

Lucas County, Ohio

2018 Comprehensive Annual Financial Report



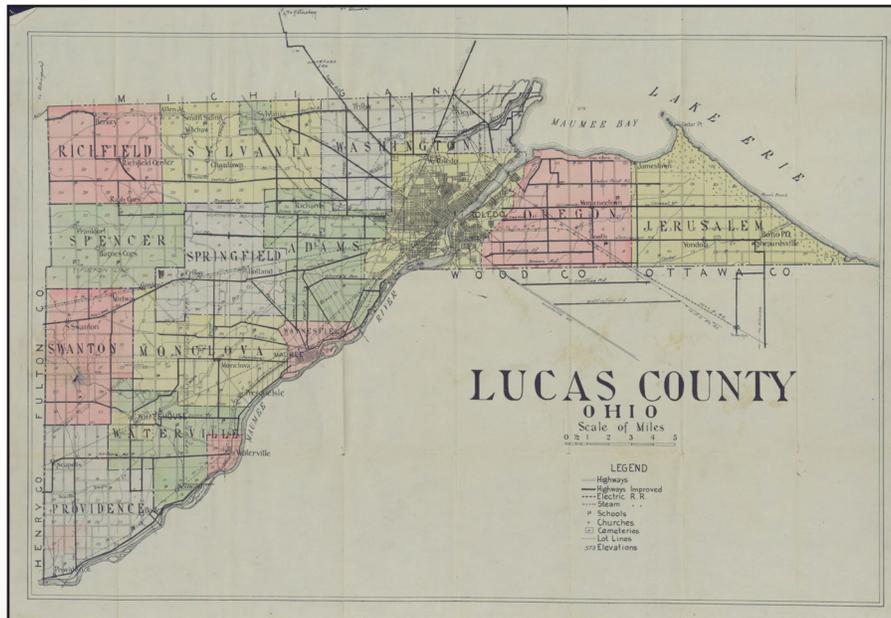
**Issued by Anita Lopez, Esq., Lucas County Auditor
For the Year Ended December 31, 2018**

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2018



Anita Lopez, Esq.
Lucas County Auditor

CAFR and CEFS Team



Finance Department

Amy Petrus

Chief Deputy Auditor

Anthony Stechschulte

Director of Accounting and Internal Control

Ellen Lauderman, CPA

Chief Accountant

Public Information Department

Matthew Mackowiak

Director of Workflow Management

Mely Arribas-Douglas

Research and Development Specialist

Historical map of Lucas County, Ohio. Map shows electric and steam railroads, schools, cemeteries, churches, and town. [Published circa 1920] Retrieved from the Toledo Lucas County Public Library, Local History and Genealogy, <www.ohiomemory.org/digital/collection/p16007coll33/id/29735/rec/21>.

Cover photo: Detroit Publishing Co., Publisher. Water front, Toledo, Ohio. [Between 1900 and 1915] Photograph. Retrieved from the Library of Congress, <www.loc.gov/item/2016810684/>.

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

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	27
Statement of Activities	28
Fund Financial Statements:	
Balance Sheet - Governmental Funds	30
Reconciliation of Fund Balances Governmental Funds to Net Position of Governmental Activities	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	34
Reconciliation of Net Changes in Fund Balances of Governmental Funds to Changes in Net Position of Governmental Activities	36
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund	37
Mental Health and Recovery	38
Children Services Board	39
Board of Developmental Disabilities	40
Statement of Net Position - Proprietary Funds	42
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	44
Statement of Cash Flows - Proprietary Funds	46
Statement of Assets and Liabilities - Agency Funds	50
Combining Statement of Net Position - Discretely Presented Component Units	52
Combining Statement of Activities - Discretely Presented Component Units	54
Notes to the Basic Financial Statements	57

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Table of Contents (Continued)

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset:	
Ohio Public Employees Retirement System (OPERS)	127
Schedule of County Pension Contributions:	
Ohio Public Employees Retirement System (OPERS)	128
Schedule of the County's Proportionate Share of the Net OPEB Liability:	
Ohio Public Employees Retirement System (OPERS)	131
Schedule of County OPEB Contributions:	
Ohio Public Employees Retirement System (OPERS)	132
Notes to the Required Supplementary Information	134
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - (Major Governmental Funds)	
General Fund	135
Mental Health and Recovery	144
Children Services Board	145
Board of Developmental Disabilities	146
Debt Service Fund	147
Individual Fund Schedules of Revenues, Expenses and Changes in Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - (Major Enterprise Funds)	
Water Supply System	148
Wastewater Treatment	149
Sewer System	150

Nonmajor Governmental Funds

Fund Descriptions	151
Combining Balance Sheet - Nonmajor Governmental Funds	154
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	164
Individual Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - Governmental Funds	
Special Elections	172
Job and Family Services	173
Real Estate Assessment	174
Motor Vehicle and Gas Tax	175
Emergency Medical Services	176
Emergency Telephone Service	177
Child Support Enforcement	178
Zoo Operating	179
Law Library Resources	180
Senior Services	181
Workforce Development	182

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Table of Contents (Continued)

Nonmajor Governmental Funds (Continued)

Community Development Grant.....	183
Stormwater Utility	185
Disaster Services EMA	186
Dog and Kennel	187
Hotel Lodging Tax.....	188
Domestic Violence Prevention	189
Indigent Guardianship.....	190
Domestic Relations Court Special	191
Coroner Laboratory.....	192
Toxicology Lab.....	193
Motor Vehicle Enforcement and Education.....	194
Indigent Drivers Alcohol Treatment.....	195
Sheriff Policing	196
Concealed Handgun	197
Countywide Communication System	198
DETAC.....	199
Tax Certificate Administration	200
T.I.P.P.	201
Community MR/RES Services	202
Imagination Station	203
Building Regulation	204
Certificate of Title Administration	205
Recorder Equipment	206
Juvenile Treatment Center.....	207
Juvenile Felony Delinquency Care	208
Juvenile Court Indigent Drivers Treatment	209
Felony Diversion Program	210
Correction Treatment Facility.....	211
Common Pleas Civil Mediation	212
Administration of Justice	213
Probation Service.....	214
Foreclosure Magistrate Program	215
Other Special Revenue.....	216
Economic Development	217
County Medicaid Sales Tax	218
Zoo Capital Improvements.....	219
Capital Improvements Fund.....	220

Nonmajor Enterprise Funds

Fund Descriptions	221
Combining Statement of Net Position - Nonmajor Enterprise Funds.....	222
Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds.....	223
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	224
Individual Fund Schedules of Revenues, Expenses and Changes in Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - Nonmajor Enterprise Funds	
Sanitary Engineer	225
Solid Waste.....	226
Parking Facilities.....	227

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Table of Contents (Continued)

Internal Service Funds

Fund Descriptions	229
Combining Statement of Net Position - Internal Service Funds	230
Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds	232
Combining Statement of Cash Flows - Internal Service Funds	234
Individual Fund Schedules of Revenues, Expenses and Changes in Net Position - Budget (Non-GAAP Budgetary Basis) and Actual - Internal Service Funds	
Imaging Lab	236
Central Supplies	237
Vehicle Maintenance	238
Telecommunications	239
Self-Funded Health Insurance	240
Self-Funded Dental Insurance	241
Risk Retention Insurance	242
Self-Funded Workers' Compensation	243
Self-Funded Prescription Drug	244
Centralized Drug Testing	245

Agency Funds

Fund Descriptions	246
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	248

III. STATISTICAL SECTION

Financial Trends

Net Position by Component	254
Changes in Net Position	256
Fund Balances of Governmental Funds	260
Changes in Fund Balances, Governmental Funds	262

Revenue Capacity

Governmental Revenues by Source	264
Assessed and Actual Value of Real Property	266
Property Tax Rates - Direct and Overlapping Governments	268
Top Ten Private Sector Principal Taxpayers	272
Top Five Public Utility Taxpayers	273
Property Tax Levies and Collections - Real and Public Utility	274
Special Assessment Levies and Collections	276

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Table of Contents (Continued)

Debt Capacity

Ratios of Outstanding Debt by Type	278
Computation of Direct and Overlapping Debt	280
Pledged Revenue	281
Legal Debt Margin Information.....	282
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	284
Ratio of Annual Debt Service For General Bonded Debt to Total General Expenditures.....	286

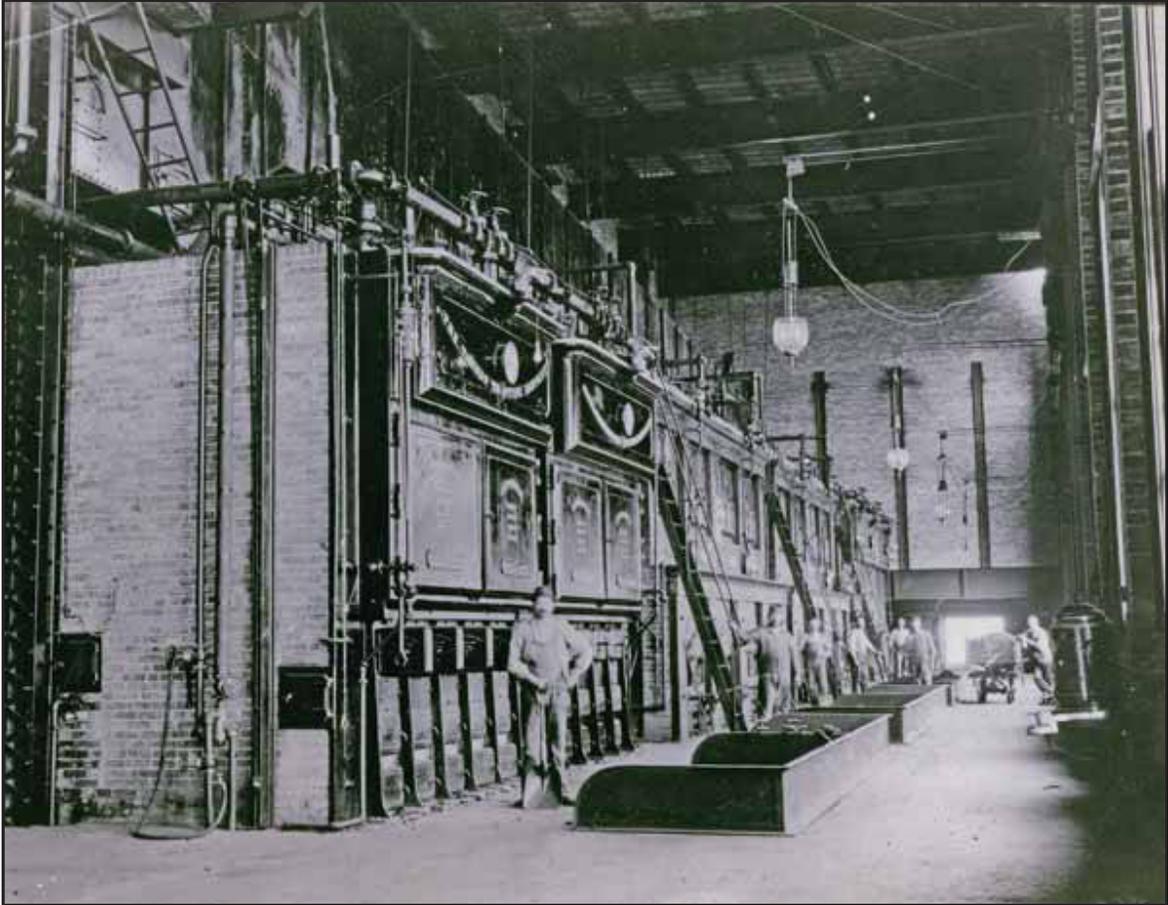
Demographic and Economic Information

Demographic Statistics	287
Principal Employers	288

Operating Information

County Government Employees by Function/Activity	289
Operating Indicators by Function/Program	290
Capital Asset Statistics by Function.....	294

Lucas County Architecture: Past and Present



The interior of the Toledo Edison Steam Plant on Water Street from around 1900 (photo taken by Korb). The building was designed by Chicago architect Daniel Burnham and built by Toledo Consolidated Electric Company to provide power for Toledo Traction Company trolleys.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

Introductory Section



The Huntington Center Arena, opened in 2009, was designed as the first new Leadership in Energy and Environmental Design (LEED) sports arena in the United States.

Photo courtesy of The Collaborative.



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 17, 2019

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, 2018.

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 Generally Accepted Accounting Principles (GAAP) generally accepted in the United States of America 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.

A leading publication in the economic development industry, Site Selection Magazine has recognized the City of Toledo for four consecutive years for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the city third among mid-size markets for development activity in 2018. This accomplishment contributed to the remarkable ranking of the State of Ohio, which placed second nationally for the number of projects.

The success of a local economy increasingly relies on regional cooperation that transcends county borders. Through such collaboration, particular competitive advantages can be identified and supported. As a means of enhancing our global competitiveness, Lucas County joined Wood and Ottawa Counties in Ohio and Monroe County, Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. The Northwest Ohio-Southeast Michigan 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. Significant strides have been taken toward achievement of the objectives included in the CEDS and the county is committed to working with partnering counties to update the document in 2019.

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 complements not only the nearby Huntington Center and Fifth Third Field, which collectively attract an estimated one million visitors to Downtown Toledo annually, but has also been a factor in the planned redevelopment of the SeaGate Convention Centre and the former Hotel Seagate. These assets have enhanced the ability of existing Lucas County attractions such as the Toledo Zoo and the Toledo Museum of Art to draw increasing numbers of leisure and hospitality visitors, an industry which contributes over \$2 billion to the Lucas County economy annually.

In addition to increasing entertainment options, the central business district has attracted considerable corporate investment as well. ProMedica has completed the first phase of its new downtown headquarters, renovating an historic steam plant on the Maumee River. The \$45 million investment has brought 700 employees downtown, with as many as 1,500 additional to follow. The Lathrop Company, one of the area's largest construction contractors, and Directions Credit Union both completed the relocation of their respective headquarters to downtown in 2018.

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, private sector investors financed \$20 million to renovate the Berdan Building, which added an estimated 115 units and retail space to the market in 2018. The building was also the subject of the Preservation Merit Award the by the Ohio History Connection State Historic Preservation Office as a result of its successful rehabilitation.

A \$28 million investment in the Tower on the Maumee has returned the long vacant building in the city's core back to productive use. The mixed use building not only added an additional 105 residential units, but is also now home to exciting retail and dining options such as Balance Pan-Asian Grille and serves as the location for the aforementioned Directions Credit Union headquarters. A groundbreaking for the Marina District project is anticipated for late spring. The project will bring approximately \$70 million in residential and commercial development along the Maumee River in downtown and will be complemented by the planned adjacent public park.

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. The project is near completion. For the second consecutive year, the Toledo Hospital was named as one of America's Best 50 hospitals by Healthgrades for 2019, a leading industry online resource. In 2018, ProMedica also completed its acquisition of HCR ManorCare, a home health care provider operating in thirty states. Additionally, Mercy Health Partners St. Vincent Hospital invested \$34 million in a new 29,000 square foot emergency room that became fully operational in 2018.

Automotive manufacturing remains a leading industry in Lucas County. Fiat Chrysler Automobiles (FCA) expanded production of the next generation of the Jeep Wrangler model in 2017 and renovated another part of the complex to begin production of a new Jeep pickup truck. The highly anticipated Jeep Gladiator pickup is in production and will reach dealer showrooms in spring 2019. The Gladiator will also be the centerpiece of the wildly successful Jeep Fest for 2019, which brought 60,000 visitors and an estimated \$4.5 million in economic activity to Downtown Toledo in 2018. With demand for the Wrangler consistently outpacing supply and the addition of the new product, FCA continues to add workers at the plant.

The success of the FCA operation in North Toledo has led to opportunities for several tier one auto suppliers in Lucas County. Dana, Inc. completed construction of its 300,000 square foot axle plant and Detroit Manufacturing Systems (DMS) built a 102,000 square foot plant to build interior parts for the next generation Jeep Wrangler at the Overland Industrial Park in West Toledo late in 2017. Taken together, the projects at this site are employ over 400 people. Production at Overland has been successful to such a degree that DMS has expanded its footprint at the site and expects to add another 100 jobs in 2019.

General Motors' Powertrain Division manufactures and assembles both front-wheel and rear-wheel transmissions at a 2.0-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 \$1.0 billion in improvements and equipment for the plant.

There are also a number of additional developments worth noting. TPAM, a Japanese prototyping company capable of handling all parts of the product-making process has committed to establishment of its first U.S. operation in north Toledo. The company will invest \$4 million and create at least 30 new jobs. Further, Kripke Enterprises will rehabilitate a vacant industrial building in Sylvania Township and add 69 new workers, more than doubling their workforce. In East Toledo, Cliffs Natural Resources Inc. will locate its first hot briquetted iron production plant at the Ironville Terminal. This project, currently under construction, will add more than 1,200 construction jobs, up to 130 permanent jobs, and represents a \$700 million investment in the Toledo Region.

The robust economic growth in Lucas County has led to shrinking availability of class A industrial space. To remedy this problem, private investors and the County have collaborated with the Regional Growth Partnership and to redevelop a large assembly of industrial land adjacent to the Toledo Express Airport in Western Lucas County. Land-Air, LLC has invested \$7,000,000 to redevelop over 200 acres and add a speculative building at the Land Air Industrial Park in Swanton Township. The project, which is near completion, features 107,000 square feet of pre-cast concrete class A space at the industrial park and a private slip onto the Ohio Turnpike. JobsOhio has provided a \$750,000 grant and a \$2,000,000 loan to provide infrastructure to the site.

In the City of Oregon, the widely anticipated Oregon Clean Energy power plant using natural gas to generate electricity opened for business in 2017. The plant represented a private capital investment of over \$600 million and employs 25 people. The abundance of affordable natural gas has led to a second investment. Oregon Clean Energy Future will begin construction in 2020 and is expected to generate \$650 million in investment and support another 22 full-time jobs.

Unemployment in Lucas County ended 2018 at 5.4%. While it was slightly higher than measured at the end of 2017, unemployment remained very low. 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.

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 overtaking 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 constituents in the most cost-effective and efficient manner possible. The following activities have led to significant economic progress and have been made possible by Lucas County residents and their government:

- Launched in 2014, the WorkReady Lucas County initiative utilizes a comprehensive assessment called WorkKeys to measure the skills of the region's workforce. In September 2018, the program reached a major milestone and earned the County status as a Certified Work Ready Community. The designation, issued by ACT Inc., the company widely known for their college readiness assessments, illustrates not only the quality of workers in the region, but support for a skilled workforce from more than 250 area businesses. The WorkReady framework quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skill gaps, awarding an ACT National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and the tools necessary to improve job seekers' skills.
- Building upon the WorkReady Lucas County program, 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. A critical element to the program saw Lucas County development staff facilitating nearly 100 workshops and orientation sessions at schools, community centers and libraries in an effort to engage residents throughout the region. The program has been extremely successful, with more than 3,300 individuals earning the NCRC and demonstrating their readiness to area manufacturers with current and future job openings.

- In 2015, the Lucas County Economic Development Corporation (LCEDC) 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 newly opened headquarters. The site was initially slated for demolition. Citing a recently commissioned study that concluded that there was sufficient demand for an additional 200 rooms in downtown, 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 midscale to upper midscale hotel. In 2018, LCEDC reached an agreement with First Hospitality Group to operate a branded franchise hotel as the flagship hotel for the SeaGate Convention Centre. LCEDC and First Hospitality Group will collaborate to renovate the hotel. Construction on the hotel renovation is anticipated to begin in spring 2019 and with an estimated duration of 16 months. Upon completion, the hotel, along with the planned renovation of the convention center, will substantially strengthen economic activity and the viability of tourism in the heart of Downtown Toledo.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

The County Auditor makes monthly financial reports available to the Board of Commissioners and to all departments and agencies, indicating the monthly and year-to-date expenditures, encumbrances, 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 available general fund 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 2018, 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 seventeen years (2000—2018). 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, 2018 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 34 straight years, 1984-2017. 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 21 straight years, 1997-2017. 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 "Finance" button.

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:

Finance Department: *Amy Petrus, Tony Stechschulte, and Ellen Lauderman*

Public Information Department: *Mely Arribas-Douglas*

Your continued interest in and support of this vital financial reporting function is much appreciated.

Sincerely,

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

Anita Lopez, Esq.
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS DECEMBER 31, 2018

Administrators

Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
Pete Gerken	(President) Commissioner
Carol Contrada	Commissioner
Tina Skeldon Wozniak	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
Lindsay Webb	Treasurer

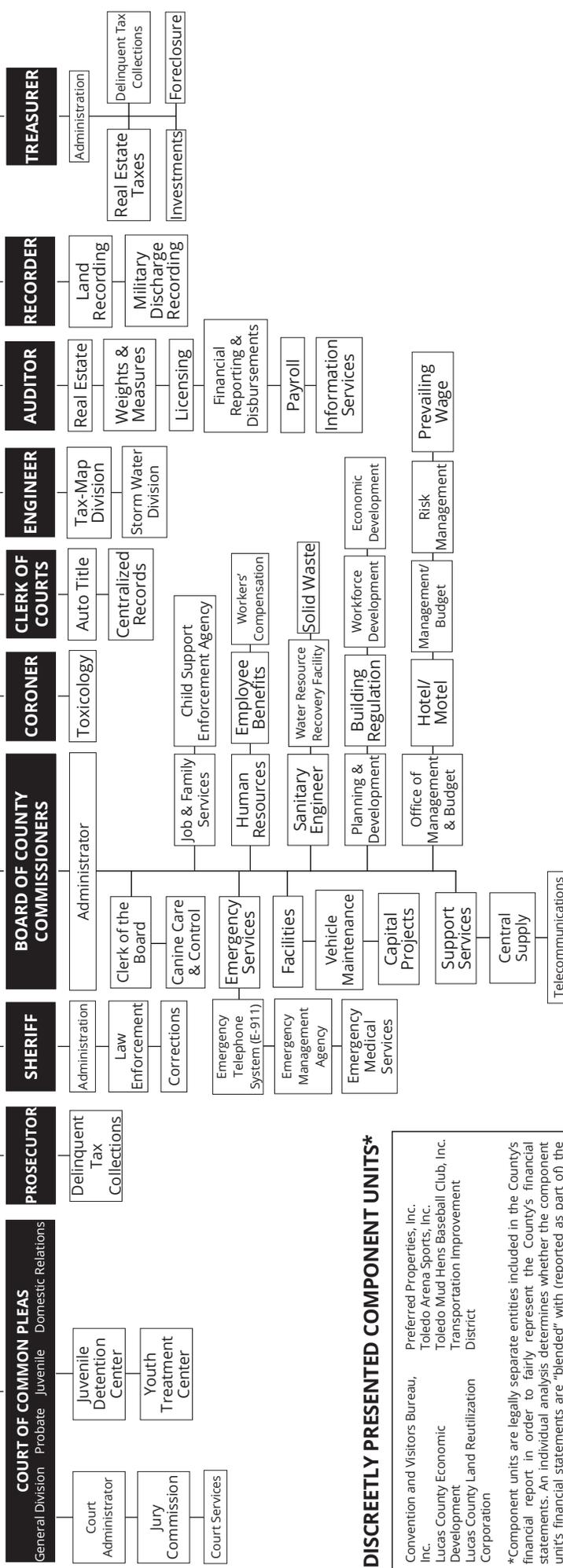
Judges

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
Michael R. Goulding	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Lindsay D. Navarre	Common Pleas Court
Gene A. Zmuda	Common Pleas Court
David E. Lewandowski	Domestic Relations Court
Lisa D. McGowan	Domestic Relations Court
Denise Navarre Cubbon	Juvenile Court
Connie Zimmelman	Juvenile Court
Jack R. Puffenberger	Probate Court
James D. Jensen	Sixth District Court of Appeals
Christine E. Mayle	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

Your Lucas County Government

The Citizens of Lucas County

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.

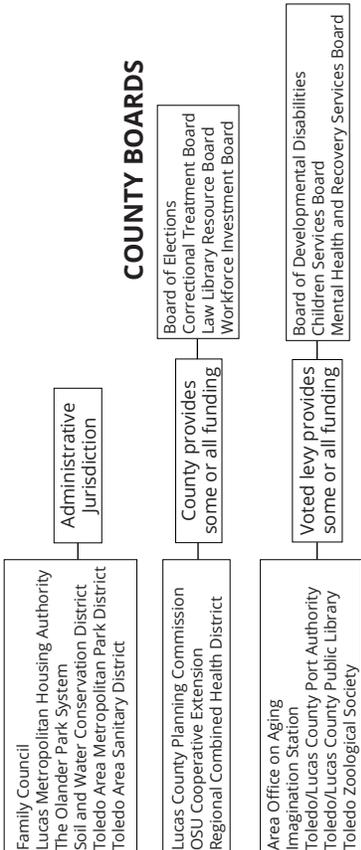


DISCREETLY PRESENTED COMPONENT UNITS*

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

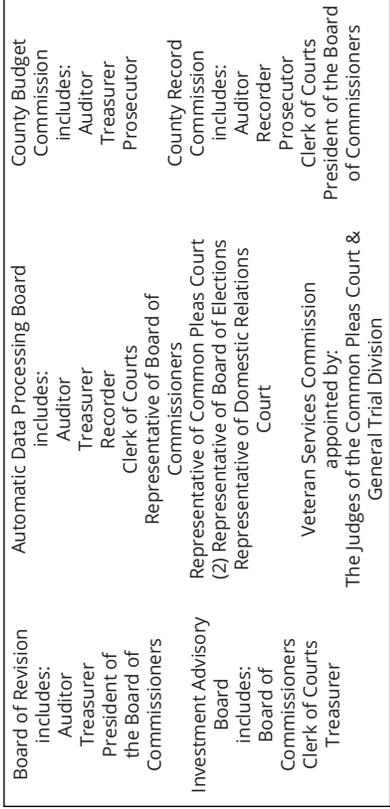
*Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component units' financial statements are "blended" with reported as part of the County's financial statements, 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 58-59 in Note 2 of the financial statements of the CAFR.

AFFILIATED COUNTY AGENCIES



COUNTY BOARDS

COUNTY COMMISSIONS





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, 2017

Christopher P. Morrill

Executive Director/CEO

Financial Section



A part of the original Toledo Hospital facility, built in 1930, is the renovated ProMedica Toledo Children's Hospital. The region's first children's hospital, Toledo Children's Hospital, was established in 1994.

Photo and source courtesy of ProMedica.

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation, which represent 64 percent, 72 percent, and 76 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 aggregates 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, 2018, 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.

Change in Accounting Principle

During the year ended December 31, 2018, The County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions*. As a result of the implementation of GASB Statement No. 75, the County restated net position at January 1, 2018 for the change in accounting principle (See Note 9). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension and OPEB 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 17, 2019, 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 17, 2019

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018. 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 2018 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, 2018, by \$319,001 thousand (net position).
- For 2018, the County implemented GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)". As a result of the implementation, net position for the governmental activities decreased from \$346,083 thousand as previously reported to \$230,928 thousand as restated and net position for the business-type activities decreased from \$109,453 thousand as previously reported to \$106,093 thousand as restated. See Note 3A for further detail.
- The County's total net position decreased by \$18,020 thousand or 5.35%, from December 31, 2017, as restated in Note 3A.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$226,778 thousand, an increase of \$28,029 thousand from the prior year. Of this amount, \$47,795 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 \$50,224 thousand. This amount represents 39.53% of total general fund expenditures in 2018.
- The County's total long-term liabilities (including bonds and loans) decreased by \$69,329 thousand, as restated, primarily due to the decrease of the County's net pension liability. During 2018, the County reported a net OPEB liability which restated long-term liabilities as previously reported. The County's net pension liability is discussed in Note 11 and the net pension liability is reported in Note 10. The County's net OPEB liability is discussed in Note 12 and the net OPEB 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., 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.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

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 27 - 29 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, Water Supply System Fund, Sewer System Fund, and Wastewater Treatment Fund.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

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 30 - 36 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 37 - 40 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 workers' 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 42 - 49 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 50 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 52 - 55 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 57 - 124 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 net OPEB liability and the County's schedule of contributions to OPERS for pension and OPEB. The RSI can be found on pages 127 - 134 of this report.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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 135 - 251 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 \$319,001 thousand (\$210,307 thousand in governmental activities and \$108,694 thousand in business-type activities) as of December 31, 2018. This is a decrease of \$20,621 thousand or 8.93% for governmental activities, as restated, and an increase of \$2,601 thousand, or 2.45%, for business-type activities, as restated.

The table below provides a summary of the County's net position at December 31, 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3A.

	Net Position (In Thousands)					
	Governmental Activities 2018	Restated Governmental Activities 2017	Business-type Activities 2018	Restated Business-type Activities 2017	Total 2018	Restated Total 2017
Assets						
Current and other assets	\$ 461,099	\$ 457,618	\$ 40,422	\$ 38,508	\$ 501,521	\$ 496,126
Capital assets, net	307,787	314,061	107,632	98,625	415,419	412,686
Total assets	768,886	771,679	148,054	137,133	916,940	908,812
Deferred outflows	60,111	113,890	1,744	3,256	61,855	117,146
Liabilities						
Current and other liabilities	21,964	36,951	3,729	4,558	25,693	41,509
Long-term liabilities	424,609	499,994	35,726	29,670	460,335	529,664
Total liabilities	446,573	536,945	39,455	34,228	486,028	571,173
Deferred inflows	172,117	117,696	1,649	68	173,766	117,764
Net Position						
Net investment in capital assets	214,821	211,940	80,277	78,391	295,098	290,331
Restricted	102,742	116,938	-	-	102,742	116,938
Unrestricted	(107,256)	(97,950)	28,417	27,702	(78,839)	(70,248)
Total net position	\$ 210,307	\$ 230,928	\$ 108,694	\$ 106,093	\$ 319,001	\$ 337,021

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the District's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan 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 retirement system is responsible for the administration of the pension and OPEB plans.

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$346,083 thousand to \$230,928 thousand for governmental activities and \$109,453 thousand to \$106,093 thousand for business-type activities.

The County's current and other assets increased \$5,395 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from operations offset by a decrease in due from other governments resulting from the conclusion of Medicaid sales tax transition funding from the State of Ohio in 2018 and due to a settlement agreement entered into during 2018 between the County and the City of Toledo which reduced amounts previously invoiced by the County related to the Corrections Center of Northwest Ohio.

Capital assets, net increased as capital assets acquired during 2018 exceeded depreciation expense.

Deferred outflows decreased primarily due to a change in assumptions used by Ohio Public Employees Retirement System (OPERS) in the calculation of the retirement system's net pension liability and net OPEB liability.

Current and other liabilities decreased \$15,816 thousand, or 38.10%, from 2017. The decrease was primarily in short-term notes payable.

Long-term liabilities decreased approximately \$69,329 thousand primarily in the area of net pension liability (\$89,864 thousand decrease). This decrease is the result of the overall pension system's liability decrease and the County reporting its proportional share of that decrease. The decrease in the net pension liability was partially offset by (1) an increase in the County's net OPEB liability of \$6,825 thousand, (2) an increase of \$6,610 thousand in general obligation bonds, and (3) an increase of \$7,335 thousand in Ohio Water Development Authority (OWDA) loans.

Deferred inflows increased due to an increase in deferred inflows related to pension and OPEB resulting from an increase in net differences between expected and actual experience by OPERS.

As of December 31, 2018, the County is able to report positive net position in both the governmental and business-type activities of \$210,307 thousand and \$108,694 thousand, respectively. The table on page 19 provides a summary of the changes in net position for the years ended December 31, 2018 and 2017 as restated.

By far, the largest portion of the County's net position (92.50%) reflects its investment in capital assets, which includes land, construction in progress, 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 (32.21%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position is a deficit balance of \$78,839 thousand (deficit 24.71%).

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018*

The table below shows the changes in net position for years 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3A.

	Change in Net Position (In Thousands)					
	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2018	2017	2018	2017	2018	2017
Revenues						
Program revenues:						
Charges for services and sales	\$ 44,803	\$ 44,426	\$ 20,475	\$ 19,783	\$ 65,278	\$ 64,209
Operating grants and contributions	164,172	164,911	11,201	9,950	175,373	174,861
Capital grants and contributions	1,586	2,190	4,525	2,537	6,111	4,727
Total program revenues	<u>210,561</u>	<u>211,527</u>	<u>36,201</u>	<u>32,270</u>	<u>246,762</u>	<u>243,797</u>
General revenues:						
Taxes	223,442	217,315	-	-	223,442	217,315
Investment income	5,052	3,753	-	-	5,052	3,753
Increase (decrease) in fair value of investments	444	(840)	-	-	444	(840)
Grants, contributions and charges not restricted to specific programs	11,508	33,248	-	-	11,508	33,248
Other	2,792	2,622	42	192	2,834	2,814
Total general revenues	<u>243,238</u>	<u>256,098</u>	<u>42</u>	<u>192</u>	<u>243,280</u>	<u>256,290</u>
Total revenues	<u>453,799</u>	<u>467,625</u>	<u>36,243</u>	<u>32,462</u>	<u>490,042</u>	<u>500,087</u>
Expenses						
Program expenses:						
Legislative and executive	65,781	62,125	-	-	65,781	62,125
Judicial system	66,933	69,612	-	-	66,933	69,612
Public safety	95,758	98,253	-	-	95,758	98,253
Public works	20,840	20,206	-	-	20,840	20,206
Health	103,919	102,345	-	-	103,919	102,345
Human services	102,793	103,304	-	-	102,793	103,304
Conservation and recreation	14,367	13,809	-	-	14,367	13,809
Interest and fiscal charges	4,029	3,587	-	-	4,029	3,587
Water supply system	-	-	2,959	3,566	2,959	3,566
Wastewater treatment	-	-	8,388	6,449	8,388	6,449
Sewer system	-	-	3,025	4,955	3,025	4,955
Sanitary engineer	-	-	7,298	5,209	7,298	5,209
Solid waste	-	-	11,680	11,424	11,680	11,424
Parking facilities	-	-	292	204	292	204
Total expenses	<u>474,420</u>	<u>473,241</u>	<u>33,642</u>	<u>31,807</u>	<u>508,062</u>	<u>505,048</u>
Change in net position	(20,621)	(5,616)	2,601	655	(18,020)	(4,961)
Net position at beginning of year (restated)	<u>230,928</u>	NA	<u>106,093</u>	NA	<u>337,021</u>	NA
Net position at end of year	<u>\$ 210,307</u>	<u>\$ 230,928</u>	<u>\$ 108,694</u>	<u>\$ 106,093</u>	<u>\$ 319,001</u>	<u>\$ 337,021</u>

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018*

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$1,595 thousand for governmental activities and \$47 thousand for business-type activities computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$9,788 thousand in the governmental activities and \$315 thousand in the business-type activities. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$ 474,420	\$ 33,642	\$ 508,062
OPEB expense under GASB 75	(9,788)	(315)	(10,103)
2018 contractually required contributions	<u>163</u>	<u>5</u>	<u>168</u>
Adjusted 2018 program expenses	464,795	33,332	498,127
Total 2017 program expenses under GASB 45	<u>473,241</u>	<u>31,807</u>	<u>505,048</u>
Increase (decrease) in program expenses not related to OPEB	<u>\$ (8,446)</u>	<u>\$ 1,525</u>	<u>\$ (6,921)</u>

Governmental Activities

Tax revenues account for \$223,442 thousand of the \$453,799 thousand total revenues for governmental activities, or 49.23%, of total revenues. Tax revenues increased \$6,127 thousand, or 2.82%, from the prior year due to an increase in property tax revenues (\$7,393 thousand).

Operating grants and contributions were the largest component of program revenues accounting for \$164,172 thousand, or 36.18%, of total governmental revenues. Operating grants and contributions remained comparable to the prior year decreasing \$739 thousand, or 0.45%. Operating grants and contributions supporting human services programs totaled \$66,499 thousand, or 40.51%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$44,803 thousand, or 9.87%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges remained comparable to the previous year increasing \$377 thousand, or 0.85%.

Total expenses of the governmental activities remained comparable to the previous year increasing \$1,179 thousand, or 0.25%. Legislative and executive expenses were the primary reason for the slight increase in expenses.

The largest program is health services. Health accounts for \$103,919 thousand of the \$474,420 thousand total expenses for governmental activities, or 21.90%, of total expenses. Health expenses increased \$1,574 thousand, or 1.54%, from the prior year. The largest health programs are the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

Human services accounts for \$102,793 thousand, which represents 21.67% of total governmental expenses. This is a decrease of \$511 thousand, or 0.49%, from the prior year. The largest human services program is the operations of the Children Services Board.

