessment bonds with governmental commitment	12,085	13,424	14,796	16,117
Revenue bonds	5,784	7,547	9,175	10,748
Note obligations	24,555	26,225	23,955	27,715
OWDA loans[1]	-	317	366	-
OPWC loans	629	729	944	1,194
Capital lease obligations	130	123	156	106
Subtotal	122,478	129,855	133,342	143,380
Business-type Activities:				
Note obligations	1,397	1,035	1,245	1,465
OWDA loans	18,512	20,764	21,831	24,388
OPWC loans	2,358	2,449	2,505	2,437
Subtotal	22,267	24,248	25,581	28,290
Total	$ 144,745	$ 154,103	$ 158,923	$ 171,670
Percentage of personal income[2]	N/A	0.94%	1.01%	1.14%
Amount per capita (not thousands)[3]	$ 331.68	$ 351.83	$ 361.26	$ 388.56

[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 routinely updates its historical data.

2009	2008	2007	2006	2005	2004
$ 22,435	$ 25,230	$ 27,925	$ 31,255	$ 34,935	$ 42,060
17,021	17,053	17,254	17,956	16,848	14,216
15,756	16,544	17,276	17,956	17,865	18,455
103,635	105,935	-	-	-	-
1,443	626	776	915	1,327	1,712
1,565	1,736	1,725	2,112	2,030	2,485
119	28	93	1,201	3,022	3,706
161,974	167,152	65,049	71,395	76,027	82,634
-	-	-	-	-	-
24,634	26,334	27,195	29,018	30,766	32,417
2,113	2,259	2,330	2,474	1,369	263
26,747	28,593	29,525	31,492	32,135	32,680
$ 188,721	$ 195,745	$ 94,574	$ 102,887	$ 108,162	$ 115,314
1.26%	1.29%	0.63%	0.70%	0.77%	0.83%
$ 426.39	$ 440.96	$ 212.30	$ 230.29	$ 240.78	$ 255.54

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2013
(Amounts in 000's)

	General Obligation (GO) Debt[1] Outstanding	Percent Applicable to County[5]	Amount Applicable to County
Direct Debt[1]			
Lucas County	$ 122,478	100.0%	$ 122,478
Overlapping Debt			
Municipalities[2] and townships[3] wholly located in Lucas County	197,163	100.0%	197,163
Swanton Village	665	6.5%	43
School Districts[4] wholly located in Lucas County	280,018	100.0%	280,018
Anthony Wayne	17,767	97.7%	17,351
Evergreen	9,500	27.7%	2,630
Four County Career Center	2,810	1.8%	51
Otsego	14,830	13.0%	1,922
Swanton LSD	7,713	35.0%	2,701
Sylvania Area Joint Rec District	8,485	100.0%	8,485
Total Overlapping Debt	538,951		510,364
Total direct and overlapping debt	$ 661,429		$ 632,842

1) Includes all long-term debt instruments of the governmental activities, including bonds, notes, loans and capital lease obligations.

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
[1]Pledged Revenue - Last Ten Fiscal Years
(Amounts in 000's)

Taxable Economic Development Revenue Refunding Bonds, Series 2010[2]

							Scheduled Debt Service		
Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Principal	Interest	Coverage
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[3]	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
2013	1,184	11,980	228	27	1,816	15,235	1,650	207	8.20

[1] Only general fund revenue is considered pledged.

[2] Reflects pledged revenue coverage for the Series 2001 Taxable Economic Development Revenue Bonds. These bonds were refunded in 2010 by the Series 2010 Taxable Economic Development Revenue Bonds. Information for 2011 and 2012 reflect the pledged revenue coverage for the Series 2010 Taxable Economic Development Revenue bonds.

[3]2001 Bonds were refunded during 2010, totaling $15,045,000, & this table reflects the scheduled debt service of the obligation.

