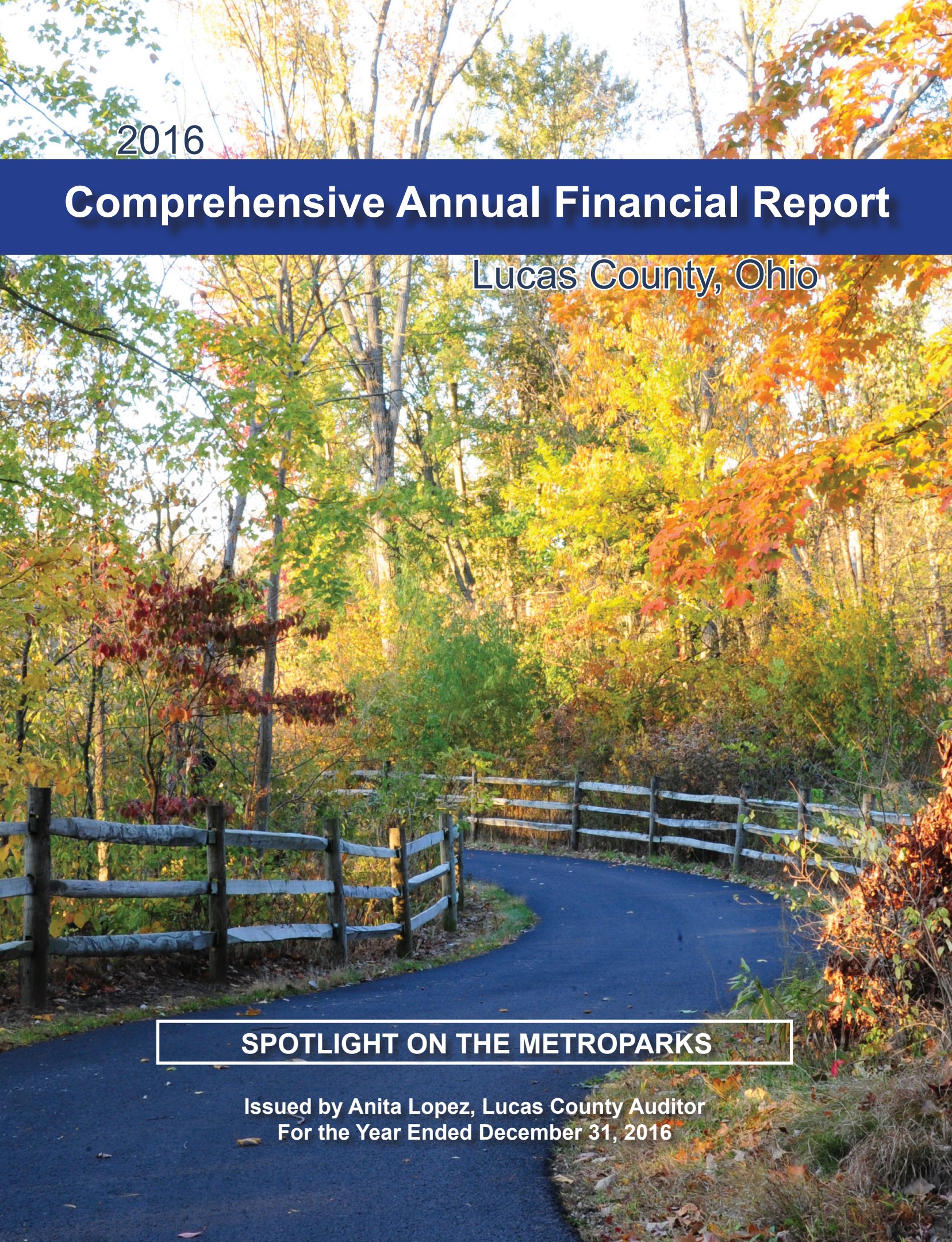
2016

Comprehensive Annual Financial Report

Lucas County, Ohio



SPOTLIGHT ON THE METROPARKS

Issued by Anita Lopez, Lucas County Auditor
For the Year Ended December 31, 2016

CAFR

Lucas County, Ohio

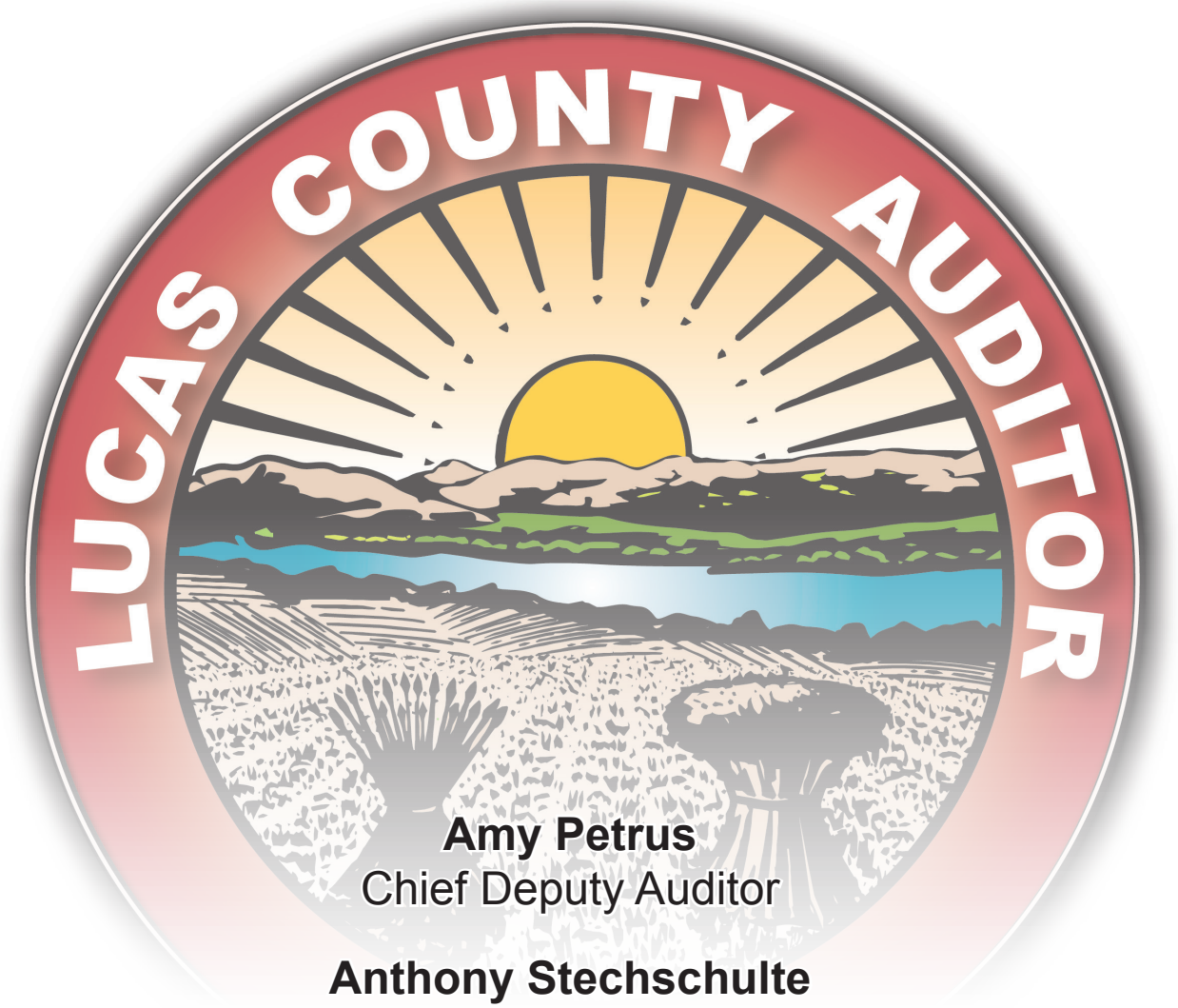
For the Year Ended December 31, 2016

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2016

Anita Lopez
Lucas County Auditor

The CAFR and CEFS Team

This team drafts the CAFR and CEFS; manages the recording of the county's assets, liabilities, revenues, and expenses; maintains the accounting software; and distributes taxes and other intergovernmental revenue.



Amy Petrus
Chief Deputy Auditor

Anthony Stechschulte
Director of Accounting and Internal Control

Ellen Lauderman, CPA
Chief Accountant

Mely Arribas-Douglas
Research and Development Specialist

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
Table of Contents

I. INTRODUCTORY SECTION

Letter of Transmittal 1
Elected Officials 8
Organizational Chart 9
GFOA Certificate of Achievement 10

II. FINANCIAL SECTION

Independent Auditors' Report 11

Management's Discussion and Analysis 13

Basic Financial Statements

Government-wide Financial Statements
Statement of Net Position 25

Statement of Activities 26

Fund Financial Statements:
Balance Sheet - Governmental Funds 28

Reconciliation of Fund Balances Governmental Funds to Net Position of Governmental Activities 30

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 32

Reconciliation of Net Changes in Fund Balances of Governmental Funds to Changes in Net Position of Governmental Activities 34

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual:

General Fund 35
Mental Health and Recovery 36
Children Services Board 37
Board of Developmental Disabilities 38

Statement of Net Position - Proprietary Funds 40

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds 42

Statement of Cash Flows - Proprietary Funds 44

Statement of Assets and Liabilities - Agency Funds 48

Combining Statement of Net Position - Discretely Presented Component Units 50

Combining Statement of Activities - Discretely Presented Component Units 52

Notes to the Basic Financial Statements 55

Required Supplementary Information:

Schedule of the County's Proportionate Share of the Net Pension Liability/Asset:

Ohio Public Employees Retirement System (OPERS) 117

Schedule of County Contributions:

Ohio Public Employees Retirement System (OPERS) 118

Notes to the Required Supplementary Information 120

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - (Major Governmental Funds)

General Fund 121
Mental Health and Recovery 130
Children Services Board 131
Board of Developmental Disabilities 132
Debt Service Fund 133
Capital Improvements Fund 134

Individual Fund Schedules of Revenues, Expenses and Changes in Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - (Major Enterprise Funds)

Water Supply System 135
Wastewater Treatment 136
Sewer System 137

Nonmajor Governmental Funds

Fund Descriptions 138

Combining Balance Sheet - Nonmajor Governmental Funds 142

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds 152

Individual Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - Governmental Funds

Job and Family Services 160
Real Estate Assessment 161
Motor Vehicle and Gas Tax 162
Emergency Medical Services 163
Emergency Telephone Service 164
Child Support Enforcement 165
Zoo Operating 166
Law Library Resources 167
Senior Services 168
Workforce Development 169
Community Development Grant 170
Stormwater Utility 172
Disaster Services EMA 173
Dog and Kennel 174
Hotel Lodging Tax 175
Domestic Violence Prevention 176
Indigent Guardianship 177

Nonmajor Governmental Funds: (continued)

Domestic Relations Court Special 178
Coroner Laboratory 179
Toxicology Lab 180
Motor Vehicle Enforcement and Education 181
Indigent Drivers Alcohol Treatment 182
Sheriff Policing 183
Concealed Handgun 184
Countywide Communication System 185
DETAC 186
Tax Certificate Administration 187
T.I.P.P. 188
Community MR/RES Services 189
Imagination Station 190
Building Regulation 191
Certificate of Title Administration 192
Recorder Equipment 193
Juvenile Treatment Center 194
Juvenile Felony Delinquency Care 195
Juvenile Court Indigent Drivers Treatment 196
Felony Diversion Program 197
Correction Treatment Facility 198
Common Pleas Civil Mediation 199
Administration of Justice 200
Probation Service 201
Foreclosure Magistrate Program 202
Other Special Revenue 203
Economic Development 204
Zoo Capital Improvements 205

Nonmajor Enterprise Funds

Fund Descriptions 206

Combining Statement of Net Position - Nonmajor Enterprise Funds 207

Combining Statement of Revenues, Expenses, and Changes
in Net Position - Nonmajor Enterprise Funds 208

Combining Statement of Cash Flows - Nonmajor Enterprise Funds 209

Individual Fund Schedules of Revenues, Expenses and Changes in
Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - Nonmajor Enterprise Funds

Sanitary Engineer 210
Solid Waste 211
Parking Facilities 212

Internal Service Funds

Fund Descriptions 213

Combining Statement of Net Position - Internal Service Funds 214

Internal Service Funds (continued)

Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds 216

Combining Statement of Cash Flows - Internal Service Funds 218

Individual Fund Schedules of Revenues, Expenses and Changes in Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - Internal Service Funds

Imaging Lab 220
Central Supplies 221
Vehicle Maintenance 222
Telecommunications 223
Self-Funded Health Insurance 224
Self-Funded Dental Insurance 225
Risk Retention Insurance 226
Self-Funded Workers' Compensation 227
Self-Funded Prescription Drug 228
Centralized Drug Testing 229

Agency Funds

Fund Descriptions 230

Combining Statement of Changes in Assets and Liabilities - All Agency Funds 232

III. STATISTICAL SECTION
Financial Trends

Net Position by Component 238

Changes in Net Position 240

Fund Balances of Governmental Funds 244

Changes in Fund Balances, Governmental Funds 246

Revenue Capacity

Governmental Revenues by Source 248
Assessed and Actual Value of Real Property 250
Property Tax Rates - Direct and Overlapping Governments 252
Top Ten Private Sector Principal Taxpayers 256
Top Five Public Utility Taxpayers 257
Property Tax Levies and Collections - Real and Public Utility 258
Special Assessment Levies and Collections 260

Debt Capacity

Ratios of Outstanding Debt by Type 262
Computation of Direct and Overlapping Debt 264
Pledged Revenue 266
Legal Debt Margin Information 268
Ratios of Net General Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita 270
Ratios of Annual Debt Service For General Bonded Debt to Total General Expenditures 272

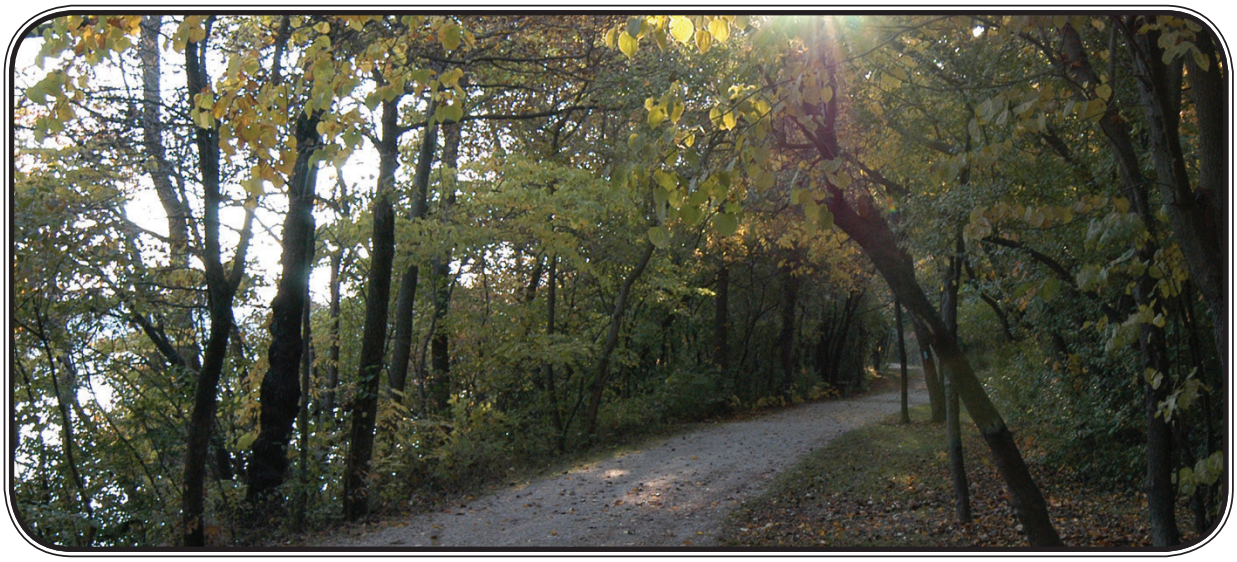
Demographic and Economic Information

Demographic Statistics 273
Principal Employers 274

Operating Information

County Government Employees by Function/Activity 275
Operating Indicators by Function/Program 276
Capital Asset Statistics by Function 280

Bend View



Bend View's name describes its greatest attribute—an unequaled view of a 90-degree bend in the Maumee River.

Maybe half the fun of Bend View Metropark is getting there. The park entrance is on the Anthony Wayne Trail, but it is also accessible by hiking 2.2 miles from Farnsworth or about six miles from Providence on the Towpath Trail. It's definitely worth the walk for what is often described as the best view along the Maumee.

The Towpath Trail follows the remains of the Miami and Erie Canals along the old Towpath where mules towed flat-bottom boats along the waterway. The trail is also part of the Buckeye Trail System, one of the most significant long distance walking trails in the state. Together, Providence, Bend View, Farnsworth and canal lands total 465 acres.

Source and photos: http://metroparkstoledo.com/explore-your-parks/bend-view

Introductory Section

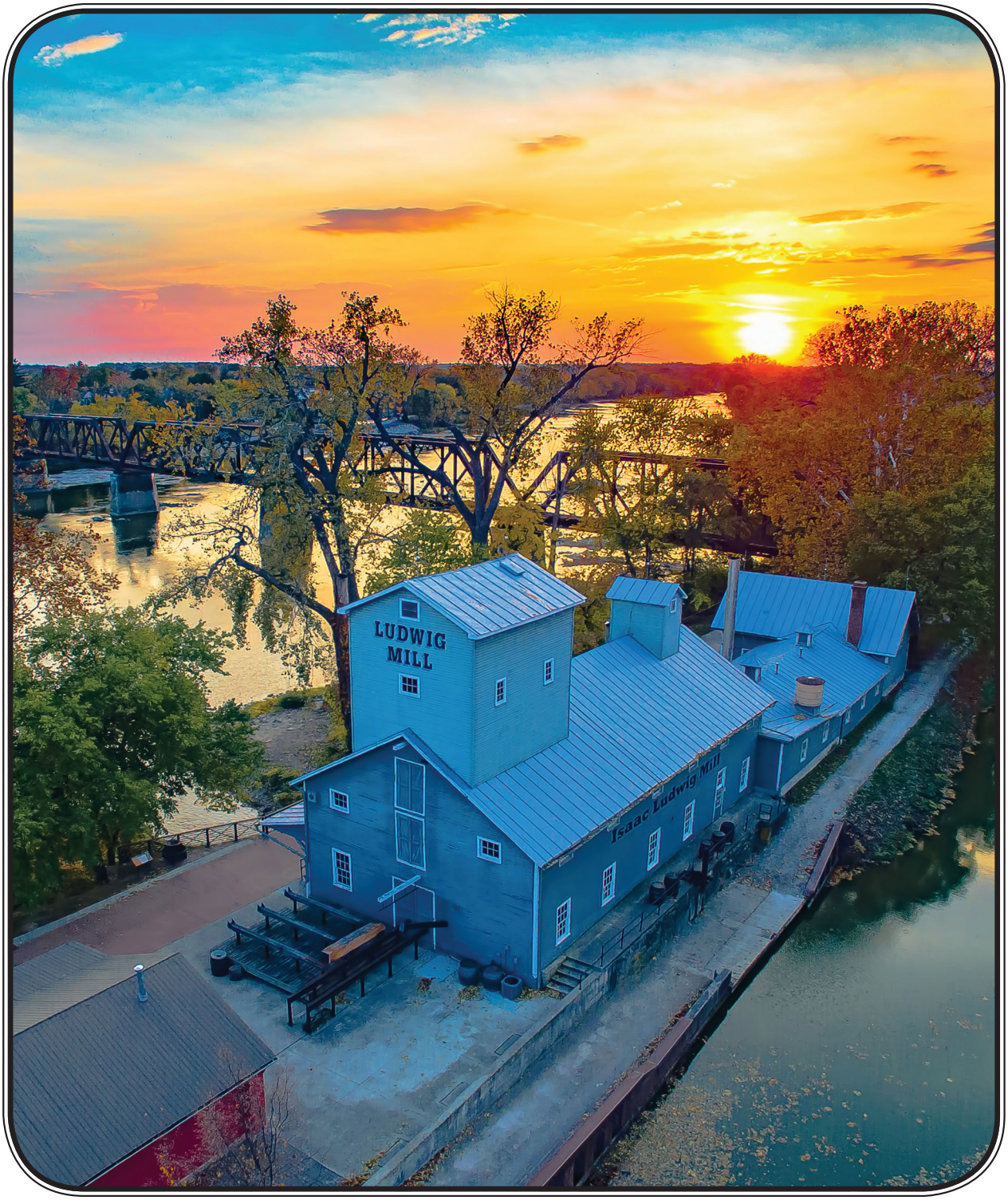


Photo courtesy of the Metroparks

ANITA LOPEZ
LUCAS COUNTY AUDITOR

One Government Center, Suite 600
Toledo, OH 43604-2255
www.co.lucas.oh.us/Auditor

E-mail: alopez@co.lucas.oh.us
Phone: (419) 213-4406
Fax: (419) 213-4888

May 18, 2017

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, 2016.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

In 2016, for the second consecutive year, Site Selection Magazine recognized the State of Ohio generally and more specifically the Toledo Metropolitan Statistical Area (MSA) among the nation's most robust environments for economic development. The Toledo MSA was honored as a top 10 midsize metro area in the United States, with 32 active economic development projects.

Major investments in Toledo's central city are generating a great deal of excitement throughout the region. Hensville, a $19 million mixed use development project which opened in spring of 2016, provides additional shopping, dining, and a concert district which increases the desirability of downtown Toledo as a place to live and work. This investment enhances existing downtown assets such as the Huntington Center and Fifth Third Field to attract an estimated one million visitors to Downtown Toledo annually. ProMedica continues construction on its new downtown headquarters. The $40 million investment will initially bring 700 employees downtown, with as many as 1,500 additional to follow. In February of this year, Directions Credit Union announced plans to relocate its headquarters to Downtown Toledo. The Lathrop Co., one of the area's largest construction contractors, also plans to relocate to downtown.

Business investment has spurred a renewed interest in residential opportunities in the city's core. Currently, market rate housing downtown is nearly full, with waiting lists for several properties. To accommodate the increased interest in downtown living, Karp & Associates has invested $20 million in the Berdan Building to bring an estimated 115 units to the market this year. A $28 million investment by the Eyde Company in the Tower on the Maumee will bring a long vacant building in the city's core back to productive use. The mixed use building will add not only an additional 105 residential units, but will also add retail, dining, and will serve as the location for the aforementioned Directions Credit Union headquarters.

The healthcare sector continues to be strong in Lucas County. In addition to the considerable investments made by ProMedica in Downtown Toledo, the company invested $355 million to expand its flagship Toledo Hospital to construct a new 615,000 square foot tower for patient rooms and a new intensive care unit in its children's hospital. Toledo Hospital was named as one of 2017 America's Best 100 hospitals by Healthgrades, a leading industry online resource. The project is expected to be completed this year. Additionally, the Metro Toledo division of Mercy Health Partners continues construction on a $34 million investment in a new 34,000 square foot emergency room at St. Vincent Hospital.

In January 2016, Fiat Chrysler announced that in order to continue and expand production of the next generation of the Jeep Wrangler model beginning in 2018, it would transfer production of the Jeep Cherokee from the Complex. Fiat Chrysler also announced that it would begin production of a new Jeep pickup truck at the Complex in 2019. Fiat Chrysler's leadership has asserted that its employment and the employment of its suppliers at the Assembly Complex will maintain current levels.

General Motors' Powertrain Division manufactures and assembles both front-wheel and rear-wheel transmissions at a 2 million square foot facility located on 151 acres in Northern Toledo. The facility has repeatedly been recognized by *Harbour Report* as the most productive powertrain plant in North America. Rear-wheel transmissions produced at the plant are used in light trucks and sport utility vehicles, and the front-wheel drive transmissions in five small, fuel-efficient vehicles. In the past ten years, General Motors has invested more than $1 billion in improvements and equipment for the plant.

One of Northwest Ohio's Fortune 500 companies continues to invest in Lucas County. In the year following a $15 million investment by Dana, Inc. in its new world headquarters and the technology center in Maumee, the Northwest Ohio Fortune 500 company continues construction of a new $70 million, 300,000 square foot axle plant at the Overland Industrial Park in West Toledo. Construction is expected to conclude in the next several months, with production slated to begin by late summer. Also at Overland, Detroit Manufacturing Systems is building a 102,000 square foot plant to build interior parts for the next generation Jeep Wrangler. Taken together, the projects at this site are anticipated to employ 300 to 450 at the outset, with additional hires forthcoming.

There are also a number of developments outside of the City of Toledo worth noting. Allermuir, a division of Senator International, continues to grow its operations in Western Lucas County. After a $7 million plant expansion in 2014 that resulted in a doubling of their workforce to nearly 100 workers, the company is already beginning another expansion that will result in as many as 20 additional employees. Also in Western Lucas County, Therma-Tru announced plans in March to consolidate its product design and research and development staff at a new innovations center in Monclova Township before the end of the year. Approximately 40 people will work at the innovations center.

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

Unemployment in Lucas County remained low through 2016, ending the year at 4.9%, slightly higher than projected at the end of 2015. Although the unemployment rate tends to rise and fall a few percentage points each month due to seasonal hiring, it is much improved over the 14.0% rate registered in June 2009, generally considered the end of the most recent recession. Moreover, total employment for Lucas County was 223,063 (based on a four-quarter moving average), increasing 1.5% in the region for 2016. With continued strength in the local economy across all sectors, it appears likely that job growth will continue to strengthen through 2017.

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

MAJOR COUNTY INITIATIVES

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

- Building upon the WorkReady Lucas County program launched in spring 2014, Lucas County created and executed a specialized program called WorkReady Manufacturing to address potential labor shortfalls at the new manufacturing facilities opening throughout the area. The WorkReady Manufacturing framework quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skill gaps, awarding a National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and the tools necessary to improve job seekers' skills. Lucas County development staff has held several sessions at public schools, community centers, and libraries throughout the county. To date, 1,744 individuals have signed up for the program and 208 have completed it, earning the NCRC and demonstrating their readiness to area manufacturers with current and future job openings.

- In 2015, the Lucas County Economic Development Corporation acquired the Hotel Seagate, a vacant and deteriorating structure in Downtown Toledo. The structure is of great strategic value to future downtown development, located adjacent to the Seagate Convention Centre and across the street from ProMedica's future headquarters. The site was initially slated for demolition, but Lucas County halted the demolition in fall of 2016 and issued a request for proposals (RFP) from qualified developer/operator teams for the planning, design, construction, and operation of a limited service, midscale to upper midscale hotel. Lucas County is expected to reach development and hotel operation agreements in 2017.

- In summer of 2016, Lucas County created the Lucas County Builds Fund as an investment tool to assist in strategic economic development projects. Lucas County Builds approved financial assistance to two projects at the new Dana and Detroit Manufacturing Systems manufacturing facilities at Overland Industrial Park and continues to seek additional investors to grow the financing tool.

- Also in 2016, the Building Regulation Division of Lucas County developed systems for tracking wait times for plan reviews and inspections to find areas of improvement for better customer service. Building Regulations continues to upgrade forms, checklists and procedures for increased productivity.

- In addition to its ongoing work renovating or demolishing 1,500 vacant and abandoned properties in Lucas County over the course of 1,500 days, the Lucas County Land Reutilization Corporation this year undertook a major revitalization effort with a local development company of downtown Toledo's historic Pythian Castle, a building that has not had tenants since the 1970s and had fallen into serious disrepair. Through 2016, the Land Bank has secured ownership and returned more than 2,200 properties to long-term productive use. The Land Bank, with a 2016 overall budget of $6.439 million, is treated as a component until of the County pursuant to governmental accounting standards.

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 14, respectively, of the *Notes to the Basic Financial Statements*.

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2016, 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 17 years (2000—2016). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, Clark Schaefer Hackett, located in the City of Toledo within Lucas County was awarded a five-year audit contract, beginning in 2015. The unmodified opinion of Clark Schaefer Hackett with respect to the basic financial statements of the County as of and for the year ended December 31, 2016 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 32 straight years, 1984-2015. 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 19 straight years, 1997-2015. 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 the Lucas County Commissioners 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: *Amy Petrus, Tony Stechschulte, and Ellen Lauderman*

Photography & Public Information: *Mely Arribas-Douglas*

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, 2016

Administrators

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

Judges

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

Your Lucas County Government

Lucas County's Board of County Commissioners functions as both the legislative and executive branch of the county. There are eight elected administrative officials, each of which operate independently as set forth by Ohio law. Judges elected on a county-wide basis include: Common Pleas Court, Domestic Relations Court, Juvenile Court, Probate Court, and Court of Appeals.

CITIZENS OF LUCAS COUNTY

- **COURT OF COMMON PLEAS** (General Division, Probate, Juvenile, Domestic Relations)
  - Court Administrator
    - Jury Commission
      - Court Services
  - Juvenile Detention Center
    - Youth Treatment Center
- **PROSECUTOR**
  - Delinquent Tax Collections
- **SHERIFF**
  - Administration
    - Law Enforcement
      - Corrections
    - Emergency Telephone System (E-911)
      - Emergency Management Agency
        - Emergency Medical Services
- **BOARD OF COUNTY COMMISSIONERS**
  - Administrator
    - Clerk of the Board
      - Canine Care & Control
    - Emergency Services
    - Facilities
      - Vehicle Maintenance
    - Human Resources
      - Employee Benefits
    - Job & Family Services
      - Child Support Enforcement Agency
    - Sanitary Engineer
      - Wastewater Treatment
        - Solid Waste
    - Planning & Development
      - Building Regulation
        - Workforce Development
          - Economic Development
    - Office of Management & Budget
      - Support Services
        - Management/ Budget
          - Capital Projects
      - Risk Management
- **CORONER**
  - Toxicology
- **CLERK OF COURTS**
  - Auto Title
    - Centralized Records
- **ENGINEER**
  - Tax-Map Division
    - Storm Water Division
- **AUDITOR**
  - Real Estate
    - Weights & Measures
      - Licensing
    - Financial Reporting & Disbursements
      - Payroll
        - Information Services
- **RECORDER**
  - Land Recording
    - Military Discharge Recording
- **TREASURER**
  - Administration
    - Real Estate Taxes
      - Delinquent Tax Collections
      - Foreclosure
    - Investments

DISCREETLY PRESENTED COMPONENT UNITS

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

*Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discreetly" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's CAFR. For further information regarding the County's component units, see pages 56-58 in Note 2 of the financial statements of the CAFR.

AFFILIATED COUNTY AGENCIES

- Administrative Jurisdiction
  - Family Council
  - Lucas Metropolitan Housing Authority
  - The Olander Park System
  - Soil and Water Conservation District
  - Toledo Area Metropolitan Park District
  - Toledo Area Sanitary District
- County provides some or all funding
  - Lucas County Planning Commission
  - OSU Cooperative Extension
  - Regional Combined Health District
- Voted levy provides some or all funding
  - Area Office on Aging
  - Imagination Station
  - Toledo/Lucas County Port Authority
  - Toledo/Lucas County Public Library
  - Toledo Zoological Society

COUNTY BOARDS

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

COUNTY COMMISSIONS

Board of Revision includes:
Auditor
Treasurer
President of the Board of Commissioners

Investment Advisory Board includes:
Board of Commissioners
Clerk of Courts
Treasurer

Automatic Data Processing Board includes:
Auditor
Treasurer
Recorder
Clerk of Courts
Representative of Board of Commissioners
Representative of Common Pleas Court
(2) Representative of Board of Elections
Representative of Domestic Relations Court

Veteran Services Commission appointed by:
The Judges of the Common Pleas Court & General Trial Division

County Budget Commission includes:
Auditor
Treasurer
Prosecutor

County Record Commission includes:
Auditor
Recorder
Prosecutor
Clerk of Courts
President of the Board of Commissioners

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, 2015

Executive Director/CEO

Financial Section

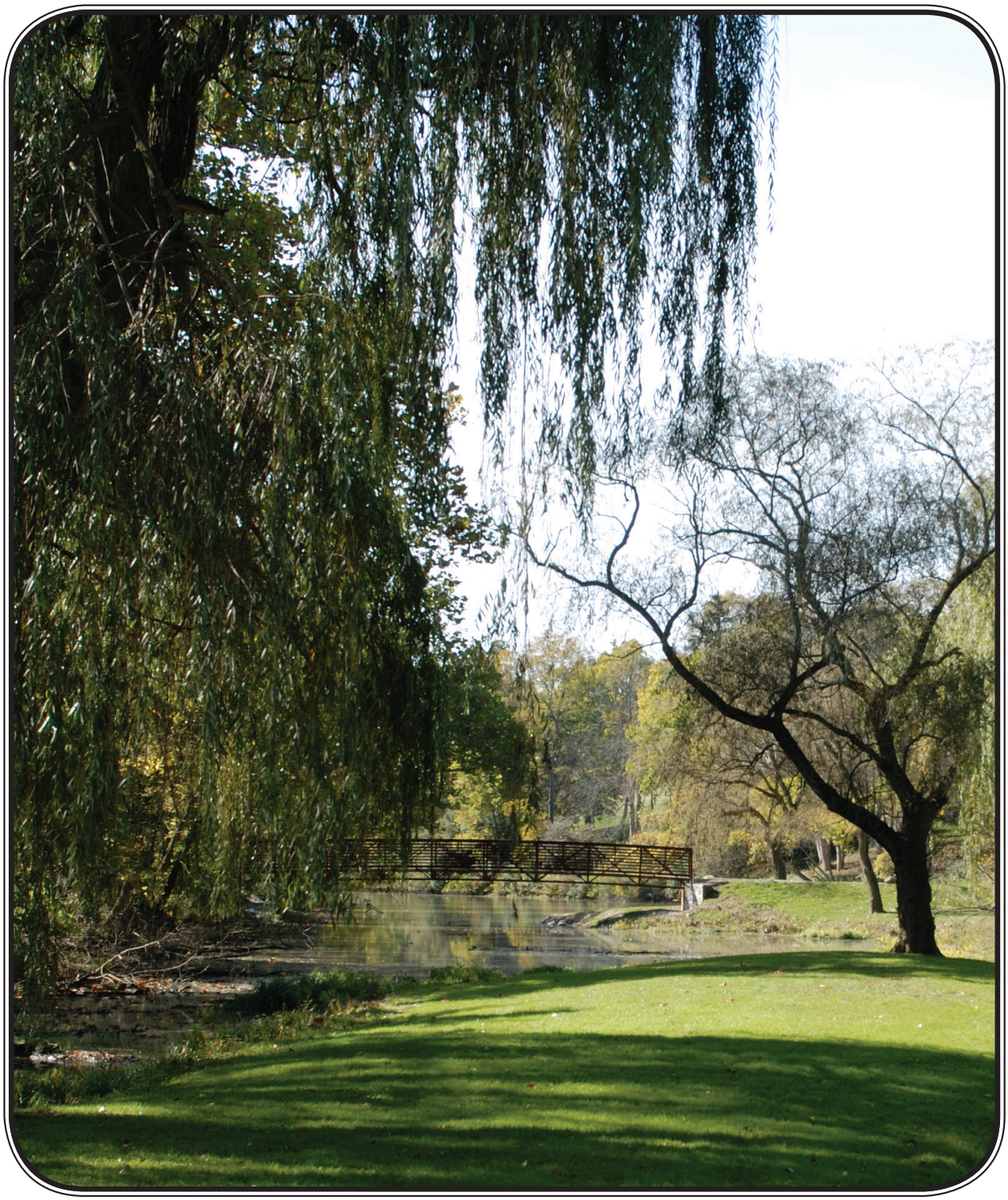


Photo courtesy of the Metroparks

CLARK SCHAEFER HACKETT
CPAs & ADVISORS

Two Maritime Plaza, Suite 202, Toledo, Ohio 43604
P. 419.243.0218 | F. 419.243.9264 | cshco.com

INDEPENDENT AUDITORS' REPORT

Lucas County Board of Commissioners
Toledo, Ohio:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the "County") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

Auditors' Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation, which represent 71 percent, 81 percent, and 78 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these aggregate discretely presented component units, is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, and the Board of Developmental Disabilities 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 and the required pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 18, 2017

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, 2016. 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 2016 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, 2016, by $460,498 thousand (net position). Of this amount, $61,488 thousand may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position increased by $21,163 thousand or 4.82%, from December 31, 2015.

- At the end of the current year, the County's governmental funds reported a combined ending fund balance of $165,732 thousand, an increase of $15,157 thousand from the prior year. Of this amount, $32,886 thousand 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 $33,077 thousand. This amount represents 25.60% of total general fund expenditures in 2016.

- The County's total long-term liabilities (including bonds and loans) increased by $57,019 thousand primarily due to the increase of the County's net pension liability. The County's net pension liability is discussed in Note 11 and the net pension liability is reported in Note 10.

Overview of the Financial Statements

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

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

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

County-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 55 - 115 of this report.

Required Supplementary Information (RSI): The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) net pension liability/net pension asset and the County's schedule of contributions to OPERS. The RSI can be found on pages 117 - 119 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 121 - 235 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 $460,497 thousand ($351,699 thousand in governmental activities and $108,798 thousand in business-type activities) as of December 31, 2016. This is an increase of $19,231 thousand or 5.78% for governmental activities and an increase of $1,932 thousand, or 1.81%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2016 and 2015.

Net Position
(In Thousands)

	Governmental Activities 2016	Governmental Activities 2015	Business-type Activities 2016	Business-type Activities 2015	Total 2016	Total 2015
Assets						
Current and other assets	$ 419,623	$ 395,039	$ 35,136	$ 31,081	$ 454,759	$ 426,120
Capital assets, net	320,465	319,911	98,741	100,623	419,206	420,534
Total assets	740,088	714,950	133,877	131,704	873,965	846,654
Deferred outflows	80,098	24,122	2,160	688	82,258	24,810
Liabilities						
Current and other liabilities	37,117	36,319	2,840	2,612	39,957	38,931
Long-term liabilities	316,690	261,093	24,263	22,841	340,953	283,934
Total liabilities	353,807	297,412	27,103	25,453	380,910	322,865
Deferred inflows	114,680	109,192	136	73	114,816	109,265
Net Position						
Net investment in capital assets	213,982	211,447	78,880	81,791	292,862	293,238
Restricted	106,147	103,578	-	-	106,147	103,578
Unrestricted	31,570	17,443	29,918	25,075	61,488	42,518
Total net position	$ 351,699	$ 332,468	$ 108,798	$ 106,866	$ 460,497	$ 439,334

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

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

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

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service

2 Minus plan assets available to pay these benefits

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

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

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

As a result of adopting GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. The County's net pension liability at December 31, 2016 and December 31, 2015 was $203,035 thousand and $141,469 thousand, respectively. These amounts are reported as long-term liabilities.