Business-type Activities

The net position for the business-type activities for the County increased by \$2,601 thousand from the prior year. During 2018, program revenues increased \$3,931 thousand, or 12.18%. The increase in program revenues was primarily due to an increase in operating grants and contribution related to wastewater treatment and solid waste operations coupled with an increase in capital grants and contributions related to water and Sewer operations. Total expenses increased \$1,835 thousand, or 5.77%, from 2017. Wastewater treatment expenses were the primary reason for the increase in expenses, increasing \$1,939 thousand from 2017. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities increased \$2,601 thousand and \$655 thousand, for 2018 and 2017, 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 \$50,224 thousand while total fund balance was \$60,516 thousand, an increase of 2.23%. 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 39.59% of total 2018 General Fund expenditures while total fund balance represents 47.70% of total 2018 General Fund expenditures. The fund balance of the General Fund reported an increase of \$1,322 thousand from the prior year.

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

- Total revenues decreased \$13,470 thousand compared to 2017. In detail, the major decrease of \$13,815 thousand occurred in intergovernmental revenue as a result of the ending of the transitional funding from the State of Ohio to aid in the lost revenue due to the termination of sales tax on Medicaid Health Insuring Corporations. Property tax revenues increased \$787 thousand due to increased collections. Investment revenue increased \$1,163 thousand from 2017 primarily due to increased interest rates.
- Expenditures decreased \$4,825 thousand, or 3.66%. The primary area of decrease was in legislative and executive operations, decreasing \$3,184 thousand. Public safety expenditures decreased \$1,733 thousand from the prior year. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$1,164 thousand from 2017 to 2018.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

The fund balance of the Mental Health and Recovery Fund increased \$3,215 thousand to \$20,963 thousand. In 2018, real property and other taxes revenue increased by \$942 thousand and intergovernmental revenues increased \$1,873 thousand. Expenditures decreased \$334 thousand in 2018 versus 2017. The decrease was primarily in operating charges and services expenditures. In 2018, total revenues exceeded total expenditures by \$3,215 thousand. For 2017, total revenues exceeded total expenditures by \$76 thousand.

The fund balance of the Children Services Board Fund increased \$1,122 thousand to \$9,502 thousand. In 2018, property tax revenues increased by 6.04% and intergovernmental revenues decreased by 4.68%. The Children Services Board Fund received less state and federal funding in 2018 versus 2017. Expenditures increased by \$1,056 thousand, or 2.31%, due to decreased costs for services provided. For 2018, total revenues exceeded total expenditures by \$1,122 thousand. This was a decrease from 2017 when total revenues exceeded total expenditures by \$2,121 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$9,623 thousand to \$47,609 thousand. In 2018, real property and other taxes revenue increased by 6.03% while intergovernmental revenues decreased by 19.65%. The increase in property taxes was offset by the decrease in funding from the federal and state sources. Expenditures decreased by \$2,754 thousand, or 5.45%. For 2018, total revenues exceeded total expenditures by \$9,623 thousand. For 2017, total revenues exceeded expenditures by \$9,437 thousand.

The Debt Service Fund has a fund balance of \$1,823 thousand which represents a decrease of \$14 thousand from December 31, 2017. The Debt Service Fund received \$4,296 thousand of transfers in from the General Fund during 2018. For 2018, total expenditures and other financing uses exceeded revenues and other financing sources by \$14 thousand. For 2017, total revenues and other financing sources exceeded expenditures and other financing uses by \$976 thousand.

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 \$41,965 thousand, the Wastewater Treatment Fund amounted to \$21,683 thousand, and the Sewer System Fund amounted to \$33,947 thousand. The total change in net position for these funds included an increase of \$1,723 thousand, a decrease of \$499 thousand, and an increase of \$1,831 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 \$129 thousand, an increase of \$468 thousand and a decrease of \$70 thousand, respectively. Operating expenses of the Water Supply System Fund decreased \$602 thousand, the Wastewater Treatment Fund increased \$1,778 thousand and Sewer System Fund decreased \$1,964 thousand. For 2018, the operating loss of the Water Supply System Fund was \$355 thousand which represents an increase of \$730 thousand from the operating loss of \$1,085 thousand reported for 2017. For 2018, the operating loss of the Wastewater Treatment Fund was \$1,106 thousand which represents a decrease of \$1,310 thousand from the operating income of \$204 thousand reported for 2017. For 2018, the operating loss of the Sewer System Fund was \$826 thousand which represents an increase of \$1,894 thousand from the operating loss of \$2,720 thousand reported for 2017.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were the same as original budget revenues and other financing sources of \$152,683 thousand. Actual revenues and other financing sources were \$2,244 thousand more than estimated in the final budget. The County received \$6,861 thousand less, \$1,166 thousand more, \$277 thousand more, and \$1,661 thousand more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget. In addition, the County received \$4,261 thousand more in transfers-in than in the final budget.

Final budgeted expenditures and other financing uses were \$3,670 thousand, or 2.35%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$2,564 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$1,143 thousand, followed by judicial operations which reported a positive variance of \$969 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$20,474 thousand to other funds. This amount was increased to \$26,495 thousand in the final budget. Actual transfers for 2018 were \$26,394 thousand.

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, 2018, amount to \$415,419 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$295,098 thousand at December 31, 2018. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, and infrastructure. The total increase in the County's capital assets for the current year was 0.66% (a 2.00% decrease for governmental activities and a 9.13% increase for business-type activities.)

During 2018, for governmental activities, the County expended approximately \$12,991 thousand on construction projects that were in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately \$9,088 thousand and expensed \$1,348 in non-capital related projects.

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 \$88,511 thousand. Of this total, \$81,220 thousand is general obligation bonds backed by the full faith and credit of the County; \$6,664 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; and \$627 thousand is 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 \$22,893 thousand and Ohio Public Works Commission (OPWC) loans of \$4,356 thousand.

In addition to the long-term debt above, the County has \$7,880 thousand in short-term construction notes outstanding. These notes bear interest rates of 2.00% (\$2,795 thousand) and 3.00% (\$5,085 thousand) and mature on July 10, 2019.

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.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018

The County's total bonded debt increased \$5,531 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to 1% 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

The 2018 average unemployment for the County was 5.2%, which is a decrease from 5.8% for 2017. For 2018, the state average unemployment rate was 4.5%, and the national average was 3.9%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2018 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$60,576 thousand as compared to \$59,194 thousand at December 31, 2017.

Lucas County, Ohio

Management's Discussion and Analysis for the Year Ended December 31, 2018

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 Esq., 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.

One Government Center, 1982, courtesy of the Toledo-Lucas County Public Library, obtained from <http://images2.toledolibrary.org/>.

Lucas County Architecture: Past and Present



Young woman riding bicycle on Madison Avenue, 1890-1899. The woman in the foreground is bicycling on Madison Avenue towards Summit Street. The Boody House Hotel, built in 1872 and torn down in 1928, is visible in the background and on the left.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government			Component Units
	Governmental	Business-type	Total	
	Activities	Activities		
Assets:				
Equity in pooled cash and investments.....	\$ 248,916,644	\$ 32,135,157	\$ 281,051,801	\$ 29,560,433
Cash and cash equivalents in segregated accounts.....	998,341	-	998,341	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	26,383,100	-	26,383,100	-
Real property and other taxes.....	125,706,894	-	125,706,894	-
Accounts.....	3,075,480	7,868,989	10,944,469	16,256,069
Special assessments.....	18,823,668	-	18,823,668	-
Accrued interest.....	1,006,002	-	1,006,002	-
Due from other governments.....	29,905,901	-	29,905,901	-
Loans.....	2,624	-	2,624	-
Materials and supplies inventory.....	725,864	59,330	785,194	534,849
Prepayments.....	4,335,841	41,105	4,376,946	579,135
Other assets.....	-	-	-	14,038,620
Internal balance.....	(273,377)	273,377	-	-
Net pension asset (see Note 11).....	1,492,271	44,515	1,536,786	-
Capital assets:				
Nondepreciable capital assets.....	55,276,279	12,992,124	68,268,403	3,098,403
Depreciable capital assets, net.....	252,510,357	94,639,766	347,150,123	18,559,033
Total capital assets, net.....	307,786,636	107,631,890	415,418,526	21,657,436
Total assets.....	768,885,889	148,054,363	916,940,252	82,626,542
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	5,477,619	-	5,477,619	-
Pension (see Note 11).....	45,390,576	1,439,898	46,830,474	-
OPEB (see Note 12).....	9,242,332	304,349	9,546,681	-
Total deferred outflows of resources.....	60,110,527	1,744,247	61,854,774	-
Liabilities:				
Accounts payable.....	9,643,681	2,399,755	12,043,436	2,978,543
Accrued liabilities.....	-	-	-	2,955,069
Accrued wages and benefits payable.....	2,515,500	77,490	2,592,990	320,288
Due to other governments.....	2,111,246	60,720	2,171,966	914,650
Accrued interest payable.....	993,744	11,210	1,004,954	-
Notes payable.....	6,700,000	1,180,000	7,880,000	-
Unearned revenue.....	-	-	-	7,029,705
Long-term liabilities:				
Due within one year.....	21,497,374	1,718,797	23,216,171	-
Due in more than one year:				
Net pension liability (see Note 11).....	181,574,582	5,416,513	186,991,095	-
Net OPEB liability (see Note 12).....	123,302,568	3,678,213	126,980,781	-
Other amounts due in more than one year.....	98,234,499	24,913,077	123,147,576	5,664,400
Total liabilities.....	446,573,194	39,455,775	486,028,969	19,862,655
Deferred inflows of resources:				
Property taxes.....	114,536,456	-	114,536,456	-
Pension (see Note 11).....	46,861,351	1,351,986	48,213,337	-
OPEB (see Note 12).....	10,718,765	296,961	11,015,726	-
Total deferred inflows of resources.....	172,116,572	1,648,947	173,765,519	-
Net position:				
Net investment in capital assets.....	214,820,846	80,277,394	295,098,240	21,657,436
Restricted for:				
Debt service.....	12,138,866	-	12,138,866	-
Capital projects.....	4,765,495	-	4,765,495	986,820
Legislative and executive operations.....	4,763,904	-	4,763,904	-
Judicial operations.....	5,195,981	-	5,195,981	-
Public safety programs.....	11,559,606	-	11,559,606	-
Public works projects.....	11,700,733	-	11,700,733	-
Health programs.....	49,229,198	-	49,229,198	15,168,504
Human services programs.....	747,202	-	747,202	-
Conservation and recreation programs.....	1,203,599	-	1,203,599	-
Community development projects.....	1,437,300	-	1,437,300	-
Unrestricted.....	(107,256,080)	28,416,494	(78,839,586)	24,951,127
Total net position.....	\$ 210,306,650	\$ 108,693,888	\$ 319,000,538	\$ 62,763,887

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government:				
Legislative and executive.....	\$ 65,781,372	\$ 20,549,967	\$ 975,327	\$ 771,004
Judicial.....	66,933,594	8,752,426	12,904,674	-
Public safety.....	95,758,004	8,277,598	18,252,757	-
Public works.....	20,839,612	3,722,596	16,553,108	-
Health.....	103,919,567	3,496,195	48,131,764	-
Human services.....	102,792,616	4,554	66,498,774	-
Conservation and recreation.....	14,367,633	-	855,823	815,262
Interest and fiscal charges.....	4,028,920	-	-	-
Total governmental activities.....	474,421,318	44,803,336	164,172,227	1,586,266
Business-type activities:				
Water supply system.....	2,959,151	2,496,406	73,765	2,111,534
Wastewater treatment.....	8,388,077	6,757,348	1,119,108	-
Sewer system.....	3,025,129	2,090,204	351,985	2,413,695
Sanitary engineer.....	7,297,807	5,650,474	107,996	-
Solid waste.....	11,680,114	3,192,075	9,548,596	-
Parking facilities.....	292,592	288,162	-	-
Total business-type activities.....	33,642,870	20,474,669	11,201,450	4,525,229
Total Primary Government.....	\$ 508,064,188	\$ 65,278,005	\$ 175,373,677	\$ 6,111,495
Component Units:				
Toledo Mud Hens Baseball Club, Inc.....	\$ 21,899,217	\$ 21,747,230	\$ -	\$ -
Preferred Properties, Inc & Affiliates Inc.....	2,164,444	1,303,586	683,201	-
Toledo Arena Sports, Inc.....	8,809,228	8,731,231	-	312,984
Lucas County Land Reutilization Corporation.....	7,978,050	1,283,726	6,489,891	-
Lucas County Transportation Improvement District.....	4,918,986	17,963	-	5,184,102
Lucas County Economic Development Corporation.....	641,358	-	400,000	200,000
Toledo-Lucas County Convention and Visitors Bureau.....	6,527,602	4,261,204	2,792,854	550,000
Total component units.....	\$ 52,938,885	\$ 37,344,940	\$ 10,365,946	\$ 6,247,086
General revenues:				
Property taxes.....				
Sales taxes.....				
Other taxes.....				
Grants and entitlements not restricted to specific programs.....				
Investment earnings.....				
Increase in fair value of investments.....				
Gain on sale of assets.....				
Miscellaneous.....				
Total general revenues.....				
Change in net position.....				
Net position at beginning of year (restated).....				
Net position at end of year.....				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (43,485,074)	\$ -	\$ (43,485,074)	\$ -
(45,276,494)	-	(45,276,494)	-
(69,227,649)	-	(69,227,649)	-
(563,908)	-	(563,908)	-
(52,291,608)	-	(52,291,608)	-
(36,289,288)	-	(36,289,288)	-
(12,696,548)	-	(12,696,548)	-
(4,028,920)	-	(4,028,920)	-
<u>(263,859,489)</u>	<u>-</u>	<u>(263,859,489)</u>	<u>-</u>
-	1,722,554	1,722,554	-
-	(511,621)	(511,621)	-
-	1,830,755	1,830,755	-
-	(1,539,337)	(1,539,337)	-
-	1,060,557	1,060,557	-
-	(4,430)	(4,430)	-
-	<u>2,558,478</u>	<u>2,558,478</u>	<u>-</u>
<u>(263,859,489)</u>	<u>2,558,478</u>	<u>(261,301,011)</u>	<u>-</u>
-	-	-	(151,987)
-	-	-	(177,657)
-	-	-	234,987
-	-	-	(204,433)
-	-	-	283,079
-	-	-	(41,358)
-	-	-	<u>1,076,456</u>
-	-	-	<u>1,019,087</u>
116,020,414	-	116,020,414	-
100,176,234	-	100,176,234	-
7,245,696	-	7,245,696	-
11,508,051	-	11,508,051	1,370,370
5,051,685	-	5,051,685	835,275
443,936	-	443,936	-
-	-	-	32,553
<u>2,791,793</u>	<u>41,919</u>	<u>2,833,712</u>	<u>417,677</u>
<u>243,237,809</u>	<u>41,919</u>	<u>243,279,728</u>	<u>2,655,875</u>
(20,621,680)	2,600,397	(18,021,283)	3,674,962
<u>230,928,330</u>	<u>106,093,491</u>	<u>337,021,821</u>	<u>59,088,925</u>
<u>\$ 210,306,650</u>	<u>\$ 108,693,888</u>	<u>\$ 319,000,538</u>	<u>\$ 62,763,887</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 42,821,828	\$ 19,957,119	\$ 9,271,897	\$ 46,381,093
Cash and cash equivalents in segregated accounts.....	998,341	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	26,383,100	-	-	-
Real property and other taxes.....	15,300,703	17,876,496	26,358,408	43,059,968
Accounts.....	292,194	-	-	-
Special assessments.....	1,080,726	-	-	-
Accrued interest.....	1,006,002	-	-	-
Due from other governments.....	5,732,711	5,955,880	2,054,647	5,489,336
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	883,142	9,087	12,810	68,744
Total assets.....	\$ 94,498,747	\$ 43,798,582	\$ 37,697,762	\$ 94,999,141
Liabilities:				
Accounts payable.....	\$ 1,105,731	\$ 807,190	\$ 177,800	\$ 77,991
Accrued wages and benefits payable.....	1,170,687	17,695	323,925	237,759
Due to other governments	997,058	15,233	250,604	192,513
Due to other funds.....	44,048	643	10,911	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Total liabilities.....	3,317,524	840,761	763,240	508,263
Deferred inflows of resources:				
Property taxes.....	13,922,262	16,270,936	24,011,908	39,287,986
Sales tax revenue not available.....	10,095,715	-	-	-
Delinquent property tax revenue not available.....	1,223,585	1,418,904	2,073,855	3,330,225
Intergovernmental revenue not available.....	3,733,997	4,305,373	1,347,091	4,263,878
Special assessments revenue not available.....	1,079,808	-	-	-
Accrued interest not available.....	571,159	-	-	-
Miscellaneous revenue not available.....	38,653	-	-	-
Total deferred inflows of resources.....	30,665,179	21,995,213	27,432,854	46,882,089
Fund balances:				
Nonspendable.....	2,154,846	9,087	12,810	68,744
Restricted.....	294,006	20,953,521	9,488,858	47,540,045
Committed.....	5,187,317	-	-	-
Assigned.....	2,656,078	-	-	-
Unassigned (deficit).....	50,223,797	-	-	-
Total fund balances.....	60,516,044	20,962,608	9,501,668	47,608,789
Total liabilities, deferred inflows of resources and fund balances.....	\$ 94,498,747	\$ 43,798,582	\$ 37,697,762	\$ 94,999,141

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,753,504	\$ 92,534,083	\$ 212,719,524
-	-	998,341
-	-	26,383,100
-	23,111,319	125,706,894
-	2,778,308	3,070,502
13,114,324	4,628,618	18,823,668
-	-	1,006,002
-	10,673,327	29,905,901
-	2,624	2,624
-	712,434	712,434
-	631,472	1,605,255
<u>\$ 14,867,828</u>	<u>\$ 135,072,185</u>	<u>\$ 420,934,245</u>
\$ -	\$ 7,395,346	\$ 9,564,058
-	754,046	2,504,112
-	633,613	2,089,021
-	39,837	95,439
-	6,700,000	6,700,000
-	87,804	87,804
-	<u>15,610,646</u>	<u>21,040,434</u>
-	21,043,364	114,536,456
-	-	10,095,715
-	1,827,546	9,874,115
-	5,595,548	19,245,887
13,044,806	4,522,098	18,646,712
-	-	571,159
-	106,808	145,461
<u>13,044,806</u>	<u>33,095,364</u>	<u>173,115,505</u>
-	1,343,906	3,589,393
-	58,459,690	136,736,120
1,823,022	28,991,142	36,001,481
-	-	2,656,078
-	<u>(2,428,563)</u>	<u>47,795,234</u>
<u>1,823,022</u>	<u>86,366,175</u>	<u>226,778,306</u>
<u>\$ 14,867,828</u>	<u>\$ 135,072,185</u>	<u>\$ 420,934,245</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018

Total governmental fund balances		\$ 226,778,306
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.		307,786,636
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	\$ 10,095,715	
Delinquent property taxes receivable	9,874,115	
Accounts receivable	308,553	
Special assessments receivable	18,646,712	
Accrued interest receivable	571,159	
Intergovernmental receivable	<u>19,082,795</u>	
Total		58,579,049
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 \$220,559 of net capital assets included above as capital assets used in governmental activities, plus \$53,849 for compensated absences included below, plus \$855,537 and \$602,058 for net pension asset/liability and net OPEB liability and related deferred inflows/outflows, respectively, included below.		33,333,405
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.		(274,885)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.		(905,940)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.		5,477,619
Unamortized premiums on bond issuances are not recognized in governmental funds.		(2,097,734)
Unamortized discounts on bond issuances are not recognized in governmental funds.		8,772
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	45,390,576	
Deferred inflows of resources - pension	(46,861,351)	
Net pension asset	1,492,271	
Net pension liability	<u>(181,574,582)</u>	
Total		(181,553,086)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - OPEB	9,242,332	
Deferred inflows of resources - OPEB	(10,718,765)	
Net OPEB liability	<u>(123,302,568)</u>	
Total		(124,779,001)
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	(20,987,044)	
Capital lease payable	(69,748)	
Landfill obligations	(1,405,000)	
Bonds payable	(88,510,300)	
OPWC loans payable	<u>(1,074,399)</u>	
Total		<u>(112,046,491)</u>
Net position of governmental activities		<u>\$ 210,306,650</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Architecture: Past and Present



A Madison Avenue street scene taken from Summit Street in Toledo, Ohio. The photograph was published by the Detroit Publishing Co. between 1900 and 1915.

Source: Retrieved from the Library of Congress Online, <www.loc.gov/item/2016810680/>.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 99,829,815	\$ -	\$ -	\$ -
Real property and other taxes.....	13,359,450	16,505,902	24,361,032	39,854,893
Lodging taxes.....	-	-	-	-
Charges for services.....	11,523,173	-	-	65,698
Licenses and permits.....	26,204	-	-	-
Fines and forfeitures.....	351,058	-	-	-
Intergovernmental.....	19,301,306	11,132,639	23,301,967	16,480,860
Special assessments.....	31,344	-	-	-
Investment income.....	4,622,301	-	-	4,588
Rental income.....	1,527,429	-	-	-
Increase in fair market value of investments.....	443,936	-	-	-
Other.....	1,763,615	56,459	161,281	1,013,571
Total revenues.....	152,779,631	27,695,000	47,824,280	57,419,610
Expenditures:				
Current:				
General government:				
Legislative and executive.....	38,610,732	-	-	-
Judicial.....	41,406,672	-	-	-
Public safety.....	43,032,712	-	-	-
Public works.....	175,574	-	-	-
Health.....	1,388,295	24,479,967	-	47,796,186
Human services.....	1,657,421	-	46,701,957	-
Conservation and recreation.....	353,754	-	-	-
Other.....	239,578	-	-	-
Capital outlay.....	-	-	-	-
Debt service:				
Principal retirement.....	7,890	-	-	-
Interest and fiscal charges.....	1,019	-	-	-
Bond issuance costs.....	-	-	-	-
Note issuance costs.....	-	-	-	-
Total expenditures.....	126,873,647	24,479,967	46,701,957	47,796,186
Excess (deficiency) of revenues over (under) expenditures.....	25,905,984	3,215,033	1,122,323	9,623,424
Other financing sources (uses):				
Issuance of bonds.....	-	-	-	-
Premium on bond issuance.....	-	-	-	-
Issuance of loans.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers (out).....	(24,583,654)	-	-	-
Total other financing sources (uses).....	(24,583,654)	-	-	-
Net change in fund balances.....	1,322,330	3,215,033	1,122,323	9,623,424
Fund balances at beginning of year.....	59,193,714	17,747,575	8,379,345	37,985,365
Fund balances at end of year.....	\$ 60,516,044	\$ 20,962,608	\$ 9,501,668	\$ 47,608,789

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 99,829,815
-	21,348,016	115,429,293
-	7,245,696	7,245,696
12,974	25,549,057	37,150,902
-	2,094,922	2,121,126
-	884,776	1,235,834
-	110,906,606	181,123,378
1,311,725	2,139,017	3,482,086
-	312,438	4,939,327
611,600	439,891	2,578,920
-	-	443,936
372,242	3,439,540	6,806,708
<u>2,308,541</u>	<u>174,359,959</u>	<u>462,387,021</u>
-	16,612,961	55,223,693
-	20,183,517	61,590,189
-	39,908,883	82,941,595
-	17,860,923	18,036,497
-	27,246,024	100,910,472
-	48,048,715	96,408,093
-	13,978,636	14,332,390
-	-	239,578
-	6,767,617	6,767,617
3,724,400	187,827	3,920,117
3,057,622	315,439	3,374,080
35,524	178,538	214,062
-	29,327	29,327
<u>6,817,546</u>	<u>191,318,407</u>	<u>443,987,710</u>
<u>(4,509,005)</u>	<u>(16,958,448)</u>	<u>18,399,311</u>
-	9,255,000	9,255,000
199,007	178,538	377,545
-	143,405	143,405
4,295,945	24,242,508	28,538,453
-	(4,101,299)	(28,684,953)
<u>4,494,952</u>	<u>29,718,152</u>	<u>9,629,450</u>
(14,053)	12,759,704	28,028,761
1,837,075	73,606,471	198,749,545
<u>\$ 1,823,022</u>	<u>\$ 86,366,175</u>	<u>\$ 226,778,306</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2018

Net change in fund balances - total governmental funds		\$ 28,028,761
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	\$ 13,807,097	
Capital outlay - depreciable capital assets	1,263,883	
Capital outlay - construction in progress expensed	(1,348,346)	
Current year depreciation	(19,760,028)	
Total		(6,037,394)
Contributed capital assets are not reported in the governmental funds.		3,932
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).		(216,482)
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	346,419	
Property tax revenue	591,121	
Special assessment revenue	(1,286,069)	
Intergovernmental and other revenues	(8,542,624)	
Total		(8,891,153)
The issuances of bonds and loans 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.		(9,398,405)
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	3,724,400	
Loan principal payments	126,767	
Capital lease principal payments	68,950	
Total		3,920,117
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.		370,000
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:		
Increase in accrued interest payable	(271,220)	
Premiums incurred in the current year	(377,545)	
Amortization of bond premiums	143,535	
Amortization of bond discounts	(3,007)	
Amortization of deferred outflow of resources resulting from debt refundings	(280,759)	
Total		(788,996)
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).		(305,660)
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 \$14,873 and including \$101,322 and \$45,219 of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities.		(332,999)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		21,619,732
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.		(38,968,430)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		163,045
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.		(9,787,748)
Change in net position of governmental activities		\$ (20,621,680)

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, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Sales taxes.....	\$ 105,880,256	\$ 105,880,256	\$ 99,018,887	\$ (6,861,369)
Real property and other taxes.....	12,720,000	12,720,000	12,899,464	179,464
Charges for services.....	12,559,160	12,559,160	12,835,765	276,605
Licenses and permits.....	32,000	32,000	26,204	(5,796)
Fines and forfeitures.....	313,000	313,000	351,058	38,058
Intergovernmental.....	16,631,310	16,631,310	17,796,823	1,165,513
Special assessments.....	58,735	58,735	31,440	(27,295)
Investment income.....	2,719,500	2,719,500	4,380,058	1,660,558
Rental income.....	908,060	908,060	1,527,429	619,369
Other.....	652,800	652,800	1,797,853	1,145,053
Total revenues.....	152,474,821	152,474,821	150,664,981	(1,809,840)
Expenditures:				
Current:				
General government:				
Legislative and executive.....	44,036,240	41,647,464	40,504,376	1,143,088
Judicial.....	42,932,384	42,820,850	41,851,492	969,358
Public safety.....	44,478,289	44,642,141	44,516,882	125,259
Public works.....	191,805	195,135	185,066	10,069
Health.....	1,510,543	1,437,437	1,437,437	-
Human services.....	1,827,143	1,822,814	1,671,729	151,085
Conservation and recreation.....	358,649	358,354	353,754	4,600
Other.....	246,219	246,219	246,219	-
Total expenditures.....	135,581,272	133,170,414	130,766,955	2,403,459
Excess of revenues over expenditures.....	16,893,549	19,304,407	19,898,026	593,619
Other financing sources (uses):				
Advance in.....	208,000	208,000	-	(208,000)
Advances (out).....	-	(60,000)	-	60,000
Transfers in.....	-	-	4,261,369	4,261,369
Transfers (out).....	(20,474,012)	(26,494,875)	(26,394,233)	100,642
Net change in fund balances.....	(3,372,463)	(7,042,468)	(2,234,838)	4,807,630
Fund balances at beginning of year.....	25,575,550	25,575,550	25,575,550	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,386,965</i>	<i>1,386,965</i>	<i>1,386,965</i>	<i>-</i>
Fund balance at end of year.....	\$ 23,590,052	\$ 19,920,047	\$ 24,727,677	\$ 4,807,630

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes.....	\$ 15,500,045	\$ 15,500,045	\$ 15,983,661	\$ 483,616
Intergovernmental.....	9,633,956	9,633,956	10,985,678	1,351,722
Other.....	25,944	25,944	56,459	30,515
Total revenues.....	25,159,945	25,159,945	27,025,798	1,865,853
Expenditures:				
Current:				
Health.....	28,962,779	28,962,779	24,444,340	4,518,439
Net change in fund balances.....	(3,802,834)	(3,802,834)	2,581,458	6,384,292
Fund balances at beginning of year.....	16,742,054	16,742,054	16,742,054	-
Fund balance at end of year.....	\$ 12,939,220	\$ 12,939,220	\$ 19,323,512	\$ 6,384,292

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues:</u>				
Real property and other taxes.....	\$ 23,140,870	\$ 23,327,870	\$ 23,588,070	\$ 260,200
Charges for services.....	800	800	-	(800)
Intergovernmental.....	24,375,083	24,418,206	23,929,768	(488,438)
Other.....	37,600	37,598	161,281	123,683
Total revenues.....	<u>47,554,353</u>	<u>47,784,474</u>	<u>47,679,119</u>	<u>(105,355)</u>
<u>Expenditures:</u>				
Current:				
Human services.....	47,452,531	48,262,670	47,054,019	1,208,651
Net change in fund balances.....	101,822	(478,196)	625,100	1,103,296
Fund balances at beginning of year.....	7,207,768	7,207,768	7,207,768	-
<i>Prior year encumbrances appropriated.....</i>	<i>127,745</i>	<i>127,745</i>	<i>127,745</i>	<i>-</i>
Fund balance at end of year.....	<u>\$ 7,437,335</u>	<u>\$ 6,857,317</u>	<u>\$ 7,960,613</u>	<u>\$ 1,103,296</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes.....	\$ 40,100,149	\$ 40,100,149	\$ 38,592,966	\$ (1,507,183)
Charges for services.....	1,615,000	1,615,000	65,698	(1,549,302)
Intergovernmental.....	12,973,953	12,973,953	16,917,011	3,943,058
Investment income.....	-	-	4,373	4,373
Other.....	450,000	450,000	1,013,571	563,571
Total revenues.....	<u>55,139,102</u>	<u>55,139,102</u>	<u>56,593,619</u>	<u>1,454,517</u>
Expenditures:				
Current:				
Health.....	56,134,416	55,192,961	49,472,689	5,720,272
Net change in fund balances.....	(995,314)	(53,859)	7,120,930	7,174,789
Fund balances at beginning of year.....	34,302,758	34,302,758	34,302,758	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,012,432</i>	<i>2,012,432</i>	<i>2,012,432</i>	<i>-</i>
Fund balance at end of year.....	<u>\$ 35,319,876</u>	<u>\$ 36,261,331</u>	<u>\$ 43,436,120</u>	<u>\$ 7,174,789</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Architecture: Past and Present



A view of Summit Street in Toledo, Ohio. The photograph was published by the Detroit Publishing Co. between 1900 and 1910.

Source: Retrieved from the Library of Congress Online, <www.loc.gov/item/2016814899/>.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 6,548,686	\$ 7,021,727	\$ 5,101,714
Receivables:			
Accounts.....	1,103,328	3,195,643	512,678
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	59,330	-
Prepayments.....	35,965	-	-
Total current assets.....	7,687,979	10,276,700	5,614,392
Noncurrent assets:			
Net pension asset (see Note 11).....	-	13,067	-
Capital assets:			
Nondepreciable capital assets.....	273,290	9,572,484	3,034,437
Depreciable capital assets, net.....	37,652,181	21,145,307	32,378,722
Total capital assets, net.....	37,925,471	30,717,791	35,413,159
Total noncurrent assets.....	37,925,471	30,730,858	35,413,159
Total assets.....	45,613,450	41,007,558	41,027,551
Deferred outflows of resources:			
Pension (see Note 11).....	-	439,866	-
OPEB (see Note 12).....	-	109,687	-
Total deferred outflows of resources.....	-	549,553	-
Liabilities:			
Current liabilities:			
Accounts payable.....	-	483,357	204,869
Accrued wages and benefits payable.....	-	21,087	-
Due to other funds.....	-	386	-
Due to other governments.....	-	18,739	-
Accrued interest payable.....	11,210	-	-
Notes payable.....	1,180,000	-	-
Compensated absences payable - current.....	-	77,359	-
OWDA loans payable - current.....	237,033	680,380	148,580
OPWC loans payable - current.....	45,142	98,914	152,061
Claims payable - current.....	-	-	-
Total current liabilities.....	1,473,385	1,380,222	505,510
Long-term liabilities:			
Compensated absences payable.....	-	37,218	-
OWDA loans payable.....	1,539,607	14,701,383	4,851,680
OPWC loans payable.....	635,655	626,174	1,723,834
Claims payable.....	-	-	-
Net pension liability (see Note 11).....	-	1,589,915	-
Net OPEB liability (see Note 12).....	-	1,079,670	-
Total long-term liabilities.....	2,175,262	18,034,360	6,575,514
Total liabilities.....	3,648,647	19,414,582	7,081,024
Deferred inflows of resources:			
Pension (see Note 11).....	-	379,075	-
OPEB (see Note 12).....	-	80,428	-
Total deferred inflows of resources.....	-	459,503	-
Net position:			
Net investment in capital assets.....	34,288,034	14,610,940	28,537,004
Unrestricted.....	7,676,769	7,072,086	5,409,523
Total net position.....	\$ 41,964,803	\$ 21,683,026	\$ 33,946,527

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

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 13,463,030	\$ 32,135,157	\$ 36,197,120	
3,057,340	7,868,989	4,978	
-	-	97,622	
-	59,330	13,430	
5,140	41,105	2,730,586	
<u>16,525,510</u>	<u>40,104,581</u>	<u>39,043,736</u>	
31,448	44,515	7,173	
111,913	12,992,124	82,786	
<u>3,463,556</u>	<u>94,639,766</u>	<u>137,773</u>	
<u>3,575,469</u>	<u>107,631,890</u>	<u>220,559</u>	
<u>3,606,917</u>	<u>107,676,405</u>	<u>227,732</u>	
<u>20,132,427</u>	<u>147,780,986</u>	<u>39,271,468</u>	
1,000,032	1,439,898	245,540	
<u>194,662</u>	<u>304,349</u>	<u>49,899</u>	
<u>1,194,694</u>	<u>1,744,247</u>	<u>295,439</u>	
1,711,529	2,399,755	79,623	
56,403	77,490	11,388	
1,122	1,508	675	
41,981	60,720	22,225	
-	11,210	-	
-	1,180,000	-	
219,050	296,409	28,561	
60,278	1,126,271	-	
-	296,117	-	
-	-	4,913,055	
<u>2,090,363</u>	<u>5,449,480</u>	<u>5,055,527</u>	
123,751	160,969	25,288	
673,775	21,766,445	-	
-	2,985,663	-	
-	-	683,365	
3,826,598	5,416,513	872,776	
<u>2,598,543</u>	<u>3,678,213</u>	<u>592,680</u>	
<u>7,222,667</u>	<u>34,007,803</u>	<u>2,174,109</u>	
<u>9,313,030</u>	<u>39,457,283</u>	<u>7,229,636</u>	
972,911	1,351,986	235,474	
<u>216,533</u>	<u>296,961</u>	<u>59,277</u>	
<u>1,189,444</u>	<u>1,648,947</u>	<u>294,751</u>	
2,841,416	80,277,394	220,559	
<u>7,983,231</u>	<u>28,141,609</u>	<u>31,821,961</u>	
<u>\$ 10,824,647</u>	<u>108,419,003</u>	<u>\$ 32,042,520</u>	
	274,885		
	<u>\$ 108,693,888</u>		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services.....	\$ 2,487,104	\$ 6,757,348	\$ 2,090,204
Special assessments.....	9,302	-	-
Other.....	84	9,952	-
<i>Total operating revenues.....</i>	<i>2,496,490</i>	<i>6,767,300</i>	<i>2,090,204</i>
Operating expenses:			
Personal services.....	-	2,161,988	-
Contract services.....	523,765	3,232,481	927,345
Materials and supplies.....	88,620	494,201	245,156
Heat, light and power.....	341,965	868,981	134,622
Employee medical benefits.....	-	-	-
Depreciation.....	1,896,415	1,112,416	1,608,860
Other.....	545	2,897	712
<i>Total operating expenses.....</i>	<i>2,851,310</i>	<i>7,872,964</i>	<i>2,916,695</i>
<i>Operating (loss).....</i>	<i>(354,820)</i>	<i>(1,105,664)</i>	<i>(826,491)</i>
Nonoperating revenues (expenses):			
Interest and fiscal charges.....	(101,751)	(512,020)	(102,365)
Loss on disposal of capital assets.....	-	-	(6,069)
Interest revenue.....	-	-	-
Intergovernmental.....	73,765	1,119,108	351,985
Note issuance costs.....	(6,090)	-	-
<i>Total nonoperating revenues (expenses).....</i>	<i>(34,076)</i>	<i>607,088</i>	<i>243,551</i>
<i>Income (loss) before transfers and capital contributions.....</i>	<i>(388,896)</i>	<i>(498,576)</i>	<i>(582,940)</i>
Transfer in.....	-	-	-
Transfer out.....	-	-	-
Capital contributions.....	2,111,534	-	2,413,695
<i>Change in net position.....</i>	<i>1,722,638</i>	<i>(498,576)</i>	<i>1,830,755</i>
Net position at beginning of year (restated).....	40,242,165	22,181,602	32,115,772
Net position at end of year.....	\$ 41,964,803	\$ 21,683,026	\$ 33,946,527