[*] 2006 Sanitary Sewer Bond 772

		Debt Service		
Fiscal Year	Special Assessments Collected	Principal	Interest	Coverage
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
2013	38	9	31	0.95

[*]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)

	2013	2012	2011	2010	2009
Debt Limit	$ 173,745	$ 174,132	$ 196,841	$ 198,660	$200,340
Total net debt applicable to limit	16,488	18,194	13,003	14,028	17,861
Legal Debt Margin	$ 157,257	$ 155,938	$ 183,838	$ 184,632	$182,479
Total net debt applicable to the limit as a percentage of debt limit	9.49%	10.45%	6.61%	7.06%	8.92%

2008	2007	2006	2005	2004
$233,618	$235,078	$240,207	$219,550	$216,798
20,977	23,803	25,606	26,624	33,379
$212,641	$211,275	$214,601	$192,926	$183,419
8.98%	10.13%	10.66%	12.13%	15.40%

Legal Debt Margin Calculation for 2013

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]			167,745
Total direct legal debt limitation			173,745
Total of all county debt outstanding[2]		$117,332	
[3]Less:			
Special assessment bonds	$ 12,085		
Metro Water & Sewer Dist Spec Assessment Note	662		
Less: nonexempt special assessment debt	(790)		
Exempt general obligation debt:			
2013 Taxable arena improvement notes	6,375		
2013 Tax exempt arena improvement notes[5]	10,950		
2010 Convention center and arena improvement bonds	47,285		
2010 Arena improvement bonds	18,800		
2007 Juvenile center refunding bonds[6]	5,107		
2005 Correction center refunding bonds[7]	370		
Total exempt debt		(100,844)	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation			16,488
Direct legal debt margin			$157,257
Unvoted debt limitation (subject to 1% of County assessed valuation)		$ 70,098	
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		(16,488)	
Total unvoted legal debt margin			$ 53,610

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 2013/2014 collection year, as they are in effect by December 31, 2013.

5) Component of the $14,085,002 series 2013 various purpose improvement notes (see Note 9 to the Basic Financial Statements).

6) Component of the 2007 advance refunding bonds (outstanding balance of $8,730,000 at December 31, 2013 - See Note 10 to the Basic Financial Statements).

7) Component of the 2005 current refunding bonds (outstanding balance of $700,000 at December 31, 2013 - 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 Population [i,ii]	Personal Income [iii]	Per Capita Income [iii]	Total Assessed Value [iv]	Gross General Bonded Debt
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	16,443,243	37,542	7,025,261	81,490
2013	436,393	NA	NA	7,009,816	79,295

(i): Not in thousands

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

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

(iv): Total assessed value includes public utility personal property in addition to total real property.

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 General Obligation Debt Service	*Total General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
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%
2013	2,195	3,782	5,977	414,571	1.44%

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

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
$ 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
2,936	76,359	1.089%	174.98	2013

TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2013

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.
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	194,800	26,900	12.1%	10.2%	9.3%
2010	190,600	24,200	11.3%	10.0%	9.6%
2011	190,200	20,400	9.7%	8.7%	8.9%
2012	190,900	17,100	8.2%	7.4%	8.1%
2013	191,900	17,800	8.5%	7.4%	7.4%

2013 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	185,900	20,900	10.1%	8.7%	8.5%
February	187,500	19,500	9.4%	8.1%	8.1%
March	189,000	18,200	8.8%	7.5%	7.6%
April	190,800	17,000	8.2%	6.9%	7.1%
May	193,300	17,200	8.2%	7.0%	7.3%
June	193,800	18,700	8.8%	7.7%	7.8%
July	192,900	18,600	8.8%	7.6%	7.7%
August	194,000	17,400	8.2%	7.2%	7.3%
September	194,600	17,100	8.1%	7.1%	7.0%
October	194,800	17,000	8.0%	7.1%	7.0%
November	194,100	16,200	7.7%	6.9%	6.6%
December	192,100	15,300	7.4%	6.6%	6.5%