By far, the largest portion of the County's net position (63.60%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (23.05%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of $61,488 thousand, or 13.35%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major change from 2015 in the above schedule is in the current and other assets which increased $28,639 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from operations relating to Board of Developmental Disabilities programs ($10,123 thousand), capital improvement projects funding ($8,798 thousand). Prepayments increased $2,660 thousand from 2015 due to the transition to a prospective billing system for workers' compensation. Due from other governments increased $4,052 resulting from increased County Corrections services billed but unpaid at year-end.

Long-term liabilities increased approximately $57,019 thousand primarily in the area of net pension liability ($61,566 thousand decrease). This increase is the result of the overall pension systems' liability increase and the County reporting its proportional share of that increase. The increase in the net pension liability was partially offset by a decrease in the County's landfill liability of $4,300 thousand due to a decrease in the County's estimated future closure and post-closure care costs.

As of December 31, 2016, the County is able to report positive net position balances in both the governmental and business-type activities of $351,699 thousand and $108,798 thousand, respectively. The table on page 19 provides a summary of the changes in net position for the years ended December 31, 2016 and 2015.

THIS SPACE INTENTIONALLY LEFT BLANK

The table below shows the changes in net position for years 2016 and 2015.

Change in Net Position
(In Thousands)

Revenues	Governmental Activities 2016	Governmental Activities 2015	Business-type Activities 2016	Business-type Activities 2015	Total 2016	Total 2015
Program revenues:						
Charges for services and sales	$ 40,945	$ 44,814	$ 19,908	$ 18,637	$ 60,853	$ 63,451
Operating grants and contributions	167,256	168,288	9,612	9,360	176,868	177,648
Capital grants and contributions	1,400	1,982	2,118	1,731	3,518	3,713
Total program revenues	209,601	215,084	31,638	29,728	241,239	244,812
General revenues:						
Taxes	222,215	211,630	-	-	222,215	211,630
Investment income	2,497	2,022	-	-	2,497	2,022
Decrease in fair value of investments	(592)	(261)	-	-	(592)	(261)
Grants, contributions and charges not restricted to specific programs	21,894	19,495	-	-	21,894	19,495
Other	5,774	6,009	10	150	5,784	6,159
Total general revenues	251,788	238,895	10	150	251,798	239,045
Total revenues	461,389	453,979	31,648	29,878	493,037	483,857
Expenses						
Program expenses:						
Legislative and executive	66,637	59,538	-	-	66,637	59,538
Judicial system	60,063	56,315	-	-	60,063	56,315
Public safety	87,127	81,589	-	-	87,127	81,589
Public works	14,997	17,328	-	-	14,997	17,328
Health	102,827	96,918	-	-	102,827	96,918
Human services	91,813	87,538	-	-	91,813	87,538
Conservation and recreation	14,560	14,378	-	-	14,560	14,378
Interest and fiscal charges	4,134	4,552	-	-	4,134	4,552
Water supply system	-	-	3,114	3,115	3,114	3,115
Wastewater treatment	-	-	5,942	5,481	5,942	5,481
Sewer system	-	-	5,438	3,434	5,438	3,434
Sanitary engineer	-	-	4,436	5,081	4,436	5,081
Solid waste	-	-	10,634	11,221	10,634	11,221
Parking facilities	-	-	152	225	152	225
Total expenses	442,158	418,156	29,716	28,557	471,874	446,713
Change in net position	19,231	35,823	1,932	1,321	21,163	37,144
Net position at beginning of year	332,468	296,645	106,866	105,545	439,334	402,190
Net position at end of year	$ 351,699	$ 332,468	$ 108,798	$ 106,866	$ 460,497	$ 439,334

Governmental Activities

Tax revenues account for $222,215 thousand of the $461,389 thousand total revenues for governmental activities, or 48.16% of total revenues. Tax revenues increased $10,585 thousand or 5.00%, from the prior year due to an increase in property tax revenues ($3,225 thousand) and sales tax revenues ($5,990 thousand).

Operating grants and contributions were the largest component of program revenues accounting for $167,256 thousand, or 36.25% of total governmental revenues. Operating grants and contributions remained comparable to the prior year decreasing $1,032 thousand, or 0.61%. Operating grants and contributions supporting human services programs totaled $64,133 thousand, or 38.34%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up $40,945 thousand, or 8.87%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges decreased $3,869 thousand, or 8.63%, from 2015 primarily in the area of special assessments supporting storm water utility projects.

Total expenses of the governmental activities increased $24,002 thousand. This is primarily due to an increase in the County's net pension liability. The governmental activities net pension liability and deferred inflows related to pension increased $59,945 thousand and $2,260 thousand, respectively. These increases were partially offset by an increase in deferred outflows related to pension of $52,693 thousand.

Health accounts for $102,817 thousand of the $442,158 thousand total expenses for governmental activities, or 23.26% of total expenses. The increase of $5,909 thousand, or 6.10%, from the prior year was due to an increase in cost for services provided by the county in 2016 for mental health recovery programs. The next largest program is human services, accounting for $91,813 thousand, which represents 20.76% of total governmental expenses. This is an increase of $4,275 thousand or 4.88% from the prior year.

Business-type Activities

The net position for the business-type activities for the County increased by $1,932 thousand from the prior year as revenues continued to exceed expenses. During 2016, program revenues remained comparable to the prior year, increasing $1,910 thousand, or 6%. The increase in program revenues was primarily due to an increase in sanitary engineer and solid waste fees. Total expenses increased $1,159 thousand, or 4.06%, from 2015. Expenses of wastewater treatment operations and sewer operations increased $461 thousand and $2,004 thousand, respectively. The County assesses the rates and charges necessary to provide these services. Net position of the business-type activities increased $1,932 thousand and $1,321 thousand, for 2016 and 2015, respectively.

Financial Analysis of the County's Funds

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

Governmental Funds

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

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was $33,077 thousand while total fund balance was $48,062 thousand, a decrease of 4.59%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25.60% to total 2016 General Fund expenditures while total fund balance represents 37.20% to total 2016 General Fund expenditures. The fund balance of the General Fund reported a decrease of $2,310 thousand from the prior year.

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

- Total revenues increased $8,331 thousand compared to 2015. In detail, the major increase of $8,276 thousand occurred in sales taxes primarily due to the County's sales tax rate of 1.50% and the overall rate of 7.25% being in effect for the entire year. Property tax revenues remained comparable to the prior year. Intergovernmental increased compared to the prior year by $778 thousand due to increased funding from the State of Ohio while charges for services revenue decreased $1,259 thousand from 2015 primarily due to increased economic development fees being reported in a nonmajor governmental fund rather than the General Fund.

- Expenditures increased $11,851 thousand or 10.10% as the County eased cost cutting measures implemented in prior years. The primary areas of increase were judicial operations of $4,457 thousand and public safety of $4,986 thousand. All other expenditure line items remained comparable to the prior year.

- Transfers out to other funds increased $4,037 thousand from 2015 to 2016.

The fund balance of the Mental Health and Recovery Fund decreased $930 thousand to $17,671 thousand. Real property and other taxes revenue increased by $371 thousand. Intergovernmental revenues remained comparable to 2016. Expenditures increased $4,032 thousand in 2016 versus 2015. The increase was in operating charges and services expenditures. In 2016, total expenditures exceeded total revenues by $930 thousand. For 2015, total revenues exceeded total expenditures by $3,234 thousand.

The fund balance of the Children Services Board Fund increased $2,569 thousand to $6,258 thousand. Property tax revenues increased by 2.67% and intergovernmental revenues increased by 1.63%. The Children Services Board Fund received less state and federal funding in 2016 versus 2015. Expenditures increased by $705 thousand, or 1.75%, due to increased costs for services provided. For 2016, total revenues exceeded total expenditures by $2,569 thousand. This was a decrease from 2015 when total revenues exceeded total expenditures by $3,121 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased $6,884 thousand to $28,548 thousand. Real property and other taxes revenue increased by 5.22% while intergovernmental revenues decreased by 12.42%. The increase in property taxes offset the decrease in funding from the federal and state sources. Expenditures decreased by $2,162 thousand, or 3.88%. For 2016, total revenues exceeded total expenditures by $6,884 thousand. For 2015, total revenues exceeded expenditures by $6,091 thousand.

The Debt Service Fund has a fund balance of $861 thousand which represents a decrease of $497 thousand from December 31, 2015. During 2016, the County issued $39,815 thousand in refunding bonds to retire previously issued debt. Sources from the refunding transaction were deposited with an escrow agent for future debt service payments on the refunded debt. These transactions are reflected in the Debt Service Fund. The Debt Service Fund received $1,820 thousand of transfers in from the General Fund during 2016. For 2016 and 2015, total expenditures and other financing uses exceeded revenues and other financing sources by $497 thousand and $938 thousand, respectively.

The Capital Improvements Fund has a fund balance of $5,419 thousand. The Capital Improvements Fund balance increased $5,351 thousand from a balance of $68 thousand at December 31, 2015. Total revenues increased by $3,992 thousand, primarily in other revenue which includes monies received from an outside agency fund in 2016 related to capital replacement monies set-aside by the County for improvements at the Mud Hen's Stadium. Capital outlay expenses increased $4,950 thousand primarily due to an increase in various on-going capital projects. The Capital Improvements Fund received a $9,819 transfer in from the General Fund to help cover project costs in 2016.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to $39,782 thousand, the Wastewater Treatment Fund amounted to $22,673 thousand, and the Sewer System Fund amounted to $33,956 thousand. The total change in net position for these funds included an increase of $201 thousand, an increase of $564 thousand, and a decrease of $2,274 thousand, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of $98 thousand, a decrease of $166 thousand and a decrease of $133 thousand, respectively. Operating expenses of the Water Supply System Fund increased $47 thousand, the Wastewater Treatment Fund increased $612 thousand and Sewer System Fund increased $1,965 thousand. For 2016, the operating loss of the Water Supply System Fund was $746 thousand which represents a decrease of $51 thousand from the operating loss of $797 thousand reported for 2015. For 2016, the operating income of the Wastewater Treatment Fund was $489 thousand which represents a decrease of $778 thousand from the operating income of $1,267 thousand reported for 2015. For 2016, the operating loss of the Sewer System Fund was $3,412 thousand which represents an increase of $2,098 thousand from the operating loss of $1,314 thousand reported for 2015.

General Fund Budgetary Highlights

Final budgeted revenues were the same as original budget revenues of $148,878 thousand. Actual revenues were $4,246 thousand more than estimated in the final budget. The County received $963 thousand more, $753 thousand more, $1,142 thousand more and $383 thousand more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were $752 thousand, or 0.57%, lower than original budgeted expenditures. Actual expenditures were $2,731 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of $1,551 thousand followed by judicial operations which reported a positive variance of $953 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer out $18,619 thousand to other funds. This amount was increased to $26,606 thousand in the final budget. Actual transfers out for 2016 were $26,606.

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

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2016, amount to $419,206 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was $292,862 thousand at December 31, 2016. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current year was 0.32% (a 0.17% increase for governmental activities and a 1.87% decrease for business-type activities.)

During 2016, for governmental activities, the County expended approximately $16,686 thousand on construction projects that are currently in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately $8,959 thousand.

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

Long-term debt: At the end of the current year, the County had total bonded debt outstanding of $85,072 thousand. Of this total, $75,575 thousand are general obligation bonds backed by the full faith and credit of the County, $8,848 thousand are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment and $649 thousand are revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of $15,452 thousand and Ohio Public Works Commission (OPWC) loans of $3,240 thousand.

In addition to the long-term debt above, the County has $24,450 thousand in short-term construction notes outstanding. These notes bear interest rates of 2.0% ($18,250 thousand) and 1.125% ($6,200 thousand) and mature on July 13, 2017.

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 $2,174 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 15 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

In December 2016, the unemployment rate for the County was 5.1%, which is a decrease from 5.3% at December 2015. For the same time period, the state average unemployment rate was 4.9%, and the national average was 4.9%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2017 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was $48,062 thousand as compared to $50,372 thousand at December 31, 2015.

Lucas County, Ohio
Management's Discussion and Analysis
for the Year Ended December 31, 2016

Request for Information

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

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

Michael V. Disalle Government Center

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

Photos courtesy of Katie Stapleton

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in pooled cash and investments	$ 206,756,672	$ 27,801,281	$ 234,557,953	$ 31,797,846
Cash and cash equivalents in segregated accounts	837,131	-	837,131	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	28,312,578	-	28,312,578	-
Real property and other taxes	117,487,086	-	117,487,086	-
Accounts	2,896,543	7,043,675	9,940,218	11,954,008
Special assessments	19,894,410	-	19,894,410	-
Accrued interest	593,792	-	593,792	-
Due from other governments	37,131,732	-	37,131,732	-
Loans	2,624	-	2,624	-
Materials and supplies inventory	952,214	50,515	1,002,729	684,434
Prepayments	4,554,324	16,024	4,570,348	289,663
Other assets	-	-	-	18,009,031
Internal balance	(212,826)	212,826	-	-
Net pension asset (see Note 11)	416,878	11,735	428,613	-
Capital assets:				
Nondepreciable capital assets	57,771,228	952,571	58,723,799	3,114,577
Depreciable capital assets, net	262,694,144	97,788,615	360,482,759	25,319,027
Total capital assets, net	320,465,372	98,741,186	419,206,558	28,433,604
Total assets	740,088,530	133,877,242	873,965,772	91,168,586
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding	3,376,930	-	3,376,930	-
Pension	76,721,377	2,159,748	78,881,125	
Total deferred outflows of resources	80,098,307	2,159,748	82,258,055	-
Liabilities:				
Accounts payable	8,100,432	1,049,048	9,149,480	3,334,150
Accrued liabilities	-	-	-	3,897,483
Accrued wages and benefits payable	3,305,453	87,423	3,392,876	297,468
Due to other governments	2,200,456	63,057	2,263,513	64,793
Accrued interest payable	686,322	15,347	701,669	-
Notes payable	22,825,000	1,625,000	24,450,000	6,658,431
Unearned revenue	-	-	-	4,435,932
Long-term liabilities:				
Due within one year	22,357,001	1,924,765	24,281,766	14,109
Due in more than one year:				
Net pension liability (see Note 11)	197,476,290	5,559,064	203,035,354	-
Other amounts due in more than one year	96,856,380	16,779,449	113,635,829	12,045,351
Total liabilities	353,807,334	27,103,153	380,910,487	30,747,717
Deferred inflows of resources:				
Property taxes	109,867,918	-	109,867,918	-
Pension	4,812,215	135,467	4,947,682	-
Total deferred inflows of resources	114,680,133	135,467	114,815,600	-
Net position:				
Net investment in capital assets	213,981,889	78,879,880	292,861,769	28,366,559
Restricted for:				
Debt service	15,596,079	-	15,596,079	-
Capital projects	1,102,954	-	1,102,954	1,805,621
Legislative and executive operations	6,776,275	-	6,776,275	-
Judicial operations	6,009,509	-	6,009,509	-
Public safety programs	15,742,426	-	15,742,426	-
Public works projects	14,454,028	-	14,454,028	-
Health programs	41,203,438	-	41,203,438	15,045,757
Human services programs	620,184	-	620,184	-
Conservation and recreation programs	1,018,597	-	1,018,597	-
Community development projects	3,624,057	-	3,624,057	-
Unrestricted	31,569,934	29,918,490	61,488,424	15,202,932
Total net position	$ 351,699,370	$ 108,798,370	$ 460,497,740	$ 60,420,869

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive	$ 66,637,149	$ 16,768,844	$ 5,449,081	$ 573,230
Judicial	60,063,057	9,362,882	12,981,690	-
Public safety	87,126,784	6,418,536	18,204,545	-
Public works	14,996,532	2,816,612	17,872,484	-
Health	102,827,478	5,520,861	47,802,035	-
Human services	91,813,023	3,442	64,133,142	-
Conservation and recreation	14,559,807	-	812,505	826,579
Interest and fiscal charges	4,134,252	54,219	-	-
Total governmental activities	442,158,082	40,945,396	167,255,482	1,399,809
Business-type activities:				
Water supply system	3,114,203	2,272,606	65,059	977,995
Wastewater treatment	5,941,773	6,056,144	475,000	-
Sewer system	5,438,286	1,945,856	78,171	1,139,925
Sanitary engineer	4,436,163	5,421,148	122,302	-
Solid waste	10,633,937	4,017,979	8,871,794	-
Parking facilities	151,930	193,823	-	-
Total business-type activities	29,716,292	19,907,556	9,612,326	2,117,920
Total Primary Government	$ 471,874,374	$ 60,852,952	$ 176,867,808	$ 3,517,729
Component Units:				
Toledo Mud Hens Baseball Club, Inc.	$ 22,203,458	$ 20,690,316	$ 1,485,000	$ -
Lott Industries, Inc.	6,672,273	3,012,233	3,654,164	-
Preferred Properties, Inc & Affiliates Inc.	2,096,520	1,259,635	435,837	-
Toledo Arena Sports, Inc.	7,465,249	7,441,868	-	-
Lucas County Land Reutilization Corporation	6,156,289	807,673	-	-
Lucas County Transportation Improvement District	1,163,530	6,750	-	2,350,000
Lucas County Economic Development Corporation	405,726	-	2,525,000	-
Toledo-Lucas County Convention and Visitors Bureau	7,023,284	5,325,918	2,750,396	-
Total component units	$ 53,186,329	$ 38,544,393	$ 10,850,397	$ 2,350,000

General revenues:

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

Change in net position

Net position at beginning of year (restated)

Net 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
$ (43,845,994)	$ -	$ (43,845,994)	$ -
(37,718,485)	-	(37,718,485)	-
(62,503,703)	-	(62,503,703)	-
5,692,564	-	5,692,564	-
(49,504,582)	-	(49,504,582)	-
(27,676,439)	-	(27,676,439)	-
(12,920,723)	-	(12,920,723)	-
(4,080,033)	-	(4,080,033)	-
(232,557,395)	-	(232,557,395)	-
-	201,457	201,457	-
-	589,371	589,371	-
-	(2,274,334)	(2,274,334)	-
-	1,107,287	1,107,287	-
-	2,255,836	2,255,836	-
-	41,893	41,893	-
-	1,921,510	1,921,510	-
(232,557,395)	1,921,510	(230,635,885)	-
-	-	-	(28,142)
-	-	-	(5,876)
-	-	-	(401,048)
-	-	-	(23,381)
-	-	-	(5,348,616)
-	-	-	1,193,220
-	-	-	2,119,274
-	-	-	1,053,030
-	-	-	(1,441,539)
109,508,889	-	109,508,889	-
106,284,215	-	106,284,215	-
6,421,748	-	6,421,748	-
21,893,961	-	21,893,961	6,284,078
2,497,475	-	2,497,475	722,988
(592,033)	-	(592,033)	-
5,774,442	10,535	5,784,977	293,409
251,788,697	10,535	251,799,232	7,300,475
19,231,302	1,932,045	21,163,347	5,858,936
332,468,068	106,866,325	439,334,393	54,561,933
$ 351,699,370	$ 108,798,370	$ 460,497,740	$ 60,420,869

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	$ 32,465,968	$ 17,353,621	$ 6,241,485	$ 28,141,825
Cash and cash equivalents in segregated accounts	837,131	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	28,312,578	-	-	-
Real property and other taxes	13,589,541	16,823,033	24,806,375	40,519,342
Accounts	205,985	-	-	-
Special assessments	834,200	-	-	-
Accrued interest	593,792	-	-	-
Due from other governments	13,412,717	5,297,881	2,407,136	7,256,495
Loans	-	-	-	-
Materials and supplies inventory	-	-	-	-
Prepayments	361,529	-	24,346	52,050
Total assets	$ 90,613,441	$ 39,474,535	$ 33,479,342	$ 75,969,712
Liabilities:				
Accounts payable	$ 2,526,823	$ 805,583	$ 49,460	$ 142,315
Accrued wages and benefits payable	1,631,986	20,338	339,985	380,498
Due to other governments	1,061,640	14,874	233,356	266,234
Due to other funds	44,291	601	11,083	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	5,264,740	841,396	633,884	789,047
Deferred inflows of resources:				
Property taxes	12,693,508	15,712,886	23,193,460	37,945,628
Sales tax revenue not available	10,901,143	-	-	-
Delinquent property tax revenue not available	1,110,499	1,373,066	2,007,063	3,222,622
Intergovernmental revenue not available	11,395,394	3,875,546	1,386,946	5,464,186
Special assessments revenue not available	833,525	-	-	-
Accrued interest not available	318,773	-	-	-
Miscellaneous revenue not available	34,165	-	-	-
Total deferred inflows of resources	37,287,007	20,961,498	26,587,469	46,632,436
Fund balances:				
Nonspendable	1,526,113	-	24,346	52,050
Restricted	265,714	17,671,641	6,233,643	28,496,179
Committed	4,807,395	-	-	-
Assigned	8,385,315	-	-	-
Unassigned (deficit)	33,077,157	-	-	-
Total fund balances	48,061,694	17,671,641	6,257,989	28,548,229
Total liabilities, deferred inflows of resources and fund balances	$ 90,613,441	$ 39,474,535	$ 33,479,342	$ 75,969,712

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ 789,882	$ 26,731,448	$ 59,150,332	$ 170,874,561
-	-	-	837,131
-	-	-	28,312,578
-	-	21,748,795	117,487,086
-	544,024	2,068,106	2,818,115
15,302,045	-	3,758,165	19,894,410
-	-	-	593,792
-	-	8,757,503	37,131,732
-	-	2,624	2,624
-	-	930,891	930,891
-	237,755	915,371	1,591,051
$ 16,091,927	$ 27,513,227	$ 97,331,787	$ 380,473,971
$ -	$ 1,121,351	$ 3,244,241	$ 7,889,773
-	8,344	910,731	3,291,882
-	2,486	612,222	2,190,812
-	-	35,571	91,546
-	20,400,000	2,425,000	22,825,000
-	167,572	22,902	190,474
-	21,699,753	7,250,667	36,479,487
-	-	20,322,436	109,867,918
-	-	-	10,901,143
-	-	1,768,497	9,481,747
-	-	5,251,533	27,373,605
15,231,084	-	3,665,065	19,729,674
-	-	-	318,773
-	394,819	160,658	589,642
15,231,084	394,819	31,168,189	178,262,502
-	237,755	1,846,262	3,686,526
-	-	50,592,608	103,259,785
860,843	5,180,900	6,665,497	17,514,635
-	-	-	8,385,315
-	-	(191,436)	32,885,721
860,843	5,418,655	58,912,931	165,731,982
$ 16,091,927	$ 27,513,227	$ 97,331,787	$ 380,473,971

LUCAS COUNTY, OHIO

RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016

Total governmental fund balances		$ 165,731,982
Amounts reported for governmental activities on the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		320,465,372
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.		
Sales taxes receivable	$ 10,901,143	
Delinquent property taxes receivable	9,481,747	
Accounts receivable	589,642	
Special assessments receivable	19,729,674	
Accrued interest receivable	318,773	
Intergovernmental receivable	27,373,605	
Total		68,394,584
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less $276,100 of net capital assets included above as capital assets used in governmental activities, plus $42,829 for compensated absences included below, plus $554,813 for net pension asset/liability and related deferred inflows/outflows included below.		29,823,188
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.		(214,314)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.		(495,848)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.		3,376,930
Unamortized premiums on bond issuances are not recognized in governmental funds.		(1,184,379)
Unamortized discounts on bond issuances are not recognized in governmental funds.		14,786
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	76,721,377	
Deferred inflows of resources - pension	(4,812,215)	
Net pension asset	416,878	
Net pension liability	(197,476,290)	
Total		(125,150,250)
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	(20,496,861)	
Capital lease payable	(78,675)	
Landfill obligations	(2,700,000)	
Bonds payable	(85,071,600)	
OPWC loans payable	(715,545)	
Total		(109,062,681)
Net position of governmental activities		$ 351,699,370

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Blue Creek

Blue Creek is a quiet country retreat where visitors can walk a looped trail through a wetland and around a quarry pond, drop a fishing line or launch a kayak at a larger quarry.

The trail begins near an old hog barn on Schadel Road. On Providence Road (behind the Whitehouse village offices), the former Nona France quarry is also open for kayaking, stand up paddle boating or fishing from shore or small boats. Both areas are open for daily use, 7 a.m. until dark.

Located on the edge of the Oak Openings region, Blue Creek was the site of limestone quarries in the mid- to late-1800s. In 1917, the city of Toledo bought the land to build a prison farm.

The property features glacial grooves, a pond, a wetland and an oak savanna. A focal point is a 20,873-square-foot barn with a gambrel roof and plank frame built in the late 1920s. The barn and other out buildings were part of the Toledo House of Corrections, also known as “The Workhouse,” a jail where the inmates tended to the farm.

Blue Creek is operated in partnership with the Village of Whitehouse, Nature’s Nursery and the Lucas Soil and Water Conservation District. In addition to the small park area, Blue Creek is home to a wildlife rehabilitation center, a youth recreation complex, demonstration farm fields and the Metroparks native seed nursery.

Source and photos: http://metroparkstoledo.com/explore-your-parks/blue-creek

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	$ 106,254,245	$ -	$ -	$ -
Real property and other taxes	12,735,853	15,759,682	20,540,337	38,055,537
Lodging taxes	-	-	-	-
Charges for services	9,761,699	-	51	2,152,109
Licenses and permits	19,975	-	-	-
Fines and forfeitures	316,309	-	-	-
Intergovernmental	17,626,802	9,768,613	22,963,410	19,794,417
Special assessments	23,471	-	-	-
Investment income	2,306,097	-	-	1,247
Rental income	806,668	-	-	-
Decrease in fair market value of investments	(592,033)	-	-	-
Other	954,409	103,373	31,069	432,667
Total revenues	150,213,495	25,631,668	43,534,867	60,435,977
Expenditures:				
Current:				
General government:				
Legislative and executive	41,359,914	-	-	-
Judicial	40,630,893	-	-	-
Public safety	43,388,639	-	-	-
Public works	203,306	-	-	-
Health	1,141,818	26,561,734	-	53,551,569
Human services	1,609,406	-	40,965,621	-
Conservation and recreation	354,024	-	-	-
Other	493,985	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	8,547	-	-	-
Interest and fiscal charges	872	-	-	-
Bond issuance costs	-	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	129,191,404	26,561,734	40,965,621	53,551,569
Excess (deficiency) of revenues over (under) expenditures	21,022,091	(930,066)	2,569,246	6,884,408
Other financing sources (uses):				
Issuance of refunding bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Capital lease transaction	23,015	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(23,355,601)	-	-	-
Premium on bond issuance	-	-	-	-
Premium on note issuance	-	-	-	-
Issuance of loans	-	-	-	-
Total other financing sources (uses)	(23,332,586)	-	-	-
Net change in fund balances	(2,310,495)	(930,066)	2,569,246	6,884,408
Fund balances at beginning of year	50,372,189	18,601,707	3,688,743	21,663,821
Fund balances at end of year	$ 48,061,694	$ 17,671,641	$ 6,257,989	$ 28,548,229

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 106,254,245
-	-	20,999,690	108,091,099
-	-	6,421,748	6,421,748
11,926	-	23,601,029	35,526,814
-	-	1,042,625	1,062,600
-	-	772,479	1,088,788
3,971,079	573,230	106,550,297	181,247,848
1,567,077	-	2,131,197	3,721,745
60	3,546	145,404	2,456,354
731,735	421,509	60,706	2,020,618
-	-	-	(592,033)
437,666	5,141,657	5,219,492	12,320,333
6,719,543	6,139,942	166,944,667	459,620,159
-	-	17,485,666	58,845,580
-	-	17,528,519	58,159,412
-	-	37,903,402	81,292,041
-	-	18,759,707	18,963,013
-	-	20,991,849	102,246,970
-	-	47,337,816	89,912,843
-	-	14,236,440	14,590,464
-	-	-	493,985
-	10,326,627	-	10,326,627
5,239,300	-	120,693	5,368,540
3,978,923	281,245	47,786	4,308,826
425,387	-	-	425,387
-	62,576	6,959	69,535
9,643,610	10,670,448	174,418,837	445,003,223
(2,924,067)	(4,530,506)	(7,474,170)	14,616,936
39,815,000	-	-	39,815,000
(40,047,997)	-	-	(40,047,997)
-	-	-	23,015
1,820,633	9,818,854	13,124,114	24,763,601
-	-	(1,583,000)	(24,938,601)
658,384	-	-	658,384
181,225	62,576	6,959	250,760
-	-	16,395	16,395
2,427,245	9,881,430	11,564,468	540,557
(496,822)	5,350,924	4,090,298	15,157,493
1,357,665	67,731	54,822,633	150,574,489
$ 860,843	$ 5,418,655	$ 58,912,931	$ 165,731,982

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2016

Net change in fund balances - total governmental funds		$ 15,157,493
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds):		
Capital outlay - nondepreciable capital assets	$ 16,686,253	
Capital outlay - depreciable capital assets	4,049,177	
Current year depreciation	(19,505,043)	
Total		1,230,387
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).		(626,149)
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	29,970	
Property tax revenue	1,417,791	
Special assessment revenue	(2,823,043)	
Intergovernmental and other revenues	3,018,800	
Total		1,643,518
The issuances of bonds, loans and capital leases are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		(39,854,410)
Repayment of bond, loan and capital lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):		
Bond principal payments	5,239,300	
Loan principal payments	97,072	
Capital lease principal payments	32,168	
Total		5,368,540
Repayment of the landfill liability is an expenditure in the funds but the repayment reduces long-term liabilities on the statement of net position.		4,300,000
Payment to refunded bond escrow agent for the retirement of bonds is an other financing use in the funds but the payment reduces long-term liabilities on the statement of net position. Deferred charges related to bond refundings are amortized over the life of the issuance in the statement of activities. The following refunding transaction occurred in 2016:		
Bonds refunded	36,750,000	
Deferred charges on debt refundings	3,297,997	
Payment to refunded bond escrow agent		40,047,997
In the statement of activities, interest is accrued on outstanding bonds, whereas in the funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:		
Decrease in accrued interest payable	389,911	
Premiums incurred in the current year	(658,384)	
Amortization of bond premiums	46,202	
Amortization of bond discounts	(3,008)	
Amortization of deferred outflow of resources resulting from debt refundings	(14,370)	
Total		(239,649)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the increase in the compensated absences liability (excluding internal service funds).		(498,563)
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 ($75,362) and including $70,419 of net pension contributions/expense reported below, is allocated among governmental activities.		2,117,970
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		18,475,566
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		(27,891,398)
Change in net position of governmental activities		$ 19,231,302

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 105,136,095	$ 105,136,095	$ 106,098,656	$ 962,561
Real property and other taxes	12,351,750	12,351,750	12,578,055	226,305
Charges for services	11,610,500	11,610,500	12,752,032	1,141,532
Licenses and permits	23,500	23,500	19,975	(3,525)
Fines and forfeitures	293,480	293,480	316,309	22,829
Intergovernmental	16,467,393	16,467,393	17,220,670	753,277
Special assessments	55,850	55,850	26,826	(29,024)
Investment income	1,908,300	1,908,300	2,291,468	383,168
Rental income	801,852	801,852	806,668	4,816
Other	229,300	229,300	1,012,940	783,640
Total revenues	148,878,020	148,878,020	153,123,599	4,245,579
Expenditures:				
Current:				
General government:				
Legislative and executive	46,067,955	43,048,811	41,498,065	1,550,746
Judicial	41,266,749	41,817,571	40,864,728	952,843
Public safety	40,254,133	42,914,345	42,820,145	94,200
Public works	199,465	212,918	207,878	5,040
Health	1,526,393	1,194,480	1,194,480	-
Human services	1,775,016	1,761,780	1,634,251	127,529
Conservation and recreation	331,200	354,024	354,024	-
Other	1,067,105	432,053	432,053	-
Total expenditures	132,488,016	131,735,982	129,005,624	2,730,358
Excess of revenues over expenditures	16,390,004	17,142,038	24,117,975	6,975,937
Other financing sources (uses):				
Transfers (out)	(18,618,628)	(26,605,902)	(26,605,601)	301
Net change in fund balances	(2,228,624)	(9,463,864)	(2,487,626)	6,976,238
Fund balances at beginning of year	25,692,604	25,692,604	25,692,604	-
Prior year encumbrances appropriated	2,361,972	2,361,972	2,361,972	-
Fund balance at end of year	$ 25,825,952	$ 18,590,712	$ 25,566,950	$ 6,976,238

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Real property and other taxes	$ 15,506,500	$ 15,506,500	$ 15,562,567	$ 56,067
Intergovernmental	9,242,579	9,242,579	9,585,963	343,384
Other	25,944	25,944	103,373	77,429
Total revenues	24,775,023	24,775,023	25,251,903	476,880
Expenditures:				
Current:				
Health	28,466,868	28,466,868	26,668,179	1,798,689
Net change in fund balances	(3,691,845)	(3,691,845)	(1,416,276)	2,275,569
Fund balances at beginning of year	18,178,527	18,178,527	18,178,527	-
Fund balance at end of year	$ 14,486,682	$ 14,486,682	$ 16,762,251	$ 2,275,569

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 20,187,964	$ 20,187,964	$ 20,231,337	$ 43,373
Charges for services	1,200	1,200	51	(1,149)
Intergovernmental	22,654,056	22,654,056	22,716,629	62,573
Other	41,360	41,360	31,069	(10,291)
Total revenues	42,884,580	42,884,580	42,979,086	94,506
Expenditures:				
Current:				
Human services	43,484,549	43,418,870	40,985,095	2,433,775
Net change in fund balances	(599,969)	(534,290)	1,993,991	2,528,281
Fund balances at beginning of year	3,161,773	3,161,773	3,161,773	-
Prior year encumbrances appropriated	102,214	102,214	102,214	-
Fund balance at end of year	$ 2,664,018	$ 2,729,697	$ 5,257,978	$ 2,528,281

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

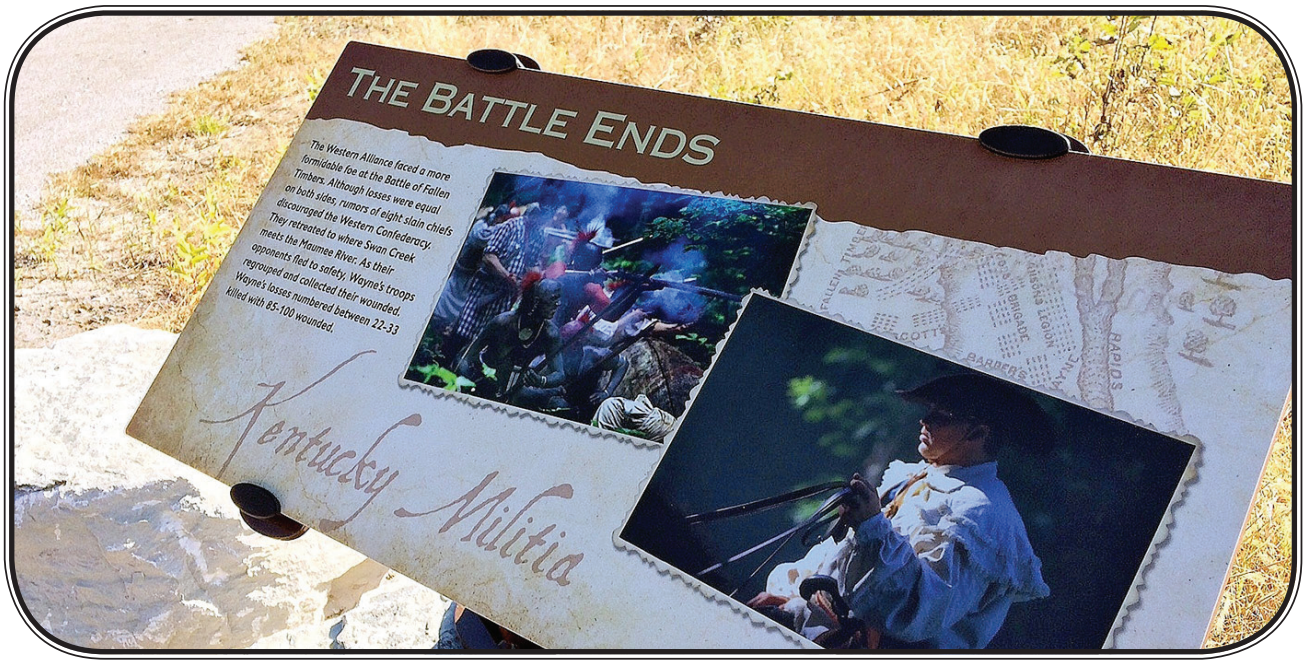
LUCAS COUNTY, OHIO

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 40,613,361	$ 40,613,361	$ 37,584,289	$ (3,029,072)
Charges for services	1,889,948	1,889,948	2,152,109	262,161
Intergovernmental	14,638,264	14,638,264	23,700,919	9,062,655
Investment income	-	-	1,210	1,210
Other	850,000	850,000	432,667	(417,333)
Total revenues	57,991,573	57,991,573	63,871,194	5,879,621
Expenditures:				
Current:				
Health	63,297,279	62,341,812	55,422,929	6,918,883
Net change in fund balances	(5,305,706)	(4,350,239)	8,448,265	12,798,504
Fund balances at beginning of year	14,353,002	14,353,002	14,353,002	-
Prior year encumbrances appropriated	2,231,421	2,231,421	2,231,421	-
Fund balance at end of year	$ 11,278,717	$ 12,234,184	$ 25,032,688	$ 12,798,504

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Fallen Timbers Battlefield



From the street, the connection between Fallen Timbers Battlefield, Fallen Timbers Monument and Fort Miamis aren't obvious. But all three sites are forever indelibly connected and each is reminiscent of a substantial turning point in our nation's history. The Fallen Timbers Battlefield and Fort Miamis National Historic Site are managed by Metroparks and are also Affiliated Units of the National Park Service.

A pleasant 1.5 mile Northwest Territory Trail loops through a wooded area and over a ravine where the 1794 Battle of Fallen Timbers took place. Along the way, you will encounter interpretive areas providing information about the conflict. A planned visitors center will open with interpretive displays. Along the way, visitors will encounter interpretive areas providing information about various aspects of the battle. The battlefield may be accessed in Maumee at the intersection of US23/I-475 and US24 (Anthony Wayne Trail). A parking lot and visitors center are located on Jerome Road.