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		Activities -	
Enterprise		Internal	
Funds		Service Funds	
	Total		
\$ 8,355,871	\$ 19,690,527	\$ 44,183,897	
774,840	784,142	-	
31,883	41,919	3,354,979	
<u>9,162,594</u>	<u>20,516,588</u>	<u>47,538,876</u>	
5,108,014	7,270,002	1,177,349	
12,982,357	17,665,948	6,324,909	
514,281	1,342,258	696,803	
50,964	1,396,532	-	
-	-	40,260,100	
464,937	5,082,628	20,052	
91,650	95,804	414	
<u>19,212,203</u>	<u>32,853,172</u>	<u>48,479,627</u>	
(10,049,609)	(12,336,584)	(940,751)	
(46,530)	(762,666)	-	
-	(6,069)	-	
-	-	303,770	
9,656,592	11,201,450	-	
-	(6,090)	-	
<u>9,610,062</u>	<u>10,426,625</u>	<u>303,770</u>	
(439,547)	(1,909,959)	(636,981)	
-	-	146,500	
-	-	(3,932)	
-	4,525,229	-	
(439,547)	2,615,270	(494,413)	
<u>11,264,194</u>		<u>32,536,933</u>	
<u>\$ 10,824,647</u>		<u>\$ 32,042,520</u>	
	(14,873)		
	<u>\$ 2,600,397</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,391,623	\$ 6,452,615	\$ 2,099,944
Cash received from special assessments	9,302	-	-
Cash received from other operations.....	84	9,952	-
Cash payments to employees.....	-	(1,899,394)	-
Cash payments for contractual services.....	(829,312)	(2,962,352)	(1,469,531)
Cash payments for materials and supplies.....	(88,620)	(478,417)	(245,156)
Cash payments for heat, light and power.....	(341,965)	(868,981)	(134,622)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(545)	(2,897)	(712)
<i>Net cash provided by (used in) operating activities.....</i>	<u>1,140,567</u>	<u>250,526</u>	<u>249,923</u>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	73,765	1,119,108	351,985
Cash received from transfers in.....	-	-	-
<i>Net cash provided by noncapital financing activities.....</i>	<u>73,765</u>	<u>1,119,108</u>	<u>351,985</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	(107,089)	(8,229,039)	(3,535,175)
Capital contributions.....	1,282,692	-	1,028,339
Issuance of notes.....	1,180,000	-	-
Premium on notes.....	6,090	-	-
Note issuance costs.....	(6,090)	-	-
Proceeds from loans.....	870,044	5,689,570	3,371,760
Principal paid on notes.....	(2,285,000)	-	-
Interest paid on notes.....	(45,699)	-	-
Principal paid on loans.....	(328,831)	(958,898)	(273,512)
Interest paid on loans.....	(72,640)	(512,020)	(102,365)
Principal paid on capital leases.....	-	-	-
Interest paid on capital leases.....	-	-	-
<i>Net cash provided by (used in) financing activities.....</i>	<u>493,477</u>	<u>(4,010,387)</u>	<u>489,047</u>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net increase (decrease) in cash and cash equivalents.....</i>	1,707,809	(2,640,753)	1,090,955
Cash and cash equivalents at beginning of year.....	<u>4,840,877</u>	<u>9,662,480</u>	<u>4,010,759</u>
Cash and cash equivalents at end of year.....	<u>\$ 6,548,686</u>	<u>\$ 7,021,727</u>	<u>\$ 5,101,714</u>

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 8,286,223	\$ 19,230,405	\$ 44,345,198	
774,840	784,142	-	
45,450	55,486	3,354,979	
(4,502,532)	(6,401,926)	(1,025,288)	
(12,144,028)	(17,405,223)	(6,266,861)	
(504,571)	(1,316,764)	(737,002)	
(50,964)	(1,396,532)	-	
-	-	(40,462,582)	
(91,650)	(95,804)	(414)	
<u>(8,187,232)</u>	<u>(6,546,216)</u>	<u>(791,970)</u>	
9,656,592	11,201,450	-	
-	-	146,500	
<u>9,656,592</u>	<u>11,201,450</u>	<u>146,500</u>	
(10,129)	(11,881,432)	-	
-	2,311,031	-	
-	1,180,000	-	
-	6,090	-	
-	(6,090)	-	
-	9,931,374	-	
-	(2,285,000)	-	
-	(45,699)	-	
(57,012)	(1,618,253)	-	
(43,901)	(730,926)	-	
(87,109)	(87,109)	-	
(2,629)	(2,629)	-	
<u>(200,780)</u>	<u>(3,228,643)</u>	<u>-</u>	
-	-	303,770	
1,268,580	1,426,591	(341,700)	
12,194,450	30,708,566	36,538,820	
<u>\$ 13,463,030</u>	<u>\$ 32,135,157</u>	<u>\$ 36,197,120</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Reconciliation of operating (loss) to net cash provided by (used in) operating activities:			
Operating (loss).....	\$ (354,820)	\$ (1,105,664)	\$ (826,491)
Adjustments:			
Depreciation.....	1,896,415	1,112,416	1,608,860
Changes in assets and liabilities:			
Decrease in materials and supplies inventory.....	-	15,784	-
(Increase) decrease in accounts receivable.....	(95,481)	(304,733)	9,740
Decrease in due from other funds.....	-	-	-
(Increase) in prepayments.....	(35,965)	-	-
Decrease in deferred outflows of resources - pension.....	-	452,423	-
(Increase) in deferred outflows of resources - OPEB.....	-	(96,571)	-
(Increase) in net pension asset.....	-	(8,161)	-
Increase (decrease) in accounts payable.....	(269,582)	271,250	(542,186)
(Decrease) in accrued wages and benefits.....	-	(4,509)	-
(Decrease) in due to other funds.....	-	(1,121)	-
Increase (decrease) in due to other governments.....	-	661	-
Increase in deferred inflows of resources - pension.....	-	359,965	-
Increase in deferred inflows of resources - OPEB.....	-	80,428	-
(Decrease) in net pension liability.....	-	(621,893)	-
Increase in net OPEB liability.....	-	119,738	-
Increase (decrease) in compensated absences payable.....	-	(19,487)	-
(Decrease) in claims payable.....	-	-	-
Net cash provided by (used in) operating activities.....	\$ 1,140,567	\$ 250,526	\$ 249,923

Noncash Transactions:

During 2018, the Water Supply System fund received \$828,842 in contributed capital assets.
 During 2018, the Sewer System fund received \$1,385,356 in contributed capital assets.
 During 2018, the internal service funds contributed capital assets with a book value of \$3,932 to governmental activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ (10,049,609)	\$ (12,336,584)	\$ (940,751)	
464,937	5,082,628	20,052	
-	15,784	1,908	
(56,081)	(446,555)	16,566	
-	-	146,341	
(5,140)	(41,105)	(46,652)	
1,316,823	1,769,246	309,758	
(161,232)	(257,803)	(42,185)	
(18,943)	(27,104)	(4,288)	
856,241	315,723	13,523	
(19,937)	(24,446)	(2,699)	
(3,062)	(4,183)	(1,503)	
(4,786)	(4,125)	11,945	
924,416	1,284,381	223,876	
216,533	296,961	59,277	
(1,811,089)	(2,432,982)	(428,024)	
151,767	271,505	28,127	
11,930	(7,557)	8,078	
-	-	(165,319)	
<u>\$ (8,187,232)</u>	<u>\$ (6,546,216)</u>	<u>\$ (791,970)</u>	

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2018

	Agency Funds
<u>Assets:</u>	
Equity in pooled cash and investments.....	\$ 24,122,539
Cash and cash equivalents in segregated accounts.....	6,357,709
Receivables (net of allowance for uncollectibles):	
Taxes.....	922,605,364
Due from others.....	61
Due from other governments.....	16,267,301
	<hr/>
<i>Total assets</i>	\$ 969,352,974
	<hr/>
<u>Liabilities:</u>	
Due to other governments.....	\$ 11,916,953
Payroll withholdings.....	248,814
Deposits.....	8,387,824
Undistributed assets.....	948,799,383
	<hr/>
<i>Total liabilities</i>	\$ 969,352,974
	<hr/>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Architecture: Past and Present



Grand Army of the Republic (G.A.R.) Week, 1908. The GAR, founded in 1866, was a fraternal organization composed of veterans who served in the American Civil War.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2018

	Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation
Assets:				
Equity in pooled cash and investments.....	\$ 4,646,677	\$ 340,416	\$ 2,951,453	\$ 2,424,675
Receivables (net of allowances for uncollectibles):				
Accounts.....	2,233,441	6,021,141	966,388	1,836,323
Materials and supplies inventory.....	432,965	-	101,884	-
Prepayments.....	409,506	-	97,576	-
Other assets.....	11,026,022	340,167	822,194	1,578,498
Capital assets:				
Nondepreciable capital assets.....	18,700	1,481,050	63,053	-
Depreciable capital assets.....	13,683,979	15,932,414	1,323,820	76,632
Accumulated depreciation.....	(8,110,110)	(6,886,326)	(547,223)	(56,895)
Total capital assets, net.....	<u>5,592,569</u>	<u>10,527,138</u>	<u>839,650</u>	<u>19,737</u>
Total assets.....	<u>24,341,180</u>	<u>17,228,862</u>	<u>5,779,145</u>	<u>5,859,233</u>
Liabilities:				
Accounts payable.....	1,240,251	67,217	536,716	141,256
Accrued liabilities.....	1,382,468	86,446	924,178	22,148
Accrued wages and benefits.....	-	-	-	8,895
Due to other governments.....	-	35,363	-	3,166
Unearned revenue.....	1,393,852	39,751	1,180,773	-
Long-term liabilities:				
Due in more than one year.....	383,149	-	-	-
Total liabilities.....	<u>4,399,720</u>	<u>228,777</u>	<u>2,641,667</u>	<u>175,465</u>
Net position:				
Net investment in capital assets.....	5,592,569	10,527,138	839,650	19,737
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	15,168,504	-	-
Unrestricted (deficit).....	14,348,891	(8,695,557)	2,297,828	5,664,031
Total net position.....	<u>\$ 19,941,460</u>	<u>\$ 17,000,085</u>	<u>\$ 3,137,478</u>	<u>\$ 5,683,768</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 592,294	\$ 10,242,554	\$ 8,362,364	\$ 29,560,433
1,380,657	2,460,527	1,357,592	16,256,069
-	-	-	534,849
-	-	72,053	579,135
-	271,739	-	14,038,620
-	-	1,535,600	3,098,403
-	34,518	6,221,114	37,272,477
-	(34,159)	(3,078,731)	(18,713,444)
-	359	4,677,983	21,657,436
1,972,951	12,975,179	14,469,992	82,626,542
191,657	55,105	746,341	2,978,543
-	451,123	88,706	2,955,069
-	-	311,393	320,288
876,121	-	-	914,650
-	-	4,415,329	7,029,705
-	5,281,251	-	5,664,400
1,067,778	5,787,479	5,561,769	19,862,655
-	359	4,677,983	21,657,436
62,847	-	923,973	986,820
-	-	-	15,168,504
842,326	7,187,341	3,306,267	24,951,127
\$ 905,173	\$ 7,187,700	\$ 8,908,223	\$ 62,763,887

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2018

	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.....	\$ 21,899,217	\$ 21,747,230	\$ -	\$ -
Preferred Properties, Inc. and Affiliates				
Health.....	2,164,444	1,303,586	683,201	-
Toledo Arena Sports, Inc.				
Recreation.....	8,809,228	8,731,231	-	312,984
Lucas County Land Reutilization Corporation				
Public works.....	7,978,050	1,283,726	6,489,891	-
Lucas County Transportation Improvement District				
Public works.....	4,918,986	17,963	-	5,184,102
Lucas County Economic Development Corporation				
Legislative & executive.....	641,358	-	400,000	200,000
Toledo-Lucas County Convention and Visitors Bureau				
Recreation.....	6,527,602	4,261,204	2,792,854	550,000
Total component units.....	\$ 52,938,885	\$ 37,344,940	\$ 10,365,946	\$ 6,247,086
General revenues:				
Investment earnings.....				
Grants and entitlements not restricted to specific programs.....				
Gain on sale of assets.....				
Miscellaneous.....				
Total general revenues.....				
Change in net position.....				
Net position at beginning of year				
Net position at end of year.....				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Preferred Properties, Inc. and Affiliates</u>	<u>Toledo Arena Sports, Inc.</u>	<u>Lucas County Land Reutilization Corporation</u>	<u>Lucas County Transportation Improvement District</u>	<u>Lucas County Economic Development Corporation</u>	<u>Toledo-Lucas County Convention and Visitors Bureau</u>	<u>Total</u>
\$ (151,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (151,987)
-	(177,657)	-	-	-	-	-	(177,657)
-	-	234,987	-	-	-	-	234,987
-	-	-	(204,433)	-	-	-	(204,433)
-	-	-	-	283,079	-	-	283,079
-	-	-	-	-	(41,358)	-	(41,358)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,076,456</u>	<u>1,076,456</u>
<u>(151,987)</u>	<u>(177,657)</u>	<u>234,987</u>	<u>(204,433)</u>	<u>283,079</u>	<u>(41,358)</u>	<u>1,076,456</u>	<u>1,019,087</u>
512,101	233,136	312	3,305	-	85,406	1,015	835,275
-	-	-	1,370,370	-	-	-	1,370,370
32,553	-	-	-	-	-	-	32,553
<u>107,333</u>	<u>27,953</u>	<u>77,685</u>	<u>131,186</u>	<u>-</u>	<u>-</u>	<u>73,520</u>	<u>417,677</u>
<u>651,987</u>	<u>261,089</u>	<u>77,997</u>	<u>1,504,861</u>	<u>-</u>	<u>85,406</u>	<u>74,535</u>	<u>2,655,875</u>
500,000	83,432	312,984	1,300,428	283,079	44,048	1,150,991	3,674,962
<u>19,441,460</u>	<u>16,916,653</u>	<u>2,824,494</u>	<u>4,383,340</u>	<u>622,094</u>	<u>7,143,652</u>	<u>7,757,232</u>	<u>59,088,925</u>
<u>\$ 19,941,460</u>	<u>\$ 17,000,085</u>	<u>\$ 3,137,478</u>	<u>\$ 5,683,768</u>	<u>\$ 905,173</u>	<u>\$ 7,187,700</u>	<u>\$ 8,908,223</u>	<u>\$ 62,763,887</u>

Lucas County Architecture: Past and Present



The Nasby Building, built between 1891 and 1895, was the City of Toledo's first skyscraper. The cupola and steeple were copied from The Giralda, a tower in Seville, Spain. The photograph was published by the Detroit Publishing Co. in 1905.

Source: Retrieved from the Library of Congress Online, <www.loc.gov/item/2016799870/>.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes or whose relationship with the County is such that to exclude their activity would be misleading. Based on the criteria described, the County has seven discretely presented component units whose financial activities have been reflected in the accompanying financial statements.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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.

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.

Toledo Arena Sports, Inc. (TASI)

The TASI is a nonprofit corporation organized to own, manage, and operate sports teams and thereby promotes, encourages and stimulates 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

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

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County 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 2018, the County contributed \$400,000 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

RELATED ORGANIZATIONS

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

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams counties. 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

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	<u>6.98%</u>
Totals	<u>100.00%</u>

In 2018, the County contributed \$6,985,922 for the CCNO's operations, which represents 57.09% 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 2018, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

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

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The Board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2018, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

B. Basis of Presentation

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

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

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; 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

C. Fund Accounting

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

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

The following are the County's major governmental funds:

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

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.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

The County reports the following major enterprise funds:

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

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

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

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

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

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, 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. Therefore, governmental fund financial statements include reconciliations with brief explanations that better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and deferred outflows of resources, and in the presentation of expenses versus expenditures.

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, entitlements, 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, entitlements, and donations are 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

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 represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 11 and 12 for deferred outflows of resources related the County's net pension liability and net OPEB liability, respectively. 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.

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, 2018, but which were levied to finance 2019 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 Notes 11 and 12 for deferred inflows of resources related to the County's net pension liability and net OPEB liability, respectively. 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	\$ 15,648,924	\$ 18,280,009	\$ 26,948,185	\$ 44,006,963	\$ 23,631,045
Less: allowance for doubtful accounts	<u>(348,221)</u>	<u>(403,513)</u>	<u>(589,777)</u>	<u>(946,995)</u>	<u>(519,726)</u>
Net taxes receivable	<u>\$ 15,300,703</u>	<u>\$ 17,876,496</u>	<u>\$ 26,358,408</u>	<u>\$ 43,059,968</u>	<u>\$ 23,111,319</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

F. Budgetary Process

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

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

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

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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 2018, 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, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and 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.

During 2018, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but 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 2018, 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 \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 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 2018 amounted to \$4,622,301 which includes \$4,063,239 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

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 their acquisition value.

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:

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

J. Grants and Other Intergovernmental Revenues

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

K. Interfund Transactions

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

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

L. Compensated Absences

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 Oliver Wyman, third-party actuary. See Note 18 for further information regarding the County's self-funded health, dental, and prescription drug program.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. A future retrospective premium liability of \$806,520 is reported in the fund at December 31, 2018 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 related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums 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 nominal value.

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

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

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted nor committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners, which includes giving the County Auditor the authority to constrain monies for intended purposes. The Board of Commissioners has, by resolution, authorized the County Auditor to assign fund balances for encumbrances outstanding at year end.

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

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 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For fiscal year 2018, the County has implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishments".

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the County's postemployment benefit plan disclosures, as presented in Note 12 to the basic financial statements, added required supplementary information which is presented after the notes to the basic financial statements, and resulted in a restatement to net position as previously reported.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

A net position restatement is required in order to implement GASB Statement No 75. The governmental activities and business-type activities at January 1, 2018 have been restated as follows:

	<u>Governmental Activities</u>	<u>Wastewater Treatment</u>	<u>Nonmajor Enterprise Funds</u>	<u>Business-Type Activities</u>	<u>Internal Service</u>
Net position as previously reported	\$ 346,082,628	\$ 23,128,418	\$ 13,677,540	\$ 109,453,653	\$ 33,093,772
Deferred outflows - payments subsequent to measurement date	1,595,168	13,116	33,430	46,546	7,714
Net OPEB liability	<u>(116,749,466)</u>	<u>(959,932)</u>	<u>(2,446,776)</u>	<u>(3,406,708)</u>	<u>(564,553)</u>
Restated net position at January 1, 2018	<u>\$ 230,928,330</u>	<u>\$ 22,181,602</u>	<u>\$ 11,264,194</u>	<u>\$ 106,093,491</u>	<u>\$ 32,536,933</u>

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

B. Deficit Fund Balances

Fund balances at December 31, 2018 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Community MR service	\$ 2,362,823
Workforce Development	<u>65,740</u>
Total Nonmajor funds	<u>\$ 2,428,563</u>

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

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1), (2), 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

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

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

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

A. Cash on Hand

At year end, the County had \$5,750 in undeposited cash on hand and \$10,350 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 \$7,356,050 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, 2018, the carrying amount of all County deposits was \$31,226,131 and the bank balance was \$38,278,845. Of the bank balance, \$15,425,383 was covered by the FDIC and \$22,853,462 was exposed to custodial credit risk described below.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2018, the County was in the OPCS; however, certain County financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS resulting in an uninsured and uncollateralized balance. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

D. Investments

As of December 31, 2018, the County had the following investments and maturities:

Measurement/ <u>Investment type</u>	Measurement Value	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
<i>Fair Value:</i>					
FFCB	\$ 31,307,364	\$ 11,061,216	\$ 5,789,003	\$ 10,948,863	\$ 3,508,282
FHLB	31,898,225	9,089,689	6,174,328	9,495,458	7,138,750
FHLMC	56,561,868	14,147,047	19,142,092	12,171,163	11,101,566
FNMA	68,129,684	23,559,245	29,281,501	13,129,290	2,159,648
Foreign Government Bonds	1,000,000	1,000,000	-	-	-
U.S. Treasury Notes	16,198,546	985,273	6,205,496	9,007,777	-
Commercial paper	38,162,586	38,162,586	-	-	-
U.S. Government Money					
Market Mutual Funds	435,491	435,491	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	<u>37,594,395</u>	<u>37,594,395</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 281,288,159</u>	<u>\$ 136,034,942</u>	<u>\$ 66,592,420</u>	<u>\$ 54,752,551</u>	<u>\$ 23,908,246</u>

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 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.

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 A+ by Standard & Poor's and A1 by Moody's. The investments in commercial paper were rated A-1 and A1+ by Standard & Poor's and P-1 by Moody's.

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, 2018, the County had exposure of approximately \$1,000,000 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2018, the County was not subject to custodial credit risk on investments.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2018, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 31,307,364	11.13%
FHLB	31,898,225	11.34%
FHLMC	56,561,868	20.11%
FNMA	68,129,684	24.21%
Foreign Government Bonds	1,000,000	0.36%
U.S. Treasury Notes	16,198,546	5.76%
Commercial Paper	38,162,586	13.57%
U.S. Government Money Market Mutual Funds	435,491	0.15%
<i>Amortized Cost:</i>		
STAR Ohio	<u>37,594,395</u>	<u>13.37%</u>
Total	<u>\$ 281,288,159</u>	<u>100.00%</u>

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, 2018:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 31,226,131
Investments	281,288,159
Cash on hand	<u>16,100</u>
Total	<u>\$ 312,530,390</u>
 <u>Cash and investments per financial statements</u>	
Governmental activities	\$ 249,914,985
Business-type activities	32,135,157
Agency funds	<u>30,480,248</u>
Total	<u>\$ 312,530,390</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund transfers for the year ended December 31, 2018, 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	\$ 4,295,945	\$ -	\$ 4,295,945
Non-major governmental	20,141,209	4,101,299	24,242,508
Internal Service Funds	<u>146,500</u>	<u>-</u>	<u>146,500</u>
Total Transfers Out	<u>\$ 24,583,654</u>	<u>\$ 4,101,299</u>	<u>\$ 28,684,953</u>

During 2018, the internal service funds transferred capital assets with a book value of \$3,932 to the governmental activities.

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.

- B. Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2018, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 44,048
Mental Health and Recovery	Internal Service Funds	643
Children Services Board	Internal Service Funds	10,911
Nonmajor Governmental Funds	Internal Service Funds	39,837
Wastewater Treatment	Internal Service Funds	386
Nonmajor Enterprise Funds	Internal Service Funds	1,122
Internal Service Funds	Internal Service Funds	<u>675</u>
Total		<u>\$ 97,622</u>

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

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 or semi-annually in 2018, the first payment was due February 7, 2018 and the remainder was payable by July 25, 2018.

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, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

State law eliminated the current assessment of tangible personal property after 2010. Therefore, tangible personal property tax revenues received in calendar year 2011 and beyond (other than public utility property) represent delinquent collections.

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 6 - TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2018 was \$17.37 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 5,034,294,220
Commercial/Industrial/Mineral	1,867,741,610
<u>Public Utility</u>	
Real	23,960,670
Personal	353,793,160
Total Assessed Value	\$ 7,279,789,660

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 15.37 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2018 is as follows:

<u>Purpose</u>	Voter Authorized	<u>Effective Rate Levied for 2018 Collection Year (b)</u>		Final Collection Year
	Rate (a)	Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.60	0.591999	0.600000	2019
Mental Health & Recovery	2.50	2.466663	2.500000	2022/2024/2028
Developmental Disabilities	6.00	5.776731	5.902742	continuous
Children Services	3.65	3.606661	3.650000	2021/2028
Zoo Operating	0.75	0.739999	0.750000	2021
Zoo Improvements	1.00	0.986665	1.000000	2026
911 Emergency Telephone Sys.	0.70	0.690666	0.700000	2021
Science & Natural History	0.17	0.167733	0.170000	2022
Total Voted Tax Rates	15.37	15.027117	15.272742	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total Direct Tax Rates	17.37	17.027117	17.272742	

(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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 6 - TAXES - (Continued)

B. Tax Abatements

As of December 31, 2018, 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.

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 2018, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
CRA	\$ 47,806
Ezone	<u>32,038</u>
Total	<u>\$ 79,844</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 6 - TAXES - (Continued)

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 2018, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County Taxes Abated</u>
	<u>CRA</u>	<u>Ezone</u>	
City of Toledo	\$ 1,411,675	\$ 370,951	\$ 1,782,626
City of Maumee	24,629	-	24,629
City of Oregon	8,134	25,484	33,618
City of Sylvania	5,120	-	5,120
Village of Holland	6,658	-	6,658
Sylvania Township	4,846	-	4,846
Spencer Township	2,190	-	2,190
Total	<u>\$ 1,463,252</u>	<u>\$ 396,435</u>	<u>\$ 1,859,687</u>

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2018 amounted to \$99,829,815.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2018 follows:

<u>Governmental Activities:</u>	<u>Balance 12/31/17</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/18</u>
Capital assets not being depreciated:				
Land	\$ 29,344,338	\$ 816,120	\$ -	\$ 30,160,458
Right of way	6,552,717	-	-	6,552,717
Construction in progress	16,008,039	12,990,977	(10,435,912)	18,563,104
Total capital assets not being depreciated	<u>51,905,094</u>	<u>13,807,097</u>	<u>(10,435,912)</u>	<u>55,276,279</u>
Capital assets being depreciated:				
Buildings, structures and improvements	317,030,679	3,501,889	-	320,532,568
Furniture, fixtures and equipment	63,872,807	1,080,383	(1,530,691)	63,422,499
Computer software	11,721,818	-	-	11,721,818
Infrastructure	398,239,984	5,769,177	-	404,009,161
Total capital assets being depreciated	<u>790,865,288</u>	<u>10,351,449</u>	<u>(1,530,691)</u>	<u>799,686,046</u>
Accumulated depreciation:				
Buildings, structures and improvements	(148,766,218)	(7,681,748)	-	(156,447,966)
Furniture, fixtures and equipment	(49,789,840)	(3,380,633)	1,314,209	(51,856,264)
Computer software	(8,444,362)	(1,617,255)	-	(10,061,617)
Infrastructure	(321,709,398)	(7,100,444)	-	(328,809,842)
Total accumulated depreciation	<u>(528,709,818)</u>	<u>(19,780,080)</u>	<u>1,314,209</u>	<u>(547,175,689)</u>
Total capital assets being depreciated, net	<u>262,155,470</u>	<u>(9,428,631)</u>	<u>(216,482)</u>	<u>252,510,357</u>
Governmental activities capital assets, net	<u>\$ 314,060,564</u>	<u>\$ 4,378,466</u>	<u>\$ (10,652,394)</u>	<u>\$ 307,786,636</u>

Construction in progress: During 2018, the County incurred additional expenditures of \$12,990,977, with completed projects amounting to \$9,087,566. Completed projects and expenses for new construction in progress during 2018 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations. The County expensed \$1,348,346 in non-capital completed projects in 2018.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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	\$ 5,517,296
Judicial	2,185,920
Public safety	3,868,575
Public works	7,550,377
Health	334,469
Human services	299,049
Conservation and recreation	4,342
Internal service funds	<u>20,052</u>
Total depreciation expense - governmental activities	<u>\$ 19,780,080</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2018 follows:

<u>Business-Type Activities:</u>	Balance 12/31/17	Increases	Decreases	Balance 12/31/18
Capital assets, not being depreciated:				
Land	\$ 448,753	\$ -	\$ -	\$ 448,753
Right of way	10,000	-	-	10,000
Construction in progress	<u>2,732,760</u>	<u>11,809,536</u>	<u>(2,008,925)</u>	<u>12,533,371</u>
Total capital assets, not being depreciated	<u>3,191,513</u>	<u>11,809,536</u>	<u>(2,008,925)</u>	<u>12,992,124</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	38,052,592	-	-	38,052,592
Land improvements	161,993,499	4,223,123	-	166,216,622
Furniture, fixtures and equipment	15,666,747	71,896	(679,433)	15,059,210
Computer software	<u>9,558</u>	-	-	<u>9,558</u>
Total capital assets, being depreciated	<u>215,722,396</u>	<u>4,295,019</u>	<u>(679,433)</u>	<u>219,337,982</u>
Accumulated depreciation:				
Buildings, structures and improvements	(17,126,383)	(910,858)	-	(18,037,241)
Land improvements	(93,552,889)	(3,378,928)	-	(96,931,817)
Furniture, fixtures and equipment	(9,600,122)	(792,842)	673,364	(9,719,600)
Computer software	<u>(9,558)</u>	-	-	<u>(9,558)</u>
Total accumulated depreciation	<u>(120,288,952)</u>	<u>(5,082,628)</u>	<u>673,364</u>	<u>(124,698,216)</u>
Total capital assets, being depreciated net	<u>95,433,444</u>	<u>(787,609)</u>	<u>(6,069)</u>	<u>94,639,766</u>
Business-type activities capital assets, net	<u>\$ 98,624,957</u>	<u>\$ 11,021,927</u>	<u>\$ (2,014,994)</u>	<u>\$ 107,631,890</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$1,896,415
Wastewater Treatment	1,112,416
Sewer System	1,608,860
Sanitary Engineer	232,202
Solid Waste	<u>232,735</u>
Total depreciation expense	<u>\$5,082,628</u>

C. Component Units

The capital asset activity for year ended December 31, 2018 follows:

	Balance 12/31/17	Increases	Decreases	Balance 12/31/18
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 2,874,480	\$ 360,600	\$ (136,677)	\$ 3,098,403
Capital assets being depreciated:				
Buildings, structures and improvements	28,176,107	749,168	(498,588)	28,426,687
Furniture, fixtures and equipment	8,698,047	484,918	(337,175)	8,845,790
Total capital assets being depreciated	36,874,154	1,234,086	(835,763)	37,272,477
Accumulated depreciation	(17,154,675)	(2,394,532)	835,763	(18,713,444)
Total capital assets being depreciated, net	19,719,479	(1,160,446)	-	18,559,033
Governmental activities capital assets, net	\$ 22,593,959	\$ (799,846)	\$ (136,677)	\$ 21,657,436

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$1,228,873
Preferred Industries, Inc. and Affiliates	499,444
Toledo Arena Sports, Inc.	94,107
Lucas County Land Reutilization Corporation	14,718
Lucas County Economic Development Corporation	1,454
Toledo-Lucas Convention and Visitors Bureau	<u>555,936</u>
Total depreciation expense - component units	<u>\$2,394,532</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 9 - NOTES PAYABLE

During 2018, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/17	Issued	Redeemed	Balance 12/31/18
Various Purpose Improvements - Series 2017	2.000%	\$ 16,301,000	\$ -	\$ (16,301,000)	\$ -
Taxable Arena Improvement Notes - Series 2017	1.759%	5,550,000	-	(5,550,000)	-
Various Purpose Improvements - Series 2018	2.000%	-	1,615,000	-	1,615,000
Taxable Arena Improvement Notes - Series 2018	3.000%	-	5,085,000	-	5,085,000
Total governmental activities		<u>\$ 21,851,000</u>	<u>\$ 6,700,000</u>	<u>\$ (21,851,000)</u>	<u>\$ 6,700,000</u>
Various Purpose Improvements - Series 2017	2.000%	2,285,000	-	(2,285,000)	-
Various Purpose Improvements - Series 2018	2.000%	-	1,180,000	-	1,180,000
Total business-type activities		<u>\$ 2,285,000</u>	<u>\$ 1,180,000</u>	<u>\$ (2,285,000)</u>	<u>\$ 1,180,000</u>

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

Taxable Arena Improvement Notes - Series 2018: \$5,085,000 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 matures July 11, 2019.

Various Purpose Improvement Notes - Series 2018: \$2,795,000 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 matures on July 10, 2019.

The following is a schedule of the various purpose improvement notes:

Constructing, furnishing and equipping a new road maintenance facility at the McCord Road Complex for use by the County Engineer and clearing and improving the site	<u>\$ 1,615,000</u>
Total governmental portion	<u>1,615,000</u>
Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	<u>1,180,000</u>
Total business-type activities portion	<u>1,180,000</u>
Total Various Purpose Notes - Series 2018	<u>\$ 2,795,000</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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). On July 27, 2017, the County advance refunded \$12,470,000 of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds through the issuance of the Series 2017 Various Purpose Refunding Bonds (see below). The remaining Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds matured on October 1, 2018. 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). On July 27, 2017, the County advance refunded \$13,100,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2017 Arena Improvement Refunding Bonds (see below). The remaining Series 2010 Taxable Arena Improvement Bonds mature October 1, 2020. 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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, 2018, the balance of the refunded Series 2007 Juvenile Justice Bonds was \$3,600,000. 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, 2018, 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 \$4,945,000, 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.

On July 27, 2017, the County issued \$12,240,000 of Series 2017 Various Purpose 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 (\$12,470,000). The County deposited bond proceeds in the amount of \$12,996,753 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, 2018, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$12,470,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

The reacquisition price exceeded the net carrying value of the old debt by \$526,753. 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 \$917,264 resulting in an economic gain of \$775,131.

On July 27, 2017, the County issued \$15,060,000 of Series 2017 Arena Improvement Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Taxable Arena Improvement Bonds (\$13,100,000). The County deposited bond proceeds in the amount of \$15,162,039 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, 2018, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$13,100,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% 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 \$2,062,039. 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 \$3,320,187 resulting in an economic gain of \$2,108,831.

On July 10, 2018, the County issued \$9,255,000 in Series 2018 Capital Facilities Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof. The Series 2018 Capital Facilities Improvement Bonds mature on October 1, 2032. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

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."

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 2018 principal and interest payments on the bonds required 100% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,115,205. Principal and interest paid for the current year and total net revenues were \$39,806 and \$37,697, respectively.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

Ohio Public Works Commission (OPWC) Loans

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

Ohio Water Development (OWDA) Loans

The County has issued OWDA loans to finance various construction and improvement projects related to the governmental and business-type activities. The OWDA loans bear interest rates ranging from 2.45% 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).

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

In 2018, the following changes occurred in the governmental activities long-term obligations. The long-term obligations at December 31, 2017 have been restated as described in Note 3A.

Governmental Activities	Original Issued	Maturity Date	Restated Balance 12/31/17	Additions	Reductions	Balance 12/31/18	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	\$ 48,860,000	10/01/18	\$ 670,000	\$ -	\$ (670,000)	\$ -	\$ -
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/20	300,000	-	(100,000)	200,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	2,415,000	-	(370,000)	2,045,000	380,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	7,790,000	12/01/21	4,615,000	-	(1,125,000)	3,490,000	1,140,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	39,310,000	-	(135,000)	39,175,000	140,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	15,060,000	-	(170,000)	14,890,000	175,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	12,240,000	-	(75,000)	12,165,000	725,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	-	9,255,000	-	9,255,000	500,000
Total general obligation bonds	<u>\$ 156,515,000</u>		<u>\$ 74,610,000</u>	<u>\$ 9,255,000</u>	<u>\$ (2,645,000)</u>	<u>\$ 81,220,000</u>	<u>\$ 3,160,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1998 - 4.30% to 5.00% Sewers & waterlines	\$ 2,460,000	12/01/18	\$ 185,000	\$ -	\$ (185,000)	\$ -	\$ -
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	85,000	-	(40,000)	45,000	45,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	345,000	-	(110,000)	235,000	115,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	430,000	-	(100,000)	330,000	105,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	345,000	-	(65,000)	280,000	65,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	385,000	-	(55,000)	330,000	60,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	680,000	-	(85,000)	595,000	90,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	800,000	-	(85,000)	715,000	90,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	515,000	-	(55,000)	460,000	60,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	705,000	-	(65,000)	640,000	65,000
2006 - 4.50% S.S. 772	936,100	09/01/26	521,800	-	(48,300)	473,500	50,500
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	290,000	-	(25,000)	265,000	25,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	479,873	-	(35,285)	444,588	35,285
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	200,127	-	(14,715)	185,412	14,715
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	870,000	-	(55,000)	815,000	60,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	260,000	-	(15,000)	245,000	15,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	635,000	-	(30,000)	605,000	30,000
Total special assessment bonds	<u>\$ 18,376,100</u>		<u>\$ 7,731,800</u>	<u>\$ -</u>	<u>\$ (1,068,300)</u>	<u>\$ 6,663,500</u>	<u>\$ 925,500</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Restated Balance 12/31/17	Additions	Reductions	Balance 12/31/18	Amount Due in One Year
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 637,900	\$ -	\$ (11,100)	\$ 626,800	\$ 11,600
<u>OPWC Loans:</u>							
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 93,376	\$ -	\$ (9,338)	\$ 84,038	\$ 9,338
2008 - 0% Road improvements - Abon Signal	15,147	7/1/2018	757	-	(757)	-	-
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	54,674	-	(4,970)	49,704	4,970
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	52,694	-	(4,790)	47,904	4,790
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	40,256	-	(3,354)	36,902	3,355
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	21,893	-	(10,946)	10,947	10,947
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	7,440	-	(3,720)	3,720	3,720
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	2,492	-	(1,244)	1,248	1,248
2013 - 0% Road improvements culverts	45,833	7/1/2023	25,206	-	(4,584)	20,622	4,584
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	40,450	-	(5,778)	34,672	5,779
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	27,696	-	(3,956)	23,740	3,956
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	28,789	-	(4,112)	24,677	4,113
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	233,985	-	(27,528)	206,457	27,528
2017 - 0% Road improvements - Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	210,076	-	(23,342)	186,734	23,342
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	217,977	-	(11,178)	206,799	11,178
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	-	143,405	(7,170)	136,235	14,340
Total OPWC loans	<u>\$ 1,683,283</u>		<u>\$ 1,057,761</u>	<u>\$ 143,405</u>	<u>\$ (126,767)</u>	<u>\$ 1,074,399</u>	<u>\$ 133,188</u>
<u>Other long-term obligations</u>							
Capital lease obligations			\$ 138,698	\$ -	\$ (68,950)	\$ 69,748	\$ 58,519
Compensated absences			20,673,306	12,191,759	(11,878,021)	20,987,044	12,215,512
Landfill obligation			1,775,000	-	(370,000)	1,405,000	80,000
Claims payable			5,761,739	5,596,420	(5,761,739)	5,596,420	4,913,055
Net Pension Liability			269,005,796	-	(87,431,214)	181,574,582	-
Net OPEB Liability			116,749,466	6,553,102	-	123,302,568	-
Total other long-term obligations			<u>414,104,005</u>	<u>24,341,281</u>	<u>(105,509,924)</u>	<u>332,935,362</u>	<u>17,267,086</u>
Total governmental activities obligations			498,141,466	34,044,674	(109,666,079)	422,520,061	21,497,374
Add: unamortized bond premiums			1,863,724	377,545	(143,535)	2,097,734	-
Less: unamortized bond discounts			(11,779)	-	3,007	(8,772)	-
Total on statement of net position			<u>\$ 499,993,411</u>	<u>\$ 34,422,219</u>	<u>\$ (109,806,607)</u>	<u>\$ 424,609,023</u>	<u>\$ 21,497,374</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

During 2018, the following changes occurred in the County's business-type activities long-term obligations. The long-term obligations at December 31, 2017 have been restated as described in Note 3A.