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 2013 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	10,000	Health Care	5.21%
Mercy Health Partners	7,200	Health Care	3.75%
University of Toledo	7,000	Education (advanced)/Health Care	3.65%
Toledo Public Schools	3,600	Education (primary-secondary)	1.88%
Lucas County[1]	3,368	Government	1.76%
Kroger	2,800	Retail Grocery	1.46%
City of Toledo	2,700	Government	1.41%
Wal-Mart	2,300	Retail/Grocery	1.20%
Chrysler Holdings - Toledo North Assembly	2,200	Automotive Manufacturing	1.15%
General Motors-Powertrain	1,900	Automotive Manufacturing	0.99%
State of Ohio	1,850	Government	0.96%
The Andersons, Inc	1,700	Grain Storage/Processing, & Retail	0.89%
United Parcel Service	1,620	Mail Services	0.84%
Meijer, Inc.	1,600	Retail/Grocery	0.83%
HCR Manor Care	1,500	Health Care	0.78%
Top fifteen total employed	51,338	Percent of total county employment	26.76%
Total County Employment	191,900		
Percent of total county employment	26.76%		

Top 2004 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems[2]	11,164	Health Care	5.38%
Mercy Health Partners[3]	6,640	Health Care	3.20%
Toledo Public Schools	5,600	Education (primary-secondary)	2.70%
Daimler-Chrysler/Toledo Jeep	5,281	Automotive Manufacturing	2.54%
University of Toledo	5,185	Education (advanced)	2.50%
Lucas County[1]	4,040	Government	1.95%
General Motors-Powertrain	3,590	Automotive Manufacturing	1.73%
Kroger	3,488	Retail/Grocery	1.68%
Medical College of Ohio	3,341	Health Care	1.61%
City of Toledo	2,910	Government	1.40%
The Andersons, Inc	2,786	Grain Storage/Processing, & Retail	1.34%
HCR Manor Care	2,568	Health Care	1.24%
State of Ohio	2,409	Government	1.16%
United Parcel Service	2,108	Mail Services	1.02%
Lott Industries	1,616	Packaging Services	0.78%
Top fifteen total employed	62,726	Percent of total county employment	30.23%
Total County Employment	207,600		
Percent of total county employment	30.23%		

Sources: 2013 data estimates by the Toledo Regional Growth Partnership; refer to "Employment Trends-Ten Year Employment" in Table 17 of this section.

[1] From the records of the Lucas County Auditor, including organizations for which Lucas County is the common paymaster.

[2] Merger of Childrens Medical Center, Flower Hosital, Toledo Hospital, & Crestview Club Apt. Goerlich Center, Caring Home Health Service, Lake Park, Golden Haven, Promedica Paramount & ProMedicaq Physicial Support.

[3] 1997 Merger of Mercy, Riverside, St. Charles,and St. Vincent Mercy Medical Centers.

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

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government:										
Auditor[1]	112	112	109	119	127	132	143	173	124	119
Board of Elections	36	49	46	30	30	31	45	27	27	32
Building Regulation	6	6	6	6	11	16	16	18	18	16
Clerk of Courts	72	75	73	71	73	81	87	81	85	83
Commissioners[2]	60	58	52	52	68	73	75	84	93	82
Facilities	37	44	43	43	65	66	71	71	72	74
Recorder	13	13	13	14	15	15	16	21	20	22
Treasurer	26	26	25	28	30	31	33	32	35	33
Judicial:										
Common Pleas Court[3]	285	274	268	268	277	274	270	284	288	280
Domestic Relations Court	38	38	42	42	47	45	47	47	50	49
Juvenile Court	210	207	216	245	245	262	259	295	296	269
Law Library[4]	3	3	3	3	NA	NA	NA	NA	NA	NA
Probate Court	33	29	34	34	37	39	34	37	39	39
Prosecutors Office	96	97	100	98	104	95	101	110	117	112
Public Safety:										
Coroner	17	18	20	15	16	17	15	19	20	21
Emergency Management Agency	5	6	6	5	5	5	5	8	8	7
Emergency Medical Services	35	31	33	34	34	36	33	33	34	37
Emergency Telephone	10	9	9	8	8	8	9	8	8	6
Sheriff	522	497	453	476	520	528	533	542	538	514
Human Services:										
Child Support Enforcement	99	105	127	138	142	155	162	168	166	169
Children Services	370	373	376	375	387	400	401	424	426	389
Jobs and Family Services	332	338	334	377	380	400	435	494	423	414
Veterans Service Commission	16	16	15	17	17	17	15	15	14	13
Health:										
Developmental Disabilities	588	622	658	677	692	692	664	794	833	852
Dog Warden	25	24	24	21	19	18	22	20	21	21
Mental Health & Recovery	16	14	14	14	15	20	20	19	25	28
Public Works										
Engineer/Road Maintenance	63	67	67	73	75	80	83	84	84	93
Sanitary Engineer	42	40	43	43	47	48	49	51	48	45
Solid Waste	9	9	10	10	10	9	10	9	9	9
Vehicle Maintenance	3	3	3	3	5	5	5	5	5	4
Water & Sewer Operations	20	21	20	21	20	18	20	19	17	18
Totals	3,199	3,224	3,242	3,360	3,521	3,616	3,678	3,992	3,943	3,850