Source and photos: http://metroparkstoledo.com/explore-your-parks/fallen-timbers-battlefield

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments	$ 3,728,369	$ 8,488,382	$ 5,265,990
Receivables:			
Accounts	907,291	2,950,393	422,179
Due from other funds	-	-	-
Materials and supplies inventory	-	50,515	-
Prepayments	-	-	16,024
Total current assets	4,635,660	11,489,290	5,704,193
Noncurrent assets:			
Net pension asset (see Note 11)	-	3,360	-
Capital assets:			
Nondepreciable capital assets	767,108	39,170	34,380
Depreciable capital assets, net	38,327,909	23,306,726	32,322,251
Total capital assets, net	39,095,017	23,345,896	32,356,631
Total noncurrent assets	39,095,017	23,349,256	32,356,631
Total assets	43,730,677	34,838,546	38,060,824
Deferred outflows of resources:			
Pension	-	618,433	-
Liabilities:			
Current liabilities:			
Accounts payable	-	233,082	6,530
Accrued wages and benefits payable	-	23,649	-
Due to other funds	-	376	-
Due to other governments	-	17,106	-
Accrued interest payable	15,347	-	-
Notes payable	1,625,000	-	-
Compensated absences payable - current	-	84,187	-
Capital lease obligations payable - current	-	-	88,333
OWDA loans payable - current	365,832	630,074	118,469
OPWC loans payable - current	26,138	80,775	113,734
Claims payable - current	-	-	-
Total current liabilities	2,032,317	1,069,249	327,066
Long-term liabilities:			
Compensated absences payable	-	49,033	-
Capital lease obligations payable	-	-	-
OWDA loans payable	1,570,327	9,315,628	2,539,549
OPWC loans payable	345,897	719,346	1,238,359
Claims payable	-	-	-
Net pension liability (see Note 11)	-	1,591,809	-
Total long-term liabilities	1,916,224	11,675,816	3,777,908
Total liabilities	3,948,541	12,745,065	4,104,974
Deferred inflows of resources:			
Pension	-	38,790	-
Net position:			
Net investment in capital assets	35,161,823	12,600,073	28,258,187
Unrestricted	4,620,313	10,073,051	5,697,663
Total net position	$ 39,782,136	$ 22,673,124	$ 33,955,850

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

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
$ 10,318,540	$ 27,801,281	$ 35,882,111
2,763,812	7,043,675	78,428
-	-	98,896
-	50,515	21,323
-	16,024	2,963,273
13,082,352	34,911,495	39,044,031
8,375	11,735	1,848
111,913	952,571	82,786
3,831,729	97,788,615	193,314
3,943,642	98,741,186	276,100
3,952,017	98,752,921	277,948
17,034,369	133,664,416	39,321,979
1,541,315	2,159,748	340,118
809,436	1,049,048	210,659
63,774	87,423	13,571
1,112	1,488	5,862
45,951	63,057	9,644
-	15,347	-
-	1,625,000	-
211,552	295,739	23,688
84,556	172,889	-
121,115	1,235,490	-
-	220,647	-
-	-	5,626,374
1,337,496	4,766,128	5,889,798
123,136	172,169	19,141
87,109	87,109	-
791,065	14,216,569	-
-	2,303,602	-
-	-	3,354,733
3,967,255	5,559,064	875,446
4,968,565	22,338,513	4,249,320
6,306,061	27,104,641	10,139,118
96,677	135,467	21,333
2,859,797	78,879,880	276,100
9,313,149	29,704,176	29,225,546
$ 12,172,946	108,584,056	$ 29,501,646
	214,314	
	$ 108,798,370	

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Operating revenues:			
Charges for services	$ 2,267,790	$ 6,056,144	$ 1,934,350
Special assessments	4,816	-	11,506
Other	-	-	-
Total operating revenues	2,272,606	6,056,144	1,945,856
Operating expenses:			
Personal services	-	1,826,804	-
Contract services	654,189	1,368,307	3,169,007
Materials and supplies	79,567	388,569	108,769
Heat, light and power	441,110	849,643	143,561
Employee medical benefits	-	-	-
Depreciation	1,843,331	1,130,937	1,936,226
Other	547	2,798	688
Total operating expenses	3,018,744	5,567,058	5,358,251
Operating income (loss)	(746,138)	489,086	(3,412,395)
Nonoperating revenues (expenses):			
Interest and fiscal charges	(90,795)	(400,245)	(80,035)
Interest revenue	-	-	-
Intergovernmental	65,059	475,000	78,171
Note issuance costs	(4,664)	-	-
Total nonoperating revenues (expenses)	(30,400)	74,755	(1,864)
Income (loss) before transfers and capital contributions	(776,538)	563,841	(3,414,259)
Transfer in	-	-	-
Capital contributions	977,995	-	1,139,925
Change in net position	201,457	563,841	(2,274,334)
Net position at beginning of year	39,580,679	22,109,283	36,230,184
Net position at end of year	$ 39,782,136	$ 22,673,124	$ 33,955,850

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
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
$ 8,850,582	$ 19,108,866	$ 42,739,282
782,368	798,690	-
10,535	10,535	2,431,406
9,643,485	19,918,091	45,170,688
4,416,648	6,243,452	987,816
10,113,173	15,304,676	4,581,996
114,734	691,639	643,201
47,662	1,481,976	-
-	-	37,084,605
427,305	5,337,799	50,269
89,284	93,317	595
15,208,806	29,152,859	43,348,482
(5,565,321)	(9,234,768)	1,822,206
(63,056)	(634,131)	-
-	-	125,707
8,994,096	9,612,326	-
-	(4,664)	-
8,931,040	8,973,531	125,707
3,365,719	(261,237)	1,947,913
-	-	175,000
-	2,117,920	-
3,365,719	1,856,683	2,122,913
8,807,227		27,378,733
$ 12,172,946		$ 29,501,646
	75,362	
	$ 1,932,045	

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

			Business-type Activities -
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Cash flows from operating activities:			
Cash received from sales/charges for services	$ 2,131,519	$ 5,656,979	$ 1,945,858
Cash received from special assessments	4,816	-	11,506
Cash received from other operations	-	44,894	-
Cash payments to employees	-	(1,719,580)	-
Cash payments for contractual services	(714,256)	(1,317,005)	(3,397,671)
Cash payments for materials and supplies	(79,567)	(383,883)	(132,957)
Cash payments for heat, light and power	(441,110)	(849,643)	(143,561)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(547)	(2,798)	(688)
Net cash provided by (used in) operating activities	900,855	1,428,964	(1,717,513)
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies	80,201	475,000	78,171
Cash received from transfers in	-	-	-
Net cash provided by noncapital financing activities	80,201	475,000	78,171
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(694,108)	(170,991)	(287,525)
Capital contributions	193,036	-	202,255
Issuance of notes	1,625,000	-	-
Premium on notes	4,664	-	-
Note issuance costs	(4,664)	-	-
Proceeds from loans	-	-	1,500,000
Principal paid on notes	(378,000)	-	-
Interest paid on notes	(5,669)	-	-
Principal paid on loans	(445,043)	(693,969)	(228,951)
Interest paid on loans	(77,105)	(400,245)	(75,672)
Principal paid on capital leases	-	-	(86,178)
Interest paid on capital leases	-	-	(4,364)
Net cash provided by (used in) financing activities	218,111	(1,265,205)	1,019,565
Cash flows from investing activities:			
Interest received	-	-	-
Net increase (decrease) in cash and cash equivalents	1,199,167	638,759	(619,777)
Cash and cash equivalents at beginning of year	2,529,202	7,849,623	5,885,767
Cash and cash equivalents at end of year	$ 3,728,369	$ 8,488,382	$ 5,265,990

Enterprise Funds			Governmental Activities - Internal Service Funds
	Nonmajor Enterprise Funds	Total	
	$ 7,950,292	$ 17,684,648	$ 42,740,817
	782,368	798,690	-
	10,535	55,429	2,457,379
	(4,267,076)	(5,986,656)	(924,586)
	(10,895,681)	(16,324,613)	(4,569,798)
	(119,246)	(715,653)	(657,770)
	(47,662)	(1,481,976)	-
	-	-	(39,494,313)
	(89,284)	(93,317)	(1,400)
	(6,675,754)	(6,063,448)	(449,671)
	8,994,096	9,627,468	-
	-	-	175,000
	8,994,096	9,627,468	175,000
	(580,890)	(1,733,514)	-
	-	395,291	-
	-	1,625,000	-
	-	4,664	-
	-	(4,664)	-
	-	1,500,000	-
	-	(378,000)	-
	-	(5,669)	-
	(181,631)	(1,549,594)	-
	(55,396)	(608,418)	-
	(82,078)	(168,256)	-
	(7,660)	(12,024)	-
	(907,655)	(935,184)	-
	-	-	125,707
	1,410,687	2,628,836	(148,964)
	8,907,853	25,172,445	36,031,075
	$ 10,318,540	$ 27,801,281	$ 35,882,111

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

	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)	$ (746,138)	$ 489,086	$ (3,412,395)
Adjustments:			
Depreciation	1,843,331	1,130,937	1,936,226
Changes in assets and liabilities:			
Decrease in materials and supplies inventory	-	4,686	-
(Increase) decrease in accounts receivable	(136,271)	(354,271)	11,508
Decrease in due from other funds	-	-	-
(Increase) decrease in prepayments	-	-	11,366
(Increase) in deferred outflows of resources - pension	-	(426,638)	-
(Increase) in net pension asset	-	(807)	-
Increase (decrease) in accounts payable	(60,067)	51,303	(264,218)
Increase in accrued wages and benefits	-	6,415	-
Increase (decrease) in due to other funds	-	(1)	-
Increase in due to other governments	-	1,480	-
Increase in deferred inflows of resources - pension	-	18,419	-
Increase in net pension liability	-	494,044	-
Increase (decrease in compensated absences payable	-	14,311	-
Increase in claims payable	-	-	-
Net cash provided by (used in) operating activities	$ 900,855	$ 1,428,964	$ (1,717,513)

Noncash Transactions:

During 2016, the Water Supply System fund received $784,959 in contributed capital assets.
During 2016, the Sewer System fund received $937,670 in contributed capital assets.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
$ (5,565,321)	$ (9,234,768)	$ 1,822,206
427,305	5,337,799	50,269
-	4,686	(4,272)
(900,290)	(1,379,324)	25,736
-	-	1,772
-	11,366	(2,372,750)
(1,045,005)	(1,471,643)	(239,549)
(1,769)	(2,576)	(510)
(787,041)	(1,060,023)	(1,147,419)
15,890	22,305	3,101
21	20	(430)
4,686	6,166	373
43,964	62,383	10,651
1,126,558	1,620,602	299,827
5,248	19,559	(10,663)
-	-	1,111,987
$ (6,675,754)	$ (6,063,448)	$ (449,671)

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

		Agency Funds
Assets:		
Equity in pooled cash and investments	$	20,114,726
Cash and cash equivalents in segregated accounts		5,707,554
Receivables (net of allowance for uncollectibles):		
Taxes		844,303,804
Due from others		61
Due from other governments		15,610,845
Total assets	$	885,736,990
Liabilities:		
Due to other governments	$	8,974,515
Payroll withholdings		223,739
Deposits		7,486,797
Undistributed assets		869,051,939
Total liabilities	$	885,736,990

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Farnsworth

Farnsworth is a narrow park along the Maumee River overlooking Missionary, Butler and Indian islands, which are owned by the Ohio Division of Wildlife.

The park is at one end of the Towpath Trail that connects it with Bend View and Providence Metroparks. The Interurban Bridge, which crosses the river at Farnsworth, is partially built atop Roche de Bout, a large, protruding rock in the river that served as an early landmark for native people, European explorers and armies. The abandoned span, once the world's largest earth-filled, concrete reinforced bridge, was part of a commuter railway system.

Did someone say water?

Farnsworth has always been about the water. In fact, water-based recreation has been a focus of the park since it's inception when it was originally named Waterville Park. Together, Providence, Bendview, Farnsworth and canal lands total 465 acres.

Come to fish, stay the night.

Amenities and features at Farnsworth include indoor and picnic shelter rental, fishing, overnight camping, and historical WPA buildings and bridges.

Source and photos: http://metroparkstoledo.com/explore-your-parks/farnsworth

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2016

	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	$ 4,771,711	$ 3,073,408	$ 280,496	$ 1,119,886
Receivables (net of allowances for uncollectibles):				
Accounts	1,161,767	411,977	5,775,402	2,538,694
Materials and supplies inventory	462,454	124,578	-	97,402
Prepayments	185,503	18,485	-	36,848
Other assets	16,894,130	11,000	286,628	636,563
Capital assets:				
Nondepreciable capital assets	155,377	189,760	1,531,387	63,053
Depreciable capital assets	13,987,986	11,789,066	15,456,313	921,714
Accumulated depreciation	(6,604,739)	(6,797,172)	(5,925,317)	(392,683)
Total capital assets, net	7,538,624	5,181,654	11,062,383	592,084
Total assets	31,014,189	8,821,102	17,404,909	5,021,477
Liabilities:				
Accounts payable	1,222,628	41,585	36,728	1,064,603
Accrued liabilities	2,041,993	117,270	77,633	634,260
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	43,028	-
Notes payable	6,658,431	-	-	-
Unearned revenue	1,771,994	-	29,390	498,120
Long-term liabilities:				
Due within one year	-	14,109	-	-
Due in more than one year	1,143,396	52,936	-	-
Total liabilities	12,838,442	225,900	186,779	2,196,983
Net position:				
Net investment in capital assets	7,538,624	5,114,609	11,062,383	592,084
Restricted for:				
Capital projects	-	-	-	-
Health programs	-	-	15,045,757	-
Unrestricted (deficit)	10,637,123	3,480,593	(8,890,010)	2,232,410
Total net position	$ 18,175,747	$ 8,595,202	$ 17,218,130	$ 2,824,494

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
$ 1,783,138	$ 1,390,765	$ 14,585,828	$ 4,792,614	$ 31,797,846
263,320	-	750,000	1,052,848	11,954,008
-	-	-	-	684,434
-	-	-	48,827	289,663
180,260	-	450	-	18,009,031
-	-	-	1,175,000	3,114,577
76,632	-	34,518	4,883,809	47,150,038
(27,459)	-	(30,445)	(2,053,196)	(21,831,011)
49,173	-	4,073	4,005,613	28,433,604
2,275,891	1,390,765	15,340,351	9,899,902	91,168,586
154,493	123,347	21,046	669,720	3,334,150
20,582	-	908,035	97,710	3,897,483
6,255	-	-	291,213	297,468
3,235	-	-	18,530	64,793
-	-	-	-	6,658,431
-	20,250	10,000	2,106,178	4,435,932
-	-	-	-	14,109
-	-	10,849,019	-	12,045,351
184,565	143,597	11,788,100	3,183,351	30,747,717
49,173	-	4,073	4,005,613	28,366,559
-	612,062	-	1,193,559	1,805,621
-	-	-	-	15,045,757
2,042,153	635,106	3,548,178	1,517,379	15,202,932
$ 2,091,326	$ 1,247,168	$ 3,552,251	$ 6,716,551	$ 60,420,869

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2016

		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	$ 22,203,458	$ 20,690,316	$ 1,485,000	$ -
Lott Industries, Inc.				
Health	6,672,273	3,012,233	3,654,164	-
Preferred Properties, Inc. and Affiliates				
Health	2,096,520	1,259,635	435,837	-
Toledo Arena Sports, Inc.				
Recreation	7,465,249	7,441,868	-	-
Lucas County Land Reutilization Corporation				
Public works	6,156,289	807,673	-	-
Lucas County Transportation Improvement District				
Public works	1,163,530	6,750	-	2,350,000
Lucas County Economic Development Corporation				
Legislative & executive	405,726	-	2,525,000	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	7,023,284	5,325,918	2,750,396	-
Total component units	$ 53,186,329	$ 38,544,393	$ 10,850,397	$ 2,350,000
		General revenues:		
		Investment earnings		
		Grants and entitlements not restricted to specific programs		
		Miscellaneous		
		Total general revenues		
		Change in net position		
		Net position at beginning of year (restated)		
		Net position at end of year		

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position								
Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
$ (28,142)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (28,142)
-	(5,876)	-	-	-	-	-	-	(5,876)
-	-	(401,048)	-	-	-	-	-	(401,048)
-	-	-	(23,381)	-	-	-	-	(23,381)
-	-	-	-	(5,348,616)	-	-	-	(5,348,616)
-	-	-	-	-	1,193,220	-	-	1,193,220
-	-	-	-	-	-	2,119,274	-	2,119,274
-	-	-	-	-	-	-	1,053,030	1,053,030
(28,142)	(5,876)	(401,048)	(23,381)	(5,348,616)	1,193,220	2,119,274	1,053,030	(1,441,539)
452,260	46,229	212,563	6,857	2,287	-	1,830	962	722,988
-	-	-	-	6,209,078	75,000	-	-	6,284,078
75,882	-	6,565	16,524	12,554	-	666	181,218	293,409
528,142	46,229	219,128	23,381	6,223,919	75,000	2,496	182,180	7,300,475
500,000	40,353	(181,920)	-	875,303	1,268,220	2,121,770	1,235,210	5,858,936
17,675,747	8,554,849	17,400,050	2,824,494	1,216,023	(21,052)	1,430,481	5,481,341	54,561,933
$ 18,175,747	$ 8,595,202	$ 17,218,130	$ 2,824,494	$ 2,091,326	$ 1,247,168	$ 3,552,251	$ 6,716,551	$ 60,420,869

Howard Marsh

Howard Marsh will restore coastal wetlands in the Warbler Capital. Coastal wetlands are critically important to a healthy Lake Erie, and they are imperiled. One of the most ambitious projects in Metroparks history is to restore part of a 1,000-acre wetland near the lakeshore in Jerusalem Township.

Howard Marsh, on State Route 2 at Howard Road, is scheduled to open to the public in 2017 with six miles of water trail for canoeing and kayaking and five miles of dike-top trails for hiking.

The future Metropark is adjacent to the Metzger Marsh State Wildlife Area in a region that also includes Maumee Bay State Park, Magee Marsh State Wildlife Area and the Ottawa National Wildlife Refuge. Together, these local, state and federal public lands are known for their concentration of songbirds, or warblers, especially during spring migration.

The property, which was previously a working farm, was purchased with two partners in 2008 for $6 million. The Ohio Division of Wildlife contributed $3 million, the Clean Ohio Fund $1.8 million, and the Metroparks' land acquisition fund $1.2 million. At the time, this was the single largest purchase in Metroparks history both in acreage and cost.

Source and photo: http://metroparkstoledo.com/explore-your-parks/howard-marsh

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 eight 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 may be obtained from its administrative office at Fifth Third Field, 406 Washington St., Toledo, Ohio 43604.

Lott Industries, Inc.
Lott Industries, Inc. is a nonprofit organization affiliated with the Lucas County Board of Developmental Disabilities (LCBDD), a special revenue fund of the County. It provides employment for individuals with developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of Lott Industries, Inc. is appointed by the LCBDD. The LCBDD pays the salaries of the administrative staff and other administrative expenses, which is a financial obligation of the County and approximated $3,527,074 in 2016. Lott Industries, Inc. exists solely to provide service to the LCBDD. Lott Industries, Inc.'s year end is December 31. Complete financial statements for the component unit may be obtained from its administrative office at 3350 Hill Avenue, Toledo, Ohio 43607.

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

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

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

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

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

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

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

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

Lucas County Economic Development Corporation (LCEDC)
The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC's fiscal year end is December 31. During 2016, the County contributed $2,525,000 to the LCEDC. Information can be obtained from the LCEDC, 2 Maritime Plaza, Ground Floor, Toledo, Ohio 43604.

RELATED ORGANIZATIONS

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

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

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

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

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)
CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams counties. The CCNO was established to provide jail space for convicted criminals in the five counties 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:

Lucas County	60.94%
Defiance County	11.32%
Fulton County	10.38%
Williams County	10.38%
Henry County	6.98%
Totals	100.00%

In 2016, the County contributed $6,813,298 for the CCNO's operations, which represents 65.47% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

Lucas County Family and Children First Council (the "Council")
The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an agency fund on the County's financial statements. During 2016, 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.

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

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 2016, 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.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

B. Basis of Presentation

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

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

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. 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.

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

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.

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.

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

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.

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 6). Revenues from sales taxes are recognized in the period in which the taxable sale takes place (see Note 7). Revenue from grants, entitlement and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis.

On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent property taxes and special assessments, sales taxes, grants, interest, fees and charges for services.

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, See Note 11 for deferred outflows of resources related the County's net pension liability. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, See Note 11 for deferred inflows of resources related to the County's net pension liability. This deferred inflow of resources is only reported on the government-wide statement of net position.

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	$ 13,833,715	$ 17,124,896	$ 25,247,627	$ 41,227,822	$ 22,137,593
Less: allowance for doubtful accounts	(244,174)	(301,863)	(441,252)	(708,480)	(388,798)
Net taxes receivable	$ 13,589,541	$ 16,823,033	$ 24,806,375	$ 40,519,342	$ 21,748,795

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

F. Budgetary Process

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

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

The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners.

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

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire 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 2016, 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.

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

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding $25 million. STAR Ohio reserves the right to limit the transaction to $50 million, requiring the excess amount to be transacted the following business day(s), but only to the $50 million limit. All accounts of the participant will be combined for these purposes.

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 2016 amounted to $2,306,097, which includes $1,956,603 assigned from other County funds as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

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

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.

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.

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

L. Compensated Absences

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

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

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

M. Self-Funded Insurance

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

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. A future retrospective premium liability of $4,549,307 is reported in the fund at December 31, 2016 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which approximate the claims liability.

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

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

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

N. Fund Balance

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

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable in the general fund, unclaimed monies and year-end balances of materials and supplies inventory and prepayments.

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

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 the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners, which includes giving the County Auditor the authority to constrain monies for intended purposes. The Board of Commissioners has, by resolution, authorized the County Auditor to assign fund balances for encumbrances outstanding at year-end.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

O. Prepayments

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

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

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.

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only for amounts due to employees who have separated at year end. Bonds, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

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

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

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

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

U. Contributions of Capital

Contributions of capital in proprietary fund financial statements and for the 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 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

W. Pensions

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2016, the County has implemented GASB Statement No. 72, *"Fair Value Measurement and Application"*, GASB Statement No. 73 *"Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68"*, GASB Statement No. 76, *"The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments"*, GASB Statement No. 77, "*Tax Abatement Disclosures*", GASB Statement No. 78, "*Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*" and GASB Statement No. 79, *"Certain External Investment Pools and Pool Participants"*.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County's fiscal year 2016 financial statements (see Note 4); however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclosure certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. These disclosures were incorporated in the County's fiscal year 2016 financial statements (see Note 6.B); however, there was no effect on beginning net position/fund balance.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

B. Deficit Fund Balance

Fund balances at December 31, 2016 included the following individual fund deficit:

Nonmajor Governmental Fund	Deficit
Workforce Development	$ 191,436

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

C. Upcoming Reporting Changes

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

D. Restatement of Component Unit Net Position

During 2016, the Lucas County Economic Development Corporation (LCEDC) was assessed and included as a discretely presented component unit of the County. In addition, two of the County's previously reported component units reported prior period adjustments to their beginning net position. These items had the following effect on net position as previously reported by the component units:

	Component Units
Net Position, December 31, 2015	$ 53,049,261
LCEDC included as component unit	1,430,481
Prior period adjustments	82,191
Net Position, January 1, 2016	$ 54,561,933

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

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

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

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; and

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

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

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

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

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 $11,950 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments".

B. Cash in Segregated Accounts

At year-end, the County had $6,544,685 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Deposits with Financial Institutions

At December 31, 2016, the carrying amount of all County deposits was $25,881,681. As of December 31, 2016, $17,241,843 of the County's bank balance of $29,920,765 was exposed to custodial risk as discussed below, while $12,678,922 was covered by the FDIC.

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

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

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

D. Investments

As of December 31, 2016, the County had the following investments and maturities:

Measurement/ Investment type	Measurement Value	Investment Maturities 1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
Fair Value:					
FFCB	$ 36,723,314	$ 8,553,824	$ 14,176,131	$ 11,086,050	$ 2,907,309
FHLB	36,631,021	6,251,197	17,854,300	8,866,490	3,659,034
FHLMC	42,801,382	6,006,932	7,962,336	17,168,222	11,663,892
FNMA	83,512,103	6,900,069	21,601,339	24,021,585	30,989,110
Foreign Government Bonds	1,999,260	-	999,260	1,000,000	-
Port Authority Bonds	2,000,000	-	-	-	2,000,000
U.S. Treasury Notes	4,571,750	1,000,508	1,990,234	1,581,008	-
Commercial Paper	12,919,085	12,919,085	-	-	-
U.S. Government Money Market Mutual Funds	138,933	138,933	-	-	-
Amortized Cost:					
STAR Ohio	14,021,135	14,021,135	-	-	-
Total	$ 235,317,983	$ 55,791,683	$ 64,583,600	$ 63,723,355	$ 51,219,345

The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's investments in U.S. government money market mutual funds are valued using quoted market prices in active markets (Level 1 inputs). The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), U.S. Treasury notes, foreign government bonds, port authority bonds and commercial paper are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

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.

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

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

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2016, the County had exposure of approximately $1,999,260 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, 2016, 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, 2016, the County had the following concentrations:

Measurement/ Investment type	Measurement Amount	% of Total
Fair Value:		
FFCB	$ 36,723,314	15.60%
FHLB	36,631,021	15.57%
FHLMC	42,801,382	18.19%
FNMA	83,512,103	35.49%
Foreign Government Bonds	1,999,260	0.85%
Port Authority Bonds	2,000,000	0.85%
U.S. Treasury Notes	4,571,750	1.94%
Commercial Paper	12,919,085	5.49%
U.S. Government Money Market Mutual Funds	138,933	0.06%
Amortized Cost:		
STAR Ohio	14,021,135	5.96%
Total	$ 235,317,983	100.00%

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

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2016:

Cash and investments per note		
Carrying amount of deposits	$	25,881,681
Investments		17,700
Cash on hand		235,317,983
Total	$	261,217,364
Cash and investments per financial statements		
Governmental activities	$	207,593,803
Business-type activities		27,801,281
Agency funds		25,822,280
Total	$	261,217,364

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2016, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Total Transfers In
Governmental Funds:			
Debt service	$ 1,820,633	$ -	$ 1,820,633
Capital improvements	9,818,854	-	9,818,854
Non-major governmental	11,541,114	1,583,000	13,124,114
Internal Service Funds	175,000	-	175,000
Total Transfers Out	$ 23,355,601	$ 1,583,000	$ 24,938,601

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

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

NOTE 5 - INTERFUND TRANSACTIONS – (Continued)

B. Amounts "due to other funds" and "due from other funds" consisted of the following at December 31, 2016, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	$ 44,291
Mental Health and Recovery	Internal Service Funds	601
Children Services Board	Internal Service Funds	11,083
Nonmajor Governmental Funds	Internal Service Funds	35,571
Wastewater Treatment	Internal Service Funds	376
Nonmajor Enterprise Funds	Internal Service Funds	1,112
Internal Service Funds	Internal Service Funds	5,862
Total		$ 98,896

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

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

NOTE 6 - TAXES

A. 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 2016, the first payment was due February 1, 2016; the remainder was payable by July 29, 2016.

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, 2015, are levied after October 1, 2016 and are collected in 2017 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.

NOTE 6 - TAXES - (Continued)

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

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

The full tax rate for all County operations for the year ended December 31, 2016 was $17.07 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	$ 4,997,756,330
Commercial/Industrial/Mineral	1,852,204,790
Public Utility	
Real	15,940,910
Personal	289,963,550
Total Assessed Value	$ 7,155,865,580

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

NOTE 6 - TAXES - (Continued)

A summary of the voted and unvoted millage collected in 2016 is as follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2016 Collection Year (b) Agricultural / Residential	Commercial / Industrial	Final Collection Year
Voted Millage:				
Senior Services	0.60	0.590777	0.600000	2019
Mental Health & Recovery	2.50	2.461573	2.500000	2018/2022/2024
Developmental Disabilities	6.00	5.764870	5.902031	continuous
Children Services	3.25	3.200045	3.250000	2016/2018
Zoo Operating	0.85	0.836935	0.850000	2016
Zoo Improvements	1.00	0.984629	1.000000	2016
911 Emergency Telephone Sys.	0.70	0.689240	0.700000	2016
Science & Natural History	0.17	0.167387	0.170000	2017
Total voted tax rates	15.07	14.695456	14.972031	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total direct tax rates	17.07	16.695456	16.972031	

(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.

B. Tax Abatements

As of December 31, 2016, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA's are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity's property tax bill.

NOTE 6 - TAXES - (Continued)

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone's geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the "Agreement") with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business's property tax bill.

The County has entered into agreements to abate property taxes through these programs. During 2016, the County's property tax revenues were reduced as a result of these agreements as follows:

Tax Abatement Program	County Taxes Abated
CRA	$ 47,330
Ezone	23,173
Total	$ 70,503

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2016, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering	Tax Abatement Program		County
Into Agreement	CRA	Ezone	Taxes Abated
City of Toledo	$ 1,166,120	$ 302,408	$ 1,468,528
City of Maumee	19,818	-	19,818
City of Oregon	30,858	25,040	55,898
City of Waterville	12,666	-	12,666
Village of Holland	21,483	-	21,483
Sylvania Township	14,912	-	14,912
Total	$ 1,265,857	$ 327,448	$ 1,593,305

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

NOTE 7 - PERMISSIVE SALES AND USE TAX - (Continued)

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 2016 amounted to $106,254,245.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2016 follows:

Governmental Activities:	Balance 12/31/15	Increases	Decreases	Balance 12/31/16
Capital assets not being depreciated:				
Land	$ 29,316,938	$ -	$ -	$ 29,316,938
Right of way	6,346,387	47,060	-	6,393,447
Construction in progress	14,380,533	16,639,193	(8,958,883)	22,060,843
Total capital assets not being depreciated	50,043,858	16,686,253	(8,958,883)	57,771,228
Capital assets being depreciated:				
Buildings, structures and improvements	315,299,296	3,371,336	(3,157,412)	315,513,220
Furniture, fixtures and equipment	70,629,091	3,614,784	(6,070,176)	68,173,699
Computer software	11,807,932	-	(112,225)	11,695,707
Infrastructure	378,353,808	6,057,700	-	384,411,508
Total capital assets being depreciated	776,090,127	13,043,820	(9,339,813)	779,794,134
Accumulated depreciation:				
Buildings, structures and improvements	(136,699,732)	(7,578,794)	2,908,599	(141,369,927)
Furniture, fixtures and equipment	(55,695,975)	(3,994,165)	5,703,396	(53,986,744)
Computer software	(5,273,468)	(1,689,039)	101,669	(6,860,838)
Infrastructure	(308,553,407)	(6,329,074)	-	(314,882,481)
Total accumulated depreciation	(506,222,582)	(19,591,072)	8,713,664	(517,099,990)
Total capital assets being depreciated, net	269,867,545	(6,547,252)	(626,149)	262,694,144
Governmental activities capital assets, net	$ 319,911,403	$ 10,139,001	$ (9,585,032)	$ 320,465,372

Construction in progress: During 2016, the County incurred additional expenditures of $16,639,193, with completed projects amounting to $8,958,883. Completed projects and expenses for new construction in progress during 2016 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive and judicial operations.

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:	
General government:	
Legislative and executive	$ 5,666,896
Judicial	2,082,686
Public safety	4,199,221
Public works	6,748,249
Health	462,656
Human services	344,903
Conservation and recreation	432
Internal service funds	50,269
Accumulated depreciation on capital assets transferred from the Sanitary engineer	35,760
Total depreciation expense - governmental activities	$ 19,591,072

B. Business-Type Activities

Capital asset activity for year ended December 31, 2016 follows:

Business-Type Activities:	Balance 12/31/15	Increases	Decreases	Balance 12/31/16
Capital assets, not being depreciated:				
Land	$ 448,753	$ -	$ -	$ 448,753
Right of way	10,000	-	-	10,000
Construction in progress	479,622	802,800	(788,604)	493,818
Total capital assets, not being depreciated	938,375	802,800	(788,604)	952,571
Capital assets, being depreciated:				
Buildings, structures and improvements	37,901,310	151,282	-	38,052,592
Land improvements	157,196,751	2,462,993	-	159,659,744
Furniture, fixtures and equipment	14,283,381	827,672	(121,205)	14,989,848
Computer software	9,558	-	-	9,558
Total capital assets, being depreciated	209,391,000	3,441,947	(121,205)	212,711,742
Accumulated depreciation:				
Buildings, structures and improvements	(15,283,986)	(931,540)	-	(16,215,526)
Land improvements	(86,190,070)	(3,666,849)	-	(89,856,919)
Furniture, fixtures and equipment	(8,222,919)	(739,410)	121,205	(8,841,124)
Computer software	(9,558)	-	-	(9,558)
Total accumulated depreciation	(109,706,533)	(5,337,799)	121,205	(114,923,127)
Total capital assets, being depreciated net	99,684,467	(1,895,852)	-	97,788,615
Business-type activities capital assets, net	$ 100,622,842	$ (1,093,052)	$ (788,604)	$ 98,741,186

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:	
Water Supply System	$1,843,331
Wastewater Treatment	1,130,937
Sewer System	1,936,226
Sanitary Engineer	200,801
Solid Waste	226,504
Total depreciation expense	$5,337,799

C. Component Units

The capital asset balance at December 31, 2015 has been restated to include the capital assets of the Lucas County Economic Development Corporation (a new component unit). The capital asset activity for year ended December 31, 2016 follows:

	Restated Balance 12/31/15	Increases	Decreases	Balance 12/31/16
Capital assets not being depreciated:				
Land, construction in progress and parking rights	$ 3,173,467	$ 63,053	$ (121,943)	$ 3,114,577
Capital assets being depreciated:				
Buildings, structures and improvements	33,514,523	2,982,893	-	36,497,416
Furniture, fixtures and equipment	7,952,871	2,806,978	(107,227)	10,652,622
Total capital assets being depreciated	41,467,394	5,789,871	(107,227)	47,150,038
Accumulated depreciation	(19,822,448)	(2,113,380)	104,817	(21,831,011)
Total capital assets being depreciated, net	21,644,946	3,676,491	(2,410)	25,319,027
Governmental activities capital assets, net	$ 24,818,413	$ 3,739,544	$ (124,353)	$ 28,433,604

Depreciation expense was charged to component units as follows:

Component Units:	
Toledo Mud Hens Baseball Club, Inc.	$ 928,108
Lott Industries, Inc.	317,534
Preferred Industries, Inc. and Affiliates	457,298
Toledo Arena Sports, Inc.	59,746
Lucas County Land Reutilization Corporation	14,719
Lucas County Economic Development Corporation	3,773
Toledo-Lucas Convention and Visitors Bureau	332,202
Total depreciation expense - component units	$2,113,380

NOTE 9 - NOTES PAYABLE

During 2016, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/15	Issued	Redeemed	Balance 12/31/16
Various Purpose Improvements - Series 2015	1.500%	$ 13,574,000	$ -	$ (13,574,000)	$ -
Taxable Arena Improvement Notes - Series 2015	0.850%	6,300,000	-	(6,300,000)	-
Various Purpose Improvements - Series 2016	2.000%	-	16,625,000	-	16,625,000
Taxable Arena Improvement Notes - Series 2016	1.125%	-	6,200,000	-	6,200,000
Total governmental activities		$ 19,874,000	$ 22,825,000	$ (19,874,000)	$ 22,825,000
Various Purpose Improvements - Series 2015	1.500%	$ 378,000	$ -	$ (378,000)	$ -
Various Purpose Improvements - Series 2016	2.000%	-	1,625,000	-	1,625,000
Total business-type activities		$ 378,000	$ 1,625,000	$ (378,000)	$ 1,625,000

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

Taxable Arena Improvement Notes - Series 2016 $6,200,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund). These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes mature July 12, 2017.

Various Purpose Improvement Notes - Series 2015: $18,250,000 of outstanding various purpose notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund), Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund) and Water Supply Fund. These notes are liabilities of the fund which received the proceeds and mature on July 12, 2017. The following is a schedule of the various purpose improvement notes:

McCord Road Complex for use by the County Engineer and clearing and improving the site	$ 2,425,000
Acquiring and installing a case management system for use in performing functions of the County Courts and the offices of the County Prosecuting Attorney and Sheriff	3,650,000
Constructing, equiping, and furnishing the Arena Project	10,550,000
Total governmental portion	16,625,000
Paying the County's portion of the cost of constructing Water Supply Line No. 1433-A, Water Supply Line No. 1584, Water Supply Line No. 1595, Water Supply Line No. 0014, Water Supply Line No. 1660, Water Supply Line No. 1661 and Water Supply Line No. 1665 in the Lucas County Metropolitan Sewer and Water District	1,625,000
Total Various Purpose Notes - Series 2016	$ 18,250,000

Component units - At December 31, 2016, the Toledo Mud Hens Baseball Club, Inc. has $6,658,431 in notes payable outstanding. These notes bear an interest rate of LIBOR plus 2 ½ % and mature June 2017.

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

On June 10, 2010, the County issued $48,860,000 in Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds to (1) finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof, and acquiring any real estate or interests therein in connection with the arena and (2) finance the costs of acquisition, construction and equipping of a convention center. On December 28, 2016, the County advance refunded $31,750,000 of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds through the issuance of the Series 2016 Tax-Exempt Refunding Bonds (see below). The remining Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds mature October 1, 2030. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

On June 10, 2010, the County issued $19,100,000 in Series 2010 Taxable Arena Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof. On December 28, 2016, the County advance refunded $5,000,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2016 Tax Exempt Refunding Bonds (see below). The remaining Series 2010 Taxable Arena Improvement Bonds mature October 1, 2040. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

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. 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. Principal payments are due December 1 of each year and interest payments are 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.

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

On June 10, 2015, the County issued $7,790,000 of Series 2015 Juvenile Justice Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2007 Juvenile Justice Bonds. The County deposited bond proceeds and other local monies in the amount of $7,817,014 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2016, the balance of the refunded Series 2007 Juvenile Justice Bonds was $5,770,000. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and mature December 1, 2021. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by $37,014. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

On December 28, 2016, the County issued $39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds ($31,750,000) and the Series 2010 Taxable Arena Improvement Bonds ($5,000,000). The County deposited bond proceeds in the amount of $40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2016, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds and the Series 2010 Taxable Arena Improvement Bonds were $31,750,000 and $5,000,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by $3,297,997. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements. The refunding reduced future debt service payments by $4,332,280 resulting in an economic gain of $2,899,296.