Business-type Activities

	Original	Maturity	Restated			Balance	Amount
	Issued	Date	Balance	Additions	Reductions	12/31/18	Due in
			12/31/17				One Year
<u>OWDA Loans:</u>							
1993 - 6.16% Water supply system	\$ 1,128,300	07/01/18	\$ 42,204	\$ -	\$ (42,204)	\$ -	\$ -
1994 - 6.72% Water	405,026	7/1/2019	46,633	-	(30,750)	15,883	15,883
1995 - 6.35% Water supply system	501,750	01/01/21	107,735	-	(33,724)	74,011	35,866
2001 - 5.39% Water supply system	1,268,385	01/01/21	285,663	-	(90,204)	195,459	95,131
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	8,763,709	-	(618,862)	8,144,847	642,918
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	791,065	-	(57,012)	734,053	60,278
2009 - 4.36% Water 5114	1,097,053	01/01/30	766,936	-	(49,860)	717,076	52,057
2009 - 4.36% Sewer 5113	789,485	01/01/30	551,920	-	(35,881)	516,039	37,462
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	700,359	-	(39,400)	660,959	40,811
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	321,158	-	(18,067)	303,091	18,715
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	453,650	-	(20,328)	433,322	20,829
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	1,385,539	-	(62,086)	1,323,453	63,617
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	1,341,202	5,609,916	(230,241)	6,720,877	-
2018 - 2.64% Water supply system	490,000	01/01/38	-	490,000	(18,880)	471,120	19,381
2018 - 2.64% Sewer 7797	589,639	01/01/38	-	589,639	(22,719)	566,920	23,323
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	<u>2,995,606</u>	07/01/39	<u>-</u>	<u>2,015,606</u>	<u>-</u>	<u>2,015,606</u>	<u>-</u>
Total OWDA loans	\$ 40,960,421		\$ 15,557,773	\$ 8,705,161	\$ (1,370,218)	\$ 22,892,716	\$ 1,126,271

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Restated Balance 12/31/17	Additions	Reductions	Balance 12/31/18	Amount Due in One Year
<u>OPWC Loans:</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 133,254	\$ -	\$ (17,768)	\$ 115,486	\$ 17,768
2005 - 0% Sewer system	432,200	07/01/25	162,075	-	(21,610)	140,465	21,610
2005 - 0% Sewer system	381,016	07/01/25	133,360	-	(19,050)	114,310	19,051
2006 - 0% Wastewater	1,215,159	07/01/26	516,443	-	(60,758)	455,685	60,758
2008 - 0% Sewer system	71,487	01/01/29	39,319	-	(3,574)	35,745	3,574
2010 - 0% Sewer system	482,191	07/01/30	301,369	-	(24,110)	277,259	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	79,965	-	(5,924)	74,041	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	107,120	-	(7,652)	99,468	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	71,685	-	(5,120)	66,565	5,120
2013 - 0% Sewer system	192,007	01/01/34	153,607	-	(9,600)	144,007	9,600
2014 - 0% CL21Q	144,635	01/01/35	122,940	-	(7,232)	115,708	7,232
2014 - 0% CL12Q/13Q	439,555	01/01/35	315,375	-	(18,022)	297,353	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	167,090	-	(13,368)	153,722	13,368
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	-	380,044	(19,002)	361,042	19,002
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	-	79,654	-	79,654	25,000
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	-	323,226	(8,081)	315,145	16,162
2018 - 0% Sewer CL27T S-408 Relining	143,289	01/01/38	-	143,289	(7,164)	136,125	7,164
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	-	300,000	-	300,000	15,000
Total OPWC loans	\$ 5,934,574		\$ 2,303,602	\$ 1,226,213	\$ (248,035)	\$ 3,281,780	\$ 296,117
<u>Other long-term obligations:</u>							
Capital lease obligation			\$ 87,109	\$ -	\$ (87,109)	\$ -	\$ -
Compensated absences			464,935	300,518	(308,075)	457,378	296,409
Net Pension Liability			7,849,495	-	(2,432,982)	5,416,513	-
Net OPEB Liability			3,406,708	271,505	-	3,678,213	-
Total on statement of net position			\$ 29,669,622	\$ 10,503,397	\$ (4,446,419)	\$ 35,726,600	\$ 1,718,797

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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, 2018 follows:

Year Ended	Bonds			
	General Obligation		Special Assessment Government Commitment	
	Principal	Interest	Principal	Interest
2019	\$ 3,160,000	\$ 3,641,002	\$ 925,500	\$ 296,109
2020	3,265,000	3,576,252	922,700	255,148
2021	3,705,000	2,711,235	825,100	214,370
2022	2,505,000	2,625,907	752,600	178,712
2023	2,590,000	2,546,775	700,200	146,538
2024 - 2028	12,000,000	11,649,550	2,122,400	336,090
2029 - 2033	16,895,000	9,332,046	365,000	55,106
2034 - 2038	25,230,000	5,398,850	50,000	2,500
2039 - 2040	11,870,000	715,010	-	-
Total	\$ 81,220,000	\$ 42,196,627	\$ 6,663,500	\$ 1,484,573

Year Ended	Bonds		Loans			
	Revenue		OWDA ⁽¹⁾		OPWC ⁽²⁾	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 11,600	\$ 28,206	\$ 1,126,271	\$ 510,339	\$ 429,305	\$ -
2020	12,100	27,760	1,155,603	467,007	413,390	-
2021	12,700	27,140	1,056,372	423,560	413,390	-
2022	13,300	26,568	1,097,174	383,112	413,390	-
2023	13,900	25,969	1,139,598	341,056	411,090	-
2024 - 2028	79,000	120,056	6,345,759	1,013,227	1,490,710	-
2029 - 2033	97,812	99,098	1,725,673	155,150	754,478	-
2034 - 2038	121,975	74,427	509,783	23,477	450,772	-
2039 - 2043	152,371	44,030	-	-	-	-
2044 - 2046	112,042	15,151	-	-	-	-
Total	\$ 626,800	\$ 488,405	\$ 14,156,233	\$ 3,316,928	\$ 4,776,525	\$ -

(1) OWDA loans wastewater treatment 7799 and sanitary sewer rehabilitation 8254 are not included in the future debt schedule as the loans are not closed and final disbursement have not been made. These loans will be added to the future debt schedule when future debt service payments are finalized.

(2) OPWC wastewater treatment loan CL19T has drawn \$79,654 of the total permissible borrowing of \$500,000. The future debt schedule includes the total permissible borrowing for this loan.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$183.8 million and \$72.3 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$178.5 million and \$67.0 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2018 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 10,493,145	\$ 267,828
Sick	9,311,867	171,189
Compensation	1,182,032	18,361
Total	\$ 20,987,044	\$ 457,378

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 and Net OPEB Liability

The County pays obligations related to employee compensation from the fund benefitting from their services. See Notes 11 and 12 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 2018, the County did not add any new capital lease obligations and made principal payments of \$156,059.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

At December 31, 2018, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	\$ 1,125,083
Less accumulated depreciation	(644,254)
Net book value	\$ 480,829

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, 2018.

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2019	\$ 61,700
2020	7,327
2021	4,374
Total minimum lease payments	73,401
Less: amount representing interest	(3,653)
Present value of future minimum lease payments	\$ 69,748

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), 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, 2018:

At December 31, 2018, the Toledo Mud Hens has a long-term deferred compensation liability of \$383,149. This total, \$383,149, is considered 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, 2018, the balance of the long-term note payable is \$5,281,251.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

Conduit Debt Obligations

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

As of December 31, 2018, there were 21 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$802,215,000, including \$772,815,000 for hospitals, \$8,320,000 for industrial development, economic, and school facilities, and \$21,080,000 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

GASB 68 assumes any net pension liability/asset 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.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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 3.00% 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%.

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 1.00% 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 2.25% 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.

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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
2018 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
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 \$22,264,667 for 2018. Of this amount, \$2,106,678 is reported as due to other governments.

Net 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, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2017, 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.

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Proportion of the net pension liability/asset prior measurement date	1.229434%	1.107362%	0.705562%	
Proportion of the net pension liability/asset current measurement date	<u>1.202848%</u>	<u>1.121022%</u>	<u>0.710157%</u>	
Change in proportionate share	<u>(0.026586)%</u>	<u>0.013660%</u>	<u>0.004595%</u>	
Proportionate share of the net pension liability	\$ 186,991,095	\$ -	\$ -	\$ 186,991,095
Proportionate share of the net pension asset	-	1,512,225	24,561	1,536,786
Pension expense	39,970,750	244,133	(7,979)	40,206,904

Of the County's proportionate share of the net pension liability of \$186,991,095, \$181,574,582 is reported in the governmental activities and \$5,416,513 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$1,536,786, \$1,492,271 is reported in the governmental activities and \$44,515 is reported in the business-type activities.

Of the County's total pension expense of \$40,206,904, \$38,968,430 is reported in the governmental activities and \$1,238,474 is reported in the business-type activities.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 190,964	\$ -	\$ 47,771	\$ 238,735
Changes of assumptions	22,346,687	132,150	2,910	22,481,747
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	1,845,325	-	-	1,845,325
County contributions subsequent to the measurement date	<u>21,197,312</u>	<u>647,581</u>	<u>419,774</u>	<u>22,264,667</u>
Total deferred outflows of resources	<u>\$ 45,580,288</u>	<u>\$ 779,731</u>	<u>\$ 470,455</u>	<u>\$ 46,830,474</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ 3,685,006	\$ 450,501	\$ -	\$ 4,135,507
Net difference between projected and actual earnings on pension plan investments	40,144,523	238,589	6,918	40,390,030
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	3,687,800	-	-	3,687,800
Total deferred inflows of resources	<u>\$ 47,517,329</u>	<u>\$ 689,090</u>	<u>\$ 6,918</u>	<u>\$ 48,213,337</u>

\$22,264,667 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, 2019. Of the total contributions made subsequent to the measurement date, \$21,619,732 relates to governmental activities and \$644,935 relates to business-type activities.

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 - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Year Ending December 31:				
2019	\$ 16,514,874	\$ (75,849)	\$ 5,475	\$ 16,444,500
2020	(5,475,735)	(82,374)	5,306	(5,552,803)
2021	(17,677,520)	(135,826)	4,358	(17,808,988)
2022	(16,495,972)	(130,187)	4,524	(16,621,635)
2023	-	(46,413)	6,645	(39,768)
Thereafter	-	(86,291)	17,455	(68,836)
Total	<u>\$ (23,134,353)</u>	<u>\$ (556,940)</u>	<u>\$ 43,763</u>	<u>\$ (23,647,530)</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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 was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	7.50%
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

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 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.20 %
Domestic equities	19.00	6.37
Real estate	10.00	5.26
Private equity	10.00	8.97
International equities	20.00	7.88
Other investments	18.00	5.26
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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 7.50%, 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 (6.50%) or one-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 332,048,544	\$ 186,991,095	\$ 66,056,897
Combined Plan	(822,028)	(1,512,225)	(1,988,420)
Member-Directed Plan	(14,074)	(24,561)	(35,186)

NOTE 12 - POSTRETIREMENT BENEFIT PLAN

Net OPEB Liability

The net Other Post-Employment Benefits (OPEB) liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability 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 these estimates annually.

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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0%.

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

The County's contractually required contribution was \$167,909 for 2018. Of this amount, \$15,888 is reported as due to other governments.

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the net OPEB liability	
prior measurement date	1.199629%
Proportion of the net OPEB liability	
current measurement date	1.180040%
Change in proportionate share	(0.019589)%
Proportionate share of the net OPEB liability	\$ 126,980,781
OPEB expense	\$ 10,103,275

Of the County's proportionate share of the net OPEB liability of \$126,980,781, \$123,302,568 is reported in the governmental activities and \$3,678,213 is reported in the business-type activities.

Of the County's total OPEB expense of \$10,103,275, \$9,787,748 is reported in the governmental activities and \$315,527 is reported in the business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 98,917
Changes of assumptions	9,245,546
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	34,309
County contributions subsequent to the measurement date	167,909
Total deferred outflows of resources	\$ 9,546,681
	OPERS
Deferred inflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 9,459,219
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	1,556,507
Total deferred inflows of resources	\$ 11,015,726

\$167,909 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2019. Of the total contributions made subsequent to the measurement date, \$163,045 relates to governmental activities and \$4,864 relates to business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

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

Year Ending December 31:	OPERS
2019	\$ 1,375,042
2020	1,375,042
2021	(2,022,236)
2022	(2,364,802)
Total	\$ (1,636,954)

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 and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	January 0, 1900
Projected Salary Increases, including inflation	3.25% to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.85%
Prior measurement date	4.23%
Investment Rate of Return	6.50%
Municipal Bond Rate	3.31%
Health Care Cost Trend Rate	7.5%, initial 3.25%, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2% for 2017.

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

Discount Rate A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50% and a municipal bond rate of 3.31%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

THIS SPACE INTENTIONALLY LEFT BLANK

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85%) or one-percentage-point higher (4.85%) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$ 168,699,445	\$ 126,980,781	\$ 93,230,795

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 121,493,535	\$ 126,980,781	\$ 132,648,957

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

- (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).

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	\$ (2,234,838)	\$ 2,581,458	\$ 625,100	\$ 7,120,930
Net adjustment for revenue accruals	458,011	669,202	145,161	825,991
Net adjustment for expenditure accruals	2,483,800	(35,701)	(23,791)	261,868
Net adjustment for other sources/uses	1,410,579	-	-	-
Funds budgeted elsewhere	(2,266,430)	-	-	-
Adjustment for encumbrances	1,471,208	74	375,853	1,414,635
GAAP basis	<u>\$ 1,322,330</u>	<u>\$ 3,215,033</u>	<u>\$ 1,122,323</u>	<u>\$ 9,623,424</u>

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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	883,142	9,087	12,810	68,744
Unclaimed monies	<u>1,271,704</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonspendable	<u>2,154,846</u>	<u>9,087</u>	<u>12,810</u>	<u>68,744</u>
Restricted:				
Ditch maintenance	294,006	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	20,953,521	-	47,540,045
Human services programs	-	-	9,488,858	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted	<u>294,006</u>	<u>20,953,521</u>	<u>9,488,858</u>	<u>47,540,045</u>
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	2,114,736	-	-	-
Compensated absences	3,072,581	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total committed	<u>5,187,317</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Legislative and executive operations	1,065,143	-	-	-
Judicial operations	246,604	-	-	-
Public safety programs	36,690	-	-	-
Public works projects	8,924	-	-	-
Human service programs	4,967	-	-	-
Subsequent year appropriations	<u>1,293,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assigned	<u>2,656,078</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>50,223,797</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 60,516,044</u>	<u>\$ 20,962,608</u>	<u>\$ 9,501,668</u>	<u>\$ 47,608,789</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Nonmajor Governmental	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ 712,434	\$ 712,434
Prepayments	-	631,472	1,605,255
Unclaimed monies	-	-	1,271,704
Total nonspendable	<u>-</u>	<u>1,343,906</u>	<u>3,589,393</u>
Restricted:			
Ditch maintenance	-	-	294,006
Legislative and executive operations	-	7,908,439	7,908,439
Judicial operations	-	13,015,299	13,015,299
Public safety programs	-	14,119,764	14,119,764
Public works projects	-	10,835,327	10,835,327
Health programs	-	1,606,308	70,099,874
Human services programs	-	1,809,348	11,298,206
Conservation and recreation programs	-	311,828	311,828
Community development projects	-	5,114,366	5,114,366
Capital projects	-	3,739,011	3,739,011
Total restricted	<u>-</u>	<u>58,459,690</u>	<u>136,736,120</u>
Committed:			
Legislative and executive operations	-	292,398	292,398
Payroll	-	-	2,114,736
Compensated absences	-	-	3,072,581
Public safety programs	-	6,065,199	6,065,199
Capital projects	-	22,633,545	22,633,545
Debt service	1,823,022	-	1,823,022
Total committed	<u>1,823,022</u>	<u>28,991,142</u>	<u>36,001,481</u>
Assigned:			
Legislative and executive operations	-	-	1,065,143
Judicial operations	-	-	246,604
Public safety programs	-	-	36,690
Public works projects	-	-	8,924
Human Service programs	-	-	4,967
Subsequent year appropriations	-	-	1,293,750
Total assigned	<u>-</u>	<u>-</u>	<u>2,656,078</u>
Unassigned (deficit)	<u>-</u>	<u>(2,428,563)</u>	<u>47,795,234</u>
Total fund balances	<u>\$ 1,823,022</u>	<u>\$ 86,366,175</u>	<u>\$ 226,778,306</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 15 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,362,328
Mental Health and Recovery	74
Children Services Board	329,058
Board of Developmental Disabilities	1,345,136
Nonmajor Governmental Funds	<u>14,413,632</u>
Total	<u>\$ 17,450,228</u>

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$1,405,000 will be required to clean up, monitor, and maintain the site. Approximately \$80,000 of the costs are to be incurred in the next year. The current liability of \$80,000 is included in the long-term liability due within a year with the remaining \$1,325,000 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2018 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, 2018.

Intergovernmental receivables consist of the following at year end:

<u>Fund</u>	<u>Amount</u>
General Fund:	
Local Government Fund	\$ 2,291,781
State Public Defender Reimbursement	965,388
Unrestricted Grants and Entitlements	279,109
Casino Revenue	1,310,887
Homestead and Rollback	<u>885,546</u>
	<u>5,732,711</u>
Mental Health and Recovery Fund:	
Grants and Entitlements	4,951,521
Homestead and Rollback	<u>1,004,359</u>
	<u>5,955,880</u>
Children Services Board Fund:	
Grants and Entitlements	707,556
Homestead and Rollback	<u>1,347,091</u>
	<u>2,054,647</u>
Board of Developmental Disabilities Fund:	
Grants and Entitlements	3,676,374
Homestead and Rollback	<u>1,812,962</u>
	<u>5,489,336</u>
Other Governmental Funds:	
Grants and Entitlements	3,148,983
License, Gasoline and Permissive Taxes	6,275,664
Homestead and Rollback	<u>1,248,680</u>
	<u>10,673,327</u>
Total Intergovernmental Receivables	<u>\$ 29,905,901</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018*

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., a 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 \$5,596,420 reported in the internal service funds at December 31, 2018 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 2018 and 2017 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2018	\$ 5,761,739	\$ 40,260,100	\$ 37,163	\$ (40,462,582)	\$ 5,596,420
2017	8,981,107	35,581,423	(579,107)	(38,221,684)	5,761,739

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2018 "Change in Provision for Workers' Compensation Claims" includes a \$2,109,601 prepayment related to this transition.

The County estimates that \$4,913,055 of the claims payable liability at December 31, 2018 will be paid within one year with the remaining balance, \$683,365, 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: \$52,353 in 2019, \$33,954 in 2020 and \$10,341 in 2021. The total future payments through 2021 are \$96,648.

REQUIRED SUPPLEMENTARY INFORMATION

Lucas County Architecture: Past and Present



The lobby of the 10-story Secor Hotel in Toledo, Ohio. Built in 1908 as the city's premier hotel, the building boasts 138,000 square feet and operated as a hotel until 1969. Designed by George Mills, who was one of Toledo's most prominent architects, it boasted 300 rooms, two dining rooms, and an elegant lobby decorated in modern French renaissance style. The photograph of the lobby was published by the Detroit Publishing Co. between 1908 and 1910.

Sources: The Toledo Blade. Photograph retrieved from the Library of Congress Online, <www.loc.gov/item/2016814908/>

LUCAS COUNTY, OHIO

SCHEDULES OF THE 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 FIVE YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>					
County's proportion of the net pension liability	1.202848%	1.229434%	1.181053%	1.180313%	1.180313%
County's proportionate share of the net pension liability	\$ 186,991,095	\$ 276,855,291	\$ 203,035,355	\$ 141,469,196	\$ 138,273,878
County's covered payroll	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375	\$ 141,893,915
County's proportionate share of the net pension liability as a percentage of its covered payroll	124.96%	182.20%	145.16%	98.53%	97.45%
Plan fiduciary net position as a percentage of the total pension liability	84.66%	77.25%	81.08%	86.45%	86.36%
<i>Combined Plan:</i>					
County's proportion of the net pension asset	1.121022%	1.107362%	0.882170%	0.859879%	0.859879%
County's proportionate share of the net pension asset	\$ 1,512,225	\$ 611,183	\$ 426,055	\$ 329,004	\$ 89,662
County's covered payroll	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175	\$ 1,952,238
County's proportionate share of the net pension asset as a percentage of its covered payroll	33.21%	16.46%	14.04%	10.47%	4.59%
Plan fiduciary net position as a percentage of the total pension asset	137.28%	116.55%	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>					
County's proportion of the net pension asset	0.710157%	0.705562%	0.674480%	n/a	n/a
County's proportionate share of the net pension asset	\$ 24,561	\$ 2,914	\$ 2,578	n/a	n/a
County's covered payroll	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.64%	0.11%	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	124.46%	103.40%	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 fiscal 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 THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST NINE YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 21,197,312	\$ 19,452,729	\$ 18,234,501	\$ 16,784,089
Contributions in relation to the contractually required contribution	<u>(21,197,312)</u>	<u>(19,452,729)</u>	<u>(18,234,501)</u>	<u>(16,784,089)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 151,409,371	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 647,581	\$ 591,869	\$ 445,530	\$ 364,101
Contributions in relation to the contractually required contribution	<u>(647,581)</u>	<u>(591,869)</u>	<u>(445,530)</u>	<u>(364,101)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,625,579	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 419,774	\$ 383,917	\$ 315,632	\$ 449,549
Contributions in relation to the contractually required contribution	<u>(419,774)</u>	<u>(383,917)</u>	<u>(315,632)</u>	<u>(449,549)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,197,740	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242
Contributions as a percentage of covered payroll	10.00%	10.00%	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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 17,229,525	\$ 18,446,209	\$ 14,564,979	\$ 15,513,936	\$ 13,997,376
<u>(17,229,525)</u>	<u>(18,446,209)</u>	<u>(14,564,979)</u>	<u>(15,513,936)</u>	<u>(13,997,376)</u>
<u>\$ -</u>				
\$ 143,579,375	\$ 141,893,915	\$ 145,649,790	\$ 155,139,360	\$ 156,921,256
12.00%	13.00%	10.00%	10.00%	8.92%
\$ 377,181	\$ 253,791	\$ 135,021	\$ 128,921	\$ 147,195
<u>(377,181)</u>	<u>(253,791)</u>	<u>(135,021)</u>	<u>(128,921)</u>	<u>(147,195)</u>
<u>\$ -</u>				
\$ 3,143,175	\$ 1,952,238	\$ 1,698,377	\$ 1,621,648	\$ 1,519,040
12.00%	13.00%	7.95%	7.95%	9.69%

Lucas County Architecture: Past and Present



The Secor Hotel, 1920, named in honor of Toledo banker and businessman Jay K. Secor (1872-1921), was placed on the National Register of Historic Places in 1976. A tax credit from the Ohio Development Services Agency as part of a statewide historic building rehabilitation project was awarded in 2016 for restoration purposes. The Secor Hotel photograph was taken in 1920.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	1.180040%	1.199629%
County's proportionate share of the net OPEB liability	\$ 126,980,781	\$ 121,166,648
County's covered payroll	\$ 158,028,385	\$ 158,297,192
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	80.35%	76.54%
Plan fiduciary net position as a percentage of the total OPEB liability	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal 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 THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST NINE YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 167,909	\$ 1,642,520	\$ 3,200,000	\$ 2,800,000
Contributions in relation to the contractually required contribution	<u>(167,909)</u>	<u>(1,642,520)</u>	<u>(3,200,000)</u>	<u>(2,800,000)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 160,232,690	\$ 158,028,385	\$ 158,297,192	\$ 146,647,825
Contributions as a percentage of covered payroll	0.10%	1.04%	2.02%	1.91%

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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 2,900,000	\$ 1,400,000	\$ 5,700,000	\$ 6,100,000	\$ 7,500,000
<u>(2,900,000)</u>	<u>(1,400,000)</u>	<u>(5,700,000)</u>	<u>(6,100,000)</u>	<u>(7,500,000)</u>
<u>\$ -</u>				
\$ 146,722,550	\$ 143,846,153	\$ 147,348,167	\$ 156,761,008	\$ 158,440,296
1.98%	0.97%	3.87%	3.89%	4.73%

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2018.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2017-2018.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 105,880,256	\$ 105,880,256	\$ 99,018,887	\$ (6,861,369)
Real property and other taxes.....	12,720,000	12,720,000	12,899,464	179,464
Charges for services.....	12,559,160	12,559,160	12,835,765	276,605
Licenses and permits.....	32,000	32,000	26,204	(5,796)
Fines and forfeitures.....	313,000	313,000	351,058	38,058
Intergovernmental.....	16,631,310	16,631,310	17,796,823	1,165,513
Special assessments.....	58,735	58,735	31,440	(27,295)
Investment income.....	2,719,500	2,719,500	4,380,058	1,660,558
Rental income.....	908,060	908,060	1,527,429	619,369
Other.....	652,800	652,800	1,797,853	1,145,053
Total revenues.....	152,474,821	152,474,821	150,664,981	(1,809,840)
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.....	1,339,531	1,158,119	1,132,714	25,405
Materials and supplies.....	54,578	75,667	73,845	1,822
Charges and services.....	72,967	109,518	79,807	29,711
Other.....	11,278	32,631	32,631	-
Capital outlay and equipment.....	26,688	45,635	42,294	3,341
<i>Real Estate Support Staff</i>				
Personal services.....	578,438	578,478	575,159	3,319
Charges and services.....	2,270	2,090	1,864	226
Other.....	-	140	140	-
<i>Budget Commission</i>				
Personal services.....	48,507	48,507	48,507	-
<i>Board of Revision</i>				
Personal services.....	60,958	60,958	60,958	-
Materials and supplies.....	17,986	18,565	18,447	118
Charges and services.....	1,078	18	18	-
Capital outlay and equipment.....	541	541	534	7

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.....	\$ 1,800,695	\$ 1,874,445	\$ 1,874,445	\$ -
Materials and supplies.....	8,237	7,359	7,160	199
Charges and services.....	123,146	116,837	116,188	649
Capital outlay and equipment.....	5,457	4,359	4,359	-
<i>Commissioners</i>				
Personal services.....	525,280	525,407	508,418	16,989
Materials and supplies.....	3,423	2,111	1,461	650
Charges and services.....	49,758	50,922	46,420	4,502
<i>County Administrator</i>				
Personal services.....	581,120	503,810	468,596	35,214
Materials and supplies.....	12,422	9,844	3,898	5,946
Charges and services.....	83,187	115,955	109,155	6,800
Other.....	2,700	872	295	577
Capital outlay and equipment.....	20,118	21,067	17,849	3,218
<i>Facilities</i>				
Personal services.....	2,396,685	2,348,935	2,260,751	88,184
Materials and supplies.....	353,594	276,254	275,009	1,245
Charges and services.....	1,274,643	1,429,450	1,435,149	(5,699)
Other.....	50	-	-	-
Capital outlay and equipment.....	88,000	92,600	92,517	83
<i>Department of Personnel</i>				
Personal services.....	756,588	778,280	775,819	2,461
Materials and supplies.....	12,242	6,287	4,702	1,585
Charges and services.....	35,738	19,700	13,794	5,906
Capital outlay and equipment.....	14,000	14,000	13,480	520
<i>Treasurer</i>				
Personal services.....	963,151	918,774	893,493	25,281
Materials and supplies.....	24,500	24,000	18,669	5,331
Charges and services.....	266,382	261,491	225,734	35,757
Other.....	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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.....	\$ 254,264	\$ 243,664	\$ 231,356	\$ 12,308
Materials and supplies.....	2,380	2,380	2,152	228
Charges and services.....	19,483	19,483	12,345	7,138
Other.....	790	790	-	790
Capital outlay and equipment.....	6,317	1,317	1,317	-
<i>Board of Elections</i>				
Personal services.....	1,490,462	1,521,026	1,520,852	174
Materials and supplies.....	236,634	170,451	170,436	15
Charges and services.....	1,223,003	1,264,237	1,248,716	15,521
Other.....	9,504	1,514	1,514	-
Capital outlay and equipment.....	47,681	61,935	61,934	1
<i>Support Services</i>				
Personal services.....	272,528	257,303	253,598	3,705
Materials and supplies.....	3,004	1,890	1,587	303
Charges and services.....	39,900	21,705	21,219	486
Other.....	200	200	60	140
Capital outlay and equipment.....	4,800	4,628	4,151	477
<i>Centralized Records Center</i>				
Personal services.....	181,718	181,718	156,580	25,138
Materials and supplies.....	8,000	8,000	4,181	3,819
Charges and services.....	92,425	92,675	85,049	7,626
Other.....	2,500	2,250	-	2,250
Capital outlay and equipment.....	4,500	4,500	2,203	2,297
<i>Recorder</i>				
Personal services.....	596,687	586,087	567,936	18,151
Materials and supplies.....	6,099	6,299	6,178	121
Charges and services.....	12,884	12,684	8,555	4,129
<i>Annual Audit</i>				
Charges and services.....	173,420	156,620	139,400	17,220
Other.....	2,500	2,500	492	2,008
<i>Plan Commission</i>				
Charges and services.....	232,470	232,470	232,470	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.....	\$ 4,793,730	\$ 5,135,056	\$ 4,930,987	\$ 204,069
Other.....	190,230	178,645	146,775	31,870
Capital outlay and equipment.....	8,000	18,000	13,579	4,421
<i>Real Estate Taxes</i>				
Other.....	220,000	227,586	227,586	-
<i>Insurance</i>				
Personal services.....	16,964,938	15,403,735	15,137,479	266,256
Charges and services.....	1,165,000	1,065,000	1,016,796	48,204
Other.....	5,000	5,000	-	5,000
<i>Miscellaneous</i>				
Materials and supplies.....	5,000	8,826	8,823	3
Charges and services.....	2,851,539	2,378,064	2,272,804	105,260
Other.....	511,914	56,000	6,000	50,000
<i>LCIS Enterprise</i>				
Charges and services.....	209,295	209,295	205,112	4,183
Capital outlay and equipment.....	570,305	570,305	569,875	430
<i>Total General Government -</i>				
<i>Legislative and Executive.....</i>	<u>44,036,240</u>	<u>41,647,464</u>	<u>40,504,376</u>	<u>1,143,088</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.....	5,932,518	5,867,518	5,850,099	17,419
Materials and supplies.....	210,657	217,397	206,313	11,084
Charges and services.....	299,547	300,784	292,955	7,829
Capital outlay and equipment.....	76,932	130,729	130,662	67
<i>Juvenile Detention Center</i>				
Personal services.....	3,148,993	3,181,637	3,179,455	2,182
Materials and supplies.....	48,624	60,054	48,709	11,345
Charges and services.....	369,036	321,293	313,512	7,781
Capital outlay and equipment.....	19,218	21,700	21,032	668
<i>Prosecutor</i>				
Personal services.....	5,498,778	5,651,584	5,562,250	89,334
Materials and supplies.....	72,869	79,861	68,806	11,055
Charges and services.....	38,454	32,454	29,704	2,750
Other.....	9,892	-	-	-
<i>Domestic Relations Court</i>				
Personal services.....	2,383,018	2,383,018	2,347,700	35,318
Materials and supplies.....	28,076	24,260	18,830	5,430
Charges and services.....	233,954	235,043	210,839	24,204
Capital outlay and equipment.....	12,055	8,893	4,779	4,114

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.....	\$ 1,690,131	\$ 1,690,131	\$ 1,682,196	\$ 7,935
Materials and supplies.....	268,922	274,250	266,208	8,042
Charges and services.....	60,050	54,050	46,515	7,535
Capital outlay and equipment.....	2,850	2,850	2,101	749
<i>Probate Court</i>				
Personal services.....	1,910,440	1,911,853	1,911,746	107
Materials and supplies.....	31,246	31,164	31,164	-
Charges and services.....	18,030	16,699	16,699	-
<i>Common Pleas Court</i>				
Personal services.....	5,783,394	5,823,581	5,817,981	5,600
Materials and supplies.....	56,188	71,688	58,053	13,635
Charges and services.....	543,561	503,018	434,603	68,415
Capital outlay and equipment.....	26,500	11,356	4,130	7,226
<i>Regional Court Services</i>				
Personal services.....	3,788,438	3,786,373	3,695,579	90,794
Materials and supplies.....	319,493	308,458	305,782	2,676
Charges and services.....	544,618	494,481	453,580	40,901
Other.....	3,402	3,100	2,793	307
Capital outlay and equipment.....	9,900	9,570	9,561	9
<i>Adult Probation</i>				
Personal services.....	2,176,470	2,176,470	2,052,434	124,036
Materials and supplies.....	15,600	15,600	14,029	1,571
Charges and services.....	25,000	25,000	21,937	3,063
Other.....	300	300	-	300
Capital outlay and equipment.....	3,000	3,000	578	2,422

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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Maumee Municipal Court</i>				
Personal services.....	\$ 133,382	\$ 141,562	\$ 139,445	\$ 2,117
Charges and services.....	17,500	17,320	15,504	1,816
 <i>Oregon Municipal Court</i>				
Personal services.....	170,506	170,506	140,722	29,784
Charges and services.....	15,900	15,900	13,500	2,400
 <i>Sylvania Municipal Court</i>				
Personal services.....	169,060	185,292	179,950	5,342
Charges and services.....	42,500	40,968	40,000	968
 <i>Toledo Municipal Court</i>				
Personal services.....	372,721	368,824	367,189	1,635
Charges and services.....	44,275	63,172	63,172	-
 <i>Integrated Justice System</i>				
Personal services.....	585,581	589,341	586,597	2,744
Materials and supplies.....	700	700	696	4
Charges and services.....	168,503	150,117	139,497	10,620
Capital outlay and equipment.....	2,019	16,645	16,115	530
 <i>Attorney Fees Public Defender</i>				
Materials and supplies.....	400	400	282	118
Charges and services.....	4,835,701	4,657,914	4,437,301	220,613
Other.....	25,000	-	-	-