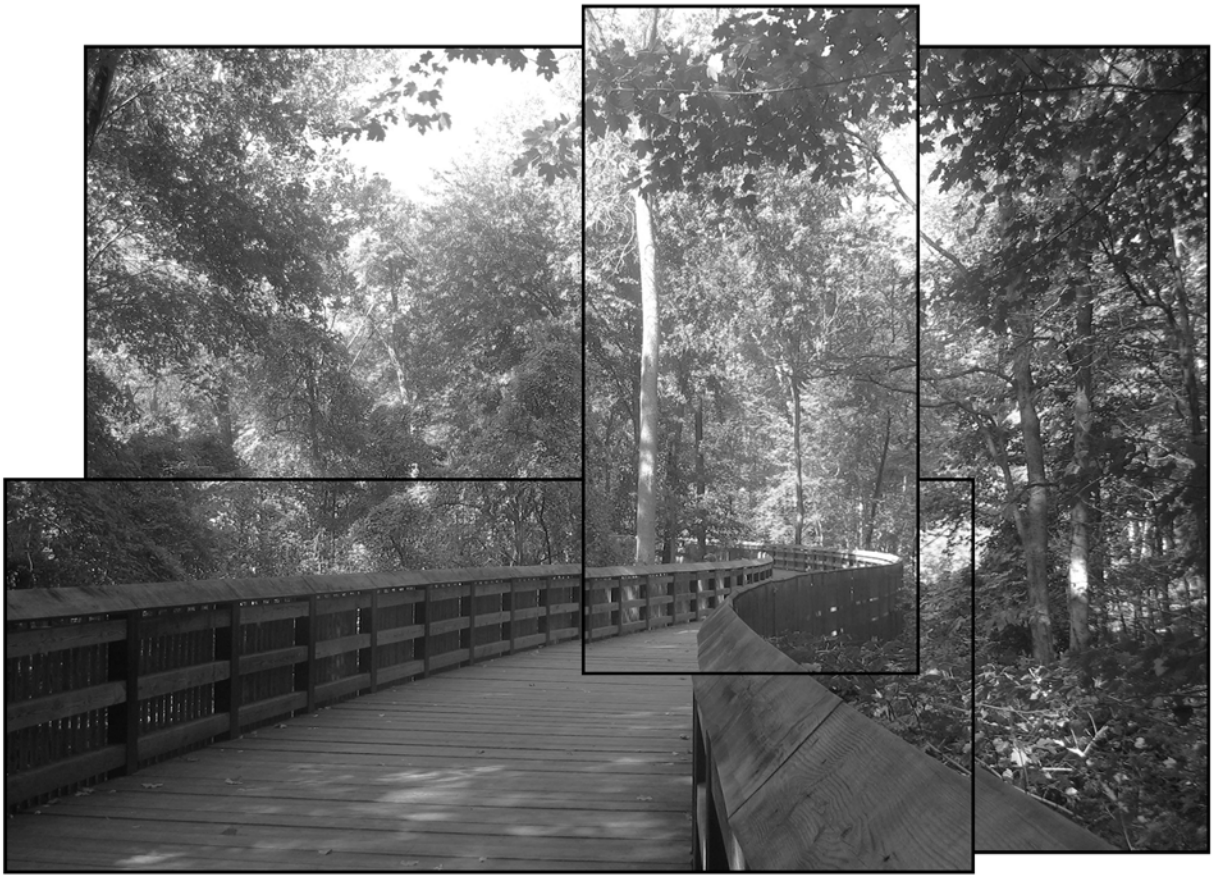
1) Includes Lucas County Information Systems.