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 matured in October 2016. Principal and interest payments made during 2016 on the Series 2010 non-tax revenue bonds were $1,831,187. There is no remaining liability for the Series 2010 non-tax revenue bonds at December 31, 2016.

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay $725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2015 principal and interest payments on the bonds required 99.4% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is $1,194,794. Principal and interest paid for the current year and total net revenues were $39,818 and $40,077, 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, the Sewer System Fund and the Water Supply Fund.

Ohio Water Development (OWDA) Loans

The County has issued OWDA loans to finance various construction and improvement projects related to the governmental and business-type activities. The OWDA loans bear interest rates ranging from 2.45% to 6.72%. Debt service payments on OWDA loans are made from the following enterprise funds: Water Supply System Fund, Wastewater Treatment Fund, Sewer System Fund, Sanitary Engineer Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund).

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

In 2016, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/15	Additions	Reductions	Balance 12/31/16	Amount Due in One Year
General Obligation Bonds:							
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	$ 48,860,000	10/01/30	$ 46,185,000	$ -	$ (32,390,000)	$ 13,795,000	$ 655,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	18,600,000	-	(5,100,000)	13,500,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	3,115,000	-	(345,000)	2,770,000	355,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	7,790,000	12/01/21	6,765,000	-	(1,070,000)	5,695,000	1,080,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	-	39,815,000	-	39,815,000	505,000
Total general obligation bonds	119,960,000		74,665,000	39,815,000	(38,905,000)	75,575,000	2,695,000
Special Assessment Bonds with Governmental Commitment:							
1996 - 5.375% to 6.50% Sewers & waterlines	2,460,000	12/01/16	225,000	-	(225,000)	-	-
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	185,000	-	(90,000)	95,000	95,000
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	530,000	-	(170,000)	360,000	175,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	160,000	-	(35,000)	125,000	40,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	550,000	-	(100,000)	450,000	105,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	620,000	-	(95,000)	525,000	95,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	465,000	-	(60,000)	405,000	60,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	495,000	-	(55,000)	440,000	55,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	840,000	-	(80,000)	760,000	80,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	965,000	-	(80,000)	885,000	85,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	620,000	-	(50,000)	570,000	55,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	825,000	-	(60,000)	765,000	60,000
2006 - 4.50% S.S. 772	936,100	09/01/26	612,300	-	(44,200)	568,100	46,300
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	330,000	-	(20,000)	310,000	20,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	543,385	-	(31,756)	511,629	31,756
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	226,615	-	(13,244)	213,371	13,244
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	980,000	-	(55,000)	925,000	55,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	290,000	-	(15,000)	275,000	15,000
2014 - 1.00% to 5.00%% Sewer & waterlines	715,000	12/01/34	695,000	-	(30,000)	665,000	30,000
Total special assessment bonds	22,071,100		10,157,300	-	(1,309,200)	8,848,100	1,116,300
Non-Tax Revenue Bonds:							
2010 - 1.25% to 3.75% Refunding	10,045,000	10/01/16	1,765,000	-	(1,765,000)	-	-

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/15	Additions	Reductions	Balance 12/31/16	Amount Due in One Year
Revenue Bonds:							
2006 - 4.50% S.S. 772	$ 725,700	09/01/46	$ 658,600	$ -	$ (10,100)	$ 648,500	$ 10,600
OPWC Loans:							
2006 - 0% Road improvements - Eber Wilkins	500,000	7/1/2016	25,000	-	(25,000)	-	-
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2028	112,052	-	(9,338)	102,714	9,338
2008 - 0% Road improvements - Abon Signal	15,147	7/1/2018	3,786	-	(1,515)	2,271	1,514
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	64,613	-	(4,969)	59,644	4,970
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	62,273	-	(4,789)	57,484	4,790
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	46,967	-	(3,356)	43,611	3,355
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	43,783	-	(10,945)	32,838	10,945
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	14,882	-	(3,721)	11,161	3,720
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	4,980	-	(1,244)	3,736	1,244
2013 - 0% Road Improvements culverts	45,833	7/1/2023	34,374	-	(4,584)	29,790	4,583
2014 - 0% Road Improvements - Butz Turn Lane	57,785	1/1/2025	52,007	-	(5,778)	46,229	5,778
2015 - 0% Road Improvements - Mohler Rd.	41,129	1/1/2025	37,016	-	(4,114)	32,902	4,113
2015 - 0% Road Improvements - Resurface	275,277	1/1/2026	258,882	16,395	(13,764)	261,513	27,528
2014 - 0% Road Improvements - Crissey Rd.	39,564	1/1/2025	35,607	-	(3,955)	31,652	3,956
Total OPWC loans	1,582,894		796,222	16,395	(97,072)	715,545	85,834
Other long-term obligations							
Capital lease obligations			87,828	23,015	(32,168)	78,675	32,260
Compensated absences			20,008,961	12,021,526	(11,533,626)	20,496,861	11,865,633
Landfill obligation			7,000,000	-	(4,300,000)	2,700,000	925,000
Claims payable			7,869,120	8,981,107	(7,869,120)	8,981,107	5,626,374
Net Pension Liability - OPERS			137,530,734	59,945,556	-	197,476,290	-
Total other long-term obligations			172,496,643	80,971,204	(23,734,914)	229,732,933	18,449,267
Total governmental activities obligations			260,538,765	120,802,599	(65,821,286)	315,520,078	22,357,001
Add: unamortized bond premiums			572,197	658,384	(46,202)	1,184,379	-
Less: unamortized bond discounts			(17,794)	-	3,008	(14,786)	-
Total on statement of net position			$ 261,093,168	$ 121,460,983	$ (65,864,480)	$ 316,689,671	$ 22,357,001

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

During 2016, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities	Original Issued	Maturity Date	Balance 12/31/15	Additions	Reductions	Balance 12/31/16	Amount Due in One Year
OWDA Loans:							
1993 - 6.16% Water supply system	$ 1,128,300	07/01/18	$ 201,371	$ -	$ (77,206)	$ 124,165	$ 81,961
1994 - 6.72% Water	405,026	7/1/2019	102,444	-	(26,998)	75,446	28,813
1995 - 6.35% Water supply system	501,750	01/01/21	169,262	-	(29,817)	139,445	31,710
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	197,824	-	(130,631)	67,193	67,193
1997 - 5.86% Water supply system - SW Tank	1,783,512	07/01/17	213,818	-	(141,200)	72,618	72,618
2001 - 5.39% Water supply system	1,268,385	01/01/21	452,297	-	(81,103)	371,194	85,532
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	9,932,832	-	(573,416)	9,359,416	595,707
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	895,987	-	(51,000)	844,987	53,922
2009 - 4.36% Water 5114	1,097,053	01/01/30	860,431	-	(45,740)	814,691	47,755
2009 - 4.36% Sewer 5113	789,485	01/01/30	619,202	-	(32,916)	586,286	34,367
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	355,440	-	(16,840)	338,600	17,443
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	492,852	-	(19,363)	473,489	19,839
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	5,267	1,500,000	(59,135)	1,446,132	60,592
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	775,119	-	(36,722)	738,397	38,038
Total OWDA loans	28,318,688		15,274,146	1,500,000	(1,322,087)	15,452,059	1,235,490

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/15	Additions	Reductions	Balance 12/31/16	Amount Due in One Year
OPWC Loans:							
1994 - 0% Wastewater - Maumee River	$ 274,474	07/01/17	$ 20,583	$ -	$ (13,724)	$ 6,859	$ 6,859
2005 - 0% Sewer system	355,353	07/01/25	168,790	-	(17,768)	151,022	17,768
2005 - 0% Sewer system	432,200	07/01/25	205,295	-	(21,610)	183,685	21,610
2005 - 0% Sewer system	381,016	07/01/25	171,459	-	(19,049)	152,410	19,050
2006 - 0% Wastewater	1,215,159	07/01/26	637,958	-	(60,757)	577,201	60,759
2008 - 0% Sewer System	71,487	01/01/29	46,469	-	(3,576)	42,893	3,575
2010 - 0% Sewer System	482,191	07/01/30	349,587	-	(24,108)	325,479	24,109
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	91,811	-	(5,922)	85,889	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	122,423	-	(7,651)	114,772	7,650
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	81,925	-	(5,120)	76,805	5,120
2013 - 0% Sewer system	192,007	01/01/34	172,807	-	(9,600)	163,207	9,600
2014 - 0% CL21Q	144,635	01/01/35	137,403	-	(7,231)	130,172	7,233
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	193,828	-	(13,370)	180,458	13,368
2014 - 0% CL12Q/13Q	360,430	01/01/35	351,419	-	(18,022)	333,397	18,022
Total OPWC loans	4,483,364		2,751,757	-	(227,508)	2,524,249	220,647
Other long-term obligations:							
Capital lease obligation			428,254	-	(168,256)	259,998	172,889
Compensated absences			448,349	303,788	(284,229)	467,908	295,739
Net Pension Liability - OPERS			3,938,462	1,620,602	-	5,559,064	-
Total on statement of net position			$ 22,840,968	$ 3,424,390	$ (2,002,080)	$ 24,263,278	$ 1,924,765

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, 2016 follows:

	Bonds			
	General Obligation		Special Assessment Government Commitment	
Year Ended	Principal	Interest	Principal	Interest
2017	$ 2,695,000	$ 2,705,251	$ 1,116,300	$ 393,526
2018	2,400,000	2,986,856	1,068,300	343,757
2019	2,450,000	2,930,255	925,500	296,109
2020	2,660,000	2,867,705	922,700	255,148
2021	2,860,000	2,794,237	825,100	214,370
2022 - 2026	7,220,000	13,029,880	3,090,200	587,574
2027 - 2031	10,570,000	11,390,196	755,000	116,623
2032 - 2036	21,645,000	8,223,033	145,000	14,750
2037 - 2040	23,075,000	2,646,968	-	-
Total	$ 75,575,000	$ 49,574,381	$ 8,848,100	$ 2,221,857

	Bonds		Loans			
	Revenue		OWDA		OPWC	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2017	$ 10,600	$ 29,182	$ 1,235,490	$ 558,295	$ 306,481	$ -
2018	11,100	28,706	1,098,374	526,028	298,870	-
2019	11,600	28,206	1,083,567	483,216	298,109	-
2020	12,100	27,760	1,111,766	441,016	282,198	-
2021	12,700	27,140	1,011,366	398,736	282,198	-
2022 - 2026	72,500	126,663	5,683,829	1,372,332	1,225,940	-
2027 - 2031	89,831	108,149	3,746,668	306,023	442,024	-
2032 - 2036	111,588	84,814	480,999	26,892	103,974	-
2037 - 2041	139,396	57,006	-	-	-	-
2042 - 2046	177,085	28,668	-	-	-	-
Total	$ 648,500	$ 546,294	$ 15,452,059	$ 4,112,538	$ 3,239,794	$ -

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 $179.3 million and $71.6 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of $168.3 million and $60.5 million, respectively.

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

Compensated Absences
Unpaid vested compensated absences at December 31, 2016 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	$ 10,215,022	$ 277,232
Sick	9,161,156	174,691
Compensation	1,120,683	15,985
Total	$ 20,496,861	$ 467,908

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

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

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

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

Capital Lease Obligations
The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2016, the County added $23,015 in new capital lease obligations and made principal payments of $200,424.

At December 31, 2016, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	$ 994,296
Less accumulated depreciation	(376,551)
Net book value	$ 617,745

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, 2016.

Year Ending December 31,	Governmental Activities	Business-type Activities	Total
2017	$ 35,264	$ 180,279	$ 215,543
2018	24,625	89,738	114,363
2019	13,153	-	13,153
2020	7,327	-	7,327
2021	4,374	-	4,374
Total minimum lease payments	84,743	270,017	354,760
Less: amount representing interest	(6,068)	(10,019)	(16,087)
Present value of future minimum lease payments	$ 78,675	$ 259,998	$ 338,673

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 Sewer System enterprise fund and the Sanitary Engineer enterprise fund (a nonmajor enterprise fund).

Component Units
The County's component units have the following long-term obligations due at December 31, 2016:

At December 31, 2016, the Toledo Mud Hens has a long-term deferred compensation liability of $311,733 and a long-term account payable to an affiliated party of $831,663. This total, $1,143,396, is considered due in more than one year.

Lott Industries, Inc. has long-term notes payable of $67,045 used for the purchase of equipment. Of this total, $14,109 is due in one year with the remainder due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2016, the balance of the long-term note payable is $10,849,019.

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.

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

As of December 31, 2016, there were 22 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled $870,486,000, including $839,596,000 for hospitals, $8,590,000 for industrial development, economic, and school facilities, and $22,300,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability/Asset

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

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

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

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

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

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

THIS SPACE INTENTIONALLY LEFT BLANK

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

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

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

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

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0 %	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.
** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was $18,995,663 for 2016. Of this amount, $2,214,405 is reported as *due to other governments*.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2015, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

	OPERS
Proportion of the net pension liability prior measurement date	1.180313%
Proportion of the net pension liability current measurement date	1.181053%
Change in proportionate share	0.000740%
Proportion of the net pension asset prior measurement date	0.859879%
Proportion of the net pension asset current measurement date	0.882170%
Change in proportionate share	0.022291%
Proportionate share of the net pension liability	$ 203,035,354
Proportionate share of the net pension asset	428,613
Pension expense	28,620,261

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	$ 17,705
Net difference between projected and actual earnings on pension plan investments	59,867,757
County contributions subsequent to the measurement date	18,995,663
Total deferred outflows of resources	$ 78,881,125
Deferred inflows of resources	
Differences between expected and actual experience	$ 4,117,450
Changes in employer's proportionate percentage/ difference between employer contributions	830,232
Total deferred inflows of resources	$ 4,947,682

$18,995,663 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2017.

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

	OPERS
Year Ending December 31:	
2017	$ 12,687,033
2018	13,656,427
2019	15,155,304
2020	13,526,173
2021	(22,389)
Thereafter	(64,768)
Total	$ 54,937,780

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability/asset in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	Pre 1/7/2013 retirees: 3 percent, simple Post 1/7/2013 retirees: 3 percent, simple through 2018, then 2.80% simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

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

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 401 (h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	20.70	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

NOTE 11 - DEFINED BENEFIT PENSION PLAN – (Continued)

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	$ 323,484,925	$ 203,035,354	$ 101,439,959
Combined Plan	(8,755)	(426,055)	(761,718)
Member-Directed Plan	6,694	(2,558)	(6,694)

NOTE 12 - POSTEMPLOYMENT BENEFIT PLAN

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2016, local government employers contributed 14.00% of covered payroll. 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 health care for members in the Traditional Plan and Combined Plan for 2016 was 2.00%.

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 health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were $3.2 million, $2.8 million, and $2.9 million, respectively; 90.07% has been contributed for 2016 and 100% has been contributed for 2015 and 2014. The remaining 2016 post-employment health care benefits liability has been reported as *due to other governments* on the basic financial statements.

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

The statement of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and major special revenues funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

(a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);

(b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

(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).

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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

Net Change in Fund Balance

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Budget basis	$ (2,487,626)	$ (1,416,276)	$ 1,993,991	$ 8,448,265
Net adjustment for revenue accruals	(2,910,104)	379,765	555,781	(3,435,217)
Net adjustment for expenditure accruals	(1,435,558)	106,445	(90,147)	192,365
Net adjustment for other sources/uses	2,873,015	-	-	-
Funds budgeted elsewhere	(1,062,811)	-	-	-
Adjustment for encumbrances	2,712,589	-	109,621	1,678,995
GAAP basis	$ (2,310,495)	$ (930,066)	$ 2,569,246	$ 6,884,408

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.

THIS SPACE INTENTIONALLY LEFT BLANK

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	$ -	$ -	$ -	$ -
Prepayments	361,529	-	24,346	52,050
Unclaimed monies	1,164,584	-	-	-
Total nonspendable	1,526,113	-	24,346	52,050
Restricted:				
Ditch maintenance	265,714	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	17,671,641	-	28,496,179
Human services programs	-	-	6,233,643	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	265,714	17,671,641	6,233,643	28,496,179
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	1,799,498	-	-	-
Compensated absences	3,007,897	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	4,807,395	-	-	-
Assigned:				
Legislative and executive operations	1,504,269	-	-	-
Judicial operations	414,485	-	-	-
Public safety programs	60,591	-	-	-
Public works projects	450	-	-	-
Human service programs	99,504	-	-	-
Subsequent year appropriations	6,306,016	-	-	-
Total assigned	8,385,315	-	-	-
Unassigned (deficit)	33,077,157	-	-	-
Total fund balances	$ 48,061,694	$ 17,671,641	$ 6,257,989	$ 28,548,229

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	$ -	$ -	$ 930,891	$ 930,891
Prepayments	-	237,755	915,371	1,591,051
Unclaimed monies	-	-	-	1,164,584
Total nonspendable	-	237,755	1,846,262	3,686,526
Restricted:				
Ditch maintenance	-	-	-	265,714
Legislative and executive operations	-	-	9,847,299	9,847,299
Judicial operations	-	-	9,841,213	9,841,213
Public safety programs	-	-	12,435,208	12,435,208
Public works projects	-	-	10,488,404	10,488,404
Health programs	-	-	1,299,312	47,467,132
Human services programs	-	-	1,774,183	8,007,826
Conservation and recreation programs	-	-	133,948	133,948
Community development projects	-	-	4,631,660	4,631,660
Capital projects	-	-	141,381	141,381
Total restricted	-	-	50,592,608	103,259,785
Committed:				
Legislative and executive operations	-	-	380,387	380,387
Payroll	-	-	-	1,799,498
Compensated absences	-	-	-	3,007,897
Public safety programs	-	-	6,285,110	6,285,110
Capital projects	-	5,180,900	-	5,180,900
Debt service	860,843	-	-	860,843
Total committed	860,843	5,180,900	6,665,497	17,514,635
Assigned:				
Legislative and executive operations	-	-	-	1,504,269
Judicial operations	-	-	-	414,485
Public safety programs	-	-	-	60,591
Public works projects	-	-	-	450
Human Service programs	-	-	-	99,504
Subsequent year appropriations	-	-	-	6,306,016
Total assigned	-	-	-	8,385,315
Unassigned (deficit)	-	-	(191,436)	32,885,721
Total fund balances	$ 860,843	$ 5,418,655	$ 58,912,931	$ 165,731,982

NOTE 15 - OTHER COMMITMENTS

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

Fund	Year-End Encumbrances
General	$ 2,079,300
Children Services Board	97,121
Board of Developmental Disabilities	1,576,401
Capital Improvements	3,070,326
Nonmajor Governmental Funds	7,660,715
Total	$ 14,483,863

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 (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that $2,700,000 will be required to clean up, monitor and maintain the site, of which approximately $925,000 of the costs are to be incurred in the next year. The current liability of $925,000 is included in the long-term liability due within a year with the remaining $1,775,000 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 estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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, 2016, 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, 2016.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	$ 2,218,611
State Public Defender Reimbursement	912,246
Unrestricted Grants and Entitlements	412,050
Casino Revenue	1,247,060
Lucas County Correctional Bookings, Custodies, Pretrial Beds, Work Release and Pretrial Services	7,785,699
Homestead and Rollback	837,051
	13,412,717
Mental Health and Recovery Fund:	
Grants and Entitlements	4,267,005
Homestead and Rollback	1,030,876
	5,297,881
Children Services Board Fund:	
Grants and Entitlements	1,020,190
Homestead and Rollback	1,386,946
	2,407,136
Board of Developmental Disabilities Fund:	
Grants and Entitlements	5,376,927
Homestead and Rollback	1,879,568
	7,256,495
Other Governmental Funds:	
Grants and Entitlements	1,665,701
License, Gasoline and Permissive Taxes	5,808,594
Homestead and Rollback	1,283,208
	8,757,503
Total Intergovernmental Receivables	$ 37,131,732

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 $8,981,107 reported in the internal service funds at December 31, 2016, 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 2016 and 2015 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2016	$ 7,869,120	$ 37,084,605	$ 3,521,695	$ (39,494,313)	$ 8,981,107
2015	8,957,379	39,425,090	236,668	(40,750,017)	7,869,120

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. As part of this transition, the County has reported a $2,363,963 prepayment on the financial statements for 2017 workers' compensation premiums that were paid in 2016. The change in provision for workers' compensation claims above includes the effect of this accrual.

The County estimates that $5,626,374 of the claims payable liability at December 31, 2016 will be paid within one year with the remaining balance, $3,354,733, 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: $56,477 in 2017, $54,137 in 2018, $52,353 in 2019, $33,954 in 2020 and $10,341 in 2021. The total future payments through 2021 are $207,232.

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST THREE YEARS

	2016	2015	2014
Traditional Plan:			
County's proportion of the net pension liability	1.181053%	1.180313%	1.180313%
County's proportionate share of the net pension liability	$ 203,035,355	$ 141,469,196	$ 138,273,878
County's covered-employee payroll	$ 139,867,408	$ 143,579,375	$ 141,893,915
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	145.16%	98.53%	97.45%
Plan fiduciary net position as a percentage of the total pension liability	81.08%	86.45%	86.36%
Combined Plan:			
County's proportion of the net pension asset	0.882170%	0.859879%	0.859879%
County's proportionate share of the net pension asset	$ 426,055	$ 329,004	$ 89,662
County's covered-employee payroll	$ 3,034,175	$ 3,143,175	$ 1,952,238
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	14.04%	10.47%	4.59%
Plan fiduciary net position as a percentage of the total pension asset	116.90%	114.83%	104.56%
Member Directed Plan:			
County's proportion of the net pension asset	0.674480%	n/a	n/a
County's proportionate share of the net pension asset	$ 2,578	n/a	n/a
County's covered-employee payroll	$ 3,746,242	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	103.91%	n/a	n/a

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS (1)

	2016	2015	2014	2013
Traditional Plan:				
Contractually required contribution	$ 18,234,501	$ 16,784,089	$ 17,229,525	$ 18,446,209
Contributions in relation to the contractually required contribution	(18,234,501)	(16,784,089)	(17,229,525)	(18,446,209)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered-employee payroll	$ 151,954,175	$ 139,867,408	$ 143,579,375	$ 141,893,915
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
Combined Plan:				
Contractually required contribution	$ 445,530	$ 364,101	$ 377,181	$ 253,791
Contributions in relation to the contractually required contribution	(445,530)	(364,101)	(377,181)	(253,791)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered-employee payroll	$ 3,712,750	$ 3,034,175	$ 3,143,175	$ 1,952,238
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
Member Directed Plan:				
Contractually required contribution	$ 315,632	$ 449,549		
Contributions in relation to the contractually required contribution	(315,632)	(449,549)		
Contribution deficiency (excess)	$ -	$ -		
County's covered-employee payroll	$ 2,630,267	$ 3,746,242		
Contributions as a percentage of covered-employee payroll	12.00%	12.00%		

Note: Information prior to 2010 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2012	2011	2010
$ 14,564,979	$ 15,513,936	$ 13,997,376
(14,564,979)	(15,513,936)	(13,997,376)
$ -	$ -	$ -
$ 145,649,790	$ 155,139,360	$ 156,921,256
10.00%	10.00%	8.92%
$ 135,021	$ 128,921	$ 147,195
(135,021)	(128,921)	(147,195)
$ -	$ -	$ -
$ 1,698,377	$ 1,621,648	$ 1,519,040
7.95%	7.95%	9.69%

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2016.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 105,136,095	$ 105,136,095	$ 106,098,656	$ 962,561
Real property and other taxes	12,351,750	12,351,750	12,578,055	226,305
Charges for services	11,610,500	11,610,500	12,752,032	1,141,532
Licenses and permits	23,500	23,500	19,975	(3,525)
Fines and forfeitures	293,480	293,480	316,309	22,829
Intergovernmental	16,467,393	16,467,393	17,220,670	753,277
Special assessments	55,850	55,850	26,826	(29,024)
Investment income	1,908,300	1,908,300	2,291,468	383,168
Rental income	801,852	801,852	806,668	4,816
Other	229,300	229,300	1,012,940	783,640
Total revenues	148,878,020	148,878,020	153,123,599	4,245,579
Expenditures:				
General Government - Legislative and Executive				
Auditor Accounting				
Personal services	1,343,276	1,362,126	1,350,777	11,349
Materials and supplies	39,456	43,409	40,437	2,972
Charges and services	73,681	123,829	118,735	5,094
Other	-	100	100	-
Capital outlay and equipment	3,000	3,534	3,062	472
Assessing Personal Property				
Materials and supplies	688	688	-	688
Real Estate Support Staff				
Personal services	594,011	611,633	610,291	1,342
Charges and services	3,050	2,050	1,863	187
Other	998	191	90	101
Budget Commission				
Personal services	49,215	50,691	50,689	2
Materials and supplies	750	675	1	674
Board of Revision				
Personal services	62,212	64,030	63,778	252
Materials and supplies	19,143	17,309	15,988	1,321
Charges and services	2,000	-	-	-
Capital outlay and equipment	800	162	-	162

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Information Services				
Personal services	$ 1,758,971	$ 1,780,299	$ 1,723,415	$ 56,884
Materials and supplies	14,180	8,265	7,897	368
Charges and services	337,809	259,539	258,327	1,212
Capital outlay and equipment	488,873	577,932	577,812	120
Commissioners				
Personal services	482,615	485,687	475,208	10,479
Materials and supplies	2,180	3,864	2,286	1,578
Charges and services	83,460	72,056	61,953	10,103
Other	5,000	124	-	124
Capital outlay and equipment	7,300	9,725	8,957	768
County Administrator				
Personal services	593,230	597,791	581,321	16,470
Materials and supplies	3,924	6,102	5,453	649
Charges and services	63,525	63,590	53,866	9,724
Other	5,000	392	-	392
Capital outlay and equipment	18,800	31,788	30,677	1,111
Facilities				
Personal services	2,221,206	2,168,034	1,974,524	193,510
Materials and supplies	400,646	376,815	328,723	48,092
Charges and services	1,493,877	1,346,951	1,275,634	71,317
Other	50	266	258	8
Capital outlay and equipment	223,180	195,840	190,196	5,644
Department of Personnel				
Personal services	660,000	908,475	908,475	-
Materials and supplies	22,000	21,800	17,301	4,499
Charges and services	26,690	20,269	17,435	2,834
Capital outlay and equipment	2,000	32,038	32,037	1
Treasurer				
Personal services	875,574	920,868	905,846	15,022
Materials and supplies	26,706	24,368	8,650	15,718
Charges and services	307,884	237,549	224,594	12,955
Other	1,200	1,200	-	1,200

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Office of Management and Budget				
Personal services	$ 269,550	$ 271,189	$ 234,774	$ 36,415
Materials and supplies	2,300	2,731	2,017	714
Charges and services	18,704	18,598	11,458	7,140
Other	1,000	975	-	975
Capital outlay and equipment	-	6,102	6,002	100
Board of Elections				
Personal services	1,372,545	1,455,093	1,389,243	65,850
Materials and supplies	296,013	270,400	263,147	7,253
Charges and services	1,751,004	1,614,256	1,440,657	173,599
Other	-	690	690	-
Capital outlay and equipment	1,329,854	784,927	662,622	122,305
Support Services				
Personal services	175,911	183,695	183,695	-
Materials and supplies	2,450	2,349	2,348	1
Charges and services	7,812	3,999	2,201	1,798
Other	1,020	5	5	-
Capital outlay and equipment	-	1,917	1,917	-
Centralized Records Center				
Personal services	157,199	174,902	172,735	2,167
Materials and supplies	7,400	4,600	2,881	1,719
Charges and services	120,668	100,123	96,349	3,774
Other	4,000	-	-	-
Capital outlay and equipment	4,627	4,627	3,438	1,189
Recorder				
Personal services	531,112	550,272	545,733	4,539
Materials and supplies	8,051	8,051	5,724	2,327
Charges and services	24,872	15,736	8,781	6,955
Capital outlay and equipment	9,885	9,885	-	9,885
Recorder Housing Trust Fee				
Personal services	10,000	10,000	13	9,987
Annual Audit				
Charges and services	170,625	170,625	152,800	17,825
Other	5,000	5,000	1,005	3,995
Plan Commission				
Charges and services	232,470	232,470	232,470	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Building Operations				
Charges and services	$ 5,234,215	$ 4,750,336	$ 4,654,012	$ 96,324
Other	211,062	200,000	190,182	9,818
Capital outlay and equipment	8,000	8,000	-	8,000
Real Estate Taxes				
Other	175,000	179,366	179,366	-
Insurance				
Personal services	17,285,646	15,114,249	15,105,598	8,651
Charges and services	1,165,000	1,054,717	1,044,988	9,729
Other	5,000	-	-	-
Miscellaneous				
Materials and supplies	4,900	5,908	5,908	-
Charges and services	2,469,052	2,747,657	2,707,359	40,298
Other	465,168	440,627	48,611	392,016
Capital outlay and equipment	212,680	212,680	212,680	-
Total General Government - Legislative and Executive	46,067,955	43,048,811	41,498,065	1,550,746
Judicial				
Juvenile Court				
Personal services	6,189,445	6,153,218	6,091,676	61,542
Materials and supplies	207,028	256,380	245,211	11,169
Charges and services	348,370	431,169	396,917	34,252
Other	-	95	95	-
Capital outlay and equipment	187,531	276,209	260,865	15,344
Juvenile Detention Center				
Personal services	3,015,166	2,999,886	2,981,655	18,231
Materials and supplies	47,499	70,381	65,305	5,076
Charges and services	720,952	568,987	561,711	7,276
Capital outlay and equipment	47,488	57,414	54,728	2,686
Prosecutor				
Personal services	4,905,126	5,104,208	5,102,732	1,476
Materials and supplies	78,594	69,331	66,180	3,151
Charges and services	38,454	32,513	30,298	2,215
Other	7,392	3	3	-
Domestic Relations Court				
Personal services	2,292,538	2,354,937	2,273,025	81,912
Materials and supplies	25,081	24,703	18,960	5,743
Charges and services	236,963	236,688	214,618	22,070
Capital outlay and equipment	19,130	24,537	21,439	3,098

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Clerk of Courts				
Personal services	$ 1,607,349	$ 1,652,321	$ 1,602,747	$ 49,574
Materials and supplies	253,083	259,692	254,354	5,338
Charges and services	56,669	47,161	44,305	2,856
Capital outlay and equipment	3,200	2,450	2,318	132
Probate Court				
Personal services	1,771,120	1,823,590	1,749,178	74,412
Materials and supplies	37,278	33,367	30,394	2,973
Charges and services	18,530	18,530	16,731	1,799
Common Pleas Court				
Personal services	5,395,010	5,568,516	5,497,002	71,514
Materials and supplies	66,683	62,246	56,385	5,861
Charges and services	481,213	488,605	419,504	69,101
Capital outlay and equipment	4,550	5,508	5,422	86
Common Pleas Human Resources				
Materials and supplies	50	50	50	-
Work Release				
Personal services	2,322,741	2,372,237	2,345,119	27,118
Materials and supplies	488,817	460,566	443,569	16,997
Charges and services	750,304	474,226	460,642	13,584
Other	3,423	1,223	1,022	201
Capital outlay and equipment	15,000	10,700	8,755	1,945
Adult Probation				
Personal services	1,299,064	1,278,059	1,230,435	47,624
Materials and supplies	5,950	5,950	5,396	554
Charges and services	16,455	16,455	11,643	4,812
Capital outlay and equipment	2,000	2,000	1,317	683

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Pretrial Presentence				
Personal services	$ 1,892,468	$ 1,950,193	$ 1,876,614	$ 73,579
Materials and supplies	19,582	18,245	16,815	1,430
Charges and services	36,588	28,823	25,188	3,635
Other	200	136	-	136
Capital outlay and equipment	4,745	7,155	7,155	-
Maumee Municipal Court				
Personal services	138,913	151,635	146,372	5,263
Charges and services	17,000	16,850	15,480	1,370
Oregon Municipal Court				
Personal services	164,781	169,565	148,249	21,316
Charges and services	15,900	15,514	13,614	1,900
Sylvania Municipal Court				
Personal services	160,120	160,120	150,063	10,057
Charges and services	42,500	42,500	40,198	2,302
Toledo Municipal Court				
Personal services	359,969	365,295	364,204	1,091
Charges and services	44,275	38,949	32,380	6,569
Integrated Justice System				
Personal services	521,750	540,874	538,097	2,777
Materials and supplies	200	200	166	34
Charges and services	266,944	237,437	128,456	108,981
Capital outlay and equipment	21,570	34,621	34,621	-

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Attorney Fees Public Defender				
Charges and services	$ 4,004,431	$ 4,294,626	$ 4,259,102	$ 35,524
Other	25,000	-	-	-
Court of Appeals				
Materials and supplies	29,162	15,306	14,399	907
Charges and services	513,205	428,116	426,262	1,854
Other	500	-	-	-
Capital outlay and equipment	21,700	57,300	55,587	1,713
Total General Government - Judicial	41,266,749	41,817,571	40,864,728	952,843
Public Safety				
Coroner				
Personal services	1,453,554	1,484,314	1,467,119	17,195
Materials and supplies	-	2,000	1,971	29
Charges and services	-	6,742	6,742	-
Public Safety Court Security				
Personal services	2,319,223	2,793,738	2,793,456	282
Sheriff Law Enforcement				
Personal services	4,910,349	5,084,561	5,080,531	4,030
Materials and supplies	150,000	123,496	123,225	271
Charges and services	175,500	186,239	186,206	33
Capital outlay and equipment	35,000	28,354	28,354	-
Sheriff Administration				
Personal services	2,893,867	2,549,692	2,478,073	71,619
Materials and supplies	45,000	30,309	30,309	-
Charges and services	270,029	192,178	192,178	-
Capital outlay and equipment	25,000	18,422	18,422	-
Sheriff Correction Center				
Personal services	19,662,466	20,776,575	20,776,575	-
Materials and supplies	427,112	396,656	396,656	-
Charges and services	964,500	1,010,719	1,010,719	-
Capital outlay and equipment	20,000	20,670	20,670	-
Medical Correction Center				
Personal services	1,203,290	1,257,672	1,256,931	741
Materials and supplies	3,500	3,500	3,500	-
Charges and services	197,108	197,710	197,710	-
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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
Correction Center NW Ohio				
Charges and services	$ 5,497,635	$ 6,750,798	$ 6,750,798	$ -
Total Public Safety	40,254,133	42,914,345	42,820,145	94,200
Public Works				
County Engineer Tax Map				
Personal services	133,674	138,704	137,703	1,001
Charges and services	41,056	41,056	37,017	4,039
Ditch Maintenance Projects				
Charges and services	24,735	33,158	33,158	-
Total Public Works	199,465	212,918	207,878	5,040
Health				
Health Services				
Charges and services	764,876	502,966	502,966	-
Other	761,517	691,514	691,514	-
Total Health	1,526,393	1,194,480	1,194,480	-
Human Services				
Veterans Services Commission				
Personal services	718,094	738,504	723,708	14,796
Materials and supplies	18,663	25,750	17,989	7,761
Charges and services	1,004,259	962,526	859,472	103,054
Capital outlay and equipment	7,000	7,000	6,062	938
Veteran Services				
Charges and services	27,000	28,000	27,020	980
Total Human Services	1,775,016	1,761,780	1,634,251	127,529

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
Agriculture				
Charges and services	$ 40,600	$ 36,024	$ 36,024	$ -
Other	290,600	318,000	318,000	-
Total Conservation and Recreation	331,200	354,024	354,024	-
Miscellaneous				
Miscellaneous				
Other	1,067,105	432,053	432,053	-
Total expenditures	132,488,016	131,735,982	129,005,624	2,730,358
Excess of revenues over expenditures	16,390,004	17,142,038	24,117,975	6,975,937
Other financing uses:				
Transfers (out)	(18,618,628)	(26,605,902)	(26,605,601)	301
Net change in fund balance	(2,228,624)	(9,463,864)	(2,487,626)	6,976,238
Fund balance at beginning of year	25,692,604	25,692,604	25,692,604	-
Prior year encumbrances appropriated	2,361,972	2,361,972	2,361,972	-
Fund balance at end of year	$ 25,825,952	$ 18,590,712	$ 25,566,950	$ 6,976,238

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 15,506,500	$ 15,506,500	$ 15,562,567	$ 56,067
Intergovernmental	9,242,579	9,242,579	9,585,963	343,384
Other	25,944	25,944	103,373	77,429
Total revenues	24,775,023	24,775,023	25,251,903	476,880
Expenditures:				
Health				
Personal services	1,482,863	1,482,863	1,389,195	93,668
Materials and supplies	13,706	13,706	9,506	4,200
Charges and services	26,911,043	26,911,043	25,253,078	1,657,965
Other	35,031	35,031	11,281	23,750
Capital outlay and equipment	24,225	24,225	5,119	19,106
Total Health	28,466,868	28,466,868	26,668,179	1,798,689
Net change in fund balance	(3,691,845)	(3,691,845)	(1,416,276)	2,275,569
Fund balance at beginning of year	18,178,527	18,178,527	18,178,527	-
Fund balance at end of year	$ 14,486,682	$ 14,486,682	$ 16,762,251	$ 2,275,569

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 20,187,964	$ 20,187,964	$ 20,231,337	$ 43,373
Charges for services	1,200	1,200	51	(1,149)
Intergovernmental	22,654,056	22,654,056	22,716,629	62,573
Other	41,360	41,360	31,069	(10,291)
Total revenues	42,884,580	42,884,580	42,979,086	94,506
Expenditures:				
Human Services				
Personal services	25,167,693	25,077,193	24,100,387	976,806
Materials and supplies	648,000	697,000	686,952	10,048
Charges and services	17,518,856	17,494,677	16,075,852	1,418,825
Capital outlay and equipment	150,000	150,000	121,904	28,096
Total Human Services	43,484,549	43,418,870	40,985,095	2,433,775
Net change in fund balance	(599,969)	(534,290)	1,993,991	2,528,281
Fund balance at beginning of year	3,161,773	3,161,773	3,161,773	-
Prior year encumbrances appropriated	102,214	102,214	102,214	-
Fund balance at end of year	$ 2,664,018	$ 2,729,697	$ 5,257,978	$ 2,528,281