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Court of Appeals</i>				
Materials and supplies.....	\$ 9,800	\$ 9,662	\$ 8,982	\$ 680
Charges and services.....	612,804	597,432	540,709	56,723
Other.....	500	500	-	500
Capital outlay and equipment.....	65,378	65,378	48,517	16,861
<i>Total General Government - Judicial.....</i>	<u>42,932,384</u>	<u>42,820,850</u>	<u>41,851,492</u>	<u>969,358</u>
Public Safety				
<i>Coroner</i>				
Personal services.....	1,573,642	1,600,092	1,581,850	18,242
<i>Public Safety Court Security</i>				
Personal services.....	2,873,654	3,056,680	3,052,608	4,072
<i>Sheriff Law Enforcement</i>				
Personal services.....	5,579,168	6,136,819	6,110,056	26,763
Materials and supplies.....	177,727	205,209	205,209	-
Charges and services.....	210,500	203,495	203,495	-
Capital outlay and equipment.....	29,286	16,637	16,637	-
<i>Sheriff Administration</i>				
Personal services.....	2,537,030	2,592,848	2,583,648	9,200
Materials and supplies.....	35,000	34,628	21,894	12,734
Charges and services.....	226,740	197,875	156,725	41,150
Capital outlay and equipment.....	21,938	53,365	48,365	5,000
<i>Sheriff Correction Center</i>				
Personal services.....	20,095,014	20,731,694	20,723,596	8,098
Materials and supplies.....	386,894	360,110	360,110	-
Charges and services.....	1,023,631	1,017,889	1,017,889	-
Capital outlay and equipment.....	23,636	32,028	32,028	-
<i>Medical Correction Center</i>				
Personal services.....	1,297,930	1,194,643	1,194,643	-
Materials and supplies.....	14,000	13,737	13,737	-
Charges and services.....	217,460	195,893	195,893	-
Capital outlay and equipment.....	1,000	610	610	-

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.....	\$ 8,154,039	\$ 6,997,889	\$ 6,997,889	\$ -
<i>Total Public Safety</i>	44,478,289	44,642,141	44,516,882	125,259
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	149,992	145,427	144,052	1,375
Materials and supplies.....	1,000	1,000	815	185
Charges and services.....	15,193	14,384	14,377	7
Capital outlay and equipment.....	5,000	5,000	4,094	906
<i>Ditch Maintenance Projects</i>				
Charges and services.....	20,620	29,324	21,728	7,596
<i>Total Public Works</i>	191,805	195,135	185,066	10,069
Health				
<i>Health Services</i>				
Charges and services.....	725,000	606,708	606,708	-
Other.....	785,543	830,729	830,729	-
<i>Total Health</i>	1,510,543	1,437,437	1,437,437	-
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	818,185	818,185	807,884	10,301
Materials and supplies.....	18,870	19,240	17,802	1,438
Charges and services.....	952,588	948,466	812,018	136,448
Other.....	2,500	1,923	-	1,923
Capital outlay and equipment.....	6,000	6,000	5,025	975
<i>Veteran Services</i>				
Charges and services.....	29,000	29,000	29,000	-
<i>Total Human Services</i>	1,827,143	1,822,814	1,671,729	151,085

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
<i>Agriculture</i>				
Charges and services.....	\$ 41,649	\$ 41,354	\$ 36,754	\$ 4,600
Other.....	317,000	317,000	317,000	-
<i>Total Conservation and Recreation.....</i>	<u>358,649</u>	<u>358,354</u>	<u>353,754</u>	<u>4,600</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other.....	246,219	246,219	246,219	-
Total expenditures.....	<u>135,581,272</u>	<u>133,170,414</u>	<u>130,766,955</u>	<u>2,403,459</u>
Excess of revenues over expenditures.....	16,893,549	19,304,407	19,898,026	593,619
Other financing (uses):				
Advances in.....	208,000	208,000	-	(208,000)
Advances (out) and not repaid.....	-	(60,000)	-	60,000
Transfers in.....	-	-	4,261,369	4,261,369
Transfers (out).....	(20,474,012)	(26,494,875)	(26,394,233)	100,642
Total other financing sources (uses).....	<u>(20,266,012)</u>	<u>(26,346,875)</u>	<u>(22,132,864)</u>	<u>4,214,011</u>
Net change in fund balance.....	(3,372,463)	(7,042,468)	(2,234,838)	4,807,630
Fund balance at beginning of year.....	25,575,550	25,575,550	25,575,550	-
<i>Prior year encumbrances appropriated.....</i>	1,386,965	1,386,965	1,386,965	-
Fund balance at end of year.....	<u>\$ 23,590,052</u>	<u>\$ 19,920,047</u>	<u>\$ 24,727,677</u>	<u>\$ 4,807,630</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 15,500,045	\$ 15,500,045	\$ 15,983,661	\$ 483,616
Intergovernmental.....	9,633,956	9,633,956	10,985,678	1,351,722
Other.....	25,944	25,944	56,459	30,515
Total revenues.....	25,159,945	25,159,945	27,025,798	1,865,853
Expenditures:				
Health				
Personal services.....	1,557,283	1,557,283	1,513,811	43,472
Materials and supplies.....	11,800	14,800	14,002	798
Charges and services.....	27,344,296	27,341,296	22,885,864	4,455,432
Other.....	27,400	27,400	11,708	15,692
Capital outlay and equipment.....	22,000	22,000	18,955	3,045
<i>Total Health.....</i>	<i>28,962,779</i>	<i>28,962,779</i>	<i>24,444,340</i>	<i>4,518,439</i>
Net change in fund balance.....	(3,802,834)	(3,802,834)	2,581,458	6,384,292
Fund balance at beginning of year.....	16,742,054	16,742,054	16,742,054	-
Fund balance at end of year.....	\$ 12,939,220	\$ 12,939,220	\$ 19,323,512	\$ 6,384,292

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real property and other taxes.....	\$ 23,140,870	\$ 23,327,870	\$ 23,588,070	\$ 260,200
Charges for services.....	800	800	-	(800)
Intergovernmental.....	24,375,083	24,418,206	23,929,768	(488,438)
Other.....	37,600	37,598	161,281	123,683
Total revenues.....	47,554,353	47,784,474	47,679,119	(105,355)
Expenditures:				
Human Services				
Personal services.....	25,727,275	26,274,533	26,013,416	261,117
Materials and supplies.....	690,079	734,618	691,571	43,047
Charges and services.....	20,736,427	21,067,875	20,185,054	882,821
Capital outlay and equipment.....	298,750	185,644	163,978	21,666
<i>Total Human Services.....</i>	<i>47,452,531</i>	<i>48,262,670</i>	<i>47,054,019</i>	<i>1,208,651</i>
Net change in fund balance.....	101,822	(478,196)	625,100	1,103,296
Fund balance at beginning of year.....	7,207,768	7,207,768	7,207,768	-
<i>Prior year encumbrances appropriated.....</i>	<i>127,745</i>	<i>127,745</i>	<i>127,745</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,437,335	\$ 6,857,317	\$ 7,960,613	\$ 1,103,296

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real property and other taxes.....	\$ 40,100,149	\$ 40,100,149	\$ 38,592,966	\$ (1,507,183)
Charges for services.....	1,615,000	1,615,000	65,698	(1,549,302)
Intergovernmental.....	12,973,953	12,973,953	16,917,011	3,943,058
Investment income.....	-	-	4,373	4,373
Other.....	450,000	450,000	1,013,571	563,571
Total revenues.....	55,139,102	55,139,102	56,593,619	1,454,517
Expenditures:				
Health				
Personal services.....	25,116,370	25,109,942	22,008,994	3,100,948
Materials and supplies.....	488,584	436,721	308,086	128,635
Charges and services.....	9,728,426	8,493,596	6,157,276	2,336,320
Other.....	20,028,250	20,012,938	20,005,858	7,080
Capital outlay and equipment.....	772,786	1,139,764	992,475	147,289
<i>Total Health.....</i>	<i>56,134,416</i>	<i>55,192,961</i>	<i>49,472,689</i>	<i>5,720,272</i>
Net change in fund balance.....	(995,314)	(53,859)	7,120,930	7,174,789
Fund balance at beginning of year.....	34,302,758	34,302,758	34,302,758	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,012,432</i>	<i>2,012,432</i>	<i>2,012,432</i>	<i>-</i>
Fund balance at end of year.....	\$ 35,319,876	\$ 36,261,331	\$ 43,436,120	\$ 7,174,789

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 12,974	\$ 12,974	\$ -
Special assessments.....	1,349,382	1,349,382	-
Rental income.....	611,600	611,600	-
Other.....	373,546	373,546	-
Total revenues.....	2,347,502	2,347,502	-
Expenditures:			
Debt service:			
Principal retirement.....	3,724,400	3,724,400	-
Interest and fiscal charges.....	3,057,622	3,057,622	-
Bond issuance costs.....	35,524	35,524	-
Total expenditures.....	6,817,546	6,817,546	-
(Deficiency) of revenues (under) expenditures.....	(4,470,044)	(4,470,044)	-
Other financing sources (uses):			
Transfers in.....	4,295,945	4,295,945	-
Premium on bond issuance.....	199,007	199,007	-
Total other financing sources (uses).....	4,494,952	4,494,952	-
Net change in fund balance.....	24,908	24,908	-
Fund balance at beginning of year.....	1,728,594	1,728,594	-
Fund balance at end of year.....	\$ 1,753,502	\$ 1,753,502	\$ -

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,130,000	\$ 2,391,623	\$ 261,623
Special assessments.....	10,302	9,302	(1,000)
Other.....	84	84	-
Total operating revenues.....	2,140,386	2,401,009	260,623
<u>Operating expenses:</u>			
Contract services.....	1,856,601	1,346,625	509,976
Materials and supplies.....	134,467	90,963	43,504
Other.....	2,000	546	1,454
Total operating expenses.....	1,993,068	1,438,134	554,934
Operating income	147,318	962,875	815,557
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(2,668,000)	(2,613,830)	54,170
Interest and fiscal charges.....	(118,700)	(118,339)	361
Intergovernmental.....	1,347,693	1,356,457	8,764
Note issuance.....	1,180,000	1,180,000	-
OPWC loan proceeds.....	380,044	380,044	-
OWDA loan proceeds.....	490,000	490,000	-
Total nonoperating revenues (expenses).....	611,037	674,332	63,295
Income before transfers.....	758,355	1,637,207	878,852
Transfer out.....	(5,000)	-	5,000
Net change in net position.....	753,355	1,637,207	883,852
Net position at beginning of year.....	4,760,845	4,760,845	-
<i>Prior year encumbrances appropriated.....</i>	<i>80,034</i>	<i>80,034</i>	<i>-</i>
Net position at end of year.....	\$ 5,594,234	\$ 6,478,086	\$ 883,852

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 6,165,000	\$ 6,451,398	\$ 286,398
Other.....	43,000	11,169	(31,831)
Total operating revenues.....	6,208,000	6,462,567	254,567
<u>Operating expenses:</u>			
Personal services.....	2,002,051	1,899,395	102,656
Contract services.....	7,460,818	6,616,314	844,504
Materials and supplies.....	519,673	495,867	23,806
Other.....	2,897	2,897	-
Capital outlay and equipment.....	5,621,171	5,621,171	-
Total operating expenses.....	15,606,610	14,635,644	970,966
Operating (loss).....	(9,398,610)	(8,173,077)	1,225,533
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,187,980)	(958,898)	229,082
Interest and fiscal charges.....	(512,020)	(512,020)	-
Intergovernmental.....	1,119,108	1,119,108	-
OWDA loans.....	5,609,916	5,609,916	-
OPWC loans.....	79,654	79,654	-
Total nonoperating revenues (expenses).....	5,108,678	5,337,760	229,082
Net change in net position.....	(4,289,932)	(2,835,317)	1,454,615
Net position at beginning of year.....	9,279,793	9,279,793	-
<i>Prior year encumbrances appropriated.....</i>	<i>382,686</i>	<i>382,686</i>	<i>-</i>
Net position at end of year.....	\$ 5,372,547	\$ 6,827,162	\$ 1,454,615

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,079,000	\$ 2,099,944	\$ 20,944
Special assessments.....	1,000	-	(1,000)
Total operating revenues.....	2,080,000	2,099,944	19,944
<u>Operating expenses:</u>			
Contract services.....	5,790,864	5,421,176	369,688
Materials and supplies.....	279,653	261,868	17,785
Other.....	2,000	711	1,289
Total operating expenses.....	6,072,517	5,683,755	388,762
Operating (loss).....	(3,992,517)	(3,583,811)	408,706
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(296,394)	(273,513)	22,881
Interest and fiscal charges.....	(111,606)	(102,365)	9,241
Intergovernmental.....	1,319,768	1,380,324	60,556
Issuance of OWDA loans.....	2,589,639	2,605,245	15,606
Issuance of OPWC loans.....	766,515	766,515	-
Total nonoperating revenues (expenses).....	4,267,922	4,376,206	108,284
Net change in net position.....	275,405	792,395	516,990
Net position at beginning of year.....	1,938,175	1,938,175	-
<i>Prior year encumbrances appropriated.....</i>	<i>904,018</i>	<i>904,018</i>	<i>-</i>
Net position at end of year.....	\$ 3,117,598	\$ 3,634,588	\$ 516,990

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:

Special Elections Fund

To account for monies held to conduct special elections held within the County.

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. Prior to 2011, these operations were reported in a enterprise fund.

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.

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.

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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 for 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 Regulations Fund

To account for fee revenues for permits and inspections.

Certificate of Title Administration Fund

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

Recorder Equipment Fund

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

Juvenile Treatment Center Fund

To account for state monies used for the treatment and rehabilitation of juvenile offenders.

Juvenile Felony Delinquency Care Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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.

County Medicaid Sales Tax Fund

To account for the receipt of Medicaid sales tax transitional payments from the State of Ohio. This fund is included in the General Fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor governmental funds since it is reported in the General Fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section.

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).

Capital Improvements Fund

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

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

Payroll Reserve Fund

To establish a reserve for payroll fluctuations.

Sick Reserve Fund

To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund

To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund

To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Special Elections	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services
Assets:					
Equity in pooled cash and investments.....	\$ 165,359	\$ 2,518,334	\$ 979,584	\$ 7,849,160	\$ 5,577,547
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	-	-	677,099
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	304,078	-	7,032,517	-
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	712,434	-
Prepayments.....	-	30,619	56,731	449	55,984
Total assets.....	\$ 165,359	\$ 2,853,031	\$ 1,036,315	\$ 15,594,560	\$ 6,310,630
Liabilities:					
Accounts payable.....	\$ -	\$ 809,825	\$ -	\$ 159,933	\$ 82,410
Accrued wages and benefits payable.....	-	213,270	41,367	68,232	26,076
Due to other governments.....	-	185,075	37,921	54,203	20,653
Due to other funds.....	-	19,212	1,331	1,546	3,088
Notes payable.....	-	-	-	1,615,000	-
Accrued interest payable.....	-	-	-	15,343	-
Total liabilities.....	-	1,227,382	80,619	1,914,257	132,227
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	4,183,776	-
Miscellaneous revenue not available.....	-	-	-	-	57,220
Total deferred inflows of resources.....	-	-	-	4,183,776	57,220
Fund balances:					
Nonspendable.....	-	30,619	56,731	712,883	55,984
Restricted.....	165,359	1,595,030	898,965	8,783,644	-
Committed.....	-	-	-	-	6,065,199
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	165,359	1,625,649	955,696	9,496,527	6,121,183
Total liabilities, deferred inflows of resources and fund balances.....	\$ 165,359	\$ 2,853,031	\$ 1,036,315	\$ 15,594,560	\$ 6,310,630

Emergency Telephone Service	Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
\$ 4,064,044	\$ 2,490,060	\$ 195,060	\$ 337,267	\$ 160,576	\$ 241,564	\$ 4,699,189
5,005,412	-	5,362,963	-	4,376,748	-	-
-	168,473	-	-	-	-	137,121
-	-	-	-	-	-	-
281,221	1,202,561	301,307	-	196,113	-	537,420
-	-	-	-	-	-	2,624
-	-	-	-	-	-	-
22,906	-	-	6,101	-	-	2,143
<u>\$ 9,373,583</u>	<u>\$ 3,861,094</u>	<u>\$ 5,859,330</u>	<u>\$ 343,368</u>	<u>\$ 4,733,437</u>	<u>\$ 241,564</u>	<u>\$ 5,378,497</u>
\$ 44,364	\$ 361,174	\$ -	\$ 12,899	\$ -	\$ 287,175	\$ 99,082
10,563	71,279	-	2,726	-	10,954	28,708
8,477	59,815	-	2,361	-	9,173	24,998
522	-	-	198	-	2	3,286
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>63,926</u>	<u>492,268</u>	<u>-</u>	<u>18,184</u>	<u>-</u>	<u>307,304</u>	<u>156,074</u>
4,555,862	-	4,881,282	-	3,991,424	-	-
397,286	-	425,686	-	340,529	-	-
-	-	-	-	-	-	-
281,221	-	301,307	-	196,113	-	105,914
-	-	-	-	-	-	-
<u>5,234,369</u>	<u>-</u>	<u>5,608,275</u>	<u>-</u>	<u>4,528,066</u>	<u>-</u>	<u>105,914</u>
22,906	-	-	6,101	-	-	2,143
4,052,382	3,368,826	251,055	319,083	205,371	-	5,114,366
-	-	-	-	-	-	-
-	-	-	-	-	(65,740)	-
<u>4,075,288</u>	<u>3,368,826</u>	<u>251,055</u>	<u>325,184</u>	<u>205,371</u>	<u>(65,740)</u>	<u>5,116,509</u>
<u>\$ 9,373,583</u>	<u>\$ 3,861,094</u>	<u>\$ 5,859,330</u>	<u>\$ 343,368</u>	<u>\$ 4,733,437</u>	<u>\$ 241,564</u>	<u>\$ 5,378,497</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2018

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments.....	\$ 1,985,792	\$ 237,746	\$ 516,649	\$ 3,576,138	\$ 96,065
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	95,575	381,513	2,661
Special assessments.....	4,628,618	-	-	-	-
Due from other governments.....	-	87,480	-	-	-
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	40,500	1,115	-	-
Total assets.....	\$ 6,614,410	\$ 365,726	\$ 613,339	\$ 3,957,651	\$ 98,726
Liabilities:					
Accounts payable.....	\$ 65,375	\$ -	\$ 11,300	\$ -	\$ -
Accrued wages and benefits payable.....	6,859	3,603	21,687	1,019	-
Due to other governments.....	5,225	3,145	16,668	896	-
Due to other funds.....	-	292	1,231	23	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	77,459	7,040	50,886	1,938	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	4,522,098	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-	2,661
Total deferred inflows of resources.....	4,522,098	-	-	-	2,661
Fund balances:					
Nonspendable.....	-	40,500	1,115	-	-
Restricted.....	2,014,853	318,186	561,338	3,955,713	96,065
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	2,014,853	358,686	562,453	3,955,713	96,065
Total liabilities, deferred inflows of resources and fund balances.....	\$ 6,614,410	\$ 365,726	\$ 613,339	\$ 3,957,651	\$ 98,726

<u>Indigent Guardianship</u>	<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>
\$ 197,010	\$ 58,348	\$ 703,705	\$ 146,814	\$ 92,779	\$ 169,693	\$ 685,009
-	-	-	-	-	-	-
-	6,520	160,542	61,520	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	203,413
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,358	7,919	-	-	-
<u>\$ 197,010</u>	<u>\$ 64,868</u>	<u>\$ 875,605</u>	<u>\$ 216,253</u>	<u>\$ 92,779</u>	<u>\$ 169,693</u>	<u>\$ 888,422</u>
\$ -	\$ -	\$ 92,149	\$ -	\$ -	\$ -	\$ -
-	-	1,003	4,849	-	-	37,631
-	824	857	4,144	-	-	37,436
-	-	3,198	156	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	824	97,207	9,149	-	-	75,067
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,520	-	17,320	-	-	-
-	6,520	-	17,320	-	-	-
-	-	-	-	-	-	-
-	-	11,358	7,919	-	-	-
197,010	57,524	767,040	181,865	92,779	169,693	813,355
-	-	-	-	-	-	-
-	-	-	-	-	-	-
197,010	57,524	778,398	189,784	92,779	169,693	813,355
<u>\$ 197,010</u>	<u>\$ 64,868</u>	<u>\$ 875,605</u>	<u>\$ 216,253</u>	<u>\$ 92,779</u>	<u>\$ 169,693</u>	<u>\$ 888,422</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2018

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments.....	\$ 401,342	\$ 1,876,328	\$ 1,686,309	\$ 11,780	\$ 125,553
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	1,199	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	15,267	-	-	-
Total assets.....	\$ 401,342	\$ 1,891,595	\$ 1,687,508	\$ 11,780	\$ 125,553
Liabilities:					
Accounts payable.....	\$ -	\$ -	\$ 57,925	\$ -	\$ -
Accrued wages and benefits payable.....	1,023	3,208	16,525	-	-
Due to other governments.....	728	2,742	13,854	-	-
Due to other funds.....	-	95	597	-	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	1,751	6,045	88,901	-	-
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.....	-	-	1,199	-	-
Total deferred inflows of resources.....	-	-	1,199	-	-
Fund balances:					
Nonspendable.....	-	15,267	-	-	-
Restricted.....	399,591	1,870,283	1,597,408	11,780	125,553
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	399,591	1,885,550	1,597,408	11,780	125,553
Total liabilities, deferred inflows of resources and fund balances.....	\$ 401,342	\$ 1,891,595	\$ 1,687,508	\$ 11,780	\$ 125,553

Community MR/RES Services	Imagination Station	Building Regulations	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ 2,027,097	\$ 48,080	\$ 796,978	\$ 6,410,889	\$ 380,544	\$ 172,710	\$ 3,032,707
-	1,215,597	-	-	-	-	-
-	-	203,973	218,851	-	-	-
-	-	-	-	-	-	-
-	68,296	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,978
<u>\$ 2,027,097</u>	<u>\$ 1,331,973</u>	<u>\$ 1,000,951</u>	<u>\$ 6,629,740</u>	<u>\$ 380,544</u>	<u>\$ 172,710</u>	<u>\$ 3,036,685</u>
\$ 4,389,920	\$ -	\$ 6,359	\$ -	\$ -	\$ -	\$ 160,912
-	-	12,597	20,063	607	37,551	11,997
-	-	11,254	16,487	520	27,405	10,391
-	-	412	1,181	-	1,229	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,389,920</u>	<u>-</u>	<u>30,622</u>	<u>37,731</u>	<u>1,127</u>	<u>66,185</u>	<u>183,300</u>
-	1,106,422	-	-	-	-	-
-	96,482	-	-	-	-	-
-	-	-	-	-	-	-
-	68,296	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>1,271,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	3,978
-	60,773	970,329	6,592,009	379,417	106,525	2,849,407
-	-	-	-	-	-	-
<u>(2,362,823)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,362,823)</u>	<u>60,773</u>	<u>970,329</u>	<u>6,592,009</u>	<u>379,417</u>	<u>106,525</u>	<u>2,853,385</u>
<u>\$ 2,027,097</u>	<u>\$ 1,331,973</u>	<u>\$ 1,000,951</u>	<u>\$ 6,629,740</u>	<u>\$ 380,544</u>	<u>\$ 172,710</u>	<u>\$ 3,036,685</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2018

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments.....	\$ 5,426	\$ 41,528	\$ 332,897	\$ 366
Receivables (net of allowances for uncollectibles):.....				
Real property and other taxes.....	-	-	-	-
Accounts.....	-	-	-	-
Special assessments.....	-	-	-	-
Due from other governments.....	-	-	-	-
Loans receivable.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	-	-	-	-
Total assets.....	\$ 5,426	\$ 41,528	\$ 332,897	\$ 366
Liabilities:				
Accounts payable.....	\$ -	\$ -	\$ 29,522	\$ -
Accrued wages and benefits payable.....	-	11,318	45,458	-
Due to other governments.....	-	9,850	35,564	-
Due to other funds.....	-	338	1,408	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Total liabilities.....	-	21,506	111,952	-
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.....	-	-	-	-
Total deferred inflows of resources.....	-	-	-	-
Fund balances:				
Nonspendable.....	-	-	-	-
Restricted.....	5,426	20,022	220,945	366
Committed.....	-	-	-	-
Unassigned (deficit).....	-	-	-	-
Total fund balances (deficit).....	5,426	20,022	220,945	366
Total liabilities, deferred inflows of resources and fund balances.....	\$ 5,426	\$ 41,528	\$ 332,897	\$ 366

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements
\$ 4,832	\$ 186,274	\$ 25,263	\$ 4,804,215	\$ 324,131	\$ 258,413
-	-	-	-	-	7,150,599
-	13,203	-	650,058	-	-
-	-	-	-	-	-
-	-	-	-	-	401,743
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	351,833	4,602	-
<u>\$ 4,832</u>	<u>\$ 199,477</u>	<u>\$ 25,263</u>	<u>\$ 5,806,106</u>	<u>\$ 328,733</u>	<u>\$ 7,810,755</u>
\$ -	\$ -	\$ -	\$ 77,495	\$ 15,000	\$ -
-	1,802	-	29,473	8,633	-
-	1,540	-	20,191	7,832	-
-	-	-	113	268	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,342	-	127,272	31,733	-
-	-	-	-	-	6,508,374
-	-	-	-	-	567,563
-	-	-	-	-	-
-	-	-	-	-	401,743
-	3,044	-	18,844	-	-
-	3,044	-	18,844	-	7,477,680
-	-	-	351,833	4,602	-
4,832	193,091	25,263	5,308,157	-	333,075
-	-	-	-	292,398	-
-	-	-	-	-	-
4,832	193,091	25,263	5,659,990	297,000	333,075
<u>\$ 4,832</u>	<u>\$ 199,477</u>	<u>\$ 25,263</u>	<u>\$ 5,806,106</u>	<u>\$ 328,733</u>	<u>\$ 7,810,755</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2018

	Capital Improvements	Total Nonmajor Governmental Funds
Assets:		
Equity in pooled cash and investments.....	\$ 31,836,929	\$ 92,534,083
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	23,111,319
Accounts.....	-	2,778,308
Special assessments.....	-	4,628,618
Due from other governments.....	57,178	10,673,327
Loans receivable.....	-	2,624
Materials and supplies inventory.....	-	712,434
Prepayments.....	19,967	631,472
Total assets.....	\$ 31,914,074	\$ 135,072,185
Liabilities:		
Accounts payable.....	\$ 632,527	\$ 7,395,346
Accrued wages and benefits payable.....	3,965	754,046
Due to other governments.....	3,384	633,613
Due to other funds.....	111	39,837
Notes payable.....	5,085,000	6,700,000
Accrued interest payable.....	72,461	87,804
Total liabilities.....	5,797,448	15,610,646
Deferred inflows of resources:		
Property taxes.....	-	21,043,364
Delinquent property tax revenue not available.....	-	1,827,546
Special assessments revenue not available.....	-	4,522,098
Intergovernmental revenue not available.....	57,178	5,595,548
Miscellaneous revenue not available.....	-	106,808
Total deferred inflows of resources.....	57,178	33,095,364
Fund balances:		
Nonspendable.....	19,967	1,343,906
Restricted.....	3,405,936	58,459,690
Committed.....	22,633,545	28,991,142
Unassigned (deficit).....	-	(2,428,563)
Total fund balances (deficit).....	26,059,448	86,366,175
Total liabilities, deferred inflows of resources and fund balances.....	\$ 31,914,074	\$ 135,072,185

Lucas County Architecture: Past and Present



Toledo Hospital, 1940, showing the front and side facades of the Art Deco style Toledo Hospital, located at 2142 North Cove Boulevard in Toledo, Ohio. The building opened on January 2, 1930 and replaced the City Hospital on North 12th Street that operated since 1874.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Elections	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	165,359	-	4,596,930	50,678	3,765,618
Licenses and permits.....	-	-	-	43,512	-
Fines and forfeitures.....	-	-	-	292,625	-
Intergovernmental.....	-	34,104,570	265,329	15,677,335	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	208,345	-
Rental income.....	-	-	-	3,000	-
Other.....	-	366,556	21,264	286,767	11,445
Total revenues.....	165,359	34,471,126	4,883,523	16,562,262	3,777,063
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	8,834,938	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	-	13,072,627
Public works.....	-	-	-	15,845,239	-
Health.....	-	-	-	-	-
Human services.....	-	35,835,053	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	7,791	-	126,767	-
Interest and fiscal charges.....	-	798	-	36,553	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	8,335	-
Total expenditures.....	-	35,843,642	8,834,938	16,016,894	13,072,627
Excess (deficiency) of revenues over (under) expenditures.....	165,359	(1,372,516)	(3,951,415)	545,368	(9,295,564)
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Transfers in.....	-	2,103,717	-	-	9,182,930
Transfers (out).....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	143,405	-
Total other financing sources (uses).....	-	2,103,717	-	143,405	9,182,930
Net change in fund balances.....	165,359	731,201	(3,951,415)	688,773	(112,634)
Fund balances (deficit) at beginning of year.....	-	894,448	4,907,111	8,807,754	6,233,817
Fund balances (deficit) at end of year.....	\$ 165,359	\$ 1,625,649	\$ 955,696	\$ 9,496,527	\$ 6,121,183

<u>Emergency Telephone Service</u>	<u>Child Support Enforcement</u>	<u>Zoo Operating</u>	<u>Law Library Resources</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>
\$ 4,621,656	\$ -	\$ 4,951,770	\$ -	\$ 4,049,830	\$ -	\$ -
-	-	-	-	-	-	-
-	1,590,498	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	440,615	-	-	-
576,507	9,232,752	617,686	-	405,107	6,746,720	6,237,816
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
67,599	231,576	166	1,291	133	5,788	939,616
<u>5,265,762</u>	<u>11,054,826</u>	<u>5,569,622</u>	<u>441,906</u>	<u>4,455,070</u>	<u>6,752,508</u>	<u>7,177,432</u>
-	-	-	-	-	-	238,617
-	10,269,732	-	525,479	-	-	2,962,165
5,734,876	-	-	-	-	-	2,819,170
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,326,205	6,347,294	1,534,448
-	-	5,417,951	-	-	-	111,484
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,734,876</u>	<u>10,269,732</u>	<u>5,417,951</u>	<u>525,479</u>	<u>4,326,205</u>	<u>6,347,294</u>	<u>7,665,884</u>
<u>(469,114)</u>	<u>785,094</u>	<u>151,671</u>	<u>(83,573)</u>	<u>128,865</u>	<u>405,214</u>	<u>(488,452)</u>
-	-	-	-	-	-	-
-	-	-	52,000	-	-	589,900
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	52,000	-	-	589,900
(469,114)	785,094	151,671	(31,573)	128,865	405,214	101,448
4,544,402	2,583,732	99,384	356,757	76,506	(470,954)	5,015,061
<u>\$ 4,075,288</u>	<u>\$ 3,368,826</u>	<u>\$ 251,055</u>	<u>\$ 325,184</u>	<u>\$ 205,371</u>	<u>\$ (65,740)</u>	<u>\$ 5,116,509</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	7,245,696	-
Charges for services.....	-	-	1,545,507	-	100,243
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	97,106	-	-
Intergovernmental.....	1,245	500,905	820	-	-
Special assessments.....	2,139,017	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	5,722	4,332	93,298	569	-
Total revenues.....	2,145,984	505,237	1,736,731	7,246,265	100,243
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	3,217,426	-
Judicial.....	-	-	-	-	-
Public safety.....	-	480,521	-	-	-
Public works.....	1,933,039	-	-	-	-
Health.....	-	-	2,394,487	-	44,937
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	1,933,039	480,521	2,394,487	3,217,426	44,937
Excess (deficiency) of revenues over (under) expenditures.....	212,945	24,716	(657,756)	4,028,839	55,306
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Transfers in.....	-	113,194	692,777	-	-
Transfers (out).....	-	-	-	(4,093,349)	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	113,194	692,777	(4,093,349)	-
Net change in fund balances.....	212,945	137,910	35,021	(64,510)	55,306
Fund balances (deficit) at beginning of year.....	1,801,908	220,776	527,432	4,020,223	40,759
Fund balances (deficit) at end of year.....	\$ 2,014,853	\$ 358,686	\$ 562,453	\$ 3,955,713	\$ 96,065

<u>Indigent Guardianship</u>	<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
52,671	91,354	1,233,276	477,817	-	1,455	-
-	-	-	-	-	-	-
-	-	-	-	2,839	51,149	-
-	-	-	-	-	-	3,566,215
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,083	-	-	25,164
<u>52,671</u>	<u>91,354</u>	<u>1,233,276</u>	<u>479,900</u>	<u>2,839</u>	<u>52,604</u>	<u>3,591,379</u>
-	-	-	-	-	-	-
33,605	144,688	-	-	-	38,098	-
-	-	-	-	-	-	3,367,015
-	-	1,061,704	541,049	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,496	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>33,605</u>	<u>144,688</u>	<u>1,064,200</u>	<u>541,049</u>	<u>-</u>	<u>38,098</u>	<u>3,367,015</u>
<u>19,066</u>	<u>(53,334)</u>	<u>169,076</u>	<u>(61,149)</u>	<u>2,839</u>	<u>14,506</u>	<u>224,364</u>
-	-	-	-	-	-	-
-	-	-	150,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>19,066</u>	<u>(53,334)</u>	<u>169,076</u>	<u>88,851</u>	<u>2,839</u>	<u>14,506</u>	<u>224,364</u>
<u>177,944</u>	<u>110,858</u>	<u>609,322</u>	<u>100,933</u>	<u>89,940</u>	<u>155,187</u>	<u>588,991</u>
<u>\$ 197,010</u>	<u>\$ 57,524</u>	<u>\$ 778,398</u>	<u>\$ 189,784</u>	<u>\$ 92,779</u>	<u>\$ 169,693</u>	<u>\$ 813,355</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	197,268	1,509,120	1,458,916	1,500	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	26,939
Rental income.....	-	-	-	-	-
Other.....	515	2,436	606,451	-	-
Total revenues.....	197,783	1,511,556	2,065,367	1,500	26,939
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	982,648	-	11,027
Judicial.....	-	-	973,306	-	-
Public safety.....	148,632	1,340,815	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	148,632	1,340,815	1,955,954	-	11,027
Excess (deficiency) of revenues over (under) expenditures.....	49,151	170,741	109,413	1,500	15,912
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	49,151	170,741	109,413	1,500	15,912
Fund balances (deficit) at beginning of year.....	350,440	1,714,809	1,487,995	10,280	109,641
Fund balances (deficit) at end of year.....	\$ 399,591	\$ 1,885,550	\$ 1,597,408	\$ 11,780	\$ 125,553

Community MR/RES Services	Imagination Station	Building Regulations	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ -	\$ 1,122,401	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	3,094,186	251,799	-	-
-	-	2,051,410	-	-	-	-
-	-	-	-	-	-	-
20,000,000	140,009	-	-	-	2,968,236	1,594,510
-	-	-	-	-	-	-
-	-	-	3,541	-	-	-
-	-	-	-	-	-	-
-	38	4,410	11,281	311	16,239	939
<u>20,000,000</u>	<u>1,262,448</u>	<u>2,055,820</u>	<u>3,109,008</u>	<u>252,110</u>	<u>2,984,475</u>	<u>1,595,449</u>
-	-	1,390,458	-	137,840	-	-
-	-	-	2,061,070	-	1,442,168	-
-	-	-	-	-	1,543,379	2,798,828
-	-	-	-	-	-	-
23,203,847	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,226,935	-	-	-	-	-
-	-	-	-	-	-	-
-	-	46,142	-	-	-	-
-	-	4,686	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>23,203,847</u>	<u>1,226,935</u>	<u>1,441,286</u>	<u>2,061,070</u>	<u>137,840</u>	<u>2,985,547</u>	<u>2,798,828</u>
<u>(3,203,847)</u>	<u>35,513</u>	<u>614,534</u>	<u>1,047,938</u>	<u>114,270</u>	<u>(1,072)</u>	<u>(1,203,379)</u>
-	-	-	-	-	-	-
-	-	-	-	-	73,327	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	73,327	-
<u>(3,203,847)</u>	<u>35,513</u>	<u>614,534</u>	<u>1,047,938</u>	<u>114,270</u>	<u>72,255</u>	<u>(1,203,379)</u>
841,024	25,260	355,795	5,544,071	265,147	34,270	4,056,764
<u>\$ (2,362,823)</u>	<u>\$ 60,773</u>	<u>\$ 970,329</u>	<u>\$ 6,592,009</u>	<u>\$ 379,417</u>	<u>\$ 106,525</u>	<u>\$ 2,853,385</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	-	-	-	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	442	-	-	-	-
Intergovernmental.....	-	1,196,984	4,437,613	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	-	5,373	22,327	-	1,955
Total revenues.....	442	1,202,357	4,459,940	-	1,955
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	-	-
Judicial.....	-	-	-	-	5,306
Public safety.....	-	1,168,991	4,499,294	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	4,631	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	-	1,168,991	4,503,925	-	5,306
Excess (deficiency) of revenues over (under) expenditures.....	442	33,366	(43,985)	-	(3,351)
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	442	33,366	(43,985)	-	(3,351)
Fund balances (deficit) at beginning of year.....	4,984	(13,344)	264,930	366	8,183
Fund balances (deficit) at end of year.....	\$ 5,426	\$ 20,022	\$ 220,945	\$ 366	\$ 4,832