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



Wildwood Preserve

Metroparks

Wildwood is the former family estate of a local automotive executive. Metroparks purchased the estate grounds, including the family home, in the 1970s. The prairie community at Wildwood is home to many diverse and fascinating plants and animals, providing them with critical habitat throughout the year.

The Lucas County Probate Court appoints all three members of the Board of Park Commissioners. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services.

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	2013	2012	2011	2010
General government:				
Auditor - Real Estate				
Real Estate Transfers	9,043	8,630	8,841	7,964
Parcels on File	207,062	207,338	208,050	208,560
Commissioners				
Resolutions presented	1,106	1,092	1,075	1,018
Building Regulations				
Number of building permits issued	4,983	5,964	5,748	7,030
Dollar value of building permits issued	$301,600,381	$263,448,199	$437,592,117	$486,021,383
Purchasing				
Bid contracts awarded	22	30	29	28
Purchase orders issued	5,632	3,515	3,282	2,492
Recorder				
Deeds recorded	21,892	19,762	16,783	15,686
Mortgages recorded	17,215	16,587	13,013	13,589
Treasurer				
Net portfolio earnings	$1,169,584	$2,122,824	$3,872,344	$6,490,464
Board of Elections				
Registered voters	311,647	310,123	295,409	317,046
Voters last general election	81,625	211,824	129,394	147,029
Percentage of registered voters that voted	26.19%	68.30%	43.80%	46.30%
Risk Management				
Workers comp claims	183	148	165	195
Clerk of Courts				
Titles processed	317,869	291,990	246,158	178,478
Judicial				
Court of Appeals:				
Cases filed (Total - All Counties)	608	666	651	708
Cases filed - Lucas County	284	367	321	NA
Common Pleas Court				
Civil cases filed	5,480	7,372	7,151	8,611
Criminal cases filed	2,072	2,160	1,985	2,270
Domestic Relations Court				
Cases filed	1,649	1,761	1,835	1,823
Juvenile Court				
Cases filed	7,918	9,092	9,950	10,293
Probate Court				
Cases filed	7,958	7,993	7,885	7,942

2009	2008	2007	2006	2005	2004
8,457	8,492	9,351	10,428	12,221	12,045
208,749	208,657	208,713	207,818	206,635	205,305
1,286	1,476	1,583	1,833	1,922	1,914
5,304	NA	NA	NA	NA	NA
$253,244,242	NA	NA	NA	NA	NA
51	36	31	33	37	49
3,523	3,500	2,415	1,926	1,951	1,956
16,380	16,919	18,663	19,928	22,640	21,925
14,946	14,677	20,764	27,306	32,534	35,506
$6,893,090	$11,855,018	$13,225,847	$10,331,847	$6,528,270	$4,951,510
314,632	317,036	287,512	296,539	292,613	300,137
117,982	220,457	86,861	146,539	124,907	221,902
37.50%	70.00%	30.12%	49.5%	42.7%	73.9%
200	198	217	245	268	290
168,630	196,502	199,834	206,202	216,370	224,370
644	793	759	777	801	717
NA	NA	NA	NA	NA	NA
8,446	8,359	8,300	7,626	6,885	6,279
2,317	2,709	2,686	2,836	2,767	2,723
1,782	1,839	2,871	1,930	1,968	1,968
11,098	12,397	11,728	13,645	13,492	12,641
8,435	8,610	8,986	8,657	9,996	10,495