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	$ 40,613,361	$ 40,613,361	$ 37,584,289	$ (3,029,072)
Charges for services	1,889,948	1,889,948	2,152,109	262,161
Intergovernmental	14,638,264	14,638,264	23,700,919	9,062,655
Investment income	-	-	1,210	1,210
Other	850,000	850,000	432,667	(417,333)
Total revenues	57,991,573	57,991,573	63,871,194	5,879,621
Expenditures:				
Health				
Personal services	31,922,697	31,921,040	29,342,984	2,578,056
Materials and supplies	674,651	782,065	453,330	328,735
Charges and services	11,219,795	10,165,809	8,069,903	2,095,906
Other	18,818,708	18,818,708	17,008,527	1,810,181
Capital outlay and equipment	661,428	654,190	548,185	106,005
Total Health	63,297,279	62,341,812	55,422,929	6,918,883
Net change in fund balance	(5,305,706)	(4,350,239)	8,448,265	12,798,504
Fund balance at beginning of year	14,353,002	14,353,002	14,353,002	-
Prior year encumbrances appropriated	2,231,421	2,231,421	2,231,421	-
Fund balance at end of year	$ 11,278,717	$ 12,234,184	$ 25,032,688	$ 12,798,504

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 11,926	$ 11,926	$ -
Intergovernmental	3,971,079	3,971,079	-
Special assessments	1,571,671	1,571,671	-
Investment income	60	60	-
Rental income	731,734	731,734	-
Other	437,666	437,666	-
Total revenues	6,724,136	6,724,136	-
Expenditures:			
Debt service:			
Principal retirement	5,239,300	5,239,300	-
Interest and fiscal charges	3,978,923	3,978,923	-
Bond issuance costs	425,387	425,387	-
Total expenditures	9,643,610	9,643,610	-
(Deficiency) of revenues (under) expenditures	(2,919,474)	(2,919,474)	-
Other financing sources (uses):			
Issuance of refunding bonds	39,815,000	39,815,000	-
Payment to refunded bond escrow agent	(40,047,997)	(40,047,997)	-
Premium on refunding bonds issued	658,384	658,384	-
Premium on notes issued	181,225	181,225	-
Transfers in	1,820,633	1,820,633	-
Total other financing sources (uses)	2,427,245	2,427,245	-
Net change in fund balance	(492,229)	(492,229)	-
Fund balance at beginning of year	1,282,110	1,282,110	-
Fund balance at end of year	$ 789,881	$ 789,881	$ -

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 573,230	$ 573,230	$ -
Investment income	3,546	3,546	-
Rental income	421,509	421,509	-
Other	5,422,321	5,422,321	-
Total revenues	6,420,606	6,420,606	-
Expenditures:			
Capital outlay:			
Personal services	144,493	144,493	-
Materials and supplies	31,926	31,926	-
Charges and services	9,199,292	9,199,292	-
Other	354,374	354,374	-
Capital outlay and equipment	5,037,667	5,037,667	-
Debt service:			
Principal retirement	17,050,000	17,050,000	-
Interest and fiscal charges	214,800	214,800	-
Total expenditures	32,032,552	32,032,552	-
(Deficiency) of revenues (under) expenditures	(25,611,946)	(25,611,946)	-
Other financing sources:			
Note issuance	20,400,000	20,400,000	-
Transfers in	9,818,854	9,818,854	-
Total other financing sources	30,218,854	30,218,854	-
Net change in fund balance	4,606,908	4,606,908	-
Fund balance at beginning of year	17,046,276	17,046,276	-
Prior year encumbrances appropriated	2,055,157	2,055,157	-
Fund balance at end of year	$ 23,708,341	$ 23,708,341	$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,958,000	$ 2,131,519	$ 173,519
Special assessments	1,000	4,816	3,816
Intergovernmental	60,000	273,237	213,237
Other	4,664	4,664	-
Total operating revenues	2,023,664	2,414,236	390,572
Operating expenses:			
Contract services	2,370,684	2,103,626	267,058
Materials and supplies	187,247	187,247	-
Other	3,000	546	2,454
Total operating expenses	2,560,931	2,291,419	269,512
Operating income (loss)	(537,267)	122,817	660,084
Nonoperating revenues (expenses):			
Principal retirement	(823,043)	(823,043)	-
Interest and fiscal charges	(143,000)	(82,774)	60,226
Note issuance	1,895,336	1,625,000	(270,336)
Total nonoperating revenues (expenses)	929,293	719,183	(210,110)
Income before transfers	392,026	842,000	449,974
Transfer out	(5,000)	-	5,000
Net change in net position	387,026	842,000	454,974
Net position at beginning of year	2,438,184	2,438,184	-
Prior year encumbrances appropriated	91,018	91,018	-
Net position at end of year	$ 2,916,228	$ 3,371,202	$ 454,974

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 5,395,000	$ 5,656,979	$ 261,979
Other	25,000	44,894	19,894
Total operating revenues	5,420,000	5,701,873	281,873
Operating expenses:			
Personal services	1,801,500	1,719,679	81,821
Contract services	2,998,758	2,648,096	350,662
Materials and supplies	487,094	422,909	64,185
Other	2,795	2,795	-
Capital outlay and equipment	5,000	3,851	1,149
Total operating expenses	5,295,147	4,797,330	497,817
Operating income	124,853	904,543	779,690
Nonoperating revenues (expenses):			
Principal retirement	(807,000)	(693,972)	113,028
Interest and fiscal charges	(404,000)	(400,245)	3,755
Intergovernmental	475,000	475,000	-
Total nonoperating revenues (expenses)	(736,000)	(619,217)	116,783
Net change in net position	(611,147)	285,326	896,473
Net position at beginning of year	7,598,972	7,598,972	-
Prior year encumbrances appropriated	250,651	250,651	-
Net position at end of year	$ 7,238,476	$ 8,134,949	$ 896,473

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,675,000	$ 1,945,859	$ 270,859
Special assessments	10,000	11,506	1,506
Intergovernmental	97,000	280,426	183,426
Total operating revenues	1,782,000	2,237,791	455,791
Operating expenses:			
Contract services	4,170,661	4,129,644	41,017
Materials and supplies	178,742	132,957	45,785
Other	2,500	689	1,811
Total operating expenses	4,351,903	4,263,290	88,613
Operating loss	(2,569,903)	(2,025,499)	544,404
Nonoperating revenues (expenses):			
Principal retirement	(270,000)	(228,951)	41,049
Interest and fiscal charges	(100,000)	(75,672)	24,328
Issuance of OWDA loans	1,500,000	1,500,000	-
Total nonoperating revenues (expenses)	1,130,000	1,195,377	65,377
Net change in net position	(1,439,903)	(830,122)	609,781
Net position at beginning of year	4,540,195	4,540,195	-
Prior year encumbrances appropriated	177,003	177,003	-
Net position at end of year	$ 3,277,295	$ 3,887,076	$ 609,781

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 operations were previously reported in a enterprise fund prior to 2011.

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

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

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

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

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

Motor Vehicle Enforcement and Education Fund: To account for elimination and prevention of motor accidents 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:

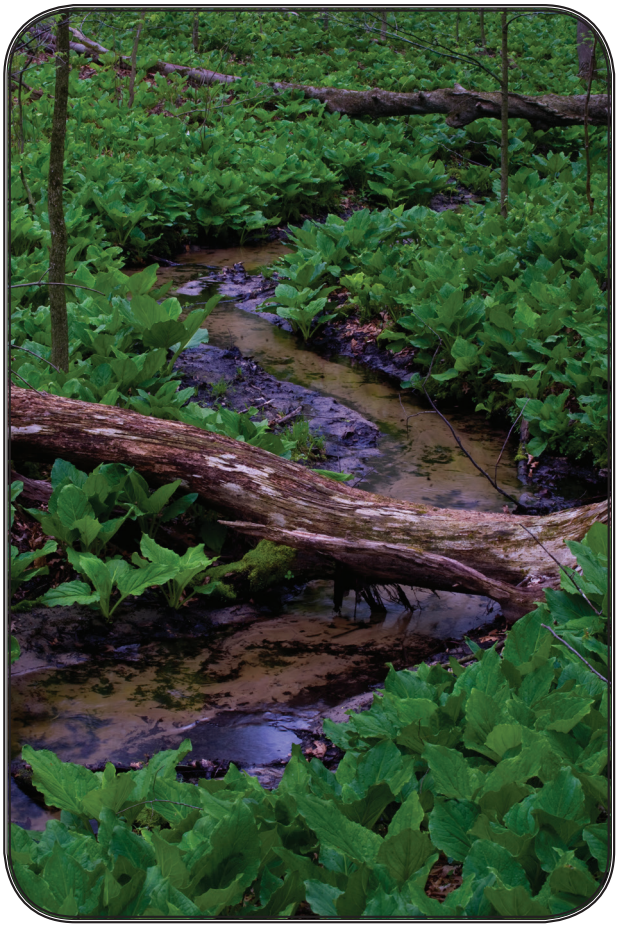
Payroll Reserve Fund: To establish a reserve for payroll fluctuations.

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.

Oak Openings



The largest Metropark is a small part of an important natural region. Located between Whitehouse and Swanton, Oak Openings Preserve takes its name from the surrounding region, which is 23 times larger than the park itself. That's something to consider when you realize that Oak Openings Preserve is over 4,000 acres.

Pioneers trudging through a dense swamp called this area "Oak Openings." Most of the park is an oak savanna ecosystem, characterized by alternating wetlands and vegetated dunes. The Nature Conservancy once named the sandy region one of the 200 "Last Great Places on Earth."

Prickly-pear cactus, wild lupine and sand cherry bloom atop dry, hot sand dunes just yards away from orchids growing in low, wet swales. There are more than 50 miles of trails in Oak Openings Preserve. Stands of isolated pine and spruce planted by the WPA during the Great Depression are still visible.

Source and photos: http://metroparkstoledo.com/explore-your-parks/oak-openings

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	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	$ 2,741,865	$ 4,717,860	$ 7,171,843	$ 5,858,807	$ 4,574,249
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	4,710,443
Accounts	-	-	24,866	683,323	-
Special assessments	-	-	-	-	-
Due from other governments	330,765	-	5,867,145	-	288,645
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	930,891	-	-
Prepayments	191,626	122,137	6,170	21,534	146,135
Total assets	$ 3,264,256	$ 4,839,997	$ 14,000,915	$ 6,563,664	$ 9,719,472
Liabilities:					
Accounts payable	$ 857,914	$ -	$ 456,456	$ 94,001	$ 30,503
Accrued wages and benefits payable	289,919	59,056	83,803	39,266	11,524
Due to other governments	191,454	37,823	57,911	22,124	7,936
Due to other funds	18,356	1,475	1,505	1,195	582
Notes payable	-	-	2,425,000	-	-
Accrued interest payable	-	-	22,902	-	-
Total liabilities	1,357,643	98,354	3,047,577	156,586	50,545
Deferred inflows of resources:					
Property taxes	-	-	-	-	4,399,610
Delinquent property tax revenue not available	-	-	-	-	384,452
Special assessments revenue not available	-	-	-	-	-
Intergovernmental revenue not available	32,843	-	3,872,396	-	288,645
Miscellaneous revenue not available	-	-	-	100,434	-
Total deferred inflows of resources	32,843	-	3,872,396	100,434	5,072,707
Fund balances:					
Nonspendable	191,626	122,137	937,061	21,534	146,135
Restricted	1,682,144	4,619,506	6,143,881	-	4,450,085
Committed	-	-	-	6,285,110	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	1,873,770	4,741,643	7,080,942	6,306,644	4,596,220
Total liabilities, deferred inflows of resources and fund balances	$ 3,264,256	$ 4,839,997	$ 14,000,915	$ 6,563,664	$ 9,719,472

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
$ 1,444,210	$ 187,411	$ 364,734	$ 145,423	$ 295,624	$ 4,552,978
-	5,046,911	-	4,118,268	-	-
291,054	-	-	-	-	90,116
-	-	-	-	-	-
610,109	309,262	-	202,852	-	224,758
-	-	-	-	-	2,624
-	-	-	-	-	-
-	-	3,192	-	-	-
$ 2,345,373	$ 5,543,584	$ 367,926	$ 4,466,543	$ 295,624	$ 4,870,476
$ 418,833	$ -	$ -	$ -	$ 462,319	$ 198,561
88,341	-	2,223	-	14,493	21,066
62,185	-	1,631	-	10,235	16,049
-	-	198	-	13	3,140
-	-	-	-	-	-
-	-	-	-	-	-
569,359	-	4,052	-	487,060	238,816
-	4,713,864	-	3,855,332	-	-
-	411,923	-	329,534	-	-
-	-	-	-	-	-
-	309,262	-	202,852	-	-
-	-	-	-	-	-
-	5,435,049	-	4,387,718	-	-
-	-	3,192	-	-	-
1,776,014	108,535	360,682	78,825	-	4,631,660
-	-	-	-	-	-
-	-	-	-	(191,436)	-
1,776,014	108,535	363,874	78,825	(191,436)	4,631,660
$ 2,345,373	$ 5,543,584	$ 367,926	$ 4,466,543	$ 295,624	$ 4,870,476

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2016

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments	$ 1,873,550	$ 212,460	$ 329,644	$ 3,041,109	$ 89,461
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	86,175	238,616	2,615
Special assessments	3,758,165	-	-	-	-
Due from other governments	-	-	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Prepayments	-	40,500	1,080	-	-
Total assets	$ 5,631,715	$ 252,960	$ 416,899	$ 3,279,725	$ 92,076
Liabilities:					
Accounts payable	$ 28,619	$ -	$ 22,521	$ -	$ 52,967
Accrued wages and benefits payable	6,956	4,759	22,030	1,305	-
Due to other governments	4,839	3,355	15,232	994	-
Due to other funds	-	410	1,894	22	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	40,414	8,524	61,677	2,321	52,967
Deferred inflows of resources:					
Property taxes	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	3,665,065	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	2,615
Total deferred inflows of resources	3,665,065	-	-	-	2,615
Fund balances:					
Nonspendable	-	40,500	1,080	-	-
Restricted	1,926,236	203,936	354,142	3,277,404	36,494
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	1,926,236	244,436	355,222	3,277,404	36,494
Total liabilities, deferred inflows of resources and fund balances	$ 5,631,715	$ 252,960	$ 416,899	$ 3,279,725	$ 92,076

Indigent Guardianship	Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
$ 157,321	$ 190,820	$ 402,722	$ 24,169	$ 87,389	$ 131,831	$ 437,204
-	-	-	-	-	-	-
-	6,123	160,576	113,090	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	252,680
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,851	-	-	-
$ 157,321	$ 196,943	$ 563,298	$ 143,110	$ 87,389	$ 131,831	$ 689,884
$ -	$ -	$ 71,925	$ -	$ -	$ -	$ -
-	-	-	4,950	-	-	63,389
-	-	-	3,496	-	-	42,451
-	-	1,279	134	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	73,204	8,580	-	-	105,840
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	33,573
-	6,123	-	30,775	-	-	-
-	6,123	-	30,775	-	-	33,573
-	-	-	5,851	-	-	-
157,321	190,820	490,094	97,904	87,389	131,831	550,471
-	-	-	-	-	-	-
-	-	-	-	-	-	-
157,321	190,820	490,094	103,755	87,389	131,831	550,471
$ 157,321	$ 196,943	$ 563,298	$ 143,110	$ 87,389	$ 131,831	$ 689,884

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2016

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments	$ 333,306	$ 1,592,098	$ 1,685,168	$ 10,280	$ 96,642
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	665	-	-
Special assessments	-	-	-	-	-
Due from other governments	-	-	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Prepayments	-	2,999	4,899	-	-
Total assets	$ 333,306	$ 1,595,097	$ 1,690,732	$ 10,280	$ 96,642
Liabilities:					
Accounts payable	$ 5,867	$ -	$ -	$ -	$ -
Accrued wages and benefits payable	1,403	5,598	20,942	-	-
Due to other governments	789	3,413	15,951	-	-
Due to other funds	-	280	590	-	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	8,059	9,291	37,483	-	-
Deferred inflows of resources:					
Property taxes	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	665	-	-
Total deferred inflows of resources	-	-	665	-	-
Fund balances:					
Nonspendable	-	2,999	4,899	-	-
Restricted	325,247	1,582,807	1,647,685	10,280	96,642
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	325,247	1,585,806	1,652,584	10,280	96,642
Total liabilities, deferred inflows of resources and fund balances	$ 333,306	$ 1,595,097	$ 1,690,732	$ 10,280	$ 96,642

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
$ 625,260	$ 43,291	$ 384,616	$ 4,869,267	$ 228,094	$ 114,435	$ 2,870,067
-	1,143,963	-	-	-	-	-
-	-	76,674	211,270	-	-	-
-	-	-	-	-	-	-
-	70,099	-	-	-	-	93,026
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 625,260	$ 1,257,353	$ 461,290	$ 5,080,537	$ 228,094	$ 114,435	$ 2,963,093
$ 304,582	$ -	$ 14,250	$ -	$ -	$ -	$ 131,085
-	-	10,664	23,636	762	43,819	3,213
-	-	8,111	16,234	564	28,731	2,181
-	-	379	1,270	-	1,116	49
-	-	-	-	-	-	-
-	-	-	-	-	-	-
304,582	-	33,404	41,140	1,326	73,666	136,528
-	1,068,476	-	-	-	-	-
-	93,365	-	-	-	-	-
-	-	-	-	-	-	-
-	70,099	-	-	-	-	29,513
-	-	-	-	-	-	-
-	1,231,940	-	-	-	-	29,513
-	-	-	-	-	-	-
320,678	25,413	427,886	5,039,397	226,768	40,769	2,797,052
-	-	-	-	-	-	-
-	-	-	-	-	-	-
320,678	25,413	427,886	5,039,397	226,768	40,769	2,797,052
$ 625,260	$ 1,257,353	$ 461,290	$ 5,080,537	$ 228,094	$ 114,435	$ 2,963,093

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2016

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments	$ 4,658	$ 64,529	$ 334,018	$ 7,783
Receivables (net of allowances for uncollectibles):				
Real property and other taxes	-	-	-	-
Accounts	-	-	-	830
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Prepayments	-	-	16,221	-
Total assets	$ 4,658	$ 64,529	$ 350,239	$ 8,613
Liabilities:				
Accounts payable	$ -	$ 5,431	$ 32,310	$ -
Accrued wages and benefits payable	-	13,550	55,565	-
Due to other governments	-	9,559	36,733	-
Due to other funds	-	342	1,053	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	-	28,882	125,661	-
Deferred inflows of resources:				
Property taxes	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	830
Total deferred inflows of resources	-	-	-	830
Fund balances:				
Nonspendable	-	-	16,221	-
Restricted	4,658	35,647	208,357	7,783
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	4,658	35,647	224,578	7,783
Total liabilities, deferred inflows of resources and fund balances	$ 4,658	$ 64,529	$ 350,239	$ 8,613

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements
$ 7,670	$ 391,703	$ 24,894	$ 5,757,005	$ 426,316	$ 246,548
-	-	-	-	-	6,729,210
-	15,492	-	66,621	-	-
-	-	-	-	-	-
-	-	-	95,812	-	412,350
-	-	-	-	-	-
-	-	-	-	-	-
-	20,275	-	328,741	4,011	-
$ 7,670	$ 427,470	$ 24,894	$ 6,248,179	$ 430,327	$ 7,388,108
$ -	$ 13,438	$ -	$ 15,032	$ 27,627	$ -
-	1,264	-	6,599	10,636	-
-	898	-	3,832	7,511	-
-	-	-	134	155	-
-	-	-	-	-	-
-	-	-	-	-	-
-	15,600	-	25,597	45,929	-
-	-	-	-	-	6,285,154
-	-	-	-	-	549,223
-	-	-	-	-	-
-	-	-	-	-	412,350
-	2,763	-	16,453	-	-
-	2,763	-	16,453	-	7,246,727
-	20,275	-	328,741	4,011	-
7,670	388,832	24,894	5,877,388	-	141,381
-	-	-	-	380,387	-
-	-	-	-	-	-
7,670	409,107	24,894	6,206,129	384,398	141,381
$ 7,670	$ 427,470	$ 24,894	$ 6,248,179	$ 430,327	$ 7,388,108

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2016

	Total Nonmajor Governmental Funds
Assets:	
Equity in pooled cash and investments	$ 59,150,332
Receivables (net of allowances for uncollectibles):	
Real property and other taxes	21,748,795
Accounts	2,068,106
Special assessments	3,758,165
Due from other governments	8,757,503
Loans receivable	2,624
Materials and supplies inventory	930,891
Prepayments	915,371
Total assets	$ 97,331,787
Liabilities:	
Accounts payable	$ 3,244,241
Accrued wages and benefits payable	910,731
Due to other governments	612,222
Due to other funds	35,571
Notes payable	2,425,000
Accrued interest payable	22,902
Total liabilities	7,250,667
Deferred inflows of resources:	
Property taxes	20,322,436
Delinquent property tax revenue not available	1,768,497
Special assessments revenue not available	3,665,065
Intergovernmental revenue not available	5,251,533
Miscellaneous revenue not available	160,658
Total deferred inflows of resources	31,168,189
Fund balances:	
Nonspendable	1,846,262
Restricted	50,592,608
Committed	6,665,497
Unassigned (deficit)	(191,436)
Total fund balances (deficit)	58,912,931
Total liabilities, deferred inflows of resources and fund balances	$ 97,331,787

Pearson

From birding to baseball to picnicking and fishing, there's something for everyone at Pearson. This Metropark is one of the last remaining stands of the Great Black Swamp, a notorious forest that once blanketed much of northwest Ohio. Activities abound and examples of work done by the depression-era programs are all around you.

Purple cress, spring beauties, trillium, wild ginger and wild geranium bloom in spring. The thick woods and location close to Lake Erie make Pearson a favorite stopover for a wide variety of migrating birds. Buildings, shelters, bridges, ponds and a garden with a waterfall were built by workers enrolled in the Works Progress Administration and Civilian Conservation Corps.

See what life was like in the Great Black Swamp in the mid-1800s by visiting the Johlin Cabin at Pearson Metropark. The Johlin Cabin was donated by the Johlin family of Oregon and moved about a mile into the park when Pearson was expanded in the early 2000's. The cabin today is used for family programs where you might be invited to churn butter, plant crops or attend to other chores.

Source and photos: http://metroparkstoledo.com/explore-your-parks/pearson

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ 4,412,707
Lodging taxes	-	-	-	-	-
Charges for services	-	4,416,112	86,894	3,885,473	31,486
Licenses and permits	-	-	33,135	-	-
Fines and forfeitures	-	-	248,847	-	-
Intergovernmental	34,628,404	149,736	17,405,761	-	579,162
Special assessments	-	-	-	-	-
Investment income	-	-	108,798	-	-
Rental income	-	-	43,264	-	-
Other	2,366,708	1,068	96,147	547	2,507
Total revenues	36,995,112	4,566,916	18,022,846	3,886,020	5,025,862
Expenditures:					
Current:					
General government:					
Legislative and executive	-	4,141,665	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	12,823,315	5,124,711
Public works	-	-	17,116,928	-	-
Health	-	-	-	-	-
Human services	38,293,727	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	15,039	-	97,073	-	-
Interest and fiscal charges	2,407	-	45,378	-	-
Note issuance costs	-	-	6,959	-	-
Total expenditures	38,311,173	4,141,665	17,266,338	12,823,315	5,124,711
Excess (deficiency) of revenues over (under) expenditures	(1,316,061)	425,251	756,508	(8,937,295)	(98,849)
Other financing sources:					
Transfers in	2,102,502	-	-	8,932,930	-
Transfers (out)	-	-	-	-	-
Premium on note issuance	-	-	6,959	-	-
Issuance of loans	-	-	16,395	-	-
Total other financing sources	2,102,502	-	23,354	8,932,930	-
Net change in fund balances	786,441	425,251	779,862	(4,365)	(98,849)
Fund balances (deficit) at beginning of year	1,087,329	4,316,392	6,301,080	6,311,009	4,695,069
Fund balances (deficit) at end of year	$ 1,873,770	$ 4,741,643	$ 7,080,942	$ 6,306,644	$ 4,596,220

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
$ -	$ 5,345,154	$ -	$ 3,866,298	$ -	$ -	$ -
-	-	-	-	-	-	-
1,805,825	-	591	-	-	-	-
-	-	-	-	-	-	-
-	-	402,346	-	-	-	-
8,821,881	703,254	-	428,621	3,926,885	4,723,802	69,662
-	-	-	-	-	-	2,131,197
-	-	-	-	-	-	-
-	-	-	-	-	-	-
783,077	605	573	426	-	942,493	-
11,410,783	6,049,013	403,510	4,295,345	3,926,885	5,666,295	2,200,859
-	-	-	-	-	752,113	-
10,152,845	-	391,822	-	-	2,804,473	-
-	-	-	-	-	1,188,006	-
-	-	-	-	-	79,950	1,562,829
-	-	-	-	-	1,770	-
-	-	-	4,269,112	3,966,002	801,365	-
-	5,986,143	-	-	-	7,877	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,152,845	5,986,143	391,822	4,269,112	3,966,002	5,635,554	1,562,829
1,257,938	62,870	11,688	26,233	(39,117)	30,741	638,030
-	-	53,800	-	-	975,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	53,800	-	-	975,000	-
1,257,938	62,870	65,488	26,233	(39,117)	1,005,741	638,030
518,076	45,665	298,386	52,592	(152,319)	3,625,919	1,288,206
$ 1,776,014	$ 108,535	$ 363,874	$ 78,825	$ (191,436)	$ 4,631,660	$ 1,926,236

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestice Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes	$ -	$ -	$ -	$ -	$ -
Lodging taxes	-	-	6,421,748	-	-
Charges for services	-	1,617,852	-	110,026	49,495
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	88,562	-	-	-
Intergovernmental	395,410	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	3,364	105,941	6	-	-
Total revenues	398,774	1,812,355	6,421,754	110,026	49,495
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	6,193,867	-	-
Judicial	-	-	-	-	41,798
Public safety	473,438	-	-	-	-
Public works	-	-	-	-	-
Health	-	2,044,779	-	104,691	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	473,438	2,044,779	6,193,867	104,691	41,798
Excess (deficiency) of revenues over (under) expenditures	(74,664)	(232,424)	227,887	5,335	7,697
Other financing sources:					
Transfers in	85,724	350,000	-	-	-
Transfers (out)	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	85,724	350,000	-	-	-
Net change in fund balances	11,060	117,576	227,887	5,335	7,697
Fund balances (deficit) at beginning of year	233,376	237,646	3,049,517	31,159	149,624
Fund balances (deficit) at end of year	$ 244,436	$ 355,222	$ 3,277,404	$ 36,494	$ 157,321

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
97,522	1,080,469	529,806	-	1,415	-	184,949
-	-	-	-	-	-	-
-	-	-	1,481	31,068	-	-
-	-	-	100	-	3,794,983	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
97,522	1,080,469	529,806	1,581	32,483	3,794,983	184,949
-	-	-	-	-	-	-
53,735	-	-	-	74,947	-	-
-	-	-	-	-	3,703,014	148,268
-	-	-	-	-	-	-
-	863,694	782,724	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,496	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,735	866,190	782,724	-	74,947	3,703,014	148,268
43,787	214,279	(252,918)	1,581	(42,464)	91,969	36,681
-	-	299,158	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	299,158	-	-	-	-
43,787	214,279	46,240	1,581	(42,464)	91,969	36,681
147,033	275,815	57,515	85,808	174,295	458,502	288,566
$ 190,820	$ 490,094	$ 103,755	$ 87,389	$ 131,831	$ 550,471	$ 325,247

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	550,840	1,496,501	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	163	-	-	17,000,000
Special assessments	-	-	-	-	-
Investment income	-	-	-	2,268	-
Rental income	-	-	-	-	-
Other	77,123	691,176	-	-	-
Total revenues	627,963	2,187,840	-	2,268	17,000,000
Expenditures:					
Current:					
General government:					
Legislative and executive	-	930,732	-	10,880	-
Judicial	-	1,242,118	-	-	-
Public safety	1,527,849	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	17,194,191
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,527,849	2,172,850	-	10,880	17,194,191
Excess (deficiency) of revenues over (under) expenditures	(899,886)	14,990	-	(8,612)	(194,191)
Other financing sources:					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	(899,886)	14,990	-	(8,612)	(194,191)
Fund balances (deficit) at beginning of year	2,485,692	1,637,594	10,280	105,254	514,869
Fund balances (deficit) at end of year	$ 1,585,806	$ 1,652,584	$ 10,280	$ 96,642	$ 320,678

Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment
$ 1,071,658	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	3,032,078	-	-	-	-
-	1,009,490	-	-	-	-	-
-	-	-	-	-	-	175
142,636	-	-	-	3,261,234	2,721,214	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121	591	2,406	-	168	50,492	-
1,214,415	1,010,081	3,034,484	-	3,261,402	2,771,706	175
-	1,158,943	-	236,264	-	-	-
-	-	2,054,434	-	-	-	-
-	-	-	-	3,027,414	1,858,577	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,198,136	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,198,136	1,158,943	2,054,434	236,264	3,027,414	1,858,577	-
16,279	(148,862)	980,050	(236,264)	233,988	913,129	175
-	-	-	-	-	-	-
-	-	(500,000)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(500,000)	-	-	-	-
16,279	(148,862)	480,050	(236,264)	233,988	913,129	175
9,134	576,748	4,559,347	463,032	(193,219)	1,883,923	4,483
$ 25,413	$ 427,886	$ 5,039,397	$ 226,768	$ 40,769	$ 2,797,052	$ 4,658

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	-	-	62,901	-	210,102
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	1,196,984	4,374,213	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	2,005	-
Total revenues	1,196,984	4,374,213	62,901	2,005	210,102
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	87,084	7,091	259,185
Public safety	1,190,280	4,337,429	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Debt service:					
Principal retirement	-	6,086	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,190,280	4,343,515	87,084	7,091	259,185
Excess (deficiency) of revenues over (under) expenditures	6,704	30,698	(24,183)	(5,086)	(49,083)
Other financing sources:					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Premium on note issuance	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	6,704	30,698	(24,183)	(5,086)	(49,083)
Fund balances (deficit) at beginning of year	28,943	193,880	31,966	12,756	458,190
Fund balances (deficit) at end of year	$ 35,647	$ 224,578	$ 7,783	$ 7,670	$ 409,107

Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 6,303,873	$ 20,999,690
-	-	-	-	6,421,748
-	1,500,692	2,850,000	-	23,601,029
-	-	-	-	1,042,625
-	-	-	-	772,479
-	1,398,834	-	827,358	106,550,297
-	-	-	-	2,131,197
-	34,338	-	-	145,404
-	17,442	-	-	60,706
155	54,650	36,433	710	5,219,492
155	3,005,956	2,886,433	7,131,941	166,944,667
-	539,250	3,521,952	-	17,485,666
-	358,987	-	-	17,528,519
-	2,501,101	-	-	37,903,402
-	-	-	-	18,759,707
-	-	-	-	20,991,849
-	7,610	-	-	47,337,816
-	-	-	7,044,284	14,236,440
-	-	-	-	120,694
-	-	-	-	47,785
-	-	-	-	6,959
-	3,406,948	3,521,952	7,044,284	174,418,837
155	(400,992)	(635,519)	87,657	(7,474,170)
-	325,000	-	-	13,124,114
-	(1,083,000)	-	-	(1,583,000)
-	-	-	-	6,959
-	-	-	-	16,395
-	(758,000)	-	-	11,564,468
155	(1,158,992)	(635,519)	87,657	4,090,298
24,739	7,365,121	1,019,917	53,724	54,822,633
$ 24,894	$ 6,206,129	$ 384,398	$ 141,381	$ 58,912,931

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 41,109,512	$ 34,662,825	$ (6,446,687)
Other	702,383	2,366,708	1,664,325
Total revenues	41,811,895	37,029,533	(4,782,362)
Expenditures:			
Human Services			
Personal services	22,541,341	20,473,869	2,067,472
Materials and supplies	724,751	369,666	355,085
Charges and services	20,411,794	19,408,054	1,003,740
Other	1,310,414	1,307,628	2,786
Capital outlay and equipment	378,194	275,759	102,435
Total Human Services	45,366,494	41,834,976	3,531,518
Total expenditures	45,366,494	41,834,976	3,531,518
(Deficiency) of revenues (under) expenditures	(3,554,599)	(4,805,443)	(1,250,844)
Other financing sources:			
Transfers in	2,089,525	2,102,502	12,977
Net change in fund balance	(1,465,074)	(2,702,941)	(1,237,867)
Fund balance at beginning of year	442,443	442,443	-
Prior year encumbrances appropriated	2,343,916	2,343,916	-
Fund balance at end of year	$ 1,321,285	$ 83,418	$ (1,237,867)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 4,566,550	$ 4,416,112	$ (150,438)
Intergovernmental	150,000	149,736	(264)
Other	550	1,068	518
Total revenues	4,717,100	4,566,916	(150,184)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	3,994,675	3,401,994	592,681
Materials and supplies	45,154	27,246	17,908
Charges and services	373,243	351,965	21,278
Capital outlay and equipment	389,688	389,679	9
Total General Government - Legislative and Executive	4,802,760	4,170,884	631,876
Total expenditures	4,802,760	4,170,884	631,876
Net change in fund balance	(85,660)	396,032	481,692
Fund balance at beginning of year	4,242,050	4,242,050	-
Prior year encumbrances appropriated	24,370	24,370	-
Fund balance at end of year	$ 4,180,760	$ 4,662,452	$ 481,692

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ -	$ 75,223	$ 75,223
Licenses and permits	-	33,135	33,135
Fines and forfeitures	100,000	259,355	159,355
Intergovernmental	16,567,605	17,331,724	764,119
Investment income	20,000	108,798	88,798
Rental income	-	43,264	43,264
Other	-	103,107	103,107
Total revenues	16,687,605	17,954,606	1,267,001
Expenditures:			
Public Works			
Personal services	5,537,364	5,037,839	499,525
Materials and supplies	1,158,174	423,758	734,416
Charges and services	14,086,934	13,984,785	102,149
Other	6,784	3,928	2,856
Capital outlay and equipment	46,000	42,549	3,451
Debt service:			
Principal retirement	2,921,073	2,921,073	-
Interest and fiscal charges	42,360	42,360	-
Total Public Works	23,798,689	22,456,292	1,342,397
Total expenditures	23,798,689	22,456,292	1,342,397
(Deficiency) of revenues (under) expenditures	(7,111,084)	(4,501,686)	2,609,398
Other financing sources:			
Note issuance	2,425,000	2,425,000	-
Issuance of OPWC loans	16,395	16,395	-
Total other financing sources	2,441,395	2,441,395	-
Net change in fund balance	(4,669,689)	(2,060,291)	2,609,398
Fund balance at beginning of year	6,265,175	6,265,175	-
Prior year encumbrances appropriated	1,083,226	1,083,226	-
Fund balance at end of year	$ 2,678,712	$ 5,288,110	$ 2,609,398

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 4,200,000	$ 3,766,180	$ (433,820)
Other	-	547	547
Total revenues	4,200,000	3,766,727	(433,273)
Expenditures:			
Public Safety			
Personal services	2,287,805	1,934,861	352,944
Materials and supplies	1,214,544	1,172,705	41,839
Charges and services	9,768,198	9,609,662	158,536
Other	3,600	258	3,342
Capital outlay and equipment	494,687	270,046	224,641
Total Public Safety	13,768,834	12,987,532	781,302
Total expenditures	13,768,834	12,987,532	781,302
(Deficiency) of revenues (under) expenditures	(9,568,834)	(9,220,805)	348,029
Other financing sources:			
Transfers in	8,932,930	8,932,930	-
Net change in fund balance	(635,904)	(287,875)	348,029
Fund balance at beginning of year	5,426,768	5,426,768	-
Prior year encumbrances appropriated	387,475	387,475	-
Fund balance at end of year	$ 5,178,339	$ 5,526,368	$ 348,029

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 4,326,736	$ 4,357,517	$ 30,781
Charges for services	-	31,486	31,486
Intergovernmental	580,718	579,162	(1,556)
Other	-	2,507	2,507
Total revenues	4,907,454	4,970,672	63,218
Expenditures:			
Public Safety			
Personal services	1,019,485	826,756	192,729
Materials and supplies	69,663	30,898	38,765
Charges and services	6,495,496	4,434,988	2,060,508
Capital outlay and equipment	932,933	368,090	564,843
Total Public Safety	8,517,577	5,660,732	2,856,845
Total expenditures	8,517,577	5,660,732	2,856,845
Net change in fund balance	(3,610,123)	(690,060)	2,920,063
Fund balance at beginning of year	3,963,954	3,963,954	-
Prior year encumbrances appropriated	668,754	668,754	-
Fund balance at end of year	$ 1,022,585	$ 3,942,648	$ 2,920,063

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,808,000	$ 1,681,389	$ (126,611)
Intergovernmental	9,428,148	8,322,267	(1,105,881)
Other	150,000	785,062	635,062
Total revenues	11,386,148	10,788,718	(597,430)
Expenditures:			
General Government - Judicial			
Personal services	6,056,417	5,926,269	130,148
Charges and services	5,213,888	4,215,456	998,432
Capital outlay and equipment	50,000	-	50,000
Total General Government - Judicial	11,320,305	10,141,725	1,178,580
Total expenditures	11,320,305	10,141,725	1,178,580
Net change in fund balance	65,843	646,993	581,150
Fund balance at beginning of year	758,092	758,092	-
Prior year encumbrances appropriated	1,938	1,938	-
Fund balance at end of year	$ 825,873	$ 1,407,023	$ 581,150

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 5,291,273	$ 5,291,273	$ -
Intergovernmental	700,400	703,254	2,854
Other	604	604	-
Total revenues	5,992,277	5,995,131	2,854
Expenditures:			
Conservation and Recreation			
Charges and services	5,991,259	5,986,143	5,116
Net change in fund balance	1,018	8,988	7,970
Fund balance at beginning of year	1,011	1,011	-
Fund balance at end of year	$ 2,029	$ 9,999	$ 7,970

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,500	$ 591	$ (909)
Fines and forfeitures	369,300	412,854	43,554
Other	-	573	573
Total revenues	370,800	414,018	43,218
Expenditures:			
General Government - Judicial			
Personal services	211,375	200,382	10,993
Materials and supplies	4,155	3,668	487
Charges and services	206,995	194,561	12,434
Capital outlay and equipment	2,200	1,500	700
Total General Government - Judicial	424,725	400,111	24,614
Total expenditures	424,725	400,111	24,614
Excess/(deficiency) of revenues over/(under) expenditures	(53,925)	13,907	67,832
Other financing sources:			
Transfers in	52,000	53,800	1,800
Net change in fund balance	(1,925)	67,707	69,632
Fund balance at beginning of year	289,736	289,736	-
Prior year encumbrances appropriated	1,925	1,925	-
Fund balance at end of year	$ 289,736	$ 359,368	$ 69,632