<u>Probation Service</u>	<u>Foreclosure Magistrate Program</u>	<u>Other Special Revenue</u>	<u>Economic Development</u>	<u>Zoo Capital Improvements</u>	<u>Capital Improvements</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,602,359	\$ -	\$ 21,348,016
-	-	-	-	-	-	7,245,696
199,213	-	3,707,249	1,410,579	-	47,821	25,549,057
-	-	-	-	-	-	2,094,922
-	-	-	-	-	-	884,776
-	-	1,040,676	986	823,581	771,004	110,906,606
-	-	-	-	-	-	2,139,017
-	-	13,007	-	-	60,606	312,438
-	-	15,940	-	-	420,951	439,891
488	-	25,022	57,706	222	620,458	3,439,540
<u>199,701</u>	<u>-</u>	<u>4,801,894</u>	<u>1,469,271</u>	<u>7,426,162</u>	<u>1,920,840</u>	<u>174,359,959</u>
-	-	291,392	1,508,615	-	-	16,612,961
362,237	-	1,365,663	-	-	-	20,183,517
-	-	2,934,735	-	-	-	39,908,883
-	-	82,645	-	-	-	17,860,923
-	-	-	-	-	-	27,246,024
-	-	5,715	-	-	-	48,048,715
-	-	-	-	7,222,266	-	13,978,636
-	-	-	-	-	6,767,617	6,767,617
-	-	-	-	-	-	187,827
-	-	-	-	-	273,402	315,439
-	-	-	-	-	178,538	178,538
-	-	-	-	-	20,992	29,327
<u>362,237</u>	<u>-</u>	<u>4,680,150</u>	<u>1,508,615</u>	<u>7,222,266</u>	<u>7,240,549</u>	<u>191,318,407</u>
<u>(162,536)</u>	<u>-</u>	<u>121,744</u>	<u>(39,344)</u>	<u>203,896</u>	<u>(5,319,709)</u>	<u>(16,958,448)</u>
-	-	-	-	-	9,255,000	9,255,000
-	-	-	-	-	11,284,663	24,242,508
-	-	(7,950)	-	-	-	(4,101,299)
-	-	-	-	-	178,538	178,538
-	-	-	-	-	-	143,405
-	-	(7,950)	-	-	20,718,201	29,718,152
<u>(162,536)</u>	<u>-</u>	<u>113,794</u>	<u>(39,344)</u>	<u>203,896</u>	<u>15,398,492</u>	<u>12,759,704</u>
<u>355,627</u>	<u>25,263</u>	<u>5,546,196</u>	<u>336,344</u>	<u>129,179</u>	<u>10,660,956</u>	<u>73,606,471</u>
<u>\$ 193,091</u>	<u>\$ 25,263</u>	<u>\$ 5,659,990</u>	<u>\$ 297,000</u>	<u>\$ 333,075</u>	<u>\$ 26,059,448</u>	<u>\$ 86,366,175</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL ELECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ -	\$ 165,359	\$ 165,359
Net change in fund balance.....	-	165,359	165,359
Fund balance at beginning of year.....	-	-	-
Fund balance at end of year.....	\$ -	\$ 165,359	\$ 165,359

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 37,190,996	\$ 34,066,446	\$ (3,124,550)
Other.....	375,056	366,556	(8,500)
Total revenues.....	37,566,052	34,433,002	(3,133,050)
Expenditures:			
Human Services			
Personal services.....	21,670,625	20,332,803	1,337,822
Materials and supplies.....	538,615	308,172	230,443
Charges and services.....	18,309,558	16,299,353	2,010,205
Other	11,750	6,151	5,599
Capital outlay and equipment.....	234,635	82,682	151,953
<i>Total Human Services.....</i>	<i>40,765,183</i>	<i>37,029,161</i>	<i>3,736,022</i>
Total expenditures.....	40,765,183	37,029,161	3,736,022
(Deficiency) of revenues (under) expenditures.....	(3,199,131)	(2,596,159)	602,972
Other financing sources:			
Transfers in.....	2,114,595	2,103,717	(10,878)
Net change in fund balance.....	(1,084,536)	(492,442)	592,094
Fund balance at beginning of year.....	1,020,784	1,020,784	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,266,474</i>	<i>1,266,474</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,202,722	\$ 1,794,816	\$ 592,094

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,500,000	\$ 4,596,930	\$ 96,930
Intergovernmental.....	155,000	265,329	110,329
Other.....	500	21,264	20,764
Total revenues.....	4,655,500	4,883,523	228,023
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	4,115,870	3,826,821	289,049
Materials and supplies.....	149,102	129,101	20,001
Charges and services.....	570,825	461,412	109,413
Other.....	4,177,311	4,000,330	176,981
Capital outlay and equipment.....	496,832	453,632	43,200
<i>Total General Government - Legislative and Executive.....</i>	<i>9,509,940</i>	<i>8,871,296</i>	<i>638,644</i>
Total expenditures.....	9,509,940	8,871,296	638,644
Net change in fund balance.....	(4,854,440)	(3,987,773)	866,667
Fund balance at beginning of year.....	4,818,245	4,818,245	-
<i>Prior year encumbrances appropriated.....</i>	<i>127,077</i>	<i>127,077</i>	<i>-</i>
Fund balance at end of year.....	\$ 90,882	\$ 957,549	\$ 866,667

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 74,278	\$ 76,062	\$ 1,784
Licenses and permits.....	43,512	43,512	-
Fines and forfeitures.....	260,000	292,625	32,625
Intergovernmental.....	14,514,839	15,102,118	587,279
Investment income.....	120,000	208,345	88,345
Rental income.....	3,000	3,000	-
Other.....	249,319	278,432	29,113
Total revenues.....	15,264,948	16,004,094	739,146
Expenditures:			
Public Works			
Personal services.....	5,197,473	5,185,859	11,614
Materials and supplies.....	1,076,888	1,039,031	37,857
Charges and services.....	12,931,438	11,165,736	1,765,702
Other.....	5,241	4,768	473
Capital outlay and equipment.....	66,604	66,604	-
Debt service:			
Principal retirement.....	2,146,767	2,146,767	-
Interest and fiscal charges.....	40,400	40,400	-
<i>Total Public Works.....</i>	<i>21,464,811</i>	<i>19,649,165</i>	<i>1,815,646</i>
Total expenditures.....	21,464,811	19,649,165	1,815,646
(Deficiency) of revenues (under) expenditures.....	(6,199,863)	(3,645,071)	2,554,792
Other financing sources:			
Note issuance.....	1,615,000	1,615,000	-
Issuance of OPWC loans.....	143,405	143,405	-
Total other financing sources.....	1,758,405	1,758,405	-
Net change in fund balance.....	(4,441,458)	(1,886,666)	2,554,792
Fund balance at beginning of year.....	6,659,760	6,659,760	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,975,335</i>	<i>1,975,335</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,193,637	\$ 6,748,429	\$ 2,554,792

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,800,000	\$ 3,757,163	\$ (42,837)
Other.....	-	11,445	11,445
Total revenues.....	3,800,000	3,768,608	(31,392)
Expenditures:			
Public Safety			
Personal services.....	2,164,681	2,066,689	97,992
Materials and supplies.....	1,325,591	1,288,401	37,190
Charges and services.....	10,122,979	9,969,059	153,920
Other.....	5,000	74	4,926
Capital outlay and equipment.....	151,519	131,213	20,306
<i>Total Public Safety.....</i>	<i>13,769,770</i>	<i>13,455,436</i>	<i>314,334</i>
Total expenditures.....	13,769,770	13,455,436	314,334
(Deficiency) of revenues (under) expenditures.....	(9,969,770)	(9,686,828)	282,942
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(786,840)	(503,898)	282,942
Fund balance at beginning of year.....	5,095,588	5,095,588	-
<i>Prior year encumbrances appropriated.....</i>	<i>597,457</i>	<i>597,457</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,906,205	\$ 5,189,147	\$ 282,942

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,366,316	\$ 4,475,427	\$ 109,111
Intergovernmental.....	579,170	576,507	(2,663)
Other.....	2,000	67,599	65,599
Total revenues.....	4,947,486	5,119,533	172,047
Expenditures:			
Public Safety			
Personal services.....	997,055	868,431	128,624
Materials and supplies.....	52,244	44,322	7,922
Charges and services.....	5,268,768	5,097,360	171,408
Capital outlay and equipment.....	350,000	293,677	56,323
<i>Total Public Safety.....</i>	<i>6,668,067</i>	<i>6,303,790</i>	<i>364,277</i>
Total expenditures.....	6,668,067	6,303,790	364,277
Net change in fund balance.....	(1,720,581)	(1,184,257)	536,324
Fund balance at beginning of year.....	2,915,136	2,915,136	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,529,616</i>	<i>1,529,616</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,724,171	\$ 3,260,495	\$ 536,324

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,665,050	\$ 1,705,576	\$ 40,526
Intergovernmental.....	9,834,016	8,996,948	(837,068)
Other.....	150,000	217,671	67,671
Total revenues.....	11,649,066	10,920,195	(728,871)
Expenditures:			
General Government -			
Judicial			
Personal services.....	7,109,509	6,503,094	606,415
Charges and services.....	4,518,073	3,805,251	712,822
Capital outlay and equipment.....	10,000	-	10,000
<i>Total General Government - Judicial.....</i>	<i>11,637,582</i>	<i>10,308,345</i>	<i>1,329,237</i>
Total expenditures.....	11,637,582	10,308,345	1,329,237
Net change in fund balance.....	11,484	611,850	600,366
Fund balance at beginning of year.....	1,857,438	1,857,438	-
<i>Prior year encumbrances appropriated.....</i>	<i>237</i>	<i>237</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,869,159	\$ 2,469,525	\$ 600,366

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,792,733	\$ 4,795,099	\$ 2,366
Intergovernmental.....	618,882	617,686	(1,196)
Other.....	166	166	-
Total revenues.....	5,411,781	5,412,951	1,170
Expenditures:			
Conservation and Recreation			
Charges and services.....	5,421,500	5,417,950	3,550
Net change in fund balance.....	(9,719)	(4,999)	4,720
Fund balance at beginning of year.....	9,999	9,999	-
Fund balance at end of year.....	\$ 280	\$ 5,000	\$ 4,720

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ 442,486	\$ 440,615	\$ (1,871)
Other.....	-	1,291	1,291
Total revenues	442,486	441,906	(580)
Expenditures:			
General Government -			
Judicial			
Personal services.....	242,431	238,419	4,012
Materials and supplies.....	2,500	702	1,798
Charges and services.....	296,603	279,762	16,841
Capital outlay and equipment.....	408	-	408
<i>Total General Government - Judicial.....</i>	<i>541,942</i>	<i>518,883</i>	<i>23,059</i>
Total expenditures.....	541,942	518,883	23,059
(Deficiency) of revenues (under) expenditures.....	(99,456)	(76,977)	22,479
Other financing sources:			
Transfers in.....	52,000	52,000	-
Net change in fund balance.....	(47,456)	(24,977)	22,479
Fund balance at beginning of year.....	309,984	309,984	-
<i>Prior year encumbrances appropriated.....</i>	<i>49,972</i>	<i>49,972</i>	<i>-</i>
Fund balance at end of year.....	\$ 312,500	\$ 334,979	\$ 22,479

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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes.....	\$ 3,919,014	\$ 3,920,965	\$ 1,951
Intergovernmental.....	406,739	405,107	(1,632)
Other.....	133	133	-
Total revenues.....	<u>4,325,886</u>	<u>4,326,205</u>	<u>319</u>
<u>Expenditures:</u>			
Human Services			
Charges and services.....	<u>4,329,500</u>	<u>4,326,205</u>	<u>3,295</u>
Net change in fund balance.....	(3,614)	-	3,614
Fund balance at beginning of year.....	5,000	5,000	-
Fund balance at end of year.....	<u>\$ 1,386</u>	<u>\$ 5,000</u>	<u>\$ 3,614</u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 7,493,786	\$ 6,764,308	\$ (729,478)
Other.....	1,000	5,788	4,788
Total revenues.....	7,494,786	6,770,096	(724,690)
Expenditures:			
Human Services			
Personal services.....	1,070,144	1,013,409	56,735
Materials and supplies.....	7,525	2,995	4,530
Charges and services.....	6,387,860	5,795,136	592,724
Other.....	2,617	-	2,617
Capital outlay and equipment.....	26,000	25,653	347
<i>Total Human Services.....</i>	<i>7,494,146</i>	<i>6,837,193</i>	<i>656,953</i>
Total expenditures.....	7,494,146	6,837,193	656,953
Net change in fund balance.....	640	(67,097)	(67,737)
Fund balance at beginning of year.....	282,827	282,827	-
<i>Prior year encumbrances appropriated.....</i>	<i>4,326</i>	<i>4,326</i>	<i>-</i>
Fund balance at end of year.....	\$ 287,793	\$ 220,056	\$ (67,737)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 6,234,635	\$ 6,234,635	\$ -
Other.....	942,201	942,201	-
Total revenues.....	7,176,836	7,176,836	-
Expenditures:			
General Government -			
Legislative and Executive			
Charges and services.....	319,830	319,830	-
Capital outlay and equipment.....	1,814	1,814	-
<i>Total General Government - Legislative and Executive.....</i>	<i>321,644</i>	<i>321,644</i>	<i>-</i>
Judicial			
Personal services.....	1,005,958	1,005,958	-
Materials and supplies.....	20,161	20,161	-
Charges and services.....	1,730,456	1,730,456	-
Other.....	312,014	312,014	-
Capital outlay and equipment.....	35,063	35,063	-
<i>Total General Government - Judicial.....</i>	<i>3,103,652</i>	<i>3,103,652</i>	<i>-</i>
Public Safety			
Personal services.....	1,608,401	1,608,401	-
Materials and supplies.....	23,180	23,180	-
Charges and services.....	814,835	814,835	-
Capital outlay and equipment.....	389,490	389,490	-
<i>Total Public Safety.....</i>	<i>2,835,906</i>	<i>2,835,906</i>	<i>-</i>
Human Services			
Personal services.....	261,057	261,057	-
Materials and supplies.....	31,210	31,210	-
Charges and services.....	1,860,699	1,860,699	-
Other.....	3,395	3,395	-
Capital outlay and equipment.....	7,368	7,368	-
<i>Total Human Services.....</i>	<i>2,163,729</i>	<i>2,163,729</i>	<i>-</i>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Expenditures (continued):</u>			
Conservation and Recreation			
Materials and supplies.....	\$ 5,309	\$ 5,309	\$ -
Charges and services.....	106,175	106,175	-
<i>Total Conservation and Recreation.....</i>	<u>111,484</u>	<u>111,484</u>	-
Total expenditures.....	<u>8,536,415</u>	<u>8,536,415</u>	-
(Deficiency) of revenues (under) expenditures.....	<u>(1,359,579)</u>	<u>(1,359,579)</u>	-
<u>Other financing sources:</u>			
Transfers in.....	<u>589,900</u>	<u>589,900</u>	-
Net change in fund balance.....	(769,679)	(769,679)	-
Fund balance at beginning of year.....	3,798,751	3,798,751	-
<i>Prior year encumbrances appropriated.....</i>	<u>1,040,310</u>	<u>1,040,310</u>	-
Fund balance at end of year.....	<u><u>\$ 4,069,382</u></u>	<u><u>\$ 4,069,382</u></u>	<u><u>\$ -</u></u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 6,000	\$ 1,245	\$ (4,755)
Special assessments.....	2,136,521	2,145,583	9,062
Other.....		5,722	5,722
Total revenues.....	2,142,521	2,152,550	10,029
Expenditures:			
Public Works			
Personal services.....	513,705	500,024	13,681
Materials and supplies.....	2,000	1,500	500
Charges and services.....	1,820,612	1,725,180	95,432
Other.....	1,500	1,356	144
Capital outlay.....	10,000	8,911	1,089
<i>Total Public Works.....</i>	<i>2,347,817</i>	<i>2,236,971</i>	<i>110,846</i>
Total expenditures.....	2,347,817	2,236,971	110,846
Net change in fund balance.....	(205,296)	(84,421)	120,875
Fund balance at beginning of year.....	1,589,924	1,589,924	-
<i>Prior year encumbrances appropriated.....</i>	<i>192,302</i>	<i>192,302</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,576,930	\$ 1,697,805	\$ 120,875

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 477,818	\$ 413,425	\$ (64,393)
Other.....	8,424	4,332	(4,092)
Total revenues.....	486,242	417,757	(68,485)
Expenditures:			
Public Safety			
Personal services.....	400,714	314,970	85,744
Materials and supplies.....	4,700	3,342	1,358
Charges and services.....	216,764	172,293	44,471
Other.....	2,348	657	1,691
Capital outlay and equipment.....	21,000	4,158	16,842
<i>Total Public Safety.....</i>	<i>645,526</i>	<i>495,420</i>	<i>150,106</i>
Total expenditures.....	645,526	495,420	150,106
(Deficiency) of revenues (under) expenditures.....	(159,284)	(77,663)	81,621
Other financing sources:			
Transfers in.....	159,725	113,194	(46,531)
Net change in fund balance.....	441	35,531	35,090
Fund balance at beginning of year.....	172,419	172,419	-
<i>Prior year encumbrances appropriated.....</i>	<i>17,320</i>	<i>17,320</i>	<i>-</i>
Fund balance at end of year.....	\$ 190,180	\$ 225,270	\$ 35,090

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,590,300	\$ 1,587,291	\$ (3,009)
Fines and forfeitures.....	81,250	97,106	15,856
Intergovernmental.....	-	820	820
Other.....	87,500	93,299	5,799
Total revenues.....	1,759,050	1,778,516	19,466
Expenditures:			
Health			
Personal services.....	1,910,536	1,901,386	9,150
Materials and supplies.....	226,506	223,552	2,954
Charges and services.....	283,907	254,560	29,347
Other.....	8,374	7,192	1,182
Capital outlay and equipment.....	68,154	67,833	321
<i>Total Health.....</i>	<i>2,497,477</i>	<i>2,454,523</i>	<i>42,954</i>
Total expenditures.....	2,497,477	2,454,523	42,954
(Deficiency) of revenues (under) expenditures.....	(738,427)	(676,007)	62,420
Other financing sources:			
Transfers in.....	652,777	692,777	40,000
Net change in fund balance.....	(85,650)	16,770	102,420
Fund balance at beginning of year.....	270,403	270,403	-
<i>Prior year encumbrances appropriated.....</i>	<i>88,458</i>	<i>88,458</i>	<i>-</i>
Fund balance at end of year.....	\$ 273,211	\$ 375,631	\$ 102,420

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 6,600,000	\$ 7,259,514	\$ 659,514
Other.....	-	569	569
Total revenues.....	6,600,000	7,260,083	660,083
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	175,783	86,665	89,118
Materials and supplies.....	3,100	3,000	100
Charges and services.....	3,153,897	3,142,301	11,596
Other.....	3,842	-	3,842
Capital outlay and equipment.....	2,801	2,801	-
<i>Total General Government - Legislative and Executive.....</i>	<i>3,339,423</i>	<i>3,234,767</i>	<i>104,656</i>
Total expenditures.....	3,339,423	3,234,767	104,656
Excess of revenues over expenditures.....	3,260,577	4,025,316	764,739
Other financing (uses):			
Transfers (out).....	(4,211,546)	(4,093,349)	118,197
Net change in fund balance.....	(950,969)	(68,033)	882,936
Fund balance at beginning of year.....	3,625,971	3,625,971	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,200</i>	<i>1,200</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,676,202	\$ 3,559,138	\$ 882,936

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 107,000	\$ 100,243	\$ (6,757)
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	684	316
Other.....	106,000	91,308	14,692
<i>Total Health.....</i>	<u>107,000</u>	<u>91,992</u>	<u>15,008</u>
Total expenditures.....	<u>107,000</u>	<u>91,992</u>	<u>15,008</u>
Net change in fund balance.....	-	8,251	8,251
Fund balance at beginning of year.....	<u>87,814</u>	<u>87,814</u>	-
Fund balance at end of year.....	<u>\$ 87,814</u>	<u>\$ 96,065</u>	<u>\$ 8,251</u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 48,000	\$ 52,671	\$ 4,671
Expenditures:			
General Government -			
Judicial			
Personal services.....	9,200	7,662	1,538
Charges and services.....	47,000	25,944	21,056
<i>Total General Government - Judicial.....</i>	<u>56,200</u>	<u>33,606</u>	<u>22,594</u>
Total expenditures.....	<u>56,200</u>	<u>33,606</u>	<u>22,594</u>
Net change in fund balance.....	(8,200)	19,065	27,265
Fund balance at beginning of year.....	177,495	177,495	-
<i>Prior year encumbrances appropriated.....</i>	450	450	-
Fund balance at end of year.....	<u>\$ 169,745</u>	<u>\$ 197,010</u>	<u>\$ 27,265</u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 92,000	\$ 91,354	\$ (646)
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Personal services.....	94,420	93,540	880
Charges and services.....	56,400	52,000	4,400
<i>Total General Government -</i>			
<i>Judicial</i>	150,820	145,540	5,280
Total expenditures	150,820	145,540	5,280
Net change in fund balance.....	(58,820)	(54,186)	4,634
Fund balance at beginning of year	112,534	112,534	-
Fund balance at end of year	\$ 53,714	\$ 58,348	\$ 4,634

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,065,997	\$ 1,233,434	\$ 167,437
Other.....	73,845	-	(73,845)
Total revenues.....	1,139,842	1,233,434	93,592
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.....	74,985	74,985	-
Materials and supplies.....	74,099	72,922	1,177
Charges and services.....	1,007,939	1,005,997	1,942
Capital outlay and equipment.....	66,820	66,315	505
<i>Total Health.....</i>	<i>1,223,843</i>	<i>1,220,219</i>	<i>3,624</i>
Total expenditures.....	1,223,843	1,220,219	3,624
Excess (deficiency) of revenues over (under) expenditures.....	(84,001)	13,215	97,216
Other financing uses:			
Transfers (out).....	(75,000)	-	75,000
Net change in fund balance.....	(159,001)	13,215	172,216
Fund balance at beginning of year.....	532,260	532,260	-
<i>Prior year encumbrances appropriated.....</i>	<i>57,904</i>	<i>57,904</i>	<i>-</i>
Fund balance at end of year.....	\$ 431,163	\$ 603,379	\$ 172,216

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 467,000	\$ 494,202	\$ 27,202
Intergovernmental.....	38,205	-	(38,205)
Other.....	-	2,083	2,083
Total revenues.....	505,205	496,285	(8,920)
Expenditures:			
Health			
Personal services.....	432,300	409,051	23,249
Materials and supplies.....	92,239	90,120	2,119
Charges and services.....	64,782	64,406	376
<i>Total Health.....</i>	<i>589,321</i>	<i>563,577</i>	<i>25,744</i>
Total expenditures.....	589,321	563,577	25,744
(Deficiency) of revenues (under) expenditures.....	(84,116)	(67,292)	16,824
Other financing sources:			
Transfers in.....	110,500	150,000	39,500
Net change in fund balance.....	26,384	82,708	56,324
Fund balance at beginning of year.....	46,355	46,355	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,283</i>	<i>3,283</i>	<i>-</i>
Fund balance at end of year.....	\$ 76,022	\$ 132,346	\$ 56,324

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ 2,000	\$ 2,839	\$ 839
Expenditures:			
Public Safety			
Other.....	2,000	-	2,000
<i>Total Public Safety</i>	2,000	-	2,000
Total expenditures	2,000	-	2,000
Net change in fund balance.....	-	2,839	2,839
Fund balance at beginning of year	89,941	89,941	-
Fund balance at end of year	\$ 89,941	\$ 92,780	\$ 2,839

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,500	\$ 1,455	\$ (45)
Fines and forfeitures.....	49,000	51,149	2,149
Total revenues.....	50,500	52,604	2,104
Expenditures:			
General Government -			
Judicial			
Charges and services.....	100,000	38,099	61,901
Net change in fund balance.....	(49,500)	14,505	64,005
Fund balance at beginning of year.....	155,188	155,188	-
Fund balance at end of year.....	\$ 105,688	\$ 169,693	\$ 64,005

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 3,552,788	\$ 3,559,500	\$ 6,712
Other.....	-	25,164	25,164
Total revenues.....	3,552,788	3,584,664	31,876
Expenditures:			
Public Safety			
Personal services.....	3,465,229	3,308,205	157,024
Materials and supplies.....	28,273	28,273	-
Charges and services.....	59,286	59,113	173
<i>Total Public Safety.....</i>	<i>3,552,788</i>	<i>3,395,591</i>	<i>157,197</i>
Total expenditures.....	3,552,788	3,395,591	157,197
Net change in fund balance.....	-	189,073	189,073
Fund balance at beginning of year.....	495,936	495,936	-
Fund balance at end of year.....	\$ 495,936	\$ 685,009	\$ 189,073

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 195,000	\$ 197,268	\$ 2,268
Other.....	-	515	515
Total revenues.....	195,000	197,783	2,783
Expenditures:			
Public Safety			
Personal services.....	86,253	77,973	8,280
Materials and supplies.....	9,816	9,726	90
Charges and services.....	95,000	63,576	31,424
Capital outlay and equipment.....	5,000	-	5,000
<i>Total Public Safety.....</i>	<i>196,069</i>	<i>151,275</i>	<i>44,794</i>
Total expenditures.....	196,069	151,275	44,794
Net change in fund balance.....	(1,069)	46,508	47,577
Fund balance at beginning of year.....	349,319	349,319	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,816</i>	<i>3,816</i>	<i>-</i>
Fund balance at end of year.....	\$ 352,066	\$ 399,643	\$ 47,577

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,573,535	\$ 1,509,120	\$ (64,415)
Intergovernmental.....	8,760	-	(8,760)
Other.....	-	2,436	2,436
Total revenues.....	1,582,295	1,511,556	(70,739)
Expenditures:			
Public Safety			
Personal services.....	354,044	270,597	83,447
Materials and supplies.....	10,419	3,810	6,609
Charges and services.....	1,850,548	1,836,550	13,998
Capital outlay and equipment.....	41,680	29,494	12,186
<i>Total Public Safety.....</i>	<i>2,256,691</i>	<i>2,140,451</i>	<i>116,240</i>
Total expenditures.....	2,256,691	2,140,451	116,240
Net change in fund balance.....	(674,396)	(628,895)	45,501
Fund balance at beginning of year.....	1,013,352	1,013,352	-
<i>Prior year encumbrances appropriated.....</i>	<i>734,002</i>	<i>734,002</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,072,958	\$ 1,118,459	\$ 45,501

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,250,000	\$ 1,458,916	\$ 208,916
Other.....	525,200	606,451	81,251
Total revenues.....	1,775,200	2,065,367	290,167
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	689,512	596,225	93,287
Materials and supplies.....	33,958	1,169	32,789
Charges and services.....	461,000	362,847	98,153
Capital outlay and equipment.....	5,200	63	5,137
<i>Total General Government - Legislative and Executive.....</i>	<i>1,189,670</i>	<i>960,304</i>	<i>229,366</i>
Judicial			
Personal services.....	791,341	738,288	53,053
Materials and supplies.....	11,300	7,590	3,710
Charges and services.....	374,750	224,867	149,883
Capital outlay and equipment.....	24,700	4,241	20,459
<i>Total General Government - Judicial.....</i>	<i>1,202,091</i>	<i>974,986</i>	<i>227,105</i>
Total expenditures.....	2,391,761	1,935,290	456,471
Net change in fund balance.....	(616,561)	130,077	746,638
Fund balance at beginning of year.....	1,552,739	1,552,739	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,811</i>	<i>1,811</i>	<i>-</i>
Fund balance at end of year.....	\$ 937,989	\$ 1,684,627	\$ 746,638

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 1,500	\$ 1,500
Net change in fund balance.....	-	1,500	1,500
Fund balance at beginning of year.....	10,280	10,280	-
Fund balance at end of year.....	\$ 10,280	\$ 11,780	\$ 1,500

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.....	\$ 15,000	\$ 26,939	\$ 11,939
Expenditures:			
General Government -			
Legislative and Executive			
Personal service.....	20,000	-	20,000
Materials and supplies.....	5,600	104	5,496
Charges and services.....	19,400	11,331	8,069
Other.....	500	-	500
<i>Total General Government - Legislative and Executive.....</i>	<u>45,500</u>	<u>11,435</u>	<u>34,065</u>
Total expenditures.....	<u>45,500</u>	<u>11,435</u>	<u>34,065</u>
Net change in fund balance.....	(30,500)	15,504	46,004
Fund balance at beginning of year.....	109,641	109,641	-
Fund balance at end of year.....	<u>\$ 79,141</u>	<u>\$ 125,145</u>	<u>\$ 46,004</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY MR/RES SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 20,000,000	\$ 20,000,000	\$ -
Expenditures:			
Health			
Charges and services.....	20,112,963	19,372,965	739,998
Net change in fund balance.....	(112,963)	627,035	739,998
Fund balance at beginning of year.....	349,206	349,206	-
<i>Prior year encumbrances appropriated.....</i>	824,220	824,220	-
Fund balance at end of year.....	<u>\$ 1,060,463</u>	<u>\$ 1,800,461</u>	<u>\$ 739,998</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 1,086,353	\$ 1,086,888	\$ 535
Intergovernmental.....	141,787	140,009	(1,778)
Other.....	38	38	-
Total revenues.....	1,228,178	1,226,935	(1,243)
Expenditures:			
Conservation and Recreation			
Charges and services.....	1,230,500	1,226,935	3,565
Net change in fund balance.....	(2,322)	-	2,322
Fund balance at beginning of year.....	5,000	5,000	-
Fund balance at end of year.....	\$ 2,678	\$ 5,000	\$ 2,322

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BUILDING REGULATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 1,700,000	\$ 1,927,269	\$ 227,269
Other.....	-	4,410	4,410
Total revenues.....	1,700,000	1,931,679	231,679
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,126,293	1,125,355	938
Materials and supplies.....	24,305	23,776	529
Charges and services.....	302,764	301,860	904
Capital outlay and equipment.....	8	8	-
<i>Total General Government - Legislative and Executive.....</i>	<i>1,453,370</i>	<i>1,450,999</i>	<i>2,371</i>
Total expenditures.....	1,453,370	1,450,999	2,371
Net change in fund balance.....	246,630	480,680	234,050
Fund balance at beginning of year.....	296,554	296,554	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,628</i>	<i>9,628</i>	<i>-</i>
Fund balance at end of year.....	\$ 552,812	\$ 786,862	\$ 234,050

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,025,000	\$ 3,086,633	\$ 61,633
Investment income.....	-	3,541	3,541
Other.....	2,000	11,281	9,281
Total revenues.....	3,027,000	3,101,455	74,455
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,877,237	1,789,695	87,542
Materials and supplies.....	93,250	69,633	23,617
Charges and services.....	255,100	207,721	47,379
Other.....	93,200	-	93,200
Capital outlay and equipment.....	58,000	6,019	51,981
<i>Total General Government - Judicial.....</i>	<i>2,376,787</i>	<i>2,073,068</i>	<i>303,719</i>
Total expenditures.....	2,376,787	2,073,068	303,719
Net change in fund balance.....	650,213	1,028,387	378,174
Fund balance at beginning of year.....	5,375,391	5,375,391	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,771</i>	<i>3,771</i>	<i>-</i>
Fund balance at end of year.....	\$ 6,029,375	\$ 6,407,549	\$ 378,174

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 200,000	\$ 251,799	\$ 51,799
Other.....	-	311	311
Total revenues.....	200,000	252,110	52,110
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	70,557	69,558	999
Materials and supplies.....	9,439	8,851	588
Charges and services.....	130,029	56,824	73,205
Capital outlay and equipment.....	4,979	4,979	-
<i>Total General Government - Legislative and Executive.....</i>	<i>215,004</i>	<i>140,212</i>	<i>74,792</i>
Total expenditures.....	215,004	140,212	74,792
Net change in fund balance.....	(15,004)	111,898	126,902
Fund balance at beginning of year.....	258,739	258,739	-
<i>Prior year encumbrances appropriated.....</i>	<i>8,213</i>	<i>8,213</i>	<i>-</i>
Fund balance at end of year.....	\$ 251,948	\$ 378,850	\$ 126,902

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,968,236	\$ 2,968,236	\$ -
Other.....	16,239	16,239	-
Total revenues.....	2,984,475	2,984,475	-
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,326,403	1,326,403	-
Materials and supplies.....	17,282	17,282	-
Charges and services.....	98,483	98,483	-
<i>Total General Government - Judicial.....</i>	<i>1,442,168</i>	<i>1,442,168</i>	<i>-</i>
Public Safety			
Personal services.....	1,431,794	1,431,794	-
Materials and supplies.....	24,859	24,859	-
Charges and services.....	97,066	97,066	-
Capital outlay and equipment.....	6,171	6,171	-
<i>Total Public Safety.....</i>	<i>1,559,890</i>	<i>1,559,890</i>	<i>-</i>
Total expenditures.....	3,002,058	3,002,058	-
(Deficiency) of revenues (under) expenditures.....	(17,583)	(17,583)	-
Other financing sources:			
Transfers in.....	73,327	73,327	-
Net change in fund balances.....	55,744	55,744	-
Fund balance at beginning of year.....	86,509	86,509	-
<i>Prior year encumbrances appropriated.....</i>	<i>22,879</i>	<i>22,879</i>	<i>-</i>
Fund balance at end of year.....	\$ 165,132	\$ 165,132	\$ -

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,045,075	\$ 2,045,075	\$ -
Other.....	939	939	-
Total revenues.....	2,046,014	2,046,014	-
Expenditures:			
Public Safety			
Personal services.....	1,046,859	1,046,859	-
Materials and supplies.....	4,017	4,017	-
Charges and services.....	3,664,366	3,664,366	-
Capital outlay and equipment.....	6,774	6,774	-
<i>Total Public Safety.....</i>	<i>4,722,016</i>	<i>4,722,016</i>	<i>-</i>
Total expenditures.....	4,722,016	4,722,016	-
Net change in fund balance.....	(2,676,002)	(2,676,002)	-
Fund balance at beginning of year.....	2,272,270	2,272,270	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,474,123</i>	<i>1,474,123</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,070,391	\$ 1,070,391	\$ -

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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Fines and forfeitures.....	\$ 400	\$ 442	\$ 42
Expenditures:			
General Government -			
Judicial			
Charges and services.....	1,000	-	1,000
Net change in fund balance.....	(600)	442	1,042
Fund balance at beginning of year.....	4,983	4,983	-
Fund balance at end of year.....	\$ 4,383	\$ 5,425	\$ 1,042

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,196,984	\$ 1,196,984	\$ -
Other.....	5,373	5,373	-
Total revenues.....	1,202,357	1,202,357	-
Expenditures:			
Public Safety			
Personal services.....	1,060,970	1,060,970	-
Materials and supplies.....	13,282	13,282	-
Charges and services.....	104,209	104,209	-
<i>Total Public Safety.....</i>	<i>1,178,461</i>	<i>1,178,461</i>	<i>-</i>
Total expenditures.....	1,178,461	1,178,461	-
Net change in fund balance.....	23,896	23,896	-
Fund balance at beginning of year.....	17,502	17,502	-
Fund balance at end of year.....	\$ 41,398	\$ 41,398	\$ -

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 4,437,613	\$ 4,437,613	\$ -
Other.....	22,327	22,327	-
Total revenues.....	4,459,940	4,459,940	-
Expenditures:			
Public Safety			
Personal services.....	3,739,168	3,739,168	-
Materials and supplies.....	269,981	269,981	-
Charges and services.....	431,444	431,444	-
Capital outlay and equipment.....	182,266	182,266	-
<i>Total Public Safety.....</i>	<i>4,622,859</i>	<i>4,622,859</i>	<i>-</i>
Total expenditures.....	4,622,859	4,622,859	-
Net change in fund balance.....	(162,919)	(162,919)	-
Fund balance at beginning of year.....	319,782	319,782	-
<i>Prior year encumbrances appropriated.....</i>	<i>61,814</i>	<i>61,814</i>	<i>-</i>
Fund balance at end of year.....	\$ 218,677	\$ 218,677	\$ -