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

	2013	2012	2011	2010
Public Safety				
Sheriff: Jail Operations & Enforcement				
Average daily jail census	439	418	382	389
Prisoners booked	20,992	20,539	18,127	18,318
Incidents reported	33,773	32,113	32,227	29,948
Civil papers served	16,345	16,395	14,188	7,547
Emergency Management Agency				
911 calls received	432,362	412,476	331,245	366,983
Emergency responses	64,427	66,236	63,690	61,860
Animal Care & Control				
Service requests	6,027	5,362	5,194	5,427
Dogs adopted	552	711	597	472
Dog licenses sold	61,850	64,807	63,314	63,414
Human Services				
Veterans Service Commission				
Financial claims filed*	4,193	8,328	13,222	11,453
Jobs and Family Services				
Clients-food stamps	97,229	122,330	96,121	95,041
Clients-Medicaid	112,781	115,444	98,733	98,718
Children Services				
Children placed in adoptive homes	105	108	99	114
Child welfare investigations	4,840	4,959	4,148	4,487
Children in foster home care	416	389	382	434
Children served in paid placement	454	421	423	473
Child Support Enforcement Agency				
Active support orders	61,793	62,699	54,937	53,228
Percentage of collected support orders	65.13%	61.97%	61.44%	61.71%
Health				
Board of Developmental Disabilities				
Individuals in adult workshops	915	1,072	1,225	1,107
Public Works				
Engineer				
Miles of road resurfaced	18	10	14	16
Culverts Built	1	4	2	1
County bridges repaired or replace	1	2	2	9
Water and Sewer operations				
Permits/taps	285	195	162	272
Emergency/maintained responses	207	240	174	221
Million of gallons per day - average daily flow	15.4	14.9	18.2	15.2

*Due to new State of Ohio reporting requirements, veterans that were denied benefits, had incomplete paperwork, or removed their request were not included in 2013 data, and will be excluded in future reporting.

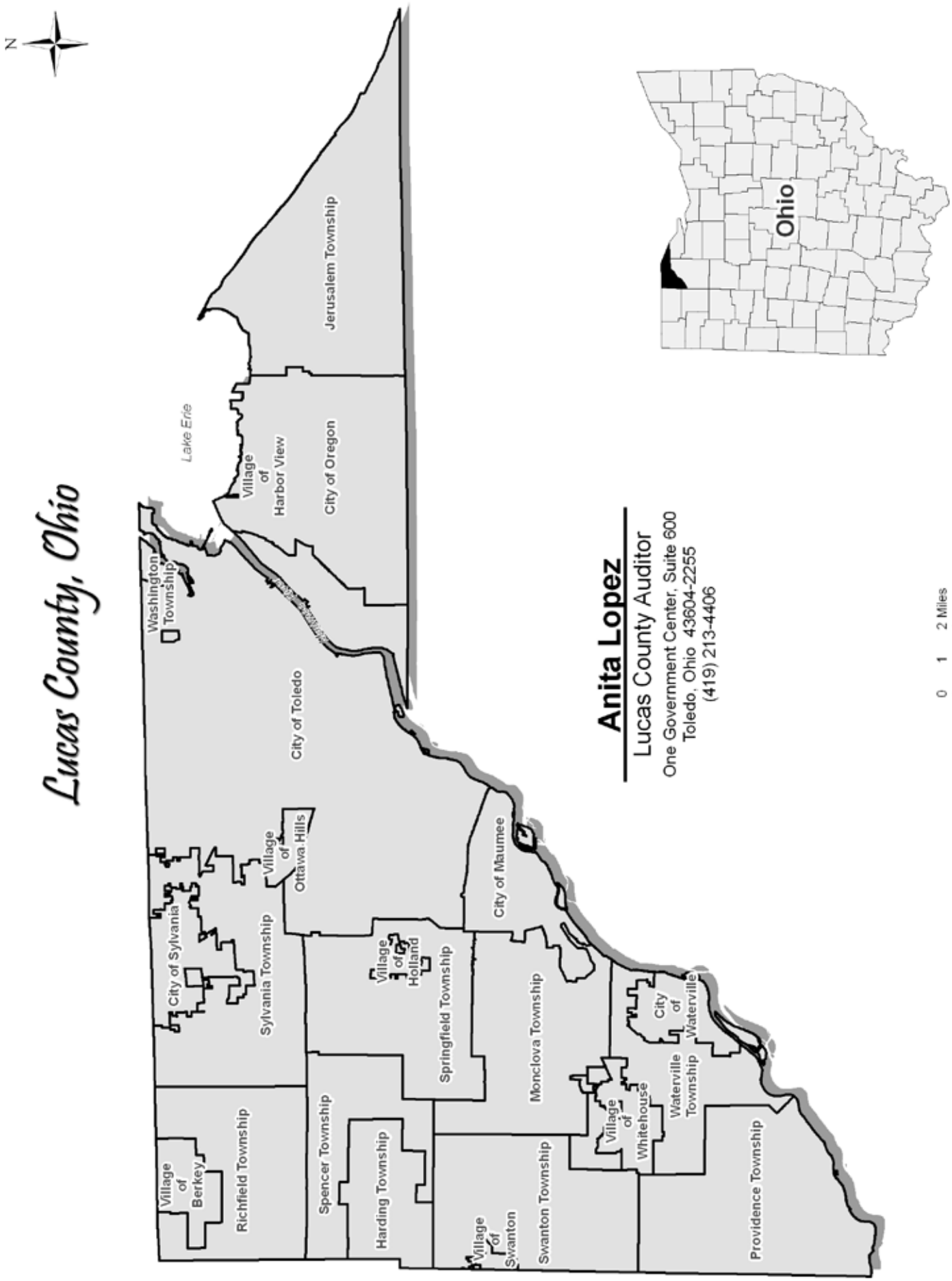
Sources: The respective County agency or department