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 3,819,091	$ 3,819,091	$ -
Intergovernmental	448,789	428,621	(20,168)
Other	426	426	-
Total revenues	4,268,306	4,248,138	(20,168)
Expenditures:			
Human Services			
Charges and services	4,287,587	4,269,112	18,475
Net change in fund balance	(19,281)	(20,974)	(1,693)
Fund balance at beginning of year	20,974	20,974	-
Fund balance at end of year	$ 1,693	$ -	$ (1,693)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 8,069,376	$ 3,926,886	$ (4,142,490)
Other	1,000	-	(1,000)
Total revenues	8,070,376	3,926,886	(4,143,490)
Expenditures:			
Human Services			
Personal services	1,019,116	1,018,761	355
Materials and supplies	22,000	8,576	13,424
Charges and services	7,045,324	2,749,560	4,295,764
Other	4,922	-	4,922
Capital outlay and equipment	5,000	2,449	2,551
Total Human Services	8,096,362	3,779,346	4,317,016
Total expenditures	8,096,362	3,779,346	4,317,016
Net change in fund balance	(25,986)	147,540	173,526
Fund balance at beginning of year	119,522	119,522	-
Prior year encumbrances appropriated	27,582	27,582	-
Fund balance at end of year	$ 121,118	$ 294,644	$ 173,526

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 4,844,443	$ 4,844,443	$ -
Other	852,377	852,377	-
Total revenues	5,696,820	5,696,820	-
Expenditures:			
General Government - Legislative and Executive			
Charges and services	838,206	838,206	-
Judicial			
Personal services	1,683,817	1,683,817	-
Materials and supplies	45,428	45,428	-
Charges and services	713,507	713,507	-
Other	724,181	724,181	-
Capital outlay and equipment	1,875	1,875	-
Total General Government - Judicial	3,168,808	3,168,808	-
Public Safety			
Personal services	379,993	379,993	-
Materials and supplies	31,412	31,412	-
Charges and services	1,351,471	1,351,471	-
Capital outlay and equipment	71,162	71,162	-
Total Public Safety	1,834,038	1,834,038	-
Public Works			
Personal services	79,950	79,950	-
Health			
Charges and services	1,770	1,770	-
Human Services			
Charges and services	882,154	882,154	-

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation			
Charges and services	$ 7,877	$ 7,877	$ -
Total expenditures	6,812,803	6,812,803	-
(Deficiency) of revenues (under) expenditures	(1,115,983)	(1,115,983)	-
Other financing sources:			
Transfers in	975,000	975,000	-
Net change in fund balance	(140,983)	(140,983)	-
Fund balance at beginning of year	2,768,235	2,768,235	-
Prior year encumbrances appropriated	769,000	769,000	-
Fund balance at end of year	$ 3,396,252	$ 3,396,252	$ -

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ -	$ 69,662	$ 69,662
Special assessments	3,424,000	2,136,030	(1,287,970)
Total revenues	3,424,000	2,205,692	(1,218,308)
Expenditures:			
Public Works			
Personal services	470,712	455,688	15,024
Materials and supplies	2,215	594	1,621
Charges and services	1,232,791	1,230,385	2,406
Capital outlay	10,000	5,666	4,334
Total Public Works	1,715,718	1,692,333	23,385
Total expenditures	1,715,718	1,692,333	23,385
Net change in fund balance	1,708,282	513,359	(1,194,923)
Fund balance at beginning of year	1,045,679	1,045,679	-
Prior year encumbrances appropriated	199,968	199,968	-
Fund balance at end of year	$ 2,953,929	$ 1,759,006	$ (1,194,923)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 456,628	$ 395,410	$ (61,218)
Other	-	3,364	3,364
Total revenues	456,628	398,774	(57,854)
Expenditures:			
Public Safety			
Personal services	360,548	324,074	36,474
Materials and supplies	7,700	3,469	4,231
Charges and services	234,988	201,979	33,009
Other	2,205	520	1,685
Capital outlay and equipment	11,500	3,813	7,687
Total Public Safety	616,941	533,855	83,086
Total expenditures	616,941	533,855	83,086
(Deficiency) of revenues (under) expenditures	(160,313)	(135,081)	25,232
Other financing sources:			
Transfers in	159,725	85,724	(74,001)
Net change in fund balance	(588)	(49,357)	(48,769)
Fund balance at beginning of year	232,558	232,558	-
Prior year encumbrances appropriated	7,897	7,897	-
Fund balance at end of year	$ 239,867	$ 191,098	$ (48,769)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,673,000	$ 1,569,862	$ (103,138)
Fines and forfeitures	80,600	88,562	7,962
Other	81,500	105,941	24,441
Total revenues	1,835,100	1,764,365	(70,735)
Expenditures:			
Health			
Personal services	1,757,341	1,636,808	120,533
Materials and supplies	252,913	207,050	45,863
Charges and services	244,497	191,908	52,589
Other	9,000	8,623	377
Capital outlay and equipment	13,000	8,222	4,778
Total Health	2,276,751	2,052,611	224,140
Total expenditures	2,276,751	2,052,611	224,140
(Deficiency) of revenues (under) expenditures	(441,651)	(288,246)	153,405
Other financing sources:			
Transfers in	421,931	350,000	(71,931)
Net change in fund balance	(19,720)	61,754	81,474
Fund balance at beginning of year	148,160	148,160	-
Prior year encumbrances appropriated	20,894	20,894	-
Fund balance at end of year	$ 149,334	$ 230,808	$ 81,474

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	$ 5,700,000	$ 6,555,666	$ 855,666
Other	-	7	7
Total revenues	5,700,000	6,555,673	855,673
Expenditures:			
General Government - Legislative and Executive			
Personal services	97,966	87,029	10,937
Materials and supplies	1,725	1,071	654
Charges and services	6,256,746	6,105,728	151,018
Capital outlay and equipment	2,334	1,534	800
Total General Government - Legislative and Executive	6,358,771	6,195,362	163,409
Total expenditures	6,358,771	6,195,362	163,409
Net change in fund balance	(658,771)	360,311	1,019,082
Fund balance at beginning of year	2,678,907	2,678,907	-
Fund balance at end of year	$ 2,020,136	$ 3,039,218	$ 1,019,082

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 125,000	$ 110,026	$ (14,974)
Expenditures:			
Health			
Health Services			
Charges and services	1,000	944	56
Other	124,000	103,677	20,323
Total Health	125,000	104,621	20,379
Total expenditures	125,000	104,621	20,379
Net change in fund balance	-	5,405	5,405
Fund balance at beginning of year	84,056	84,056	-
Fund balance at end of year	$ 84,056	$ 89,461	$ 5,405

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 55,000	$ 49,495	$ (5,505)
Expenditures:			
General Government - Judicial			
Personal services	8,500	7,673	827
Charges and services	51,124	34,274	16,850
Total General Government - Judicial	59,624	41,947	17,677
Total expenditures	59,624	41,947	17,677
Net change in fund balance	(4,624)	7,548	12,172
Fund balance at beginning of year	145,000	145,000	-
Prior year encumbrances appropriated	4,624	4,624	-
Fund balance at end of year	$ 145,000	$ 157,172	$ 12,172

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 105,000	$ 97,523	$ (7,477)
Expenditures:			
General Government -			
Judicial			
Juvenile Court			
Charges and services	65,312	54,770	10,542
Net change in fund balance	39,688	42,753	3,065
Fund balance at beginning of year	146,721	146,721	-
Prior year encumbrances appropriated	312	312	-
Fund balance at end of year	$ 186,721	$ 189,786	$ 3,065

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 840,000	$ 987,717	$ 147,717
Expenditures:			
Health			
Health Services			
Personal services	70	70	-
Materials and supplies	74,850	74,750	100
Charges and services	883,836	878,432	5,404
Capital outlay and equipment	149,122	149,122	-
Total Health	1,107,878	1,102,374	5,504
Total expenditures	1,107,878	1,102,374	5,504
(Deficiency) of revenues (under) expenditures	(267,878)	(114,657)	153,221
Other financing uses:			
Transfers (out)	(10,000)	-	10,000
Net change in fund balance	(277,878)	(114,657)	163,221
Fund balance at beginning of year	327,083	327,083	-
Prior year encumbrances appropriated	157,782	157,782	-
Fund balance at end of year	$ 206,987	$ 370,208	$ 163,221

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 351,000	$ 488,971	$ 137,971
Other	129,589	-	(129,589)
Total revenues	480,589	488,971	8,382
Expenditures:			
Health			
Personal services	341,827	340,671	1,156
Materials and supplies	85,412	85,391	21
Charges and services	59,819	59,818	1
Capital outlay and equipment	303,766	303,766	-
Total Health	790,824	789,646	1,178
Total expenditures	790,824	789,646	1,178
(Deficiency) of revenues (under) expenditures	(310,235)	(300,675)	9,560
Other financing sources:			
Transfers in	299,158	299,158	-
Net change in fund balance	(11,077)	(1,517)	9,560
Fund balance at beginning of year	21,547	21,547	-
Prior year encumbrances appropriated	1,727	1,727	-
Fund balance at end of year	$ 12,197	$ 21,757	$ 9,560

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures	$ 5,000	$ 1,482	$ (3,518)
Intergovernmental	-	100	100
Total revenues	5,000	1,582	(3,418)
Expenditures:			
Public Safety			
Other	5,000	-	5,000
Net change in fund balance	-	1,582	1,582
Fund balance at beginning of year	85,808	85,808	-
Fund balance at end of year	$ 85,808	$ 87,390	$ 1,582

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,200	$ 1,415	$ 215
Fines and forfeitures	34,000	31,069	(2,931)
Total revenues	35,200	32,484	(2,716)
Expenditures:			
General Government - Judicial			
Charges and services	108,000	84,387	23,613
Other	2,000	-	2,000
Total General Government - Judicial	110,000	84,387	25,613
Total expenditures	110,000	84,387	25,613
Net change in fund balance	(74,800)	(51,903)	22,897
Fund balance at beginning of year	183,735	183,735	-
Fund balance at end of year	$ 108,935	$ 131,832	$ 22,897

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 4,163,344	$ 3,762,509	$ (400,835)
Expenditures:			
Public Safety			
Personal services	3,977,474	3,555,361	422,113
Materials and supplies	54,709	42,609	12,100
Charges and services	131,297	84,238	47,059
Total Public Safety	4,163,480	3,682,208	481,272
Total expenditures	4,163,480	3,682,208	481,272
Net change in fund balance	(136)	80,301	80,437
Fund balance at beginning of year	356,904	356,904	-
Fund balance at end of year	$ 356,768	$ 437,205	$ 80,437

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 150,000	$ 184,949	$ 34,949
Expenditures:			
Public Safety			
Personal services	85,000	73,358	11,642
Materials and supplies	8,000	6,114	1,886
Charges and services	87,000	68,950	18,050
Total Public Safety	180,000	148,422	31,578
Total expenditures	180,000	148,422	31,578
Net change in fund balance	(30,000)	36,527	66,527
Fund balance at beginning of year	296,779	296,779	-
Fund balance at end of year	$ 266,779	$ 333,306	$ 66,527

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ -	$ 550,840	$ 550,840
Intergovernmental	840	-	(840)
Other	1,500,100	77,123	(1,422,977)
Total revenues	1,500,940	627,963	(872,977)
Expenditures:			
Public Safety			
Personal services	330,332	306,494	23,838
Materials and supplies	14,000	5,357	8,643
Charges and services	1,974,245	1,924,397	49,848
Capital outlay and equipment	73,989	57,303	16,686
Total Public Safety	2,392,566	2,293,551	99,015
Total expenditures	2,392,566	2,293,551	99,015
Net change in fund balance	(891,626)	(1,665,588)	(773,962)
Fund balance at beginning of year	2,376,279	2,376,279	-
Prior year encumbrances appropriated	146,571	146,571	-
Fund balance at end of year	$ 1,631,224	$ 857,262	$ (773,962)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,700,000	$ 1,496,501	$ (203,499)
Intergovernmental	-	163	163
Other	300,000	691,176	391,176
Total revenues	2,000,000	2,187,840	187,840
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	706,001	687,485	18,516
Materials and supplies	35,000	5,683	29,317
Charges and services	435,872	354,126	81,746
Other	5,000	4,833	167
Capital outlay and equipment	24,250	2,228	22,022
Total General Government - Legislative and Executive	1,206,123	1,054,355	151,768
Judicial			
Personal services	970,943	894,257	76,686
Materials and supplies	22,360	11,130	11,230
Charges and services	376,300	333,048	43,252
Other	250	-	250
Capital outlay and equipment	5,555	5,494	61
Total General Government - Judicial	1,375,408	1,243,929	131,479
Total expenditures	2,581,531	2,298,284	283,247
Net change in fund balance	(581,531)	(110,444)	471,087
Fund balance at beginning of year	1,774,586	1,774,586	-
Prior year encumbrances appropriated	15,789	15,789	-
Fund balance at end of year	$ 1,208,844	$ 1,679,931	$ 471,087

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, 2016

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

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	$ 1,500	$ 2,344	$ 844
Expenditures:			
General Government - Legislative and Executive			
Materials and supplies	7,000	4,060	2,940
Charges and services	22,177	7,701	14,476
Other	500	-	500
Total General Government - Legislative and Executive	29,677	11,761	17,916
Total expenditures	29,677	11,761	17,916
Net change in fund balance	(28,177)	(9,417)	18,760
Fund balance at beginning of year	103,989	103,989	-
Prior year encumbrances appropriated	857	857	-
Fund balance at end of year	$ 76,669	$ 95,429	$ 18,760

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 19,399,280	$ 17,000,000	$ (2,399,280)
Expenditures:			
Health			
Charges and services	19,488,376	17,624,253	1,864,123
Total expenditures	19,488,376	17,624,253	1,864,123
Net change in fund balance	(89,096)	(624,253)	(535,157)
Fund balance at beginning of year	751,740	751,740	-
Prior year encumbrances appropriated	179,783	179,783	-
Fund balance at end of year	$ 842,427	$ 307,270	$ (535,157)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 1,058,262	$ 1,058,255	$ (7)
Intergovernmental	140,080	142,636	2,556
Other	121	121	-
Total revenues	1,198,463	1,201,012	2,549
Expenditures:			
Conservation and Recreation			
Charges and services	1,198,252	1,198,136	116
Total expenditures	1,198,252	1,198,136	116
Net change in fund balance	211	2,876	2,665
Fund balance at beginning of year	202	202	-
Fund balance at end of year	$ 413	$ 3,078	$ 2,665

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BUILDING REGULATION
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	$ 950,000	$ 1,046,869	$ 96,869
Other	-	591	591
Total revenues	950,000	1,047,460	97,460
Expenditures:			
General Government - Legislative and Executive			
Personal services	788,387	787,942	445
Materials and supplies	27,263	18,319	8,944
Charges and services	411,661	366,362	45,299
Total General Government - Legislative and Executive	1,227,311	1,172,623	54,688
Total expenditures	1,227,311	1,172,623	54,688
Net change in fund balance	(277,311)	(125,163)	152,148
Fund balance at beginning of year	501,205	501,205	-
Prior year encumbrances appropriated	7,426	7,426	-
Fund balance at end of year	$ 231,320	$ 383,468	$ 152,148

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,900,000	$ 3,053,457	$ 153,457
Other	2,700	2,406	(294)
Total revenues	2,902,700	3,055,863	153,163
Expenditures:			
General Government - Judicial			
Personal services	1,837,956	1,763,847	74,109
Materials and supplies	86,000	54,921	31,079
Charges and services	217,973	202,029	15,944
Other	105,000	4,735	100,265
Capital outlay and equipment	26,700	26,253	447
Total General Government - Judicial	2,273,629	2,051,785	221,844
Total expenditures	2,273,629	2,051,785	221,844
Excess of revenues over expenditures	629,071	1,004,078	375,007
Other financing sources:			
Transfers (out)	(500,000)	(500,000)	-
Net change in fund balance	129,071	504,078	375,007
Fund balance at beginning of year	4,358,981	4,358,981	-
Prior year encumbrances appropriated	2,485	2,485	-
Fund balance at end of year	$ 4,490,537	$ 4,865,544	$ 375,007

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	$ 52,081	$ 52,080	$ 1
Materials and supplies	13,770	10,957	2,813
Charges and services	140,713	123,258	17,455
Capital outlay and equipment	20,050	9,963	10,087
Total General Government - Legislative and Executive	226,614	196,258	30,356
Total expenditures	226,614	196,258	30,356
Net change in fund balance	(226,614)	(196,258)	30,356
Fund balance at beginning of year	418,716	418,716	-
Prior year encumbrances appropriated	4,106	4,106	-
Fund balance at end of year	$ 196,208	$ 226,564	$ 30,356

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 3,261,234	$ 3,261,234	$ -
Other	168	168	-
Total revenues	3,261,402	3,261,402	-
Expenditures:			
Public Safety			
Personal services	2,721,013	2,721,013	-
Materials and supplies	59,128	59,128	-
Charges and services	203,903	203,903	-
Capital outlay and equipment	38,522	38,522	-
Total Public Safety	3,022,566	3,022,566	-
Total expenditures	3,022,566	3,022,566	-
Excess of revenues over expenditures	238,836	238,836	-
Other financing uses:			
Advances (out)	(155,000)	(155,000)	-
Net change in fund balances	83,836	83,836	-
Fund balance at beginning of year	1,920	1,920	-
Prior year encumbrances appropriated	17,412	17,412	-
Fund balance at end of year	$ 103,168	$ 103,168	$ -

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 2,530,000	$ 2,688,250	$ 158,250
Other	-	65,014	65,014
Total revenues	2,530,000	2,753,264	223,264
Expenditures:			
Public Safety			
Personal services	158,783	158,783	-
Materials and supplies	5,092	5,092	-
Charges and services	2,896,556	2,896,556	-
Total Public Safety	3,060,431	3,060,431	-
Total expenditures	3,060,431	3,060,431	-
(Deficiency) of revenues (under) expenditures	(530,431)	(307,167)	223,264
Other financing sources:			
Advances in	-	155,000	155,000
Net change in fund balance	(530,431)	(152,167)	378,264
Fund balance at beginning of year	934,977	934,977	-
Prior year encumbrances appropriated	889,088	889,088	-
Fund balance at end of year	$ 1,293,634	$ 1,671,898	$ 378,264

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures	$ 500	$ 174	$ (326)
Expenditures:			
General Government -			
Charges and services	1,000	-	1,000
Net change in fund balance	(500)	174	674
Fund balance at beginning of year	4,483	4,483	-
Fund balance at end of year	$ 3,983	$ 4,657	$ 674

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 1,196,984	$ 1,196,984	$ -
Expenditures:			
Public Safety			
Personal services	938,160	938,160	-
Materials and supplies	10,304	10,304	-
Charges and services	237,586	237,586	-
Capital outlay and equipment	2,048	2,048	-
Total Public Safety	1,188,098	1,188,098	-
Total expenditures	1,188,098	1,188,098	-
Net change in fund balance	8,886	8,886	-
Fund balance at beginning of year	55,643	55,643	-
Fund balance at end of year	$ 64,529	$ 64,529	$ -

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 4,399,213	$ 4,374,213	$ (25,000)
Expenditures:			
Public Safety			
Personal services	3,718,397	3,718,397	-
Materials and supplies	265,634	265,634	-
Charges and services	453,666	453,666	-
Capital outlay and equipment	5,680	5,680	-
Total Public Safety	4,443,377	4,443,377	-
Total expenditures	4,443,377	4,443,377	-
Net change in fund balance	(44,164)	(69,164)	(25,000)
Fund balance at beginning of year	271,310	271,310	-
Prior year encumbrances appropriated	60,212	60,212	-
Fund balance at end of year	$ 287,358	$ 262,358	$ (25,000)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 62,000	$ 62,901	$ 901
Expenditures:			
General Government - Judicial			
Personal services	87,475	87,256	219
Materials and supplies	1,241	1,241	-
Charges and services	761	761	-
Total General Government - Judicial	89,477	89,258	219
Total expenditures	89,477	89,258	219
Net change in fund balance	(27,477)	(26,357)	1,120
Fund balance at beginning of year	33,198	33,198	-
Prior year encumbrances appropriated	501	501	-
Fund balance at end of year	$ 6,222	$ 7,342	$ 1,120

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ 1,500	$ 2,005	$ 505
Expenditures:			
General Government - Judicial			
Materials and supplies	3,000	1,054	1,946
Charges and services	1,950	-	1,950
Other	6,050	6,037	13
Total General Government - Judicial	11,000	7,091	3,909
Total expenditures	11,000	7,091	3,909
Net change in fund balance	(9,500)	(5,086)	4,414
Fund balance at beginning of year	12,755	12,755	-
Fund balance at end of year	$ 3,255	$ 7,669	$ 4,414

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 204,000	$ 209,272	$ 5,272
Expenditures:			
General Government - Judicial			
Personal services	93,010	81,797	11,213
Charges and services	200,561	193,122	7,439
Capital outlay and equipment	5,000	4,256	744
Total General Government - Judicial	298,571	279,175	19,396
Total expenditures	298,571	279,175	19,396
Net change in fund balance	(94,571)	(69,903)	24,668
Fund balance at beginning of year	435,120	435,120	-
Prior year encumbrances appropriated	13,047	13,047	-
Fund balance at end of year	$ 353,596	$ 378,264	$ 24,668

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
General Government - Judicial			
Materials and supplies	$ 2,273	$ 598	$ 1,675
Total expenditures	2,273	598	1,675
Net change in fund balance	(2,273)	(598)	1,675
Fund balance at beginning of year	23,219	23,219	-
Prior year encumbrances appropriated	2,273	2,273	-
Fund balance at end of year	$ 23,219	$ 24,894	$ 1,675

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,779,200	$ 1,572,325	$ (206,875)
Intergovernmental	1,025,500	1,316,710	291,210
Investment income	1,100	34,338	33,238
Rental income	-	17,443	17,443
Other	20,800	54,650	33,850
Total revenues	2,826,600	2,995,466	168,866
Expenditures:			
General Government - Legislative and Executive			
Personal services	474,735	429,812	44,923
Charges and services	84,350	66,716	17,634
Other	336,779	14,450	322,329
Capital outlay and equipment	75,000	28,272	46,728
Total General Government - Legislative and Executive	970,864	539,250	431,614
Judicial			
Personal services	289,926	260,128	29,798
Materials and supplies	126,411	98,407	28,004
Charges and services	466,873	316,818	150,055
Other	51,856	1,561	50,295
Capital outlay and equipment	233,678	137,983	95,695
Total General Government - Judicial	1,168,744	814,897	353,847
Public Safety			
Personal services	149,626	148,259	1,367
Materials and supplies	100,385	73,549	26,836
Charges and services	4,185,484	3,583,372	602,112
Other	262,806	-	262,806
Capital outlay and equipment	694,420	436,919	257,501
Total Public Safety	5,392,721	4,242,099	1,150,622
Human Services			
Charges and services	15,000	7,610	7,390
Total expenditures	7,547,329	5,603,856	1,943,473
(Deficiency) of revenues (under) expenditures	(4,720,729)	(2,608,390)	2,112,339
Other financing sources (uses):			
Transfers in	475,000	725,000	250,000
Transfers (out)	(1,083,000)	(1,083,000)	-
Total other financing sources (uses)	(608,000)	(358,000)	250,000
Net change in fund balance	(5,328,729)	(2,966,390)	2,362,339
Fund balance at beginning of year	12,955,174	12,955,174	-
Prior year encumbrances appropriated	191,646	191,646	-
Fund balance at end of year	$ 7,818,091	$ 10,180,430	$ 2,362,339

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,850,000	$ 2,850,000	$ -
Other	-	36,433	36,433
Total revenues	2,850,000	2,886,433	36,433
Expenditures:			
General Government - Legislative and Executive			
Personal services	728,827	726,480	2,347
Materials and supplies	3,216	3,110	106
Charges and services	2,700,720	2,682,025	18,695
Other	150,992	145,885	5,107
Capital outlay and equipment	5,050	2,996	2,054
Total General Government - Legislative and Executive	3,588,805	3,560,496	28,309
Total expenditures	3,588,805	3,560,496	28,309
Net change in fund balance	(738,805)	(674,063)	64,742
Fund balance at beginning of year	1,056,035	1,056,035	-
Prior year encumbrances appropriated	5,621	5,621	-
Fund balance at end of year	$ 322,851	$ 387,593	$ 64,742

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	$ 6,225,026	$ 6,225,026	$ -
Intergovernmental	827,358	827,358	-
Other	711	711	-
Total revenues	7,053,095	7,053,095	-
Expenditures:			
Conservation and Recreation			
Charges and services	7,051,451	7,044,284	7,167
Net change in fund balance	1,644	8,811	7,167
Fund balance at beginning of year	1,190	1,190	-
Fund balance at end of year	$ 2,834	$ 10,001	$ 7,167

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, 2016

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 4,114,324	$ 5,459,971	$ 744,245	$ 10,318,540
Receivables (net of allowances for uncollectibles):				
Accounts	1,805,305	931,558	26,949	2,763,812
Total current assets	5,919,629	6,391,529	771,194	13,082,352
Noncurrent assets:				
Net pension asset	6,902	1,473	-	8,375
Capital assets:				
Nondepreciable capital assets	36,250	75,663	-	111,913
Depreciable capital assets, net	1,967,045	1,864,684	-	3,831,729
Total capital assets, net	2,003,295	1,940,347	-	3,943,642
Total noncurrent assets	2,010,197	1,941,820	-	3,952,017
Total assets	7,929,826	8,333,349	771,194	17,034,369
Deferred outflows of resources:				
Pension OPERS	1,270,279	271,036	-	1,541,315
Liabilities:				
Current liabilities:				
Accounts payable	-	803,963	5,473	809,436
Accrued wages and benefits payable	47,761	16,013	-	63,774
Due to other funds	909	203	-	1,112
Due to other governments	37,112	8,839	-	45,951
Compensated absences payable - current	177,302	34,250	-	211,552
Capital lease obligations payable - current	84,556	-	-	84,556
OWDA loans payable - current	67,193	53,922	-	121,115
Total current liabilities	414,833	917,190	5,473	1,337,496
Long-term liabilities:				
Compensated absences payable	105,461	17,675	-	123,136
Capital lease obligations payable	87,109	-	-	87,109
OWDA loans payable	-	791,065	-	791,065
Net pension liability	3,269,624	697,631	-	3,967,255
Total long-term liabilities	3,462,194	1,506,371	-	4,968,565
Total liabilities	3,877,027	2,423,561	5,473	6,306,061
Deferred inflows of resources:				
Pension OPERS	79,676	17,001	-	96,677
Net position:				
Net investment in capital assets	1,764,437	1,095,360	-	2,859,797
Unrestricted	3,478,965	5,068,463	765,721	9,313,149
	-			
Total net position	$ 5,243,402	$ 6,163,823	$ 765,721	$ 12,172,946

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	$ 5,421,148	$ 3,235,611	$ 193,823	$ 8,850,582
Special assessments	-	782,368	-	782,368
Other	10,535	-	-	10,535
Total operating revenues	5,431,683	4,017,979	193,823	9,643,485
Operating expenses:				
Personal services	3,631,941	784,707	-	4,416,648
Contract services	577,855	9,469,569	65,749	10,113,173
Materials and supplies	14,996	99,738	-	114,734
Depreciation	200,801	226,504	-	427,305
Heat, light and power	36,357	11,305	-	47,662
Other	1,474	1,629	86,181	89,284
Total operating expenses	4,463,424	10,593,452	151,930	15,208,806
Operating income (loss)	968,259	(6,575,473)	41,893	(5,565,321)
Nonoperating revenues (expenses):				
Interest and fiscal charges	(13,143)	(49,913)	-	(63,056)
Intergovernmental	122,302	8,871,794	-	8,994,096
Total nonoperating revenues (expenses)	109,159	8,821,881	-	8,931,040
Change in net position	1,077,418	2,246,408	41,893	3,365,719
Net position at beginning of year	4,165,984	3,917,415	723,828	8,807,227
Net position at end of year	$ 5,243,402	$ 6,163,823	$ 765,721	$ 12,172,946

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services	$ 5,273,236	$ 2,484,863	$ 192,193	$ 7,950,292
Cash received from special assessments	-	782,368	-	782,368
Cash received from other operations	10,535	-	-	10,535
Cash payments to employees	(3,515,022)	(752,054)	-	(4,267,076)
Cash payments for contractual services	(577,856)	(10,214,458)	(103,367)	(10,895,681)
Cash payments for materials and supplies	(14,996)	(104,250)	-	(119,246)
Cash payments for heat, light and power	(36,357)	(11,305)	-	(47,662)
Cash payments for other expenses	(1,474)	(1,629)	(86,181)	(89,284)
Net cash provided by (used in) operating activities	1,138,066	(7,816,465)	2,645	(6,675,754)
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	122,302	8,871,794	-	8,994,096
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(243,057)	(337,833)	-	(580,890)
Principal paid on capital leases	(82,078)	-	-	(82,078)
Interest paid on capital leases	(7,660)	-	-	(7,660)
Principal paid on loans	(130,631)	(51,000)	-	(181,631)
Interest paid on loans	(5,483)	(49,913)	-	(55,396)
Net cash used in capital and related financing activities	(468,909)	(438,746)	-	(907,655)
Net increase in cash and cash equivalents	791,459	616,583	2,645	1,410,687
Cash and cash equivalents at beginning of year	3,322,865	4,843,388	741,600	8,907,853
Cash and cash equivalents at end of year	$ 4,114,324	$ 5,459,971	$ 744,245	$ 10,318,540
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss)	$ 968,259	$ (6,575,473)	$ 41,893	$ (5,565,321)
Adjustments:				
Depreciation	200,801	226,504	-	427,305
Changes in assets and liabilities:				
(Increase) in accounts receivable	(147,912)	(750,748)	(1,630)	(900,290)
(Increase) in deferred outflows of resources - pension	(860,831)	(184,174)	-	(1,045,005)
(Increase) in net pension asset	(1,452)	(317)	-	(1,769)
(Decrease) in accounts payable	-	(749,423)	(37,618)	(787,041)
Increase in accrued wages and benefits	10,415	5,475	-	15,890
Increase in due to other governments	4,345	341	-	4,686
Increase in net pension liability	926,090	200,468	-	1,126,558
Increase in deferred inflows of resources - pension	36,189	7,775	-	43,964
Increase in compensated absences payable	2,163	3,085	-	5,248
Increase (decrease) in due to other funds	(1)	22	-	21
Net cash provided by (used in) operating activities	$ 1,138,066	$ (7,816,465)	$ 2,645	$ (6,675,754)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 4,915,000	$ 5,269,623	$ 354,623
Other	1,000	10,535	9,535
Total operating revenues	4,916,000	5,280,158	364,158
Operating expenses:			
Personal services	3,778,630	3,518,391	260,239
Contract services	972,548	719,525	253,023
Materials and supplies	364,098	284,474	79,624
Other	2,500	1,474	1,026
Capital outlay and equipment	23,835	22,708	1,127
Total operating expenses	5,141,611	4,546,572	595,039
Operating income (loss)	(225,611)	733,586	959,197
Nonoperating revenues (expenses):			
Principal retirement	(131,000)	(130,631)	369
Interest and fiscal charges	(10,000)	(5,483)	4,517
Intergovernmental	60,000	122,302	62,302
Total nonoperating revenues (expenses)	(81,000)	(13,812)	67,188
Net change in net position	(306,611)	719,774	1,026,385
Net position at beginning of year	3,182,203	3,182,203	-
Prior year encumbrances appropriated	131,662	131,662	-
Net position at end of year	$ 3,007,254	$ 4,033,639	$ 1,026,385

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,200,000	$ 2,484,863	$ 284,863
Special assessments	700,000	782,368	82,368
Total operating revenues	2,900,000	3,267,231	367,231
Operating expenses:			
Personal services	796,150	752,054	44,096
Contract services	11,949,958	11,608,416	341,542
Materials and supplies	267,295	104,250	163,045
Other	1,955	1,629	326
Capital outlay and equipment	109,000	14,702	94,298
Total operating expenses	13,124,358	12,481,051	643,307
Operating loss	(10,224,358)	(9,213,820)	1,010,538
Nonoperating revenues (expenses):			
Principal retirement	(51,000)	(51,000)	-
Interest and fiscal charges	(49,913)	(49,913)	-
Intergovernmental	10,030,610	8,871,794	(1,158,816)
Total nonoperating revenues (expenses)	9,929,697	8,770,881	(1,158,816)
Net change in net position	(294,661)	(442,939)	(148,278)
Net position at beginning of year	4,578,653	4,578,653	-
Prior year encumbrances appropriated	264,735	264,735	-
Net position at end of year	$ 4,548,727	$ 4,400,449	$ (148,278)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ -	$ 5	$ 5
Other operating revenues	6,000	16,404	10,404
Rental Income	150,000	175,784	25,784
Total operating revenues	156,000	192,193	36,193
Operating expenses:			
Contract services	198,819	195,801	3,018
Other	86,181	86,181	-
Total operating expenses	285,000	281,982	3,018
Net change in net position	(129,000)	(89,789)	39,211
Net position at beginning of year	677,600	677,600	-
Prior year encumbrances appropriated	64,000	64,000	-
Net position at end of year	$ 612,600	$ 651,811	$ 39,211

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, 2016

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 32,877	$ 72,289	$ 189,763	$ 3,348,177
Receivables (net of allowances for uncollectibles):				
Accounts	-	308	291	4,874
Due from other funds	-	13,574	10,826	74,496
Materials and supplies inventory	-	9,194	12,129	-
Prepayments	-	99,939	-	13,337
Total current assets	32,877	195,304	213,009	3,440,884
Noncurrent assets:				
Net pension asset	-	57	460	176
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets, net	-	5,897	91,088	96,329
Total capital assets, net	-	5,897	173,874	96,329
Total assets	32,877	201,258	387,343	3,537,389
Deferred outflows of resources:				
Pension OPERS	-	10,577	84,668	32,386
Liabilities:				
Current liabilities:				
Accounts payable	-	-	-	89,632
Accrued wages and benefits payable	-	411	3,313	1,182
Due to other funds	-	66	198	-
Due to other governments	-	291	2,329	834
Compensated absences payable - current	-	-	4,140	-
Claims payable - current	-	-	-	-
Total current liabilities	-	768	9,980	91,648
Long-term liabilities:				
Compensated absences payable	-	-	155	-
Claims payable	-	-	-	-
Net pension liability	-	27,225	217,932	83,360
Total long-term liabilities	-	27,225	218,087	83,360
Total liabilities	-	27,993	228,067	175,008
Deferred inflows of resources:				
Pension OPERS	-	663	5,311	2,031
Net position:				
Investment in capital assets	-	5,897	173,874	96,329
Unrestricted	32,877	177,282	64,759	3,296,407
Total net position	$ 32,877	$ 183,179	$ 238,633	$ 3,392,736

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
$ 10,259,947	$ 1,468,733	$ 11,360,970	$ 7,031,742	$ 2,116,701	$ 912	$ 35,882,111
13,758	-	-	-	59,197	-	78,428
-	-	-	-	-	-	98,896
-	-	-	-	-	-	21,323
-	-	486,034	2,363,963	-	-	2,963,273
10,273,705	1,468,733	11,847,004	9,395,705	2,175,898	912	39,044,031
731	-	204	220	-	-	1,848
-	-	-	-	-	-	82,786
-	-	-	-	-	-	193,314
-	-	-	-	-	-	276,100
10,274,436	1,468,733	11,847,208	9,395,925	2,175,898	912	39,321,979
134,599	-	37,459	40,429	-	-	340,118
41,862	-	-	79,165	-	-	210,659
5,834	-	1,299	1,532	-	-	13,571
5,552	-	23	23	-	-	5,862
4,040	-	1,057	1,093	-	-	9,644
11,973	-	7,575	-	-	-	23,688
3,855,100	199,400	-	1,194,574	377,300	-	5,626,374
3,924,361	199,400	9,954	1,276,387	377,300	-	5,889,798
16,259	-	2,727	-	-	-	19,141
-	-	-	3,354,733	-	-	3,354,733
346,451	-	96,417	104,061	-	-	875,446
362,710	-	99,144	3,458,794	-	-	4,249,320
4,287,071	199,400	109,098	4,735,181	377,300	-	10,139,118
8,443	-	2,349	2,536	-	-	21,333
-	-	-	-	-	-	276,100
6,113,521	1,269,333	11,773,220	4,698,637	1,798,598	912	29,225,546
$ 6,113,521	$ 1,269,333	$ 11,773,220	$ 4,698,637	$ 1,798,598	$ 912	$ 29,501,646

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Operating revenues:				
Charges for services	$ -	$ 409,906	$ 439,904	$ 984,822
Other	-	-	125	-
Total operating revenues	-	409,906	440,029	984,822
Operating expenses:				
Personal services	-	34,109	254,138	85,311
Contract services	-	15,976	13,193	594,988
Materials and supplies	-	355,230	270,236	414
Depreciation	-	1,965	14,036	34,268
Employee medical benefits	-	-	-	-
Other	-	-	595	-
Total operating expenses	-	407,280	552,198	714,981
Operating income (loss)	-	2,626	(112,169)	269,841
Nonoperating revenue:				
Interest income	-	-	-	-
Total nonoperating revenue	-	-	-	-
Income (loss) before transfers and contributions	-	2,626	(112,169)	269,841
Transfer in	-	-	175,000	-
Change in net position	-	2,626	62,831	269,841
Net position at beginning of year	32,877	180,553	175,802	3,122,895
Net position at end of year	$ 32,877	$ 183,179	$ 238,633	$ 3,392,736

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
$ 27,563,226	$ 2,615,300	$ -	$ 2,457,785	$ 8,268,339	$ -	$ 42,739,282
113,340	-	1,932,943	-	384,998	-	2,431,406
27,676,566	2,615,300	1,932,943	2,457,785	8,653,337	-	45,170,688
411,834	-	103,457	98,967	-	-	987,816
2,280,543	75,401	1,307,640	100,210	194,045	-	4,581,996
16,222	-	585	514	-	-	643,201
-	-	-	-	-	-	50,269
23,422,023	1,934,432	-	3,269,653	8,458,497	-	37,084,605
-	-	-	-	-	-	595
26,130,622	2,009,833	1,411,682	3,469,344	8,652,542	-	43,348,482
1,545,944	605,467	521,261	(1,011,559)	795	-	1,822,206
125,707	-	-	-	-	-	125,707
125,707	-	-	-	-	-	125,707
1,671,651	605,467	521,261	(1,011,559)	795	-	1,947,913
-	-	-	-	-	-	175,000
1,671,651	605,467	521,261	(1,011,559)	795	-	2,122,913
4,441,870	663,866	11,251,959	5,710,196	1,797,803	912	27,378,733
$ 6,113,521	$ 1,269,333	$ 11,773,220	$ 4,698,637	$ 1,798,598	$ 912	$ 29,501,646