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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund balance at beginning of year.....	\$ 366	\$ 366	\$ -
Fund balance at end of year.....	<u>\$ 366</u>	<u>\$ 366</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ADMINISTRATION OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ 2,800	\$ 1,955	\$ (845)
Expenditures:			
General Government -			
Judicial			
Charges and services.....	4,000	2,825	1,175
Other.....	500	-	500
Capital outlay and equipment.....	4,520	4,490	30
<i>Total General Government - Judicial.....</i>	<u>9,020</u>	<u>7,315</u>	<u>1,705</u>
Total expenditures.....	<u>9,020</u>	<u>7,315</u>	<u>1,705</u>
Net change in fund balance.....	(6,220)	(5,360)	860
Fund balance at beginning of year.....	8,182	8,182	-
Fund balance at end of year.....	<u>\$ 1,962</u>	<u>\$ 2,822</u>	<u>\$ 860</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 PROBATION SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 215,000	\$ 201,006	\$ (13,994)
Other.....	-	488	488
Total revenues.....	215,000	201,494	(13,506)
Expenditures:			
General Government -			
Judicial			
Personal services.....	212,394	205,893	6,501
Charges and services.....	165,347	154,849	10,498
Capital outlay and equipment.....	2,000	-	2,000
<i>Total General Government - Judicial.....</i>	<i>379,741</i>	<i>360,742</i>	<i>18,999</i>
Total expenditures.....	379,741	360,742	18,999
Net change in fund balance.....	(164,741)	(159,248)	5,493
Fund balance at beginning of year.....	331,681	331,681	-
<i>Prior year encumbrances appropriated.....</i>	<i>13,841</i>	<i>13,841</i>	<i>-</i>
Fund balance at end of year.....	\$ 180,781	\$ 186,274	\$ 5,493

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund balance at beginning of year.....	\$ 25,263	\$ 25,263	\$ -
Fund balance at end of year.....	<u>\$ 25,263</u>	<u>\$ 25,263</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 OTHER SPECIAL REVENUE
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,694,263	\$ 3,120,474	\$ (573,789)
Intergovernmental.....	981,500	1,040,676	59,176
Investment income.....	2,400	13,007	10,607
Rental income.....	20,000	15,940	(4,060)
Other.....	-	25,002	25,002
Total revenues.....	4,698,163	4,215,099	(483,064)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	100,000	61,700	38,300
Other.....	910,886	-	910,886
Capital outlay and equipment.....	578,582	564,222	14,360
<i>Total General Government - Legislative and Executive.....</i>	<i>1,589,468</i>	<i>625,922</i>	<i>963,546</i>
Judicial			
Personal services.....	588,601	423,004	165,597
Materials and supplies.....	138,935	83,287	55,648
Charges and services.....	622,035	348,972	273,063
Other.....	125,136	737	124,399
Capital outlay and equipment.....	674,204	531,691	142,513
<i>Total General Government - Judicial.....</i>	<i>2,148,911</i>	<i>1,387,691</i>	<i>761,220</i>
Public Safety			
Personal services.....	1,953,256	1,572,719	380,537
Materials and supplies.....	143,380	37,344	106,036
Charges and services.....	1,323,391	1,237,257	86,134
Other.....	251,978	5,298	246,680
Capital outlay and equipment.....	391,888	307,788	84,100
<i>Total Public Safety.....</i>	<i>4,063,893</i>	<i>3,160,406</i>	<i>903,487</i>
Public Works			
Charges and services.....	100,000	82,645	17,355
Other.....	10,000	-	10,000
<i>Total Public Works.....</i>	<i>110,000</i>	<i>82,645</i>	<i>27,355</i>
Human Services			
Charges and services.....	8,000	5,715	2,285
Total expenditures.....	7,920,272	5,262,379	2,657,893
(Deficiency) of revenues (under) expenditures.....	(3,222,109)	(1,047,280)	2,174,829
Other financing sources (uses):			
Transfers in.....	650,000	600,000	(50,000)
Transfers (out).....	(207,950)	(207,950)	-
Total other financing sources (uses).....	442,050	392,050	(50,000)
Net change in fund balance.....	(2,780,059)	(655,230)	2,124,829
Fund balance at beginning of year.....	9,687,944	9,687,944	-
<i>Prior year encumbrances appropriated.....</i>	<i>306,807</i>	<i>306,807</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,214,692	\$ 9,339,521	\$ 2,124,829

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 1,263,019	\$ 1,410,579	\$ 147,560
Intergovernmental.....	-	986	986
Other.....	-	57,706	57,706
Total revenues.....	1,263,019	1,469,271	206,252
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	849,137	843,297	5,840
Materials and supplies.....	3,765	2,629	1,136
Charges and services.....	552,594	542,923	9,671
Other.....	119,320	108,098	11,222
Capital outlay and equipment.....	5,658	4,721	937
<i>Total General Government - Legislative and Executive.....</i>	<i>1,530,474</i>	<i>1,501,668</i>	<i>28,806</i>
Total expenditures.....	1,530,474	1,501,668	28,806
Net change in fund balance.....	(267,455)	(32,397)	235,058
Fund balance at beginning of year.....	354,435	354,435	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,703</i>	<i>1,703</i>	<i>-</i>
Fund balance at end of year.....	\$ 88,683	\$ 323,741	\$ 235,058

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental.....	\$ -	\$ 10,447,003	\$ 10,447,003
Excess of revenues over expenditures.....	-	10,447,003	10,447,003
<u>Other financing (uses):</u>			
Transfers (out).....	(4,261,369)	(4,261,369)	-
Net change in fund balance.....	(4,261,369)	6,185,634	10,447,003
Fund balance at beginning of year.....	6,029,300	6,029,300	-
Fund balance at end of year.....	\$ 1,767,931	\$ 12,214,934	\$ 10,447,003

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 6,393,463	\$ 6,393,463	\$ -
Intergovernmental.....	823,581	823,581	-
Other.....	222	222	-
Total revenues.....	7,217,266	7,217,266	-
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,222,266	7,222,266	-
Net change in fund balance.....	(5,000)	(5,000)	-
Fund balance at beginning of year.....	10,001	10,001	-
Fund balance at end of year.....	\$ 5,001	\$ 5,001	\$ -

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 47,821	\$ 47,821	\$ -
Intergovernmental.....	771,004	771,004	-
Investment income.....	60,606	60,606	-
Rental income.....	420,951	420,951	-
Other.....	598,161	598,161	-
Total revenues.....	1,898,543	1,898,543	-
Expenditures:			
Capital outlay:			
Personal services.....	744,182	744,182	-
Materials and supplies.....	4,149	4,149	-
Charges and services.....	12,939,443	12,939,443	-
Other.....	5,388	5,388	-
Capital outlay and equipment.....	1,065,749	1,065,749	-
Debt service:			
Principal retirement.....	19,831,000	19,831,000	-
Interest and fiscal charges.....	382,745	382,745	-
Total expenditures	34,972,656	34,972,656	-
(Deficiency) of revenues (under) expenditures.....	(33,074,113)	(33,074,113)	-
Other financing sources:			
Issuance of bonds.....	9,255,000	9,255,000	-
Issuance of notes.....	5,085,000	5,085,000	-
Transfers in.....	11,284,663	11,284,663	-
Total other financing sources.....	25,624,663	25,624,663	-
Net change in fund balance.....	(7,449,450)	(7,449,450)	-
Fund balance at beginning of year.....	29,863,152	29,863,152	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,009,845</i>	<i>2,009,845</i>	<i>-</i>
Fund balance at end of year.....	\$ 24,423,547	\$ 24,423,547	\$ -

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, 2018

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 4,054,884	\$ 8,640,098	\$ 768,048	\$ 13,463,030
Receivables (net of allowances for uncollectibles):				
Accounts.....	2,012,700	1,019,154	25,486	3,057,340
Prepayments.....	5,140	-	-	5,140
<i>Total current assets</i>	<u>6,072,724</u>	<u>9,659,252</u>	<u>793,534</u>	<u>16,525,510</u>
Noncurrent assets:				
Net pension asset.....	25,757	5,691	-	31,448
Capital assets:				
Nondepreciable capital assets.....	36,250	75,663	-	111,913
Depreciable capital assets, net.....	1,751,324	1,712,232	-	3,463,556
Total capital assets, net.....	<u>1,787,574</u>	<u>1,787,895</u>	<u>-</u>	<u>3,575,469</u>
<i>Total noncurrent assets</i>	<u>1,813,331</u>	<u>1,793,586</u>	<u>-</u>	<u>3,606,917</u>
<i>Total assets</i>	<u>7,886,055</u>	<u>11,452,838</u>	<u>793,534</u>	<u>20,132,427</u>
Deferred outflows of resources:				
Pension.....	811,947	188,085	-	1,000,032
OPEB.....	159,433	35,229	-	194,662
<i>Total deferred outflows of resources</i>	<u>971,380</u>	<u>223,314</u>	<u>-</u>	<u>1,194,694</u>
Liabilities:				
Current liabilities:				
Accounts payable.....	5,434	1,706,095	-	1,711,529
Accrued wages and benefits payable.....	40,583	15,820	-	56,403
Due to other funds.....	919	203	-	1,122
Due to other governments.....	33,122	8,859	-	41,981
Compensated absences payable - current.....	175,772	43,278	-	219,050
OWDA loans payable - current.....	-	60,278	-	60,278
<i>Total current liabilities</i>	<u>255,830</u>	<u>1,834,533</u>	<u>-</u>	<u>2,090,363</u>
Long-term liabilities:				
Compensated absences payable.....	102,703	21,048	-	123,751
OWDA loans payable.....	-	673,775	-	673,775
Net pension liability.....	3,134,077	692,521	-	3,826,598
Net OPEB liability.....	2,128,270	470,273	-	2,598,543
<i>Total long-term liabilities</i>	<u>5,365,050</u>	<u>1,857,617</u>	<u>-</u>	<u>7,222,667</u>
<i>Total liabilities</i>	<u>5,620,880</u>	<u>3,692,150</u>	<u>-</u>	<u>9,313,030</u>
Deferred inflows of resources:				
Pension.....	791,721	181,190	-	972,911
OPEB.....	174,073	42,460	-	216,533
<i>Total deferred inflows of resources</i>	<u>965,794</u>	<u>223,650</u>	<u>-</u>	<u>1,189,444</u>
Net position:				
Net investment in capital assets.....	1,787,574	1,053,842	-	2,841,416
Unrestricted.....	483,187	6,706,510	793,534	7,983,231
<i>Total net position</i>	<u>\$ 2,270,761</u>	<u>\$ 7,760,352</u>	<u>\$ 793,534</u>	<u>\$ 10,824,647</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services.....	\$ 5,650,474	\$ 2,417,235	\$ 288,162	\$ 8,355,871
Special assessments.....	-	774,840	-	774,840
Other.....	26,509	5,374	-	31,883
<i>Total operating revenues.....</i>	<u>5,676,983</u>	<u>3,197,449</u>	<u>288,162</u>	<u>9,162,594</u>
Operating expenses:				
Personal services.....	4,188,944	919,070	-	5,108,014
Contract services.....	2,496,720	10,283,780	201,857	12,982,357
Materials and supplies.....	327,981	186,300	-	514,281
Depreciation.....	232,202	232,735	-	464,937
Heat, light and power.....	38,535	12,429	-	50,964
Other.....	10	905	90,735	91,650
<i>Total operating expenses.....</i>	<u>7,284,392</u>	<u>11,635,219</u>	<u>292,592</u>	<u>19,212,203</u>
<i>Operating (loss).....</i>	<u>(1,607,409)</u>	<u>(8,437,770)</u>	<u>(4,430)</u>	<u>(10,049,609)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges.....	(2,629)	(43,901)	-	(46,530)
Intergovernmental.....	107,996	9,548,596	-	9,656,592
<i>Total nonoperating revenues (expenses).....</i>	<u>105,367</u>	<u>9,504,695</u>	<u>-</u>	<u>9,610,062</u>
<i>Change in net position.....</i>	<u>(1,502,042)</u>	<u>1,066,925</u>	<u>(4,430)</u>	<u>(439,547)</u>
<i>Net position at beginning of year (restated).....</i>	<u>3,772,803</u>	<u>6,693,427</u>	<u>797,964</u>	<u>11,264,194</u>
<i>Net position at end of year.....</i>	<u>\$ 2,270,761</u>	<u>\$ 7,760,352</u>	<u>\$ 793,534</u>	<u>\$ 10,824,647</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 5,578,924	\$ 2,416,818	\$ 290,481	\$ 8,286,223
Cash received from special assessments.....	-	774,840	-	774,840
Cash received from other operations.....	40,076	5,374	-	45,450
Cash payments to employees.....	(3,696,301)	(806,231)	-	(4,502,532)
Cash payments for contractual services.....	(2,498,886)	(9,443,285)	(201,857)	(12,144,028)
Cash payments for materials and supplies.....	(327,981)	(176,590)	-	(504,571)
Cash payments for heat, light and power.....	(38,535)	(12,429)	-	(50,964)
Cash payments for other expenses.....	(10)	(905)	(90,735)	(91,650)
<i>Net cash (used in) operating activities.....</i>	<u>(942,713)</u>	<u>(7,242,408)</u>	<u>(2,111)</u>	<u>(8,187,232)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	107,996	9,548,596	-	9,656,592
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(10,129)	-	-	(10,129)
Principal paid on capital leases.....	(87,109)	-	-	(87,109)
Interest paid on capital leases.....	(2,629)	-	-	(2,629)
Principal paid on loans.....	-	(57,012)	-	(57,012)
Interest paid on loans.....	-	(43,901)	-	(43,901)
<i>Net cash used in capital and related financing activities.....</i>	<u>(99,867)</u>	<u>(100,913)</u>	<u>-</u>	<u>(200,780)</u>
Net increase (decrease) in cash and cash equivalents.....	(934,584)	2,205,275	(2,111)	1,268,580
<i>Cash and cash equivalents at beginning of year.....</i>	<u>4,989,468</u>	<u>6,434,823</u>	<u>770,159</u>	<u>12,194,450</u>
<i>Cash and cash equivalents at end of year.....</i>	<u><u>\$ 4,054,884</u></u>	<u><u>\$ 8,640,098</u></u>	<u><u>\$ 768,048</u></u>	<u><u>\$ 13,463,030</u></u>
Reconciliation of operating (loss) to net cash (used in) operating activities:				
Operating (loss).....	\$ (1,607,409)	\$ (8,437,770)	\$ (4,430)	\$ (10,049,609)
Adjustments:				
Depreciation.....	232,202	232,735	-	464,937
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(57,983)	(417)	2,319	(56,081)
(Increase) in prepayments.....	(5,140)	-	-	(5,140)
Decrease in deferred outflows of resources - pension....	1,067,687	249,136	-	1,316,823
(Increase) in deferred outflows of resources - OPEB.....	(132,119)	(29,113)	-	(161,232)
(Increase) in net pension asset.....	(15,540)	(3,403)	-	(18,943)
Increase in accounts payable.....	5,434	850,807	-	856,241
(Decrease) in accrued wages and benefits.....	(16,504)	(3,433)	-	(19,937)
(Decrease) in due to other funds.....	(2,460)	(602)	-	(3,062)
(Decrease) in due to other governments.....	(3,991)	(795)	-	(4,786)
Increase in deferred inflows of resources - pension.....	752,032	172,384	-	924,416
Increase in deferred inflows of resources - OPEB.....	174,073	42,460	-	216,533
(Decrease) in net pension liability.....	(1,472,179)	(338,910)	-	(1,811,089)
Increase in net OPEB liability.....	129,139	22,628	-	151,767
Increase in compensated absences payable.....	10,045	1,885	-	11,930
<i>Net cash (used in) operating activities.....</i>	<u><u>\$ (942,713)</u></u>	<u><u>\$ (7,242,408)</u></u>	<u><u>\$ (2,111)</u></u>	<u><u>\$ (8,187,232)</u></u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SANITARY ENGINEER
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 5,116,000	\$ 5,536,788	\$ 420,788
Intergovernmental.....	75,000	107,996	32,996
Other.....	5,000	40,076	35,076
Total operating revenues.....	5,196,000	5,684,860	488,860
<u>Operating expenses:</u>			
Personal services.....	3,839,318	3,699,231	140,087
Contract services.....	3,107,984	2,642,935	465,049
Materials and supplies.....	347,707	337,092	10,615
Other.....	2,500	10	2,490
Capital outlay and equipment.....	20,000	14,485	5,515
Total operating expenses.....	7,317,509	6,693,753	623,756
Net change in net position.....	(2,121,509)	(1,008,893)	1,112,616
Net position at beginning of year.....	4,921,746	4,921,746	-
<i>Prior year encumbrances appropriated.....</i>	<i>66,816</i>	<i>66,816</i>	<i>-</i>
Net position at end of year.....	\$ 2,867,053	\$ 3,979,669	\$ 1,112,616

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,349,000	\$ 2,416,818	\$ 67,818
Special assessments.....	745,000	774,840	29,840
Other.....	-	5,374	5,374
Total operating revenues.....	3,094,000	3,197,032	103,032
<u>Operating expenses:</u>			
Personal services.....	866,404	806,231	60,173
Contract services.....	11,122,166	10,869,773	252,393
Materials and supplies.....	287,519	195,649	91,870
Other.....	11,200	905	10,295
Capital outlay and equipment.....	119,454	42,359	77,095
Total operating expenses.....	12,406,743	11,914,917	491,826
Operating (loss).....	(9,312,743)	(8,717,885)	594,858
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(57,012)	(57,012)	-
Interest and fiscal charges.....	(43,901)	(43,901)	-
Intergovernmental.....	9,530,000	9,548,596	18,596
Total nonoperating revenues (expenses).....	9,429,087	9,447,683	18,596
Net change in net position.....	116,344	729,798	613,454
Net position at beginning of year.....	5,221,054	5,221,054	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,213,770</i>	<i>1,213,770</i>	<i>-</i>
Net position at end of year.....	\$ 6,551,168	\$ 7,164,622	\$ 613,454

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 195,000	\$ 211,634	\$ 16,634
Other.....	45,720	78,847	33,127
Total operating revenues.....	240,720	290,481	49,761
<u>Operating expenses:</u>			
Contract services.....	242,066	213,144	28,922
Other.....	95,000	90,737	4,263
Total operating expenses.....	337,066	303,881	33,185
Net change in net position.....	(96,346)	(13,400)	82,946
Net position at beginning of year.....	658,093	658,093	-
<i>Prior year encumbrances appropriated.....</i>	<i>112,066</i>	<i>112,066</i>	<i>-</i>
Net position at end of year.....	\$ 673,813	\$ 756,759	\$ 82,946

Lucas County Architecture: Past and Present



The building in the foreground is of the Toledo Trust Company, established in 1868. The photograph, taken in 1948, is from the Charles F. Mensing Collection of the Toledo Lucas County Public Library. The building is located on Superior Street and Madison Avenue in Downtown Toledo.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

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, 2018

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 146,984	\$ 192,056	\$ 3,230,125
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	262	38	4,678
Due from other funds.....	-	6,825	14,349	76,448
Materials and supplies inventory.....	-	5,256	8,174	-
Prepayments.....	-	92,797	-	-
Total current assets.....	32,877	252,124	214,617	3,311,251
Noncurrent assets:				
Net pension asset.....	-	164	1,803	569
Capital assets:				
Nondepreciable capital assets.....	-	-	82,786	-
Depreciable capital assets, net.....	-	-	90,865	46,908
Total capital assets, net.....	-	-	173,651	46,908
Total noncurrent assets.....	-	164	175,454	47,477
Total assets.....	32,877	252,288	390,071	3,358,728
Deferred outflows of resources:				
Pension.....	-	4,809	59,098	22,302
OPEB.....	-	1,017	12,182	3,523
Total deferred outflows of resources.....	-	5,826	71,280	25,825
Liabilities:				
Current liabilities:				
Accounts payable.....	-	-	-	6,603
Accrued wages and benefits payable.....	-	236	2,846	888
Due to other funds.....	-	66	198	-
Due to other governments.....	-	240	2,436	799
Compensated absences payable - current.....	-	-	7,965	-
Claims payable - current.....	-	-	-	-
Total current liabilities.....	-	542	13,445	8,290
Long-term liabilities:				
Compensated absences payable.....	-	-	1,460	-
Claims payable.....	-	-	-	-
Net pension liability.....	-	19,987	219,414	69,247
Net OPEB liability.....	-	13,573	148,998	47,024
Total long-term liabilities.....	-	33,560	369,872	116,271
Total liabilities.....	-	34,102	383,317	124,561
Deferred inflows of resources:				
Pension.....	-	9,244	52,315	34,978
OPEB.....	-	3,629	11,099	15,015
Total deferred inflows of resources.....	-	12,873	63,414	49,993
Net position:				
Investment in capital assets.....	-	-	173,651	46,908
Unrestricted.....	32,877	211,139	(159,031)	3,163,091
Total net position.....	\$ 32,877	\$ 211,139	\$ 14,620	\$ 3,209,999

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 8,103,287	\$ 2,567,910	\$ 11,411,246	\$ 7,240,111	\$ 3,270,272	\$ 2,252	\$ 36,197,120
-	-	-	-	-	-	4,978
-	-	-	-	-	-	97,622
-	-	-	-	-	-	13,430
934	-	527,254	2,109,601	-	-	2,730,586
<u>8,104,221</u>	<u>2,567,910</u>	<u>11,938,500</u>	<u>9,349,712</u>	<u>3,270,272</u>	<u>2,252</u>	<u>39,043,736</u>
2,957	-	725	955	-	-	7,173
-	-	-	-	-	-	82,786
-	-	-	-	-	-	137,773
-	-	-	-	-	-	220,559
<u>2,957</u>	<u>-</u>	<u>725</u>	<u>955</u>	<u>-</u>	<u>-</u>	<u>227,732</u>
<u>8,107,178</u>	<u>2,567,910</u>	<u>11,939,225</u>	<u>9,350,667</u>	<u>3,270,272</u>	<u>2,252</u>	<u>39,271,468</u>
99,888	-	22,204	37,239	-	-	245,540
18,300	-	4,485	10,392	-	-	49,899
118,188	-	26,689	47,631	-	-	295,439
73,020	-	-	-	-	-	79,623
4,786	-	1,119	1,513	-	-	11,388
357	-	31	23	-	-	675
4,261	-	1,136	13,353	-	-	22,225
13,562	-	7,034	-	-	-	28,561
4,213,700	189,700	-	123,155	386,500	-	4,913,055
<u>4,309,686</u>	<u>189,700</u>	<u>9,320</u>	<u>138,044</u>	<u>386,500</u>	<u>-</u>	<u>5,055,527</u>
19,889	-	3,939	-	-	-	25,288
-	-	-	683,365	-	-	683,365
359,746	-	88,161	116,221	-	-	872,776
244,294	-	59,868	78,923	-	-	592,680
<u>623,929</u>	<u>-</u>	<u>151,968</u>	<u>878,509</u>	<u>-</u>	<u>-</u>	<u>2,174,109</u>
<u>4,933,615</u>	<u>189,700</u>	<u>161,288</u>	<u>1,016,553</u>	<u>386,500</u>	<u>-</u>	<u>7,229,636</u>
89,108	-	22,123	27,706	-	-	235,474
18,855	-	4,800	5,879	-	-	59,277
107,963	-	26,923	33,585	-	-	294,751
-	-	-	-	-	-	220,559
<u>3,183,788</u>	<u>2,378,210</u>	<u>11,777,703</u>	<u>8,348,160</u>	<u>2,883,772</u>	<u>2,252</u>	<u>31,821,961</u>
<u>\$ 3,183,788</u>	<u>\$ 2,378,210</u>	<u>\$ 11,777,703</u>	<u>\$ 8,348,160</u>	<u>\$ 2,883,772</u>	<u>\$ 2,252</u>	<u>\$ 32,042,520</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Imaging Lab</u>	<u>Central Supplies</u>	<u>Vehicle Maintenance</u>	<u>Telecommunications</u>
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 391,542	\$ 481,817	\$ 983,348
Other.....	-	1,066	1,644	505
<i>Total operating revenues.....</i>	<u>-</u>	<u>392,608</u>	<u>483,461</u>	<u>983,853</u>
<u>Operating expenses:</u>				
Personal services.....	-	19,780	300,198	94,265
Contract services.....	-	13,034	31,143	1,139,510
Materials and supplies.....	-	383,449	294,123	-
Depreciation.....	-	-	4,898	15,154
Employee medical benefits.....	-	-	-	-
Other.....	-	-	414	-
<i>Total operating expenses.....</i>	<u>-</u>	<u>416,263</u>	<u>630,776</u>	<u>1,248,929</u>
<i>Operating income (loss).....</i>	<u>-</u>	<u>(23,655)</u>	<u>(147,315)</u>	<u>(265,076)</u>
<u>Nonoperating revenue:</u>				
Interest income.....	-	-	-	-
<i>Total nonoperating revenue</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Income (loss) before transfers</i>	<u>-</u>	<u>(23,655)</u>	<u>(147,315)</u>	<u>(265,076)</u>
<i>Transfer in.....</i>	<u>-</u>	<u>65,000</u>	<u>81,500</u>	<u>-</u>
<i>Transfer out.....</i>	<u>-</u>	<u>(3,932)</u>	<u>-</u>	<u>-</u>
<i>Change in net position.....</i>	<u>-</u>	<u>37,413</u>	<u>(65,815)</u>	<u>(265,076)</u>
<i>Net position at beginning of year (restated).....</i>	<u>32,877</u>	<u>173,726</u>	<u>80,435</u>	<u>3,475,075</u>
<i>Net position at end of year.....</i>	<u>\$ 32,877</u>	<u>\$ 211,139</u>	<u>\$ 14,620</u>	<u>\$ 3,209,999</u>

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 29,083,478	\$ 2,542,525	\$ -	\$ 2,680,795	\$ 8,020,392	\$ -	\$ 44,183,897
231,334	-	1,806,888	41,650	1,271,892	-	3,354,979
<u>29,314,812</u>	<u>2,542,525</u>	<u>1,806,888</u>	<u>2,722,445</u>	<u>9,292,284</u>	<u>-</u>	<u>47,538,876</u>
487,063	-	128,606	147,437	-	-	1,177,349
1,974,728	311,036	1,536,187	119,131	1,200,140	-	6,324,909
15,670	-	877	2,684	-	-	696,803
-	-	-	-	-	-	20,052
28,783,669	1,879,616	-	1,719,818	7,876,997	-	40,260,100
-	-	-	-	-	-	414
<u>31,261,130</u>	<u>2,190,652</u>	<u>1,665,670</u>	<u>1,989,070</u>	<u>9,077,137</u>	<u>-</u>	<u>48,479,627</u>
<u>(1,946,318)</u>	<u>351,873</u>	<u>141,218</u>	<u>733,375</u>	<u>215,147</u>	<u>-</u>	<u>(940,751)</u>
303,770	-	-	-	-	-	303,770
<u>303,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,770</u>
(1,642,548)	351,873	141,218	733,375	215,147	-	(636,981)
-	-	-	-	-	-	146,500
-	-	-	-	-	-	(3,932)
<u>(1,642,548)</u>	<u>351,873</u>	<u>141,218</u>	<u>733,375</u>	<u>215,147</u>	<u>-</u>	<u>(494,413)</u>
4,826,336	2,026,337	11,636,485	7,614,785	2,668,625	2,252	32,536,933
<u>\$ 3,183,788</u>	<u>\$ 2,378,210</u>	<u>\$ 11,777,703</u>	<u>\$ 8,348,160</u>	<u>\$ 2,883,772</u>	<u>\$ 2,252</u>	<u>\$ 32,042,520</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 390,697	\$ 500,271	\$ 1,127,040
Cash received from other operations.....	-	1,066	1,644	505
Cash payments to employees.....	-	(19,839)	(258,715)	(90,725)
Cash payments for contractual services.....	-	(13,232)	(31,737)	(1,150,670)
Cash payments for materials and supplies.....	-	(425,219)	(292,552)	-
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	(414)	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>-</i>	<i>(66,527)</i>	<i>(81,503)</i>	<i>(113,850)</i>
Cash flows from noncapital financing activities:				
Cash received from transfers in.....	-	65,000	81,500	-
Cash flows from investing activities:				
Interest received.....	-	-	-	-
Net increase (decrease) in cash and cash equivalents.....	-	(1,527)	(3)	(113,850)
Cash and cash equivalents at beginning of year.....	32,877	148,511	192,059	3,343,975
Cash and cash equivalents at end of year.....	<u>\$ 32,877</u>	<u>\$ 146,984</u>	<u>\$ 192,056</u>	<u>\$ 3,230,125</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ (23,655)	\$ (147,315)	\$ (265,076)
Adjustments:				
Depreciation.....	-	-	4,898	15,154
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	-	(22)	18	14,964
(Increase) decrease in due from other funds.....	-	(823)	18,436	128,728
(Increase) decrease in prepayments.....	-	(42,107)	-	-
Decrease in materials supplies inventory.....	-	337	1,571	-
Decrease in deferred outflows of resources - pension....	-	9,761	73,708	42,211
(Increase) in deferred outflows of resources - OPEB.....	-	(792)	(10,312)	(2,694)
(Increase) in net pension asset.....	-	(80)	(1,104)	(259)
(Decrease) in due to other funds.....	-	(198)	(594)	-
Increase (decrease) in accounts payable.....	-	-	-	(11,160)
(Decrease) in accrued wages and benefits.....	-	(111)	(694)	(264)
Increase (decrease) in due to other governments.....	-	(48)	(75)	(57)
(Decrease) in net pension liability.....	-	(17,966)	(95,888)	(70,567)
Increase (decrease) in net OPEB liability.....	-	(2,899)	12,156	(13,656)
Increase in deferred inflows of resources - pension.....	-	8,447	49,596	33,811
Increase in deferred inflows of resources - OPEB.....	-	3,629	11,099	15,015
Increase in compensated absences.....	-	-	2,997	-
Increase (decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>\$ -</i>	<i>\$ (66,527)</i>	<i>\$ (81,503)</i>	<i>\$ (113,850)</i>

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
\$ 29,083,478	\$ 2,542,525	\$ -	\$ 2,680,795	\$ 8,020,392	\$ -	\$ 44,345,198
231,334	-	1,806,888	41,650	1,271,892	-	3,354,979
(419,493)	-	(113,548)	(122,968)	-	-	(1,025,288)
(1,951,561)	(92,036)	(1,708,287)	(119,198)	(1,200,140)	-	(6,266,861)
(15,670)	-	(877)	(2,684)	-	-	(737,002)
(28,327,469)	(1,886,516)	-	(2,346,800)	(7,901,797)	-	(40,462,582)
-	-	-	-	-	-	(414)
(1,399,381)	563,973	(15,824)	130,795	190,347	-	(791,970)
-	-	-	-	-	-	146,500
303,770	-	-	-	-	-	303,770
(1,095,611)	563,973	(15,824)	130,795	190,347	-	(341,700)
9,198,898	2,003,937	11,427,070	7,109,316	3,079,925	2,252	36,538,820
<u>\$ 8,103,287</u>	<u>\$ 2,567,910</u>	<u>\$ 11,411,246</u>	<u>\$ 7,240,111</u>	<u>\$ 3,270,272</u>	<u>\$ 2,252</u>	<u>\$ 36,197,120</u>
\$ (1,946,318)	\$ 351,873	\$ 141,218	\$ 733,375	\$ 215,147	\$ -	\$ (940,751)
-	-	-	-	-	-	20,052
-	-	-	1,606	-	-	16,566
-	-	-	-	-	-	146,341
(934)	219,000	(172,038)	(50,573)	-	-	(46,652)
-	-	-	-	-	-	1,908
127,247	-	29,319	27,512	-	-	309,758
(15,187)	-	(3,719)	(9,481)	-	-	(42,185)
(1,793)	-	(438)	(614)	-	-	(4,288)
(582)	-	(62)	(67)	-	-	(1,503)
24,683	-	-	-	-	-	13,523
(1,069)	-	(219)	(342)	-	-	(2,699)
126	-	(32)	12,031	-	-	11,945
(165,151)	-	(41,081)	(37,371)	-	-	(428,024)
16,487	-	3,776	12,263	-	-	28,127
84,640	-	20,986	26,396	-	-	223,876
18,855	-	4,800	5,879	-	-	59,277
3,415	-	1,666	-	-	-	8,078
456,200	(6,900)	-	(589,819)	(24,800)	-	(165,319)
<u>\$ (1,399,381)</u>	<u>\$ 563,973</u>	<u>\$ (15,824)</u>	<u>\$ 130,795</u>	<u>\$ 190,347</u>	<u>\$ -</u>	<u>\$ (791,970)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2018*

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

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CENTRAL SUPPLIES
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 459,100	\$ 390,697	\$ (68,403)
Other operating revenues.....	-	1,066	1,066
Total operating revenues.....	459,100	391,763	(67,337)
<u>Operating expenses:</u>			
Personal services.....	33,668	19,839	13,829
Contract services.....	15,226	13,454	1,772
Materials and supplies.....	475,163	432,132	43,031
Capital outlay and equipment.....	1,300	554	746
Total operating expenses.....	525,357	465,979	59,378
Operating (loss).....	(66,257)	(74,216)	(7,959)
<u>Nonoperating revenues:</u>			
Transfer in.....	65,000	65,000	-
Net change in net position.....	(1,257)	(9,216)	(7,959)
Net position at beginning of year.....	141,140	141,140	-
<i>Prior year encumbrances appropriated.....</i>	<i>7,372</i>	<i>7,372</i>	<i>-</i>
Net position at end of year.....	\$ 147,255	\$ 139,296	\$ (7,959)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 476,000	\$ 500,271	\$ 24,271
Other.....	500	1,644	1,144
Total operating revenues.....	476,500	501,915	25,415
<u>Operating expenses:</u>			
Personal services.....	268,168	258,715	9,453
Contract services.....	64,122	36,931	27,191
Materials and supplies.....	339,571	319,031	20,540
Other.....	600	414	186
Capital outlay and equipment.....	33,304	20,689	12,615
Total operating expenses.....	705,765	635,780	69,985
Operating loss.....	(229,265)	(133,865)	95,400
<u>Nonoperating revenues:</u>			
Transfer in.....	223,714	81,500	(142,214)
Net change in net position.....	(5,551)	(52,365)	(46,814)
Net position at beginning of year.....	163,436	163,436	-
<i>Prior year encumbrances appropriated.....</i>	<i>28,623</i>	<i>28,623</i>	<i>-</i>
Net position at end of year.....	\$ 186,508	\$ 139,694	\$ (46,814)

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 965,000	\$ 1,127,040	\$ 162,040
Other.....	-	505	505
Total operating revenues.....	965,000	1,127,545	162,545
<u>Operating expenses:</u>			
Personal services.....	95,378	90,725	4,653
Contract services.....	3,439,256	2,614,939	824,317
Materials and supplies.....	700	-	700
Capital outlay and equipment.....	25,972	13,866	12,106
Total operating expenses.....	3,561,306	2,719,530	841,776
Net change in net position.....	(2,596,306)	(1,591,985)	1,004,321
Net position at beginning of year.....	3,302,419	3,302,419	-
<i>Prior year encumbrances appropriated.....</i>	<i>41,556</i>	<i>41,556</i>	<i>-</i>
Net position at end of year.....	\$ 747,669	\$ 1,751,990	\$ 1,004,321

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services.....	\$ 27,248,759	\$ 29,083,478	\$ 1,834,719
Investment Income.....	120,000	303,770	183,770
Other.....	50,000	231,334	181,334
Total operating revenues.....	27,418,759	29,618,582	2,199,823
Operating expenses:			
Personal services.....	423,342	419,493	3,849
Materials and supplies.....	15,906	15,671	235
Employee medical benefits.....	33,866,689	33,464,299	402,390
Other.....	927	-	927
Capital outlay and equipment.....	14,048	7,953	6,095
Total operating expenses.....	34,320,912	33,907,416	413,496
Net change in net position.....	(6,902,153)	(4,288,834)	2,613,319
Net position at beginning of year.....	4,733,172	4,733,172	-
<i>Prior year encumbrances appropriated.....</i>	<i>4,465,725</i>	<i>4,465,725</i>	<i>-</i>
Net position at end of year.....	\$ 2,296,744	\$ 4,910,063	\$ 2,613,319

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,576,264	\$ 2,542,525	\$ (33,739)
<u>Operating expenses:</u>			
Employee medical benefits.....	2,700,830	2,681,297	19,533
Net change in net position.....	(124,566)	(138,772)	(14,206)
Net position at beginning of year.....	1,502,588	1,502,588	-
<i>Prior year encumbrances appropriated.....</i>	501,348	501,348	-
Net position at end of year.....	\$ 1,879,370	\$ 1,865,164	\$ (14,206)

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 2,000,000	\$ 1,806,888	\$ (193,112)
<u>Operating expenses:</u>			
Personal services.....	114,616	113,548	1,068
Contract services.....	2,637,692	1,910,213	727,479
Materials and supplies.....	921	877	44
Capital outlay.....	1,151	1,151	-
Total operating expenses.....	2,754,380	2,025,789	728,591
Net change in net position.....	(754,380)	(218,901)	535,479
Net position at beginning of year.....	11,283,019	11,283,019	-
<i>Prior year encumbrances appropriated.....</i>	<i>144,051</i>	<i>144,051</i>	<i>-</i>
Net position at end of year.....	\$ 10,672,690	\$ 11,208,169	\$ 535,479

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,300,000	\$ 2,680,795	\$ 380,795
Other.....	-	41,650	41,650
Total operating revenues.....	2,300,000	2,722,445	422,445
<u>Operating expenses:</u>			
Personal services.....	124,903	124,198	705
Materials and supplies.....	650	561	89
Employee medical benefits.....	2,608,331	2,466,429	141,902
Other.....	171	-	171
Capital outlay.....	2,123	2,123	-
Total operating expenses.....	2,736,178	2,593,311	142,867
Operating income (loss)	(436,178)	129,134	565,312
<u>Nonoperating revenues:</u>			
Intergovernmental.....	-	1,230	1,230
Net change in net position.....	(436,178)	130,364	566,542
Net position at beginning of year.....	7,108,081	7,108,081	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,233</i>	<i>1,233</i>	<i>-</i>
Net position at end of year.....	\$ 6,673,136	\$ 7,239,678	\$ 566,542

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 8,140,466	\$ 8,020,392	\$ (120,074)
Other.....	1,000,000	1,271,892	271,892
Total operating revenues.....	9,140,466	9,292,284	151,818
<u>Operating expenses:</u>			
Employee medical benefits.....	10,620,658	10,620,656	2
Net change in net position.....	(1,480,192)	(1,328,372)	151,820
Net position at beginning of year.....	2,669,267	2,669,267	-
<i>Prior year encumbrances appropriated.....</i>	<i>410,658</i>	<i>410,658</i>	<i>-</i>
Net position at end of year.....	\$ 1,599,733	\$ 1,751,553	\$ 151,820

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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Net position at beginning of year.....	\$ 2,252	\$ 2,252	\$ -
Net position at end of year.....	<u>\$ 2,252</u>	<u>\$ 2,252</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and thus do not involve the measurement of operations.