2009	2008	2007	2006	2005	2004
381	434	466	498	485	490
18,905	22,042	26,611	26,028	26,110	27,946
33,764	35,649	34,162	48,476	34,755	33,490
20,926	27,005	34,438	38,805	34,691	26,742
348,231	371,733	374,822	376,599	378,532	391,537
58,226	58,649	56,813	55,853	54,837	52,665
5,265	5,998	6,203	6,369	6,880	7,028
322	232	244	260	237	329
62,683	63,153	61,458	63,258	63,154	63,145
14,441	15,330	16,080	14,372	13,278	11,272
76,863	77,948	61,813	60,880	59,680	56,190
94,470	89,659	87,905	87,486	85,948	74,553
120	123	183	194	227	193
4,362	3,928	4,426	4,964	4,858	4,694
432	457	513	581	604	515
475	486	542	612	629	544
52,019	51,222	50,111	49,024	47,647	46,280
62.53%	62.55%	63.88%	63.33%	63.19%	62.77%
1,149	1,207	1,201	1,502	1,374	1,390
11	12	19	14	15	21
1	2	0	1	2	2
3	4	3	4	2	1
257	515	905	1,409	2,301	2,758
268	551	594	785	607	424
15.9	16.6	15.1	13.5	13.7	12.6

TABLE 21
LUCAS COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE FISCAL YEARS*

Function	2013	2012	2011	2010	2009
Governmental activities:					
General government:					
Legislative and executive					
Office buildings	14	14	13	12	9
Motor vehicles	49	49	51	54	43
Judicial					
Office buildings	8	8	8	8	8
Motor vehicles	120	128	138	141	156
Public safety					
Jails	1	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496	194,496
Motor vehicles	90	88	88	88	101
Public works					
Bridges	162	162	162	162	162
Miles of roads	289	289	282	282	282
Vehicles	58	54	61	61	58
Health and human services					
Buildings	7	7	7	7	6
Motor vehicles	65	76	85	88	88
Conservation and recreation					
Parks	9	9	9	9	9
Sports Venues	3	3	3	2	2
Business-type activities:					
Water supply system					
Miles of water lines	430	428	426	422	418
Pumping stations	3	3	3	3	3
Wastewater treatment					
Treatment plants	1	1	1	1	1
Vehicles	8	8	10	2	8
Sewer system					
Miles of sewer lines	279	278	277	275	274
Sanitary engineer					
Buildings	1				
Vehicles	41	40	44	49	57
Solid waste					
Buildings	1	1	1	1	1
Vehicles	3	3	3	5	2

*Table 21 represents newly compiled data, and information prior to 2009 is not readily available.



Map courtesy of Mike Ittel, Lucas County GIS

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