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	$ -	$ 410,690	$ 440,573	$ 984,904
Cash received from other operations	-	-	125	-
Cash payments to employees	-	(32,114)	(243,487)	(87,941)
Cash payments for contractual services	-	(15,976)	(13,193)	(552,831)
Cash payments for materials and supplies	-	(360,495)	(279,540)	(414)
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	(805)	(595)	-
Net cash provided by (used in) operating activities	-	1,300	(96,117)	343,718
Cash flows from noncapital financing activities:				
Cash received from transfers in	-	-	175,000	-
Cash flows from investing activities:				
Interest received	-	-	-	-
Net increase (decrease) in cash and cash equivalents	-	1,300	78,883	343,718
Cash and cash equivalents at beginning of year	32,877	70,989	110,880	3,004,459
Cash and cash equivalents at end of year	$ 32,877	$ 72,289	$ 189,763	$ 3,348,177
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ -	$ 2,626	$ (112,169)	$ 269,841
Adjustments:				
Depreciation	-	1,965	14,036	34,268
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	3	(138)	(102)
Decrease in due from other funds	-	781	807	184
(Increase) decrease in prepayments	-	(1,978)	-	(13,337)
(Increase) in materials supplies inventory	-	(4,092)	(180)	-
(Increase) in deferred outflows of resources - pension	-	(7,386)	(58,418)	(20,992)
(Increase) in net pension asset	-	(15)	(111)	(24)
Increase (decrease) in due to other funds	-	-	-	-
Increase (decrease) in accounts payable	-	-	(9,124)	55,494
Increase (decrease) in accrued wages and benefits	-	96	813	(204)
Increase (decrease) in due to other governments	-	16	124	(380)
Increase in net pension liability	-	8,960	67,688	18,149
Increase in deferred inflows of resources - pension	-	324	2,523	821
Increase (decrease) in compensated absences	-	-	(1,968)	-
Increase (decrease) in claims payable	-	-	-	-
Net cash provided by (used in) operating activities	$ -	$ 1,300	$ (96,117)	$ 343,718

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Centralized Drug Testing	Total Internal Service Funds
$ 27,563,226	$ 2,615,300	$ -	$ 2,457,785	$ 8,268,339	$ -	$ 42,740,817
99,582	-	1,932,943	-	424,729	-	2,457,379
(361,213)	-	(102,219)	(97,612)	-	-	(924,586)
(2,317,031)	(75,401)	(1,301,112)	(100,209)	(194,045)	-	(4,569,798)
(16,222)	-	(585)	(514)	-	-	(657,770)
(23,523,723)	(1,933,932)	-	(5,384,761)	(8,651,897)	-	(39,494,313)
-	-	-	-	-	-	(1,400)
1,444,619	605,967	529,027	(3,125,311)	(152,874)	-	(449,671)
-	-	-	-	-	-	175,000
125,707	-	-	-	-	-	125,707
1,570,326	605,967	529,027	(3,125,311)	(152,874)	-	(148,964)
8,689,621	862,766	10,831,943	10,157,053	2,269,575	912	36,031,075
$ 10,259,947	$ 1,468,733	$ 11,360,970	$ 7,031,742	$ 2,116,701	$ 912	$ 35,882,111
$ 1,545,944	$ 605,467	$ 521,261	$ (1,011,559)	$ 795	$ -	$ 1,822,206
-	-	-	-	-	-	50,269
(13,758)	-	-	-	39,731	-	25,736
-	-	-	-	-	-	1,772
-	-	6,528	(2,363,963)	-	-	(2,372,750)
-	-	-	-	-	-	(4,272)
(98,420)	-	(24,432)	(29,901)	-	-	(239,549)
(249)	-	(31)	(80)	-	-	(510)
(431)	-	-	1	-	-	(430)
(36,057)	-	-	(1,157,732)	-	-	(1,147,419)
2,276	-	273	(153)	-	-	3,101
922	-	67	(376)	-	-	373
139,373	-	21,853	43,804	-	-	299,827
4,600	-	965	1,418	-	-	10,651
2,119	-	2,543	(13,357)	-	-	(10,663)
(101,700)	500	-	1,406,587	(193,400)	-	1,111,987
$ 1,444,619	$ 605,967	$ 529,027	$ (3,125,311)	$ (152,874)	$ -	$ (449,671)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Net position at beginning of year.....	$ 32,877	$ 32,877	$ -
Net position at end of year.....	$ 32,877	$ 32,877	$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 446,300	$ 410,690	$ (35,610)
Operating expenses:			
Personal services	32,131	32,114	17
Contract services	40,466	22,638	17,828
Materials and supplies	475,988	367,087	108,901
Capital outlay and equipment	1,350	1,155	195
Total operating expenses	549,935	422,994	126,941
Operating loss	(103,635)	(12,304)	91,331
Nonoperating revenues:			
Transfer in	100,000	-	(100,000)
Net change in net position	(3,635)	(12,304)	(8,669)
Net position at beginning of year	65,217	65,217	-
Prior year encumbrances appropriated	5,772	5,772	-
Net position at end of year	$ 67,354	$ 58,685	$ (8,669)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 545,709	$ 440,573	$ (105,136)
Other	1,020	125	(895)
Total operating revenues	546,729	440,698	(106,031)
Operating expenses:			
Personal services	249,844	243,493	6,351
Contract services	16,079	13,193	2,886
Materials and supplies	391,779	335,800	55,979
Other	650	595	55
Capital outlay and equipment	13,699	12,867	832
Total operating expenses	672,051	605,948	66,103
Operating loss	(125,322)	(165,250)	(39,928)
Nonoperating revenues:			
Transfer in	112,525	175,000	62,475
Intergovernmental	100	-	(100)
Total nonoperating revenues	112,625	175,000	62,375
Net change in net position	(12,697)	9,750	22,447
Net position at beginning of year	83,572	83,572	-
Prior year encumbrances appropriated	27,308	27,308	-
Net position at end of year	$ 98,183	$ 120,630	$ 22,447

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 960,000	$ 984,904	$ 24,904
Operating expenses:			
Personal services	89,155	87,941	1,214
Contract services	559,334	542,073	17,261
Materials and supplies	1,000	414	586
Capital outlay and equipment	11,666	11,666	-
Total operating expenses	661,155	642,094	19,061
Net change in net position	298,845	342,810	43,965
Net position at beginning of year	3,004,459	3,004,459	-
Net position at end of year	$ 3,303,304	$ 3,347,269	$ 43,965

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 27,966,160	$ 27,563,225	$ (402,935)
Investment Income	60,000	125,707	65,707
Other	50,000	99,582	49,582
Total operating revenues	28,076,160	27,788,514	(287,646)
Operating expenses:			
Personal services	373,816	361,213	12,603
Materials and supplies	17,088	16,386	702
Employee medical benefits	30,670,707	29,913,174	757,533
Other	204	-	204
Capital outlay and equipment	13,465	5,697	7,768
Total operating expenses	31,075,280	30,296,470	778,810
Net change in net position	(2,999,120)	(2,507,956)	491,164
Net position at beginning of year	5,536,533	5,536,533	-
Prior year encumbrances appropriated	3,153,088	3,153,088	-
Net position at end of year	$ 5,690,501	$ 6,181,665	$ 491,164

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,638,932	$ 2,615,299	$ (23,633)
Operating expenses:			
Employee medical benefits	2,569,862	2,460,400	109,462
Net change in net position	69,070	154,899	85,829
Net position at beginning of year	(157,090)	(157,090)	-
Prior year encumbrances appropriated	1,019,856	1,019,856	-
Net position at end of year	$ 931,836	$ 1,017,665	$ 85,829

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Other	$ 2,000,000	$ 1,932,943	$ (67,057)
Operating expenses:			
Personal services	102,653	102,219	434
Contract services	1,971,396	1,460,888	510,508
Materials and supplies	577	322	255
Capital outlay	2,937	2,837	100
Total operating expenses	2,077,563	1,566,266	511,297
Net change in net position	(77,563)	366,677	444,240
Net position at beginning of year	10,625,916	10,625,916	-
Prior year encumbrances appropriated	206,026	206,026	-
Net position at end of year	$ 10,754,379	$ 11,198,619	$ 444,240

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,000,000	$ 2,457,783	$ 457,783
Operating expenses:			
Personal services	105,576	97,612	7,964
Materials and supplies	345	251	94
Employee medical benefits	5,517,859	5,484,971	32,888
Capital outlay	1,334	1,134	200
Total operating expenses	5,625,114	5,583,968	41,146
Net change in net position	(3,625,114)	(3,126,185)	498,929
Net position at beginning of year	10,157,053	10,157,053	-
Net position at end of year	$ 6,531,939	$ 7,030,868	$ 498,929

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 8,354,792	$ 8,268,339	$ (86,453)
Other	80,000	424,729	344,729
Total operating revenues	8,434,792	8,693,068	258,276
Operating expenses:			
Employee medical benefits	9,512,569	9,487,568	25,001
Net change in net position	(1,077,777)	(794,500)	283,277
Net position at beginning of year	1,395,425	1,395,425	-
Prior year encumbrances appropriated	874,150	874,150	-
Net position at end of year	$ 1,191,798	$ 1,475,075	$ 283,277

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Net position at beginning of year.....	$ 912	$ 912	$ -
Net position at end of year.....	$ 912	$ 912	$ -

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 and 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 First Council Fund: To process the accounting transactions as the administrative agent for the council.

Ballpark Capital Repairs Fund: To account for monies held by a Trustee, as required by indenture, for capital repairs to the Lucas County Mudhens Ballpark (Fifth Third Field).

Lucas County Board of Health Fund: To process the accounting transactions as the administrative agent for the board of health.

Lucas County Soil and Water Conservation District Fund: To process the accounting transactions as the administrative agent for the soil and water conservation district.

The Olander Park District Fund: To process the accounting transactions as the administrative agent for the park district.

Lucas County Local Emergency Planning Commission Fund: To process the accounting transactions as the administrative agent for the local emergency planning commission.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Payroll Fund				
Assets:				
Equity in pooled cash and investments	$ 1,782,793	$ 189,937,226	$ 191,496,280	$ 223,739
Liabilities:				
Payroll withholdings	$ 1,782,793	$ 189,937,226	$ 191,496,280	$ 223,739
Undivided Taxes Fund				
Assets:				
Equity in pooled cash and investments	$ 15,343,624	$ 620,506,665	$ 619,507,833	$ 16,342,456
Receivables (net of allowances for uncollectibles):				
Taxes	768,971,691	844,303,804	768,971,691	844,303,804
Due from other governments	7,837,086	8,086,593	7,837,086	8,086,593
Total assets	$ 792,152,401	$ 1,472,897,062	$ 1,396,316,610	$ 868,732,853
Liabilities:				
Undistributed assets	$ 792,152,401	$ 1,472,897,062	$ 1,396,316,610	$ 868,732,853
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	$ 13,649	$ 47,361	$ 40,152	$ 20,858
Liabilities:				
Undistributed assets	$ 13,649	$ 47,361	$ 40,152	$ 20,858
Local Government Fund				
Assets:				
Equity in pooled cash and investments	$ -	$ 29,201,093	$ 29,201,093	$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments	7,655,703	7,524,252	7,655,703	7,524,252
Total assets	$ 7,655,703	$ 36,725,345	$ 36,856,796	$ 7,524,252
Liabilities:				
Due to other governments	$ 7,655,703	$ 36,725,345	$ 36,856,796	$ 7,524,252
Subdivision Advance Fund				
Assets:				
Equity in pooled cash and investments	$ -	$ 502,125,663	$ 502,124,030	$ 1,633
Due from others	2,548	-	2,548	-
Total assets	$ 2,548	$ 502,125,663	$ 502,126,578	$ 1,633
Liabilities:				
Loans payable	$ 2,548	$ -	$ 2,548	$ -
Undistributed assets	-	502,125,663	502,124,030	1,633
Total liabilities	$ 2,548	$ 502,125,663	$ 502,126,578	$ 1,633

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Recorder's Housing Trust Fees Fund				
Assets:				
Equity in pooled cash and investments	$ 318,702	$ 1,332,507	$ 1,373,135	$ 278,074
Liabilities:				
Deposits	$ 318,702	$ 1,332,507	$ 1,373,135	$ 278,074
Undivided Interest Fund				
Assets:				
Equity in pooled cash and investments	$ 62	$ 2,816,688	$ 2,657,768	$ 158,982
Liabilities:				
Undistributed assets	$ 62	$ 2,816,688	$ 2,657,768	$ 158,982
Other Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 243,583	$ 4,079,693	$ 4,187,346	$ 135,930
Cash and cash equivalents in segregated accounts	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others	38	61	38	61
Total assets	$ 245,243	$ 4,079,754	$ 4,187,384	$ 137,613
Liabilities:				
Undistributed assets	$ 245,243	$ 4,079,754	$ 4,187,384	$ 137,613
Clerk of Courts Fund				
Assets:				
Equity in pooled cash and investments	$ 1,450,000	$ -	$ -	$ 1,450,000
Cash and cash equivalents in segregated accounts	4,493,414	3,922,604	4,493,414	3,922,604
Total assets	$ 5,943,414	$ 3,922,604	$ 4,493,414	$ 5,372,604
Liabilities:				
Deposits	$ 5,943,414	$ 3,922,604	$ 4,493,414	$ 5,372,604
Juvenile Court Fund				
Assets:				
Cash and cash equivalents in segregated accounts	$ 264,286	$ 303,796	$ 264,286	$ 303,796
Liabilities:				
Deposits	$ 264,286	$ 303,796	$ 264,286	$ 303,796

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Common Pleas Court - Probate Fund				
Assets:				
Cash and cash equivalents in segregated accounts.....	$ 183,641	$ 192,527	$ 183,641	$ 192,527
Liabilities:				
Deposits.....	$ 183,641	$ 192,527	$ 183,641	$ 192,527
Children Services Fund				
Assets:				
Cash and cash equivalents in segregated accounts.....	$ 1,294,950	$ 1,261,511	$ 1,294,950	$ 1,261,511
Liabilities:				
Deposits.....	$ 1,294,950	$ 1,261,511	$ 1,294,950	$ 1,261,511
Sheriff Fund				
Assets:				
Cash and cash equivalents in segregated accounts.....	$ 33,265	$ -	$ 7,771	$ 25,494
Liabilities:				
Deposits.....	$ 33,265	$ -	$ 7,771	$ 25,494
T.I.P.P. Program Fund				
Assets:				
Equity in pooled cash and investments.....	$ -	$ 10,412,274	$ 10,412,274	$ -
Liabilities:				
Deposits.....	$ -	$ 10,412,274	$ 10,412,274	$ -
Lucas County Family and Children First Council Fund				
Assets:				
Equity in pooled cash and investments.....	$ 236,364	$ 5,137,521	$ 5,321,094	$ 52,791
Liabilities:				
Deposits.....	$ 236,364	$ 5,137,521	$ 5,321,094	$ 52,791
Ballpark Capital Repairs Fund				
Assets:				
Cash and cash equivalents in segregated accounts.....	$ 2,916,237	$ 2,164,554	$ 5,080,791	$ -
Receivables (net of allowances for uncollectibles):				
Due from others.....	365,158	-	365,158	-
Total assets.....	$ 3,281,395	$ 2,164,554	$ 5,445,949	$ -
Liabilities:				
Undistributed assets.....	$ 3,281,395	$ 2,164,554	$ 5,445,949	$ -

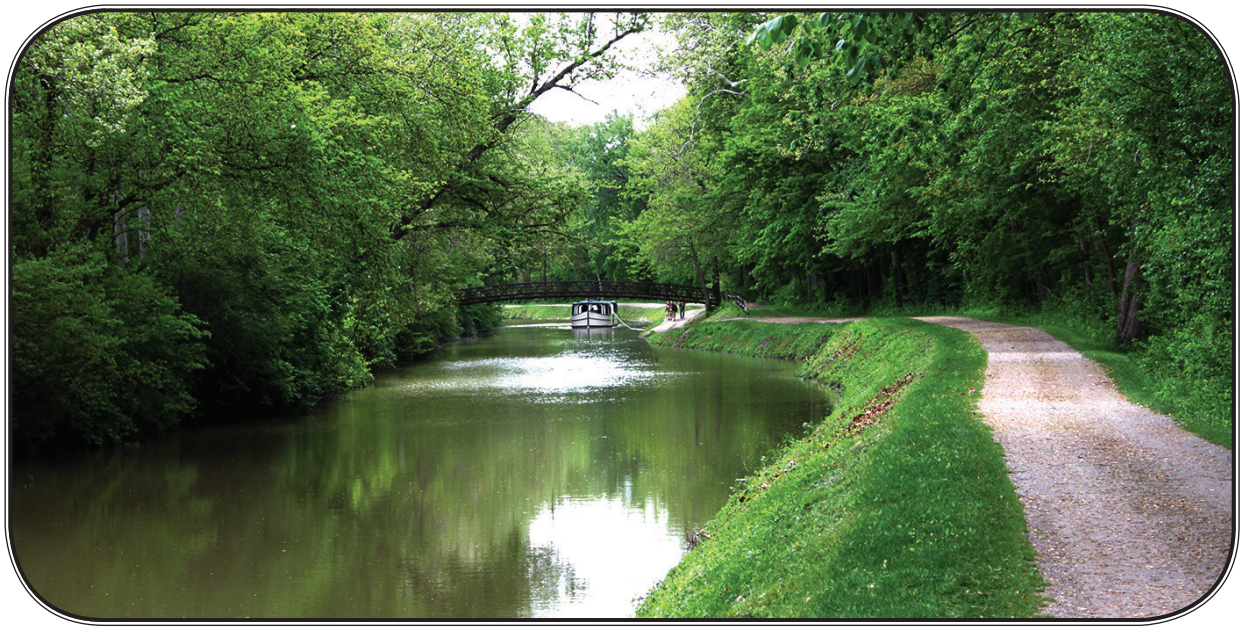
CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Lucas County Board of Health Fund				
Assets:				
Equity in pooled cash and investments	$ 2,525,774	$ 16,341,399	$ 18,014,459	$ 852,714
Liabilities:				
Due to other governments	$ 2,525,774	$ 16,341,399	$ 18,014,459	$ 852,714
Lucas County Soil and Water Conservation District Fund				
Assets:				
Equity in pooled cash and investments	$ 114,087	$ 274,366	$ 221,564	$ 166,889
Liabilities:				
Due to other governments	$ 114,087	$ 274,366	$ 221,564	$ 166,889
The Olander Park District Fund				
Assets:				
Equity in pooled cash and investments	$ 170,884	$ 1,088,479	$ 980,902	$ 278,461
Liabilities:				
Due to other governments	$ 170,884	$ 1,088,479	$ 980,902	$ 278,461
Lucas County Local Emergency Planning Commission Fund				
Assets:				
Equity in pooled cash and investments	$ 156,161	$ 58,958	$ 62,920	$ 152,199
Liabilities:				
Due to other governments	$ 156,161	$ 58,958	$ 62,920	$ 152,199
Total Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 22,355,683	$ 1,383,359,893	$ 1,385,600,850	$ 20,114,726
Cash and cash equivalents in segregated accounts	9,187,415	7,844,992	11,324,853	5,707,554
Receivables (net of allowances for uncollectibles):				
Taxes	768,971,691	844,303,804	768,971,691	844,303,804
Due from others	367,744	61	367,744	61
Due from other governments	15,492,789	15,610,845	15,492,789	15,610,845
Total assets	$ 816,375,322	$ 2,251,119,595	$ 2,181,757,927	$ 885,736,990
Liabilities:				
Due to other governments	$ 10,622,609	$ 54,488,547	$ 56,136,641	$ 8,974,515
Payroll withholdings	1,782,793	189,937,226	191,496,280	223,739
Deposits	8,274,622	22,562,740	23,350,565	7,486,797
Loans payable	2,548	-	2,548	-
Undistributed assets	795,692,750	1,984,131,082	1,910,771,893	869,051,939
Total liabilities	$ 816,375,322	$ 2,251,119,595	$ 2,181,757,927	$ 885,736,990

Providence



You can relive the canal experience in the 21st century. Canal boats once carried goods and people 249 miles between Toledo and Cincinnati, linking Lake Erie and the Ohio River. At Providence, you can get a sense of what canal travel was like during a trip aboard an authentic, mule-drawn canal boat on an original section of the Miami and Erie Canal.

The Providence Dam, just upriver from another attraction, the Isaac Ludwig Mill, was originally constructed to keep the canal filled with water. The canal boat and mill are open May through October.

Source and photos: http://metroparkstoledo.com/explore-your-parks/providence

Statistical Section

Photo courtesy of Mely Arribas-Douglas

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 **238**

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

Revenue Capacity **248**

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

Debt Capacity **262**

These tables 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 **273**

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

Operating Information **276**

These tables 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 Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(Amounts in 000's)

	2016	2015	2014	2013
Governmental Activities:				
Net investment in capital assets	$ 213,982	$ 211,446	$ 210,484	$ 200,849
Invested in capital assets, net of related debt	-	-	-	-
Restricted	106,148	103,579	92,712	98,567
Unrestricted	31,570	17,443	(6,551)	84,283
Total Governmental Activities Net Position	351,700	332,468	296,645	383,699
Business-type Activities:				
Net investment in capital assets	78,880	81,791	82,152	81,615
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	29,918	25,075	23,393	23,504
Total Business-type Activities Net Position	108,798	106,866	105,545	105,119
Primary Government:				
Net investment in capital assets	292,862	293,237	292,636	282,464
Invested in capital assets, net of related debt	-	-	-	-
Restricted	106,148	103,579	92,712	98,567
Unrestricted	61,488	42,518	16,842	107,787
Total Primary Government Net Position	$ 460,498	$ 439,334	$ 402,190	$ 488,818

2012	2011	2010	2009	2008	2007
$ 188,730	$ 183,061	$ -	$ -	$ -	$ -
-	-	175,462	156,501	204,927	183,349
109,189	144,680	173,835	162,436	96,492	104,995
79,494	69,972	45,766	41,451	41,146	75,573
377,413	397,713	395,063	360,388	342,565	363,917
81,774	83,570	-	-	-	-
-	-	80,659	79,710	79,799	82,117
21,637	18,037	15,105	15,580	21,893	22,034
103,411	101,607	95,764	95,290	101,692	104,151
270,504	266,631	-	-	-	-
-	-	256,121	236,211	284,726	265,466
109,189	144,680	173,835	162,436	96,492	104,995
101,131	88,009	60,871	57,031	63,039	97,607
$ 480,824	$ 499,320	$ 490,827	$ 455,678	$ 444,257	$ 468,068

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(Amounts in 000's)

Program Revenues:	**2016**	**2015**	**2014**	**2013**
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	$ 16,769	$ 16,411	$ 16,622	$ 17,444
Judicial	9,363	9,820	9,264	8,518
Public safety	6,419	6,763	5,294	4,867
Public works	2,817	4,455	3,495	3,370
Health	5,521	5,859	5,281	5,249
Human services	3	6	4	7
Conservation and recreation	-	-	-	-
Interest and fiscal charges	54	1,500	2,943	2,214
Operating grants and contributions	167,255	168,288	184,381	161,413
Capital grants and contributions	1,400	1,982	1,039	907
Total Governmental Activities Program Revenues	209,601	215,084	228,323	203,989
Business-type activities: Charges for Services				
Water supply	2,273	2,034	2,137	1,989
Wastewater treatment	6,056	6,213	5,884	6,850
Sewer system	1,946	2,079	2,101	1,835
Sanitary engineer	5,421	5,049	4,853	4,878
Solid waste	4,018	3,053	3,050	2,293
Parking facilities	194	209	146	204
Operating grants and contributions	9,612	9,360	9,628	9,770
Capital grants and contributions	2,118	1,731	2,036	2,000
Total Business-type Activities Program Revenues	31,638	29,728	29,835	29,819
Total Primary Government Program Revenues	241,239	244,812	258,158	233,808
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	66,737	59,538	54,548	48,338
Judicial	60,063	56,315	55,723	53,952
Public safety	87,127	81,589	78,649	70,485
Public works	14,997	17,328	29,105	23,577
Health	102,827	96,919	108,120	102,362
Human services	91,813	87,537	90,948	86,005
Conservation and recreation	14,560	14,378	14,176	14,209
Other	-	-	-	-
Interest and fiscal charges	4,134	4,552	4,595	4,669
Note issuance costs	-	-	-	48
Total Governmental Activities Expense	442,258	418,156	435,864	403,645
Business-type activities:				
Water supply	3,114	3,115	3,032	3,435
Wastewater treatment	5,942	5,482	4,842	4,848
Sewer system	5,438	3,434	3,428	3,726
Sanitary engineer	4,436	5,081	4,569	5,064
Stormwater utility	-	-	-	-
Solid waste	10,634	11,220	10,976	10,825
Parking facilities	152	225	147	265
Total Business-type Activities Program Expense	29,716	28,557	26,994	28,163
Total Primary Government Program Expense	471,974	446,713	462,858	431,808

2012	2011	2010	2009	2008	2007
$ 18,097	$ 15,325	$ 15,763	$ 16,824	$ 20,758	$ 19,788
8,367	8,547	8,994	9,859	8,759	5,879
4,979	4,042	5,345	1,522	1,462	4,888
3,099	684	2,931	283	684	313
6,830	7,126	7,446	7,552	3,795	2,439
17	22	31	27	181	1,382
56	5	-	1,847	600	639
17	187	-	-	-	-
157,989	194,806	222,284	218,008	175,781	184,269
4,129	6,187	6,362	3,938	1,743	796
203,580	236,931	269,156	259,860	213,763	220,393
1,895	1,228	713	184	434	478
5,894	6,089	6,688	4,190	5,794	4,224
1,541	1,128	351	305	179	75
5,334	4,833	1,278	567	4,953	4,076
2,364	1,880	1,619	1,342	1,633	2,003
232	160	247	169	317	293
9,020	4,984	151	7	-	4,225
1,474	3,940	548	-	-	-
27,754	24,242	11,595	6,764	13,310	15,374
231,334	261,173	280,751	266,624	227,073	235,767
51,782	42,123	43,523	50,480	31,148	56,377
52,654	59,855	57,514	59,233	82,097	71,276
71,705	73,539	75,891	73,038	83,361	76,505
19,921	14,041	22,753	15,936	17,837	21,206
127,667	140,443	134,794	139,889	150,952	139,540
85,990	89,826	102,068	132,053	151,938	158,935
15,946	17,604	16,715	9,266	9,293	10,026
-	-	-	2,656	-	-
4,942	5,408	5,714	5,620	5,805	4,584
-	-	-	-	-	-
430,607	442,839	458,972	488,171	532,431	538,449
2,618	3,246	4,266	2,872	3,251	3,109
4,952	6,125	5,221	4,699	4,884	4,772
3,101	2,938	2,905	3,097	3,315	3,351
4,550	4,369	4,531	4,417	5,027	4,868
-	-	66	259	250	-
10,442	5,300	1,767	2,662	2,185	1,959
558	258	506	570	141	779
26,221	22,236	19,262	18,576	19,053	18,838
456,828	465,075	478,234	506,747	551,484	557,287

Continued

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION (continued)
LAST TEN YEARS
(Amounts in 000's)

	2016	2015	2014	2013
Net (Expense)/Revenue:				
Governmental Activities	$ (232,657)	$ (203,072)	$ (207,541)	$ (199,656)
Business-type Activities	1,922	1,171	2,841	1,656
Total Primary Government Net Expense	(230,735)	(201,901)	(204,700)	(198,000)
General Revenues:				
Property Tax	109,509	105,616	99,531	88,559
Sales Tax	106,284	100,294	82,062	76,916
Other Tax	6,422	5,720	5,348	5,000
Grant and Entiltlements not restricted to specific programs	21,894	19,495	21,811	23,077
Investment Income	2,497	2,022	1,564	1,229
Decrease in fair value of investments	(592)	(261)	(7)	(1,028)
Other	5,774	6,009	5,144	12,189
Transfers	-	-	-	-
Total Governmental Activities	251,788	238,895	215,453	205,942
Business-type Activities				
Other	10	151	942	52
Transfers	-	-	-	-
Total Business-type Activities	10	151	942	52
Total Primary Government	251,798	239,046	216,395	205,994
Change in Net Position:				
Governmental Activities	19,131	35,823	7,912	6,286
Business-type Activities	1,932	1,322	3,783	1,708
Total Primary Government Change in Net Position	$ 21,063	$ 37,145	$ 11,695	$ 7,994

2012	2011	2010	2009	2008	2007
$ (227,027)	$ (205,908)	$ (189,816)	$ (228,311)	$ (318,669)	$ (318,056)
1,533	2,006	(7,667)	(11,812)	(5,743)	(3,464)
(225,494)	(203,902)	(197,483)	(240,123)	(324,412)	(321,520)
90,098	91,425	92,211	98,145	95,888	100,635
75,013	72,654	68,196	64,431	70,512	71,418
5,114	4,881	4,486	4,160	3,415	7,580
21,394	21,871	26,653	43,127	96,278	55,371
1,923	3,087	4,958	5,057	15,050	14,158
-	-	-	-	-	-
13,185	15,939	27,987	31,997	16,175	67,033
-	(114)	-	(784)	-	-
206,727	209,743	224,491	246,133	297,318	316,195
271	2,059	8,141	4,626	3,284	5,240
-	114	-	784	-	-
271	2,173	8,141	5,410	3,284	5,240
206,998	211,916	232,632	251,543	300,602	321,435
(20,300)	3,835	34,675	17,822	(21,351)	(1,861)
1,804	4,179	474	(6,402)	(2,459)	1,776
$ (18,496)	$ 8,014	$ 35,149	$ 11,420	$ (23,810)	$ (85)

TABLE 3
LUCAS COUNTY, OHIO

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	2016	2015	2014	2013
General Fund:				
Nonspendable	$ 1,526	$ 1,416	$ 1,161	$ 1,110
Restricted	266	276	268	260
Committed	4,808	5,870	6,698	6,105
Assigned	8,385	1,634	4,214	978
Unassigned	33,077	41,176	32,808	36,895
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	48,062	50,372	45,149	45,348
All Other Governmental Funds:				
Nonspendable	2,160	2,056	721	771
Restricted	102,994	89,990	76,224	75,982
Committed	12,707	8,502	9,766	9,388
Unassigned (deficit)	(191)	(346)	(4,035)	(5,126)
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue funds	-	-	-	-
Debt Service funds	-	-	-	-
Capital Projects funds	-	-	-	-
Total All Other Governmental Funds	117,670	100,202	82,676	81,015
Total Governmental Funds	$ 165,732	$ 150,574	$ 127,825	$ 126,363

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

2012	2011	2010	2009	2008	2007
$ 1,596	$ 1,709	$ -	$ -	$ -	$ -
259	281	-	-	-	-
5,714	4,933	-	-	-	-
472	582	-	-	-	-
31,508	26,998	-	-	-	-
-	-	478	996	1,289	1,380
-	-	27,887	28,045	41,672	42,984
39,549	34,503	28,365	29,041	42,961	44,364
916	726	-	-	-	-
87,618	105,760	-	-	-	-
8,427	7,337	-	-	-	-
(4,223)	(7,166)	-	-	-	-
-	-	19,009	25,071	45,765	32,221
-	-	96,284	84,373	82,542	80,206
-	-	8,400	(520)	(4,042)	5,762
-	-	(13,935)	(83,946)	(70,091)	(10,212)
92,738	106,657	109,758	24,978	54,174	107,977
$ 132,287	$ 141,160	$ 138,123	$ 54,019	$ 97,135	$ 152,341

TABLE 4
LUCAS COUNTY, OHIO

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	2016	2015	2014	2013
Revenues:				
Taxes	$ 220,767	$ 208,025	$ 187,059	$ 169,051
Charges for services	35,527	36,615	35,123	34,805
Licenses and permits	1,062	1,098	1,104	940
Fines and forfeitures	1,089	1,069	768	708
Intergovernmental	181,248	181,449	199,088	184,641
Special assessments	3,722	3,761	3,857	3,957
Investment income	2,456	3,083	1,608	1,264
Rental income and other revenue	13,749	12,194	14,279	13,080
Total revenues	459,620	447,294	442,886	408,446
Expenditures:				
Current:				
General government:				
Legislative and executive	65,890	55,381	49,475	45,409
Judicial	58,159	55,859	54,177	53,906
Public safety	81,292	78,966	79,739	70,650
Public works	18,963	19,382	31,231	28,338
Health	102,247	96,382	107,565	102,213
Human services	89,913	88,737	90,835	85,871
Conservation and recreation	7,546	14,467	14,135	14,199
Capital outlay	10,327	5,377	3,691	2,600
Miscellaneous	494	1	1,445	719
Debt service:				
Principal retirement	5,369	5,635	5,358	5,808
Interest and fiscal charges	4,309	4,456	4,687	4,810
Bond issuance costs	425	114	34	-
Note issuance costs	69	55	46	48
Total expenditures	445,003	424,812	442,418	414,571
Excess (deficiency) of revenues over (under) expenditures	14,617	22,482	468	(6,125)
Other financing sources (uses):				
Issuance of loans	16	300	97	47
Bond issuance	39,815	7,790	715	-
Refunded bonds redeemed	(40,048)	(7,817)	-	-
Debt issued, net of premium/(discount)	-	-	-	-
Special assessment bonds issued	-	-	-	-
Premium on bonds issued	658	141	35	-
Premium on notes issued	251	-	144	155
Capital lease transaction	23	39	42	62
Transfers in	24,764	19,243	18,597	17,167
Transfers (out)	(24,939)	(19,428)	(18,637)	(17,229)
Total other financing sources (uses)	540	268	993	202
Net change in fund balances	$ 15,157	$ 22,750	$ 1,461	$ (5,923)
Debt service as a percentage of noncapital expenditures	2.3%	2.5%	2.4%	2.7%

2012	2011	2010	2009	2008	2007
$ 170,468	$ 167,847	$ 164,434	$ 166,056	$ 165,920	$ 172,141
34,894	32,535	35,914	32,723	33,722	34,618
910	840	810	727	26	30
577	539	674	973	744	679
200,570	224,174	246,625	258,441	260,776	229,917
3,841	1,963	3,193	2,137	3,415	7,580
2,024	3,088	4,695	5,057	15,050	14,158
15,125	18,219	30,894	36,158	18,339	66,563
428,409	449,205	487,239	502,272	497,992	525,686
49,267	37,123	37,480	39,810	41,678	44,335
52,250	57,839	60,479	58,413	68,786	62,620
74,187	75,257	76,059	71,442	73,069	69,598
17,161	13,289	21,996	15,048	16,706	17,675
127,742	140,159	134,703	138,186	132,314	130,848
86,038	89,493	101,560	130,007	133,884	145,021
15,958	17,322	16,547	9,131	8,112	10,070
3,405	2,218	7,489	69,684	50,562	10,217
451	638	567	2,639	2,856	45,395
5,770	6,898	5,458	5,469	15,954	5,701
5,111	5,452	4,818	7,007	4,232	3,705
-	70	635	-	-	143
61	55	67	-	-	-
437,401	445,813	467,858	546,836	548,153	545,328
(8,992)	3,392	19,381	(44,564)	(50,162)	(19,642)
-	-	-	1,204	-	-
-	-	-	-	-	-
-	(4,423)	(14,210)	-	(9,130)	(11,597)
147	4,461	78,757	215	2,837	11,740
-	-	-	1,250	1,039	470
-	-	-	-	-	-
-	99	158	-	210	1,089
22	124	68	128	-	-
16,586	23,670	26,860	23,692	20,845	20,791
(16,636)	(24,286)	(26,910)	(25,040)	(20,845)	(20,791)
119	(355)	64,723	1,449	(5,044)	1,702
$ (8,873)	$ 3,037	$ 84,104	$ (43,115)	$ (55,206)	$ (17,940)
2.6%	2.9%	2.3%	2.6%	4.0%	1.8%

TABLE 5
LUCAS COUNTY, OHIO

GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS
(Amounts in 000's)

Year	General & Tangible Personal Property Tax	Sales Tax	Lodging Tax	Investment Income	Charges for Services	Fines & Forfeitures
2007	97,075	71,377	3,689	14,158	34,618	679
2008	88,193	71,334	6,393	15,050	33,722	744
2009	97,555	64,341	4,160	5,057	32,723	973
2010	91,873	68,074	4,487	4,695	35,914	674
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089

Licenses & Permits	Special Assessments	Intergov-ernmental Revenue	Other	Total
30	7,580	229,917	66,563	525,686
26	3,415	260,776	18,339	497,992
727	2,137	258,441	36,158	502,272
810	3,193	246,625	30,894	487,239
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620

TABLE 6
LUCAS COUNTY, OHIO

ASSESSED AND ACTUAL VALUE OF REAL PROPERTY
LAST TEN YEARS
(Amounts in 000's)

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate
2006/2007	6,551,449	2,156,662	7,048	8,715,159	13.90
2007/2008	6,583,148	2,065,431	8,180	8,656,759	13.90
2008/2009	6,562,532	2,123,771	8,555	8,694,858	14.07
2009/2010	5,739,765	2,095,040	10,994	7,845,799	14.07
2010/2011	5,726,573	2,046,868	11,472	7,784,913	14.07
2011/2012	5,705,432	1,989,810	12,548	7,707,790	14.07
2012/2013	4,896,533	1,876,834	12,720	6,786,086	15.07
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
10.760284	12.055420	24,900,454	35.0%
10.805811	12.198706	24,733,597	35.0%
12.685674	13.150161	24,842,451	35.0%
13.177727	13.275849	22,416,569	35.0%
13.184499	13.375904	22,242,609	35.0%
13.192758	13.461358	22,022,257	35.0%
14.342377	14.565695	19,388,818	35.0%
16.774767	16.821007	19,299,611	35.0%
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%

TABLE 7
LUCAS COUNTY, OHIO

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS[1]

LAST TEN YEARS

(Per $1,000 of Assessed Valuation)

Taxable Year/Collection Year:	2015/2016	2014/2015	2013/2014	2012/2013
Lucas County Levied Funds:				
General Fund	2.00	2.00	2.00	2.00
Board of Developmental Disabilities	6.00	6.00	6.00	5.00
Children Sevices Board	3.25	3.25	3.25	2.40
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.60	0.60	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	17.07	17.07	16.92	15.07
Other Countywide Taxes:				
Metroparks	2.30	2.30	2.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	19.77	19.77	19.62	17.77
Other Area-wide Taxes:				
Toledo Area Regional Transportation Authority (TARTA)[2]	2.50	2.50	2.50	2.50
Toledo-Lucas County Library[3]	2.90	2.90	2.90	2.90

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
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.

Source: Lucas County Auditor

2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
2.40	2.40	2.40	2.40	2.40	2.40
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
0.17	0.17	0.17	0.17	-	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00	1.00
0.85	0.85	0.85	0.85	0.85	0.85
14.07	14.07	14.07	14.07	13.90	13.90
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	16.17	16.17	16.17	16.00	16.00
2.50	2.50	2.50	2.50	2.50	2.50
2.00	2.00	2.00	2.00	2.00	2.00

Continued

TABLE 7
LUCAS COUNTY, OHIO

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (continued)
LAST TEN YEARS
(per $1,000 of Assessed Valuation)

Taxable Year/Collection Year:	2015/2016	2014/2015	2013/2014	2012/2013
School Districts:				
Anthony Wayne	$ 71.30	$ 71.30	$ 71.60	$ 67.10
Evergreen	44.20	44.40	46.05	46.05
Maumee	88.65	88.75	84.95	84.55
Oregon	69.65	65.60	65.60	66.30
Otsego	47.00	46.85	49.20	46.60
Ottawa Hills	140.05	142.65	142.65	135.65
Springfield	80.53	74.75	75.15	75.15
Swanton	62.56	62.64	63.19	64.13
Swanton Public Library[3]	1.50	1.50	1.50	1.50
Sylvania	83.30	83.50	83.60	83.60
Sylvania Area Joint Rec Dist[1]	2.10	2.10	2.10	2.10
Toledo	73.10	73.10	67.40	67.40
Washington	83.50	83.50	78.60	78.60
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	5.05	5.05
Jerusalem	10.75	9.75	9.75	9.75
Monclova	7.50	7.50	7.50	7.50
Providence	6.95	6.95	6.95	6.95
Richfield	8.40	8.30	8.20	8.10
Spencer	8.00	8.00	8.00	8.00
Springfield	11.20	11.20	11.20	8.10
Swanton	6.10	6.10	5.30	4.90
Sylvania	23.07	22.97	21.47	21.47
Olander Park[2]	0.70	0.70	0.70	0.70
Washington	30.50	30.50	26.75	26.75
Waterville	14.60	14.60	14.00	10.50
Municipalities:				
Village of Berkey	4.00	4.00	4.00	4.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	2.50	2.50	4.00	3.50
Village of Ottawa Hills	8.00	8.00	4.10	4.10
Village of Swanton	5.00	5.00	4.50	4.50
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.
2) The Olander Park System System is levied in the same taxing districts as Sylvania Township.
3) The Swanton Public Library is levied in the same districts as the Swanton Public School System.

Source: Lucas County Auditor

2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007
$ 66.80	$ 66.80	$ 66.80	$ 66.70	$ 66.80	$ 67.70
46.35	46.45	46.45	46.85	47.15	47.15
84.65	79.45	79.45	75.25	76.25	76.50
65.40	65.40	65.40	65.40	59.50	59.50
47.15	47.35	47.35	48.65	48.85	49.10
134.75	133.05	126.05	125.85	126.15	120.85
75.05	75.05	70.85	70.85	70.85	70.85
64.15	63.69	63.39	63.39	67.43	67.78
1.50	0.50	0.50	0.50	-	-
83.00	78.30	77.70	77.69	74.90	74.90
1.65	1.65	1.62	1.62	1.20	1.20
65.90	65.70	67.70	66.90	66.90	67.10
78.60	73.70	73.70	73.70	69.80	69.80
3.20	3.20	3.20	3.20	3.20	3.20
3.20	3.20	3.20	3.20	3.20	3.20
5.05	3.30	4.80	4.80	4.80	4.80
9.75	9.75	9.75	9.75	9.75	9.75
6.70	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.30	8.30	8.30	8.00	8.00	8.64
8.00	8.00	8.00	8.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
4.90	4.90	4.90	4.90	4.90	4.90
20.72	19.97	19.97	19.97	18.72	20.22
0.70	0.70	0.70	0.70	0.70	0.70
26.75	26.75	26.75	24.25	24.25	24.25
10.50	10.50	10.50	10.50	10.50	10.50
2.50	2.50	4.50	4.50	4.50	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
5.10	3.60	3.60	3.60	3.60	4.10
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, 2016 AND DECEMBER 31, 2007
(Amounts in 000's)

Firm	[a]2016 Assessed Real Estate Values	[b]2016 Assessed Personal Property Values	2016 Assessed Property Values	2016 Percent Assessed Value to Total 2016 Assessed Property Values
GLP Capital LP	$ 56,561	$ -	$ 56,561	0.79%
DFG	19,257	-	19,257	0.27%
Kroger Co/Topvalco	18,477	-	18,477	0.26%
Star-West Franklin Park Mall LLC	18,424	-	18,424	0.26%
LC Spring Hollow LLC	16,512	-	16,512	0.23%
Seagate Land Partners LLC	14,015	-	14,015	0.20%
Wal Mart Real Estate Business Trust	11,712	-	11,712	0.16%
The Andersons LLC	10,202	-	10,202	0.14%
Realty Income Properties 25 LLC	9,700	-	9,700	0.14%
Meijer Stores	9,692	-	9,692	0.14%
Totals	$ 184,552	$ -	$ 184,552	2.59%

[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 2015 property values, collected during 2016.

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

	2007 Assessed Real Estate Values	2007 Assessed Personal Property Values	2007 Assessed Property Values	2007 Percent Assessed Value to Total 2007 Assessed Property Values
Westfield Franklin Park	$ 23,506	$ 135,190	$ 158,696	1.64%
Toledo Edison/First Energy	19,247	128,066	147,313	1.52%
Meijer Stores	13,955	3,684	17,639	0.18%
Wal Mart	13,021	2,524	15,545	0.16%
Krogers	11,936	4,282	16,218	0.17%
The Andersons	11,889	3,798	15,687	0.16%
General Motors	8,105	21,427	29,532	0.31%
Sunoco Inc. R&M	4,475	34,777	39,252	0.41%
Johns Manville	3,628	11,288	14,916	0.15%
BP America Inc.	3,130	27,480	30,610	0.32%
Totals	$ 112,892	$ 372,516	$ 485,408	5.02%

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2016 AND DECEMBER 31, 2007
(Amounts in 000's)

Utility	2016 Assessed Public Utility Values	2016 Percent of Utilities Assessed Value to Total 2016 Assessed Value
Toledo Edison/First Energy	$ 165,135	2.31%
Columbia Gas of Ohio, Inc.	55,189	0.77%
American Transmission	55,146	0.77%
CSX Transportation	7,481	0.10%
Norfolk Southern Combined	7,439	0.10%
Totals	$ 290,390	4.05%

Source: Lucas County Auditor

Utility	2007 Assessed Public Utility Values	2007 Percent of Utilities Assessed Value to Total 2007 Assessed Value
Toledo Edison/First Energy	$ 133,925	1.42%
Columbia Gas	26,103	0.28%
American Transmission System	24,938	0.26%
Ohio Bell Telephone	21,399	0.23%
CXS Transportation	7,457	0.08%
Totals	$ 213,822	2.27%

Source: Lucas County Auditor

TABLE 10
LUCAS COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS [1] - REAL AND PUBLIC UTILITY
LAST NINE YEARS
(Amounts in 000's)

Tax Levy Year	Collection Year	Current Tax Levied	Adjustments	Total Adjusted Levy	Collected During Levy Year
2007	2008	$ 100,460	$ 7,018	$ 107,478	$ 95,618
2008	2009	114,299	10,797	125,096	109,544
2009	2010	106,803	10,195	116,998	102,152
2010	2011	106,355	10,722	117,077	103,075
2011	2012	105,551	10,565	116,116	102,244
2012	2013	101,570	12,364	113,934	98,479
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477

1) 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.

Source: Lucas County Auditor

Percent Collected During Levy Year	Subsequent Period Collections	Total Tax Collected	Percent Collected of Adjusted Levy
88.97%	$ 3,833	$ 99,451	92.53%
87.57%	4,686	114,230	91.31%
87.31%	4,272	106,424	90.96%
88.04%	4,769	107,844	92.11%
88.05%	4,231	106,475	91.70%
86.44%	4,531	103,010	90.41%
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%

TABLE 11
LUCAS COUNTY, OHIO

SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS
(Amounts in 000's)

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected [1]	Delinquent Assessments Collected as a Percent of Assessment Levies
2006	2007	2,010	1,814	90.25%	352	17.51%
2007	2008	2,050	1,863	90.88%	675	32.93%
2008	2009	2,022	1,864	92.19%	128	6.33%
2009	2010	2,025	1,826	90.17%	124	6.12%
2010	2011	2,023	1,819	89.92%	205	10.13%
2011	2012	4,081	3,732	91.45%	227	5.56%
2012	2013	3,908	3,671	93.94%	263	6.73%
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%

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

Source: Lucas County Auditor

Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies
2,166	107.76%	583
2,538	123.80%	245
1,992	98.52%	239
1,950	96.30%	341
2,024	100.05%	369
3,959	97.01%	532
3,934	100.67%	488
4,624	98.32%	623
4,661	100.34%	632
4,600	100.02%	730

TABLE 12
LUCAS COUNTY, OHIO

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Amounts in 000's)

	2016	2015	2014 [1]	2013 [1]
Governmental Activities:				
General obligation bonds	$ 75,575	$ 74,665	$ 77,035	$ 79,295
Unamortized bond premiums	1,335	572	467	455
Unamortized bond discounts	(166)	(18)	(21)	(24)
Special assessment bonds with governmental commitment	8,848	10,157	11,480	12,085
Revenue bonds	649	2,424	4,183	5,784
OWDA loans	-	-	-	-
OPWC loans	716	796	605	629
Capital lease obligations	78	88	114	130
Subtotal	87,035	88,684	93,863	98,354
Business-type Activities:				
OWDA loans	15,452	15,274	16,430	18,512
OPWC loans	2,524	2,752	2,407	2,358
Capital lease obligations	260	428	592	341
Subtotal	18,236	18,454	19,429	21,211
Total	$ 105,271	$ 107,138	$ 113,292	$ 119,565
Percentage of personal income [2]	N/A	0.59%	0.64%	0.71%
Amount per capita (not thousands) [3]	$ 243.41	$ 247.04	$ 260.27	$ 273.98

[1] The table includes only long-term debt. Short-term notes have been excluded from totals previously reported.
[2] **Source:** Income Data from Bureau of Economic Analysis.
[3] **Source:** Population Data provided from U.S. Census Bureau.

2012 [1]	2011 [1]	2010 [1]	2009 [1]	2008 [1]	2007 [1]
$ 81,490	$ 83,950	$ 87,500	$ 22,435	$ 25,230	$ 27,925
478	500	454	72	-	-
(27)	(30)	(33)	(36)	-	-
13,424	14,796	16,117	17,021	17,053	17,254
7,547	9,175	10,748	15,756	16,544	17,276
317	366	-	1,443	626	776
729	944	1,194	1,565	1,736	1,725
123	156	106	119	28	93
104,081	109,857	116,086	58,375	61,217	65,049
20,764	21,831	24,388	24,634	26,334	27,195
2,449	2,505	2,437	2,113	2,259	2,330
-	-	-	-	-	-
23,213	24,336	26,825	26,747	28,593	29,525
$ 127,294	$ 134,193	$ 142,911	$ 85,122	$ 89,810	$ 94,574
0.75%	0.81%	0.91%	0.56%	0.58%	0.62%
$ 291.16	$ 305.14	$ 323.46	$ 192.32	$ 202.32	$ 212.30

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2016
(Amounts in 000's)

	General Obligation (GO) Debt[1] Outstanding	Percent Applicable to County[5]	Amount Applicable to County
Direct Debt[1]			
Lucas County	$ 87,035	100.0%	$ 87,035
Overlapping Debt			
Municipalities[2] and townships[3] wholly located in Lucas County	143,594	100.0%	143,594
Swanton Village	865	7.7%	67
School Districts[4] wholly located in Lucas County	351,245	100.0%	351,245
Anthony Wayne	16,165	97.1%	15,699
Evergreen	8,015	25.2%	2,020
Four County Career Center	2,555	1.7%	45
Otsego	12,460	12.1%	1,513
Swanton LSD	6,011	35.7%	2,147
Sylvania Area Joint Rec District	7,148	100.0%	7,148
Total Overlapping Debt	548,058		523,478
Total direct and overlapping debt	$ 635,093		$ 610,513

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

2) Municipalities wholly located within Lucas County are: Berkey, Harbor View, Holland, Maumee, Oregon, Ottawa Hills, Sylvania, Toledo, Waterville, and Whitehouse.

3) Townships wholly located within Lucas County are: Harding, Jerusalem, Monvlova, Providence, Richfield, Spencer, Springfield, Swanton, Sylvania, Washington, and Waterville.

4) School districts wholly located within the legal boundaries of Lucas County are Maumee (CSD), Oregon (CSD), Ottawa Hills (LSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD), and Washington (LSD).

5) Percent based on most current assessed value within the County in effect as of December 31st.

Source: Ohio Municipal Advisory Council (Debt), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

Swan Creek

Relax and enjoy nature without leaving the city at a pleasant urban oasis. Like any metropolitan area, much of the Toledo region's population is concentrated in the city of Toledo. Many who do not live in the city, spend their working days in downtown Toledo. Swan Creek Preserve provides a pleasant, pastoral respite from city life for people who look to the park to connect with nature.

The South Toledo park named for the creek is an oasis in an urban area, providing crucial feeding and resting grounds for migratory birds and a nesting area for resident species. The forested banks of Swan Creek offer a sheltered corridor of wild vegetation in the midst of the city. Animals such as deer, fox and raccoon use the corridor to move between feeding, resting and mating areas.

Swan Creek spans 441 acres and an additional 154 acres along the Swan Creek Corridor. Activities and attractions include scenic overlooks along the trails, a swinging bridge, indoor and picnic shelters, a playground and wildlife feeding stations with indoor viewing areas, called Windows on Wildlife.

Source and photos: http://metroparkstoledo.com/explore-your-parks/swan-creek

TABLE 14
LUCAS COUNTY, OHIO

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

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

Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total
2007	13,826	18,504	489	30	6,395	39,244
2008	13,586	13,735	549	27	3,931	31,828
2009	4,365	11,549	323	25	3,142	19,404
2010[3]	4,687	11,772	207	25	2,862	19,553
2011	3,062	8,812	183	25	3,600	15,682
2012	1,959	10,660	214	31	2,481	15,345
2013	1,184	11,980	228	27	1,816	15,235
2014	1,433	10,053	262	19	2,077	13,844
2015	1,854	11,020	321	19	1,495	14,709
2016	2,306	9,762	316	20	1,169	13,573

[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[4]

Year	Special Assessments Collected	Debt Service: Principal	Debt Service: Interest	Coverage
2007	29	-	31	0.94
2008	38	7	33	0.95
2009	40	8	32	1.00
2010	38	8	32	0.95
2011	40	8	32	1.00
2012	39	9	31	0.98
2013	38	9	31	0.95
2014	40	9	31	1.00
2015	40	10	30	1.00
2016	39	10	30	0.98

[4] Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in Note 10 of the Basic Financial Statements.

Scheduled Debt Service		
Principal	Interest	Coverage
680	1,145	21.50
725	1,102	17.42
780	1,056	10.57
835	1,006	10.62
1,565	280	8.50
1,620	235	8.27
1,650	207	8.20
1,592	170	7.86
1,750	123	7.85
1,765	66	7.41

TABLE 15
LUCAS COUNTY, OHIO

Legal Debt Margin Information
Last Ten Years
(Amounts in 000's)

	2016	2015	2014	2013	2012
Debt Limit	$ 179,344	$ 177,397	$ 174,751	$ 173,745	$ 174,132
Total net debt applicable to limit	11,038	6,829	11,387	16,488	18,194
Legal Debt Margin	$ 168,306	$ 170,568	$ 163,364	$ 157,257	$ 155,938
Total net debt applicable to the limit as a percentage of debt limit	6.15%	3.85%	6.52%	9.49%	10.45%

Legal Debt Margin Calculation for 2016

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]				173,344
Total direct legal debt limitation				179,344
Total of all county debt outstanding[2]			$ 108,873	
Less:[3]				
Special assessment bonds		$ 8,848		
Less: nonexempt special assessment debt		(568)		
Exempt general obligation debt:				
2016 Taxable arena improvement notes		6,200		
2016 Tax exempt arena improvement notes[5]		10,550		
2016 Tax exempt arena and convention center refunding bonds		39,815		
2010 Convention center and arena improvement bonds		13,795		
2010 Arena improvement bonds		13,500		
2007 Juvenile center refunding bonds[6]		5,695		
Total exempt debt			(97,835)	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation				11,038
Direct legal debt margin				$ 168,306
Unvoted debt limitation (subject to 1% of County assessed valuation)			$ 71,559	
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)			(11,038)	
Total unvoted legal debt margin				$ 60,521

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 2016/2017 collection year, as they are in effect by December 31, 2016.

5) Component of the $18,250,000 series 2016 various purpose improvement notes (see Note 9 to the Basic Financial Statements).

6) 2015 refunding bonds (outstanding balance of $5,695,000 at December 31, 2016 - See Note 10 to the Basic Financial Statements).

2011	2010	2009	2008	2007
$ 196,841	$ 198,660	$ 200,340	$ 233,618	$ 235,078
13,003	14,028	17,861	20,977	23,803
$ 183,838	$ 184,632	$ 182,479	$ 212,641	$ 211,275
6.61%	7.06%	8.92%	8.98%	10.13%

TABLE 16
LUCAS COUNTY, OHIO

RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
(Amounts in 000's)

Year	Total Population (i,ii)	Personal Income (iii)	Per Capita Income (iii)	Total Assessed Value (iv)	Gross General Bonded Debt	Less Debt Service Fund Balance
2007	445,482	15,087,677	33,868	9,404,736	27,440	5,904
2008	443,909	15,143,067	34,113	8,927,066	24,900	(4,042)
2009	442,603	14,958,677	33,797	8,073,606	22,267	(520)
2010	441,815	15,162,947	34,337	8,006,406	87,920	8,415
2011	439,770	16,066,970	36,535	7,933,657	84,331	7,262
2012	437,201	16,560,784	37,879	7,025,261	81,941	2,647
2013	436,393	16,846,330	38,604	7,009,816	79,726	2,936
2014	435,286	17,717,149	40,702	7,050,027	77,481	2,295
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	NA	NA	7,233,772	76,745	861

(i): Not in thousands
(ii): **Source:** U.S. Census Bureau
(iii): **Source:** Bureau of Economic Analysis.
(iv): Total assessed value includes public utility personal property in addition to total real property.

Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Year
21,536	0.229%	48.34	2007
28,942	0.324%	65.20	2008
22,787	0.282%	51.48	2009
79,505	0.993%	179.95	2010
77,069	0.971%	175.25	2011
79,294	1.129%	181.37	2012
76,790	1.095%	175.97	2013
75,186	1.066%	172.73	2014
73,861	1.032%	170.31	2015
75,884	1.049%	175.46	2016

TABLE 17
LUCAS COUNTY, OHIO

RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN YEARS
(Amounts in 000's)

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	Total General Governmental Expenditures [1]	Ration of Total Debt Service to General Governmental Expenditures
2007	3,965	994	4,959	545,328	0.91%
2008	5,560	1,254	6,814	548,153	1.24%
2009	2,795	1,091	3,886	546,836	0.71%
2010	2,895	1,941	4,836	467,858	1.03%
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	442,418	1.35%
2015	10,160	3,551	13,711	424,813	3.23%
2016	38,905	3,420	42,325	445,003	9.51%

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

TABLE 18
LUCAS COUNTY, OHIO

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2016

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	Unemployment Rate Ohio	Unemployment Rate U.S.
2007	207,100	14,900	6.7%	5.6%	4.6%
2008	202,600	18,100	8.2%	6.4%	5.8%
2009	194,800	26,900	12.1%	10.3%	9.3%
2010	192,300	25,100	11.5%	10.3%	9.6%
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%

2016 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate County	Unemployment Rate Ohio	Unemployment Rate U.S.
January	197,400	12,900	6.1%	5.7%	5.3%
February	198,400	12,300	5.8%	5.6%	5.2%
March	200,000	12,100	5.7%	5.4%	5.1%
April	202,200	10,300	4.9%	4.8%	4.7%
May	206,300	10,000	4.6%	4.6%	4.5%
June	205,800	10,500	4.9%	4.9%	5.1%
July	207,000	10,500	4.8%	4.8%	5.1%
August	204,700	10,500	4.9%	4.7%	5.0%
September	200,800	11,000	5.2%	4.8%	4.8%
October	200,800	10,600	5.0%	4.6%	4.7%
November	201,000	10,000	4.8%	4.4%	4.4%
December	200,600	10,300	4.9%	4.7%	4.5%

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 19
LUCAS COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Top 2016 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
University of Toledo	10,905	Education (advanced)/Health Care	5.40%
Promedica Health Systems	8,650	Health Care	4.28%
Mercy Health Partners	5,544	Health Care	2.74%
Chrysler Holdings - Toledo North Assembly; Toledo South Wrangler Plant	4,876	Automotive Manufacturing	2.41%
Toledo Public Schools	4,533	Education (primary-secondary)	2.24%
Lucas County[1]	3,360	Government	1.66%
Kroger	2,922	Retail Grocery	1.45%
City of Toledo	2,894	Government	1.43%
General Motors-Powertrain	1,938	Automotive Manufacturing	0.96%
Wal-Mart	1,901	Retail/Grocery	0.94%
The Andersons, Inc	1,771	Grain Storage/Processing, & Retail	0.88%
United Parcel Service	1,713	Mail Services	0.85%
Libbey Glass	1,581	Glass Manufacturing	0.78%
State of Ohio	1,559	Government	0.77%
Meijer, Inc.	1,556	Retail Grocery	0.77%
Top fifteen total employed	55,703	Percent of total county employment	27.56%
Total County Employment	202,100		
Percent of total county employment	27.56%		

Top 2007 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,265	Health Care	5.38%
Mercy Health Partners	6,723	Health Care	3.21%
University of Toledo	4,987	Education (advanced)	2.38%
Toledo Public Schools	4,554	Education (primary-secondary)	2.18%
Lucas County[1]	4,168	Government	1.99%
Daimler-Chrysler/Toledo Jeep	3,548	Automotive Manufacturing	1.70%
Kroger	3,503	Retail/Grocery	1.67%
U.T. Health Science Campus	3,300	Health Care	1.58%
City of Toledo	2,979	Government	1.42%
State of Ohio	2,487	Government	1.19%
General Motors/Powertrain	2,112	Automotive Manufacturing	1.01%
United Parcel Service	2,108	Mail Services	1.01%
The Andersons, Inc	1,766	Grain Storage/Processing, & Retail	0.84%
Lott Industries	1,756	Packaging Services	0.84%
HCR Manor Care	1,745	Health Care	0.83%
Top fifteen total employed	57,001	Percent of total county employment	27.23%
Total County Employment	209,200		
Percent of total county employment	27.23%		

Sources: ReferenceUSA database (Toledo Public Library), Ohio Labor Market Information website, and contact with Employer.

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

TABLE 20
LUCAS COUNTY, OHIO

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Auditor[1]	112	114	114	112	112	109	119	127	132	143
Board of Elections	34	38	48	36	49	46	30	30	31	45
Building Regulation	9	10	7	6	6	6	6	11	16	16
Clerk of Courts	70	71	71	72	75	73	71	73	81	87
Commissioners[2]	93	86	71	60	58	52	52	68	73	75
Facilities	40	38	37	37	44	43	43	65	66	71
Recorder	13	13	12	13	13	13	14	15	15	16
Treasurer	25	25	26	26	26	25	28	30	31	33
Judicial										
Common Pleas Court[3]	310	307	293	285	274	268	268	277	274	270
Domestic Relations Court	42	41	42	38	38	42	42	47	45	47
Juvenile Court	216	207	210	210	207	216	245	245	262	259
Law Library[4]	3	3	3	3	3	3	3	NA	NA	NA
Probate Court	35	33	33	33	29	34	34	37	39	34
Prosecutors Office	100	102	97	96	97	100	98	104	95	101
Public Safety										
Coroner	22	20	18	17	18	20	15	16	17	15
Emergency Management Agency	6	6	5	5	6	6	5	5	5	5
Emergency Medical Services	37	38	39	35	31	33	34	34	36	33
Emergency Telephone	8	9	10	10	9	9	8	8	8	9
Sheriff	523	509	499	522	497	453	476	520	528	533
Human Services										
Child Support Enforcement	94	92	92	99	105	127	138	142	155	162
Children Services	338	342	349	370	373	376	375	387	400	401
Jobs and Family Services	322	320	327	332	338	334	377	380	400	435
Veterans Service Commission	18	17	19	16	16	15	17	17	17	15
Health										
Developmental Disabilities	449	509	566	588	622	658	677	692	692	664
Dog Warden	22	24	25	25	24	24	21	19	18	22
Mental Health & Recovery	17	18	16	16	14	14	14	15	20	20
Public Works										
Engineer/Road Maintenance	67	66	66	63	67	67	73	75	80	83
Sanitary Engineer	41	41	42	42	40	43	43	47	48	49
Solid Waste	10	10	10	9	9	10	10	10	9	10
Vehicle Maintenance	3	3	3	3	3	3	3	5	5	5
Water & Sewer Operations	21	19	20	20	21	20	21	20	18	20
Totals	3,100	3,131	3,170	3,199	3,224	3,242	3,360	3,521	3,616	3,678

1) Includes Lucas County Information Systems.

2) Includes Family Council.

3) Includes Correctional Treatment Facility.

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

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

Operating Indicators and Capital Asset Statistics

Function/Program	2016	2015	2014	2013
General government:				
Auditor				
Real Estate Transfers	9,106	8,422	7,894	9,043
Parcels on File	205,565	206,969	206,900	207,062
Dog licenses sold	54,705	58,142	60,668	61,850
Weights & Measures - Number of Inspections	1,022	842	842	920
Weights & Measures - Devices Tested	8,242	6,338	7,539	6,038
Weights & Measures - Locations Visited	509	511	581	594
Commissioners				
Resolutions presented	1,067	1,066	1,156	1,106
Purchasing				
Bid contracts awarded	26	21	19	22
Purchase orders issued	6,485	6,181	4,300	5,632
Recorder				
Deeds recorded	20,642	18,735	18,494	21,892
Mortgages recorded	13,869	12,435	12,031	17,215
Treasurer				
Net portfolio earnings	$ 2,235,507	$ 1,771,601	$ 1,256,431	$ 1,169,584
Board of Elections				
Registered voters	300,997	287,382	312,568	311,647
Voters last general election	200,973	114,294	109,449	81,625
Percentage of registered voters that voted	66.77%	39.77%	35.02%	26.19%
Risk Management				
Workers comp claims	151	173	162	183
Clerk of Courts				
Titles processed	361,775	370,668	337,394	317,869
Judicial				
Court of Appeals				
Cases filed (Total - All Counties)	615	621	642	608
Cases filed - Lucas County	321	328	280	284
Common Pleas Court				
Civil cases filed	4,976	4,780	4,138	5,480
Criminal cases filed	2,215	2,128	2,045	2,072
Domestic Relations Court				
Cases filed	1,635	1,559	1,571	1,649
Juvenile Court				
Cases filed	9,179	8,978	8,278	7,918
Probate Court				
Cases filed	7,525	7,575	7,828	7,958

2012	2011	2010	2009	2008	2007
8,630	8,841	7,964	8,457	8,492	9,351
207,338	207,434	208,560	208,749	208,657	208,713
64,807	63,314	63,414	62,683	63,153	61,458
989	937	990	1,151	1,250	1,458
6,504	6,273	6,060	5,913	6,210	6,301
594	586	593	610	610	629
1,092	1,075	1,018	1,286	1,476	1,583
30	29	28	51	36	31
3,515	3,282	2,492	3,523	3,500	2,415
19,762	16,783	15,686	16,380	16,919	18,663
16,587	13,013	13,589	14,946	14,677	20,764
$ 2,122,824	$ 3,872,344	$ 6,490,464	$ 6,893,090	$ 11,855,018	$ 13,225,847
310,123	295,409	317,046	314,632	317,036	287,512
211,824	129,394	147,029	117,982	220,457	86,861
68.30%	43.80%	46.30%	37.50%	70.00%	30.12%
148	165	195	200	198	217
291,990	246,158	178,478	168,630	196,502	199,834
666	651	708	644	793	759
367	321	NA	NA	NA	NA
7,372	7,151	8,611	8,446	8,359	8,300
2,160	1,985	2,270	2,317	2,709	2,686
1,761	1,835	1,823	1,782	1,839	2,871
9,092	9,950	10,293	11,098	12,397	11,728
7,993	7,885	7,942	8,435	8,610	8,986

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (continued)
LAST TEN YEARS

	2016	2015	2014	2013
Public Safety				
Sheriff: Jail Operations & Enforcement				
Average daily jail census	448	394	426	439
Prisoners booked	16,464	17,535	19,339	20,992
Incidents reported	34,491	36,831	33,319	33,773
Civil papers served	18,181	16,946	16,585	16,345
Emergency Services				
911 calls received	417,729	434,324	425,997	432,362
EMS calls for service	73,991	65,681	62,114	64,427
Animal Care & Control				
Service requests	5,885	6,470	6,656	6,027
Dogs adopted	899	766	755	552
Human Services				
Veterans Service Commission				
Financial claims filed	6,645	5,508	4,270	4,193
Jobs and Family Services				
Clients-food stamps	112,173	92,013	93,980	97,229
Clients-Medicaid	117,630	136,738	133,247	112,781
Children Services				
Children placed in adoptive homes	117	58	130	105
Child welfare investigations	4,564	4,517	4,271	4,840
Children in foster home care	428	400	391	416
Children served in paid placement	466	426	432	454
Child Support Enforcement Agency				
Active support orders	59,678	60,811	51,592	61,793
Percentage of collected support orders	66.76%	67.01%	66.43%	65.13%
Health				
Board of Developmental Disabilities				
Adults served county wide	2,079	2,019	1,976	1,915
Children served county wide	2,366	2,204	1,866	1,777
Public Works				
Engineer				
Miles of road resurfaced	14	11	9	18
Culverts built or replaced	2	3	1	1
County bridges repaired or replace	2	2	3	1
Water and Sewer operations				
Permits/taps	573	534	539	525
Emergency/maintained responses	434	474	234	286
Million of gallons per day - average daily flow	15.4	16.3	15.9	15.3

Sources: The respective County agency or department

2012	2011	2010	2009	2008	2007
418	382	389	381	434	466
20,539	18,127	18,318	18,905	22,042	26,611
32,113	32,227	29,948	33,764	35,649	34,162
16,395	14,188	7,547	20,926	27,005	34,438
412,476	331,245	366,983	348,231	371,733	374,822
66,236	63,690	61,860	58,226	58,649	56,813
5,362	5,194	5,427	5,265	5,998	6,203
711	597	472	322	232	244
8,328	13,222	11,453	14,441	15,330	16,080
122,330	96,121	95,041	76,863	77,948	61,813
115,444	98,733	98,718	94,470	89,659	87,905
108	99	114	120	123	183
4,959	4,148	4,487	4,362	3,928	4,426
389	382	434	432	457	513
421	423	473	475	486	542
62,699	54,937	53,228	52,019	51,222	50,111
61.97%	61.44%	61.71%	62.53%	62.55%	63.88%
1,901	1,870	1,844	1,828	1,771	1,795
2,164	2,496	2,320	1,990	1,680	1,531
10	14	16	11	12	19
4	2	1	1	2	0
2	2	9	3	4	3
349	285	272	257	343	574
456	584	455	268	551	594
15.1	18.0	15.2	15.9	16.6	15.4

TABLE 22
LUCAS COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST EIGHT YEARS [1]

Function	2016	2015	2014	2013
Governmental activities:				
General government:				
Legislative and executive				
Office buildings	13	14	14	14
Motor vehicles	43	35	34	35
Judicial				
Office buildings	8	8	8	8
Motor vehicles	15	15	15	15
Public safety				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	115	112	117	115
Public works				
Bridges	162	162	162	162
Miles of roads	303	303	303	289
Vehicles	52	54	54	53
Health and human services				
Buildings	6	6	7	7
Motor vehicles	60	77	83	76
Conservation and recreation				
Parks	9	9	9	9
Sports Venues	3	3	3	3
Business-type activities:				
Water supply system				
Miles of water lines	435	351	350	430
Pumping stations	3	3	3	3
Wastewater treatment				
Treatment plants	1	1	1	1
Vehicles	9	9	8	8
Sewer system				
Miles of sewer lines	284	245	279	279
Sanitary engineer				
Buildings	1	1	1	1
Vehicles	40	40	42	41
Solid waste				
Buildings	1	1	1	1
Vehicles	2	3	3	3

1) Table 22 represents newly compiled data. Information prior to 2009 is not readily available.

Source: Respective County agency or department

2012	2011	2010	2009
14	13	12	9
31	31	31	39
8	8	8	8
14	15	14	15
1	1	1	1
194,496	194,496	194,496	194,496
118	130	130	143
162	162	162	162
289	282	282	282
56	58	61	60
7	7	7	6
86	98	101	101
9	9	9	9
3	3	2	2
428	426	422	418
3	3	3	3
1	1	1	1
8	8	10	8
278	277	275	274
40	44	39	57
1	1	1	1
3	3	5	5

Wildwood

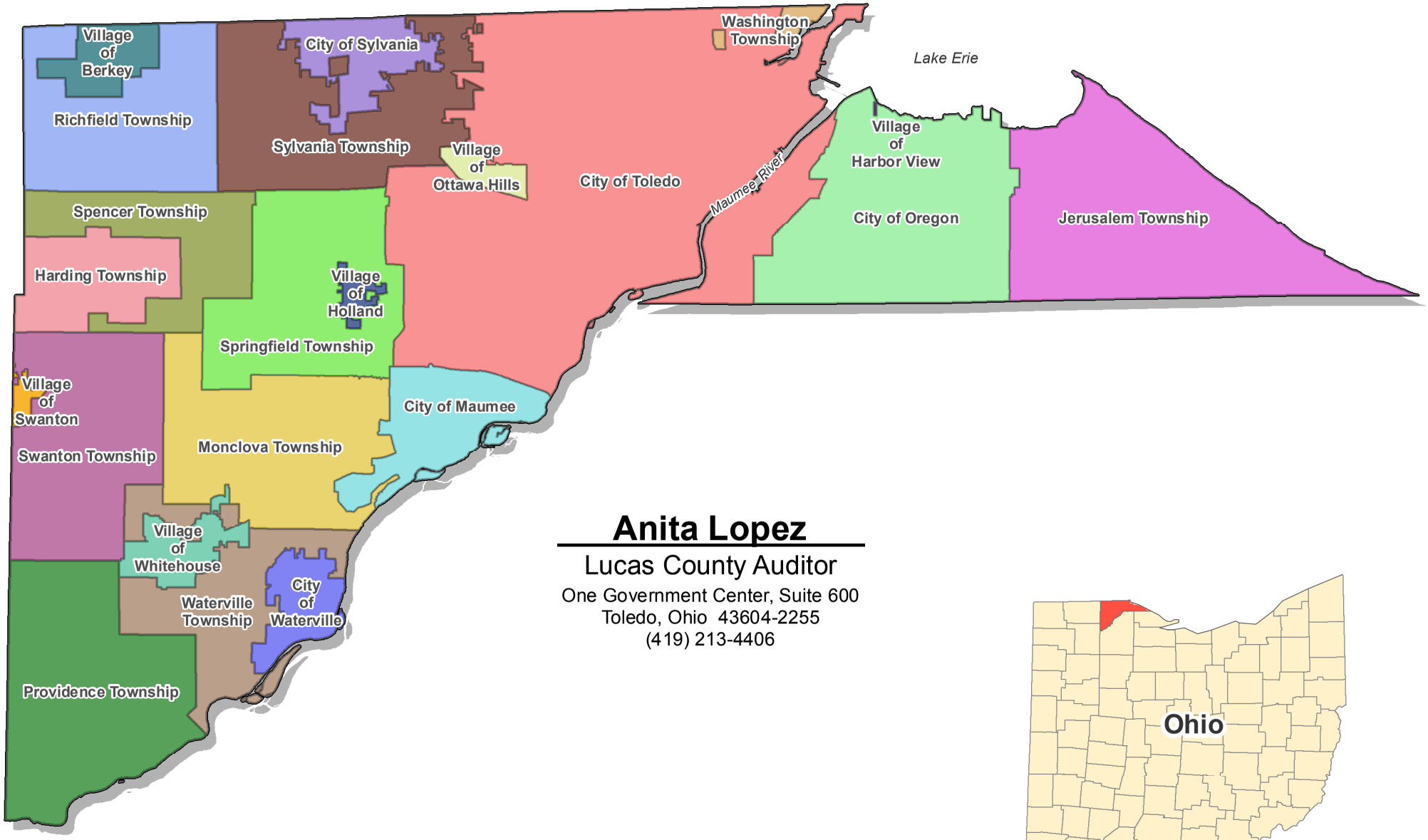
Natural beauty and man-made elegance come together as one at Wildwood Preserve, the most visited of the Metroparks. The 493-acre park is the former estate of Toledo's Stranahan family. Surrounded by natural habit, the stately home, now called the Manor House, played important roles in Toledo—and the park district's—history.

Source and photos: http://metroparkstoledo.com/explore-your-parks/wildwood

A stunning home amid the glory of nature. Built in 1938 by Champion Spark Plug magnate Robert Stranahan, the Manor House and the estate were purchased by Metroparks in 1975 following a vigorous citizens' initiative to preserve the property, which was destined to become a housing development.

The main attraction at Wildwood is the system of trails that traverse varied terrain (a treat in the flatlands of northwest Ohio). The prairie community at Wildwood is home to many diverse and fascinating plants and animals. In the spring, it is a breeding site for ground-nesting birds such as rufous-sided towhees, field sparrows and American woodcock. Summer brings a spectacular display of prairie wildflowers and grasses, such as rough blazing star, big bluestem and Indian grasses, some reaching 10 feet high.

Lucas County, Ohio



Anita Lopez

Lucas County Auditor

One Government Center, Suite 600
Toledo, Ohio 43604-2255
(419) 213-4406

Lucas County Auditor's Office, 2017

ANITA LOPEZ

Lucas County Auditor

One Government Center, Suite 600
Toledo, OH 43604-2255

For questions, please call:
Department of Education and Outreach
(419) 213-4406

www.co.lucas.oh.us/Auditor