Payroll Fund

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided Taxes Fund

To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County including Lucas County itself.

Estate Tax Fund

To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County including Lucas County itself.

Local Government Fund

To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Subdivision Advance Fund

To maintain and account for tax advance distributions to subdivisions within Lucas County.

Recorder's Housing Trust Fees Fund

This accounts for the collection of low and moderate income housing trust fund fees as specified by the ORC. Such fees shall be paid to the Treasurer of State pursuant to section 319.63 of ORC.

Undivided Interest Fund

To account for the collection and distribution of the County investment earnings.

Other Agency Funds

To maintain and account for resources and uses for: taxes, research, deposits, licenses, and estate. Other Agency funds include:

Payment in lieu of Taxes	Bankruptcy Claims
Grain Tax	Cigarette Licenses
Escheated Estates	Children's Trust
Coroner Escrow	Mileage Reimbursement
Recorder's Housing Trust Fee	Advance Payments
Candidacy Fees	
Security and Annexation Deposits	
Intangibles	
Miscellaneous	

Clerk of Courts Fund

This is to account for auto title, domestic relations, and civil and criminal division collections.

Juvenile Court Fund

This is to account for restitution payments made by youth.

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

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.

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.

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.

P-Card Fund

To account for transactions associated with the County's purchase card.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
<u>Payroll Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 1,417,082	\$ 193,453,921	\$ 194,622,189	\$ 248,814
<u>Liabilities:</u>				
Payroll withholdings.....	\$ 1,417,082	\$ 193,453,921	\$ 194,622,189	\$ 248,814
<u>Undivided Taxes Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 25,817,335	\$ 643,233,325	\$ 651,522,946	\$ 17,527,714
Receivables (net of allowances for uncollectibles):				
Taxes.....	839,164,980	922,605,364	839,164,980	922,605,364
Due from other governments.....	8,161,539	8,494,895	8,161,539	8,494,895
Total assets.....	\$ 873,143,854	\$ 1,574,333,584	\$ 1,498,849,465	\$ 948,627,973
<u>Liabilities:</u>				
Undistributed assets.....	\$ 873,143,854	\$ 1,574,333,584	\$ 1,498,849,465	\$ 948,627,973
<u>Estate Tax Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 39,433	\$ 500	\$ 39,212	\$ 721
<u>Liabilities:</u>				
Undistributed assets.....	\$ 39,433	\$ 500	\$ 39,212	\$ 721
<u>Local Government Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 30,692,230	\$ 30,692,230	\$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments.....	7,835,313	7,772,406	7,835,313	7,772,406
Total assets.....	\$ 7,835,313	\$ 38,464,636	\$ 38,527,543	\$ 7,772,406
<u>Liabilities:</u>				
Due to other governments.....	\$ 7,835,313	\$ 38,464,636	\$ 38,527,543	\$ 7,772,406
<u>Subdivision Advance Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 531,232,344	\$ 531,231,844	\$ 500
<u>Liabilities:</u>				
Undistributed assets.....	\$ -	\$ 531,232,344	\$ 531,231,844	\$ 500

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
<u>Recorder's Housing Trust Fees Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 337,463	\$ 1,362,778	\$ 1,406,264	\$ 293,977
<u>Liabilities:</u>				
Deposits.....	\$ 337,463	\$ 1,362,778	\$ 1,406,264	\$ 293,977
<u>Undivided Interest Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 5,032,482	\$ 5,032,482	\$ -
<u>Liabilities:</u>				
Undistributed assets.....	\$ -	\$ 5,032,482	\$ 5,032,482	\$ -
<u>Other Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 16,155	\$ 3,504,534	\$ 3,352,183	\$ 168,506
Cash and cash equivalents in segregated accounts.....	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others.....	53	61	53	61
Total assets.....	\$ 17,830	\$ 3,504,595	\$ 3,352,236	\$ 170,189
<u>Liabilities:</u>				
Undistributed assets.....	\$ 17,830	\$ 3,504,595	\$ 3,352,236	\$ 170,189
<u>Clerk of Courts Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
Cash and cash equivalents in segregated accounts.....	3,354,206	4,492,920	3,354,206	4,492,920
Total assets.....	\$ 4,804,206	\$ 4,492,920	\$ 3,354,206	\$ 5,942,920
<u>Liabilities:</u>				
Deposits.....	\$ 4,804,206	\$ 4,492,920	\$ 3,354,206	\$ 5,942,920
<u>Juvenile Court Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 329,626	\$ 344,515	\$ 329,626	\$ 344,515
<u>Liabilities:</u>				
Deposits.....	\$ 329,626	\$ 344,515	\$ 329,626	\$ 344,515

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2018</u>
<u>Common Pleas Court - Probate Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 207,298	\$ 282,786	\$ 207,298	\$ 282,786
<u>Liabilities:</u>				
Deposits.....	\$ 207,298	\$ 282,786	\$ 207,298	\$ 282,786
<u>Children Services Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 1,276,349	\$ 1,212,248	\$ 1,276,349	\$ 1,212,248
<u>Liabilities:</u>				
Deposits.....	\$ 1,276,349	\$ 1,212,248	\$ 1,276,349	\$ 1,212,248
<u>Sheriff Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 27,934	\$ -	\$ 4,316	\$ 23,618
<u>Liabilities:</u>				
Deposits.....	\$ 27,934	\$ -	\$ 4,316	\$ 23,618
<u>T.I.P.P. Program Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 11,245,928	\$ 11,245,928	\$ -
<u>Liabilities:</u>				
Deposits.....	\$ -	\$ 11,245,928	\$ 11,245,928	\$ -
<u>Lucas County Family and Children First Council Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 214,382	\$ 6,196,146	\$ 6,122,768	\$ 287,760
<u>Liabilities:</u>				
Deposits.....	\$ 214,382	\$ 6,196,146	\$ 6,122,768	\$ 287,760

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
<u>Lucas County Board of Health Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 1,618,088	\$ 16,522,594	\$ 15,078,129	\$ 3,062,553
<u>Liabilities:</u>				
Due to other governments.....	\$ 1,618,088	\$ 16,522,594	\$ 15,078,129	\$ 3,062,553
<u>Lucas County Soil and Water Conservation District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 200,434	\$ 298,634	\$ 257,377	\$ 241,691
<u>Liabilities:</u>				
Due to other governments.....	\$ 200,434	\$ 298,634	\$ 257,377	\$ 241,691
<u>The Olander Park District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 154,344	\$ 1,565,431	\$ 1,033,229	\$ 686,546
<u>Liabilities:</u>				
Due to other governments.....	\$ 154,344	\$ 1,565,431	\$ 1,033,229	\$ 686,546
<u>Lucas County Local Emergency Planning Commission Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 146,149	\$ 79,897	\$ 72,289	\$ 153,757
<u>Liabilities:</u>				
Due to other governments.....	\$ 146,149	\$ 79,897	\$ 72,289	\$ 153,757
<u>P-Card Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 1,883,792	\$ 1,883,792	\$ -
<u>Liabilities:</u>				
Deposits.....	\$ -	\$ 1,883,792	\$ 1,883,792	\$ -
<u>Total Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 31,410,865	\$ 1,446,304,536	\$ 1,453,592,862	\$ 24,122,539
Cash and cash equivalents in segregated accounts.....	5,197,035	6,332,469	5,171,795	6,357,709
Receivables (net of allowances for uncollectibles):				
Taxes.....	839,164,980	922,605,364	839,164,980	922,605,364
Due from others.....	53	61	53	61
Due from other governments.....	15,996,852	16,267,301	15,996,852	16,267,301
Total assets.....	\$ 891,769,785	\$ 2,391,509,731	\$ 2,313,926,542	\$ 969,352,974
<u>Liabilities:</u>				
Due to other governments.....	\$ 9,954,328	\$ 56,931,192	\$ 54,968,567	\$ 11,916,953
Payroll withholdings.....	1,417,082	193,453,921	194,622,189	248,814
Deposits.....	7,197,258	27,021,113	25,830,547	8,387,824
Undistributed assets.....	873,201,117	2,114,103,505	2,038,505,239	948,799,383
Total liabilities.....	\$ 891,769,785	\$ 2,391,509,731	\$ 2,313,926,542	\$ 969,352,974

Lucas County Architecture: Past and Present



The Willys-Overland Administration Building, 1950. A photo of the Georgian Revival Style Administration Building of the Willys-Overland Company at Jeep Parkway in Toledo, Ohio. The Parkway Annex's use as an automobile assembly plant dates from 1910, when it was purchased by Willys-Overland. The plant began producing the Jeep in the 1940s and was renamed the Toledo Assembly Plant when Chrysler purchased American Motors (AMC) in 1987. Basic assembly and painting of the Wrangler body was done at the Parkway plant through 2006, when it was closed.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.

Statistical Section



The front facade of the Historic Hillcrest building, which reopened in 1999 as an apartment building. Built in 1929, the building was also known as the Hillcrest Arms Apartment Hotel.

Photo courtesy of the Historic Hillcrest.

Statistical Section

This part of the Lucas County's Comprehensive Annual Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends	254
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	264
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	278
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	287
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position.	
Operating Information	290
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)

	2018	2017 ⁽¹⁾	2016	2015
<u>Governmental Activities:</u>				
Net investment in capital assets.....	\$ 214,821	\$ 211,940	\$ 213,982	\$ 211,446
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	102,742	116,938	106,148	103,579
Unrestricted.....	<u>(107,256)</u>	<u>(97,950)</u>	<u>31,570</u>	<u>17,443</u>
Total Governmental Activities Net Position.....	<u>210,307</u>	<u>230,928</u>	<u>351,700</u>	<u>332,468</u>
<u>Business-type Activities:</u>				
Net investment in capital assets.....	80,277	78,391	78,880	81,791
Invested in capital assets, net of related debt.....	-	-	-	-
Unrestricted.....	<u>28,417</u>	<u>27,702</u>	<u>29,918</u>	<u>25,075</u>
Total Business-type Activities Net Position.....	<u>108,694</u>	<u>106,093</u>	<u>108,798</u>	<u>106,866</u>
<u>Primary Government:</u>				
Net investment in capital assets.....	295,098	290,331	292,862	293,237
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	102,742	116,938	106,148	103,579
Unrestricted.....	<u>(78,839)</u>	<u>(70,248)</u>	<u>61,488</u>	<u>42,518</u>
Total Primary Government Net Position.....	<u>\$ 319,001</u>	<u>\$ 337,021</u>	<u>\$ 460,498</u>	<u>\$ 439,334</u>

¹ 2017 amounts were restated to reflect the implementation of GASB Statement No. 75.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 210,484	\$ 200,849	\$ 188,730	\$ 183,061	\$ -	\$ -
-	-	-	-	175,462	156,501
92,712	98,567	109,189	144,680	173,835	162,436
(6,551)	84,283	79,494	69,972	45,766	41,451
<u>296,645</u>	<u>383,699</u>	<u>377,413</u>	<u>397,713</u>	<u>395,063</u>	<u>360,388</u>
82,152	81,615	81,774	83,570	-	-
-	-	-	-	80,659	79,710
23,393	23,504	21,637	18,037	15,105	15,580
<u>105,545</u>	<u>105,119</u>	<u>103,411</u>	<u>101,607</u>	<u>95,764</u>	<u>95,290</u>
292,636	282,464	270,504	266,631	-	-
-	-	-	-	256,121	236,211
92,712	98,567	109,189	144,680	173,835	162,436
16,842	107,787	101,131	88,009	60,871	57,031
<u>\$ 402,190</u>	<u>\$ 488,818</u>	<u>\$ 480,824</u>	<u>\$ 499,320</u>	<u>\$ 490,827</u>	<u>\$ 455,678</u>

TABLE 2
LUCAS COUNTY, OHIO

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

<u>Program Revenues:</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 20,550	\$ 19,267	\$ 16,769	\$ 16,411
Judicial.....	8,752	8,412	9,363	9,820
Public safety.....	8,278	6,963	6,419	6,763
Public works.....	3,723	2,810	2,817	4,455
Health.....	3,496	4,549	5,521	5,859
Human services.....	4	10	3	6
Conservation and recreation.....	-	-	-	-
Interest and fiscal charges.....	-	2,415	54	1,500
Operating grants and contributions.....	164,172	164,911	167,255	168,288
Capital grants and contributions.....	1,586	2,190	1,400	1,982
Total Governmental Activities Program Revenues.....	210,561	211,527	209,601	215,084
Business-type activities: Charges for Services				
Water supply.....	2,496	2,368	2,273	2,034
Wastewater treatment.....	6,757	6,293	6,056	6,213
Sewer system.....	2,090	2,061	1,946	2,079
Sanitary engineer.....	5,651	5,559	5,421	5,049
Solid waste.....	3,193	3,266	4,018	3,053
Parking facilities.....	288	236	194	209
Operating grants and contributions.....	11,201	9,950	9,612	9,360
Capital grants and contributions.....	4,525	2,537	2,118	1,731
Total Business-type Activities Program Revenues.....	36,201	32,270	31,638	29,728
Total Primary Government Program Revenues.....	246,762	243,797	241,239	244,812
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	65,781	62,125	66,737	59,538
Judicial.....	66,933	69,612	60,063	56,315
Public safety.....	95,758	98,253	87,127	81,589
Public works.....	20,840	20,206	14,997	17,328
Health.....	103,919	102,345	102,827	96,919
Human services.....	102,793	103,304	91,813	87,537
Conservation and recreation.....	14,367	13,809	14,560	14,378
Other.....	-	-	-	-
Interest and fiscal charges.....	4,029	3,587	4,134	4,552
Note issuance costs.....	-	-	-	-
Total Governmental Activities Expense.....	474,420	473,241	442,258	418,156
Business-type activities:				
Water supply.....	2,959	3,566	3,114	3,115
Wastewater treatment.....	8,388	6,449	5,942	5,482
Sewer system.....	3,025	4,955	5,438	3,434
Sanitary engineer.....	7,298	5,209	4,436	5,081
Stormwater utility.....	-	-	-	-
Solid waste.....	11,680	11,424	10,634	11,220
Parking facilities.....	292	204	152	225
Total Business-type Activities Program Expense.....	33,642	31,807	29,716	28,557
Total Primary Government Program Expense.....	508,062	505,048	471,974	446,713

	2014	2013	2012	2011	2010	2009
\$	16,622	\$ 17,444	\$ 18,097	\$ 15,325	\$ 15,763	\$ 16,824
	9,264	8,518	8,367	8,547	8,994	9,859
	5,294	4,867	4,979	4,042	5,345	1,522
	3,495	3,370	3,099	684	2,931	283
	5,281	5,249	6,830	7,126	7,446	7,552
	4	7	17	22	31	27
	-	-	56	5	-	1,847
	2,943	2,214	17	187	-	-
	184,381	161,413	157,989	194,806	222,284	218,008
	1,039	907	4,129	6,187	6,362	3,938
	<u>228,323</u>	<u>203,989</u>	<u>203,580</u>	<u>236,931</u>	<u>269,156</u>	<u>259,860</u>
	2,137	1,989	1,895	1,228	713	184
	5,884	6,850	5,894	6,089	6,688	4,190
	2,101	1,835	1,541	1,128	351	305
	4,853	4,878	5,334	4,833	1,278	567
	3,050	2,293	2,364	1,880	1,619	1,342
	146	204	232	160	247	169
	9,628	9,770	9,020	4,984	151	7
	2,036	2,000	1,474	3,940	548	-
	<u>29,835</u>	<u>29,819</u>	<u>27,754</u>	<u>24,242</u>	<u>11,595</u>	<u>6,764</u>
	<u>258,158</u>	<u>233,808</u>	<u>231,334</u>	<u>261,173</u>	<u>280,751</u>	<u>266,624</u>
	54,548	48,338	51,782	42,123	43,523	50,480
	55,723	53,952	52,654	59,855	57,514	59,233
	78,649	70,485	71,705	73,539	75,891	73,038
	29,105	23,577	19,921	14,041	22,753	15,936
	108,120	102,362	127,667	140,443	134,794	139,889
	90,948	86,005	85,990	89,826	102,068	132,053
	14,176	14,209	15,946	17,604	16,715	9,266
	-	-	-	-	-	2,656
	4,595	4,669	4,942	5,408	5,714	5,620
	-	48	-	-	-	-
	<u>435,864</u>	<u>403,645</u>	<u>430,607</u>	<u>442,839</u>	<u>458,972</u>	<u>488,171</u>
	3,032	3,435	2,618	3,246	4,266	2,872
	4,842	4,848	4,952	6,125	5,221	4,699
	3,428	3,726	3,101	2,938	2,905	3,097
	4,569	5,064	4,550	4,369	4,531	4,417
	-	-	-	-	66	259
	10,976	10,825	10,442	5,300	1,767	2,662
	147	265	558	258	506	570
	<u>26,994</u>	<u>28,163</u>	<u>26,221</u>	<u>22,236</u>	<u>19,262</u>	<u>18,576</u>
	<u>462,858</u>	<u>431,808</u>	<u>456,828</u>	<u>465,075</u>	<u>478,234</u>	<u>506,747</u>

TABLE 2
LUCAS COUNTY, OHIO

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (263,859)	\$ (261,714)	\$ (232,657)	\$ (203,072)
Business-type Activities.....	2,559	463	1,922	1,171
Total Primary Government Net Expense.....	<u>(261,300)</u>	<u>(261,251)</u>	<u>(230,735)</u>	<u>(201,901)</u>
<u>General Revenues:</u>				
Property Tax.....	116,020	108,627	109,509	105,616
Sales Tax.....	100,176	102,017	106,284	100,294
Other Tax.....	7,246	6,671	6,422	5,720
Grant and Entitlements not restricted to specific programs.....	11,508	33,248	21,894	19,495
Investment Income.....	5,052	3,753	2,497	2,022
Increase (decrease) in fair value of investments.....	444	(840)	(592)	(261)
Other.....	2,792	2,622	5,774	6,009
Transfers.....	-	-	-	-
Total Governmental Activities.....	<u>243,238</u>	<u>256,098</u>	<u>251,788</u>	<u>238,895</u>
Business-type Activities				
Other.....	42	192	10	151
Transfers.....	-	-	-	-
Total Business-type Activities.....	<u>42</u>	<u>192</u>	<u>10</u>	<u>151</u>
Total Primary Government.....	<u>243,280</u>	<u>256,290</u>	<u>251,798</u>	<u>239,046</u>
<u>Change in Net Position:</u>				
Governmental Activities.....	(20,621)	(5,616)	19,131	35,823
Business-type Activities.....	2,601	655	1,932	1,322
Total Primary Government Change in Net Position.....	<u>\$ (18,020)</u>	<u>\$ (4,961)</u>	<u>\$ 21,063</u>	<u>\$ 37,145</u>

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ (207,541)	\$ (199,656)	\$ (227,027)	\$ (205,908)	\$ (189,816)	\$ (228,311)
2,841	1,656	1,533	2,006	(7,667)	(11,812)
<u>(204,700)</u>	<u>(198,000)</u>	<u>(225,494)</u>	<u>(203,902)</u>	<u>(197,483)</u>	<u>(240,123)</u>
99,531	88,559	90,098	91,425	92,211	98,145
82,062	76,916	75,013	72,654	68,196	64,431
5,348	5,000	5,114	4,881	4,486	4,160
21,811	23,077	21,394	21,871	26,653	43,127
1,564	1,229	1,923	3,087	4,958	5,057
(7)	(1,028)	-	-	-	-
5,144	12,189	13,185	15,939	27,987	31,997
-	-	-	(114)	-	(784)
<u>215,453</u>	<u>205,942</u>	<u>206,727</u>	<u>209,743</u>	<u>224,491</u>	<u>246,133</u>
942	52	271	2,059	8,141	4,626
-	-	-	114	-	784
<u>942</u>	<u>52</u>	<u>271</u>	<u>2,173</u>	<u>8,141</u>	<u>5,410</u>
<u>216,395</u>	<u>205,994</u>	<u>206,998</u>	<u>211,916</u>	<u>232,632</u>	<u>251,543</u>
7,912	6,286	(20,300)	3,835	34,675	17,822
<u>3,783</u>	<u>1,708</u>	<u>1,804</u>	<u>4,179</u>	<u>474</u>	<u>(6,402)</u>
<u>\$ 11,695</u>	<u>\$ 7,994</u>	<u>\$ (18,496)</u>	<u>\$ 8,014</u>	<u>\$ 35,149</u>	<u>\$ 11,420</u>

**TABLE 3
LUCAS COUNTY, OHIO**

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund:				
Nonspendable.....	\$ 2,155	\$ 1,935	\$ 1,526	\$ 1,416
Restricted.....	294	276	266	276
Committed.....	5,187	4,849	4,808	5,870
Assigned.....	2,656	2,984	8,385	1,634
Unassigned.....	50,224	49,149	33,077	41,176
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>60,516</u>	<u>59,193</u>	<u>48,062</u>	<u>50,372</u>
All Other Governmental Funds:				
Nonspendable.....	1,435	1,874	2,160	2,056
Restricted.....	136,442	119,426	102,994	89,990
Committed.....	30,814	18,740	12,707	8,502
Unassigned (deficit).....	(2,429)	(484)	(191)	(346)
Reserved.....	-	-	-	-
Unreserved, Undesignated, Reported in:.....				
Special Revenue funds.....	-	-	-	-
Debt Service funds.....	-	-	-	-
Capital Projects funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>166,262</u>	<u>139,556</u>	<u>117,670</u>	<u>100,202</u>
Total Governmental Funds.....	<u>\$ 226,778</u>	<u>\$ 198,749</u>	<u>\$ 165,732</u>	<u>\$ 150,574</u>

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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,161	\$ 1,110	\$ 1,596	\$ 1,709	\$ -	\$ -
268	260	259	281	-	-
6,698	6,105	5,714	4,933	-	-
4,214	978	472	582	-	-
32,808	36,895	31,508	26,998	-	-
-	-	-	-	478	996
-	-	-	-	27,887	28,045
<u>45,149</u>	<u>45,348</u>	<u>39,549</u>	<u>34,503</u>	<u>28,365</u>	<u>29,041</u>
721	771	916	726	-	-
76,224	75,982	87,618	105,760	-	-
9,766	9,388	8,427	7,337	-	-
(4,035)	(5,126)	(4,223)	(7,166)	-	-
-	-	-	-	19,009	25,071
-	-	-	-	96,284	84,373
-	-	-	-	8,400	(520)
-	-	-	-	(13,935)	(83,946)
<u>82,676</u>	<u>81,015</u>	<u>92,738</u>	<u>106,657</u>	<u>109,758</u>	<u>24,978</u>
<u>\$ 127,825</u>	<u>\$ 126,363</u>	<u>\$ 132,287</u>	<u>\$ 141,160</u>	<u>\$ 138,123</u>	<u>\$ 54,019</u>

**TABLE 4
LUCAS COUNTY, OHIO**

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Taxes.....	\$ 222,505	\$ 218,665	\$ 220,767	\$ 208,025
Charges for services.....	37,151	36,129	35,527	36,615
Licenses and permits.....	2,121	1,259	1,062	1,098
Fines and forfeitures.....	1,236	1,160	1,089	1,069
Intergovernmental.....	181,123	195,555	181,248	181,449
Special assessments.....	3,482	3,622	3,722	3,761
Investment income.....	5,383	2,793	2,456	3,083
Rental income and other revenue.....	9,386	9,198	13,749	12,194
Total revenues.....	462,387	468,381	459,620	447,294
Expenditures:				
Current:				
General government:				
Legislative and executive.....	55,224	54,112	65,890	55,381
Judicial.....	61,590	60,559	58,159	55,859
Public safety.....	82,942	82,842	81,292	78,966
Public works.....	18,036	16,884	18,963	19,382
Health.....	100,911	98,281	102,247	96,382
Human services.....	96,408	95,240	89,913	88,737
Conservation and recreation.....	14,332	13,933	7,546	14,467
Capital outlay.....	6,768	6,366	10,327	5,377
Miscellaneous.....	240	190	494	1
Debt service:				
Principal retirement.....	3,920	4,015	5,369	5,635
Interest and fiscal charges.....	3,374	3,064	4,309	4,456
Bond issuance costs.....	214	396	425	114
Note issuance costs.....	29	55	69	55
Total expenditures.....	443,988	435,937	445,003	424,812
Excess (deficiency) of revenues over (under) expenditures.....	18,399	32,444	14,617	22,482
Other financing sources (uses):				
Issuance of loans.....	143	457	16	300
Bond issuance.....	9,255	27,300	39,815	7,790
Refunded bonds redeemed.....	-	(28,159)	(40,048)	(7,817)
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	-	-	-	-
Premium on bonds issued.....	378	778	658	141
Premium on notes issued.....	-	179	251	-
Capital lease transaction.....	-	138	23	39
Transfers in.....	28,538	26,582	24,764	19,243
Transfers (out).....	(28,685)	(26,702)	(24,939)	(19,428)
Total other financing sources (uses).....	9,629	573	540	268
Net change in fund balances.....	\$ 28,028	\$ 33,017	\$ 15,157	\$ 22,750
Debt service as a percentage of noncapital expenditures.....	1.7%	1.7%	2.3%	2.5%

2014	2013	2012	2011	2010	2009
\$ 187,059	\$ 169,051	\$ 170,468	\$ 167,847	\$ 164,434	\$ 166,056
35,123	34,805	34,894	32,535	35,914	32,723
1,104	940	910	840	810	727
768	708	577	539	674	973
199,088	184,641	200,570	224,174	246,625	258,441
3,857	3,957	3,841	1,963	3,193	2,137
1,608	1,264	2,024	3,088	4,695	5,057
14,279	13,080	15,125	18,219	30,894	36,158
<u>442,886</u>	<u>408,446</u>	<u>428,409</u>	<u>449,205</u>	<u>487,239</u>	<u>502,272</u>

49,475	45,409	49,267	37,123	37,480	39,810
54,177	53,906	52,250	57,839	60,479	58,413
79,739	70,650	74,187	75,257	76,059	71,442
31,231	28,338	17,161	13,289	21,996	15,048
107,565	102,213	127,742	140,159	134,703	138,186
90,835	85,871	86,038	89,493	101,560	130,007
14,135	14,199	15,958	17,322	16,547	9,131
3,691	2,600	3,405	2,218	7,489	69,684
1,445	719	451	638	567	2,639
5,358	5,808	5,770	6,898	5,458	5,469
4,687	4,810	5,111	5,452	4,818	7,007
34	-	-	70	635	-
46	48	61	55	67	-
<u>442,418</u>	<u>414,571</u>	<u>437,401</u>	<u>445,813</u>	<u>467,858</u>	<u>546,836</u>

<u>468</u>	<u>(6,125)</u>	<u>(8,992)</u>	<u>3,392</u>	<u>19,381</u>	<u>(44,564)</u>
------------	----------------	----------------	--------------	---------------	-----------------

97	47	-	-	-	1,204
715	-	-	-	-	-
-	-	-	(4,423)	(14,210)	-
-	-	147	4,461	78,757	215
-	-	-	-	-	1,250
35	-	-	-	-	-
144	155	-	99	158	-
42	62	22	124	68	128
18,597	17,167	16,586	23,670	26,860	23,692
(18,637)	(17,229)	(16,636)	(24,286)	(26,910)	(25,040)
<u>993</u>	<u>202</u>	<u>119</u>	<u>(355)</u>	<u>64,723</u>	<u>1,449</u>
<u>\$ 1,461</u>	<u>\$ (5,923)</u>	<u>\$ (8,873)</u>	<u>\$ 3,037</u>	<u>\$ 84,104</u>	<u>\$ (43,115)</u>

2.4%

2.7%

2.6%

2.9%

2.3%

2.6%

**TABLE 5
LUCAS COUNTY, OHIO**

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

<u>Year</u>	<u>General & Tangible Personal Property Tax</u>	<u>Sales Tax</u>	<u>Lodging Tax</u>	<u>Investment Income</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>
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
2017	108,825	103,169	6,671	2,793	36,129	1,160
2018	115,429	99,830	7,246	5,383	37,151	1,236

<u>Licenses & Permits</u>	<u>Special Assessments</u>	<u>Intergovernmental Revenue</u>	<u>Other</u>	<u>Total</u>
\$ 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
1,259	3,622	195,555	9,198	468,381
2,121	3,482	181,123	9,386	462,387

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
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
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37
2017/2018	5,034,294	1,867,742	23,961	6,925,997	17.37

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
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%
17.005977	17.272290	19,721,354	35.0%
17.027117	17.272742	19,788,563	35.0%

**TABLE 7
LUCAS COUNTY, OHIO**

*PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN YEARS
(Per \$1,000 of Assessed Valuation)*

Taxable Year/Collection Year:	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.65	3.25	3.25
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.60	0.60	0.60	0.60
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	0.75	0.75	0.85	0.85
Total Lucas County Direct Tax Rate	<u>17.37</u>	<u>17.37</u>	<u>17.07</u>	<u>17.07</u>
<u>Other Countywide Taxes:</u>				
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	<u>\$ 20.07</u>	<u>\$ 20.07</u>	<u>\$ 19.77</u>	<u>\$ 19.77</u>
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 3.70	\$ 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 district, township, and municipality in which property is located.

2) TARTA is not levied in every County taxing district, but is levied in:

City of Maumee
Village of Ottawa Hills
City of Sylvania
City of Toledo
City 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

<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>
\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
6.00	5.00	5.00	5.00	5.00	5.00
3.25	2.40	2.40	2.40	2.40	2.40
2.50	2.50	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	0.17	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
<u>16.92</u>	<u>15.07</u>	<u>14.07</u>	<u>14.07</u>	<u>14.07</u>	<u>14.07</u>
2.30	2.30	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
<u>\$ 19.62</u>	<u>\$ 17.77</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>
\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
\$ 2.90	\$ 2.90	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

Continued

TABLE 7
LUCAS COUNTY, OHIO

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

Taxable Year/Collection Year:	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 73.77	\$ 73.78	\$ 71.30	\$ 71.30
Evergreen	43.60	44.10	44.20	44.40
Maumee	88.65	88.65	88.65	88.75
Oregon	69.70	69.75	69.65	65.60
Otsego	46.20	46.20	47.00	46.85
Ottawa Hills	139.05	139.05	140.05	142.65
Springfield	78.55	80.32	80.53	74.75
Swanton	60.30	62.75	62.56	62.64
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	88.56	88.45	83.30	83.50
Sylvania Area Joint Rec Dist ¹	2.11	2.11	2.10	2.10
Toledo	73.58	73.58	73.10	73.10
Washington	83.50	83.50	83.50	83.50
<u>Career Centers:</u>				
Four County	4.20	4.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.05	5.05	5.05	5.05
Jerusalem	10.75	10.75	10.75	9.75
Monclova	7.50	7.50	7.50	7.50
Providence	6.95	6.95	6.95	6.95
Richfield	8.40	8.40	8.40	8.30
Spencer	4.50	4.50	8.00	8.00
Springfield	11.20	11.20	11.20	11.20
Swanton	6.10	6.10	6.10	6.10
Sylvania	23.07	23.07	23.07	22.97
Olander Park ²	1.00	0.20	0.70	0.70
Washington	30.50	30.50	30.50	30.50
Waterville	14.60	14.60	14.60	14.60
<u>Municipalities:</u>				
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	2.50	2.50
Village of Ottawa Hills	8.00	8.00	8.00	8.00
Village of Swanton	5.00	5.00	5.00	5.00
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	3.70	3.70	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

<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>
\$ 71.60	\$ 67.10	\$ 66.80	\$ 66.80	\$ 66.80	\$ 66.70
46.05	46.05	46.35	46.45	46.45	46.85
84.95	84.55	84.65	79.45	79.45	75.25
65.60	66.30	65.40	65.40	65.40	65.40
49.20	46.60	47.15	47.35	47.35	48.65
142.65	135.65	134.75	133.05	126.05	125.85
75.15	75.15	75.05	75.05	70.85	70.85
63.19	64.13	64.15	63.69	63.39	63.39
1.50	1.50	1.50	0.50	0.50	0.50
83.60	83.60	83.00	78.30	77.70	77.69
2.10	2.10	1.65	1.65	1.62	1.62
67.40	67.40	65.90	65.70	67.70	66.90
78.60	78.60	78.60	73.70	73.70	73.70
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	5.05	5.05	3.30	4.80	4.80
9.75	9.75	9.75	9.75	9.75	9.75
7.50	7.50	6.70	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.20	8.10	8.30	8.30	8.30	8.00
8.00	8.00	8.00	8.00	8.00	8.00
11.20	8.10	8.10	8.10	8.10	8.10
5.30	4.90	4.90	4.90	4.90	4.90
21.47	21.47	20.72	19.97	19.97	19.97
0.70	0.70	0.70	0.70	0.70	0.70
26.75	26.75	26.75	26.75	26.75	24.25
14.00	10.50	10.50	10.50	10.50	10.50
4.00	4.00	2.50	2.50	4.50	4.50
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
4.00	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	5.10	5.10	3.60	3.60	3.60
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, 2018 AND DECEMBER 31, 2009
(Amounts in 000's)

<u>Firm</u>	<u>^a2018 Assessed Real Estate Values</u>	<u>2018 Percent Assessed Value to Total 2018 Assessed Property Values</u>
GLP Capital LP	\$ 56,561	0.82%
DFG	18,263	0.26%
Kroger Co/Topvalco	15,193	0.22%
Seagate Land Partners LLC	11,422	0.16%
Wal Mart Real Estate Business Trust	10,050	0.15%
Star-West Franklin Park Mall LLC	9,463	0.14%
Meijer Stores	9,409	0.14%
Ramco	9,246	0.13%
Realty Income Properties 25 LLC	9,086	0.13%
The Andersons LLC	8,302	0.12%
Totals	\$ 156,995	2.27%

^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 2017 property values, collected during 2018.

	<u>2009 Assessed Real Estate Values</u>	<u>2009 Percent Assessed Value to Total 2009 Assessed Property Values</u>
Empirian CKT LLC	\$ 15,711	0.18%
Westfield/Franklin Park Mall	14,991	0.17%
Meijer Stores	14,099	0.16%
Wal Mart/Scott Lee	13,186	0.15%
One Seagate Partners LLC	12,950	0.15%
The Andersons	11,975	0.14%
Harvey Tolson/Fordmau LLC	10,239	0.12%
Reynolds Road Fitness Center	8,861	0.10%
National Amusements	8,735	0.10%
R.J. Lloyd & Co., LTD	6,260	0.07%
Totals	\$ 117,007	1.35%

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2018 AND DECEMBER 31, 2009
(Amounts in 000's)

<u>Utility</u>	<u>2018 Assessed Public Utility Values</u>	<u>2018 Percent of Utilities Assessed Value to Total 2018 Assessed Value</u>
Toledo Edison/First Energy	\$ 171,036	2.35%
American Transmission	99,371	1.20%
Columbia Gas of Ohio, Inc.	70,166	0.86%
Norfolk Southern Combined	15,695	0.14%
CSX Transportation	7,178	0.10%
Totals	<u>\$ 363,446</u>	<u>4.65%</u>

Source: Lucas County Auditor

<u>Utility</u>	<u>2009 Assessed Public Utility Values</u>	<u>2009 Percent of Utilities Assessed Value to Total 2009 Assessed Value</u>
Toledo Edison	\$ 267,758	3.00%
First Energy	55,207	0.62%
Columbia Gas of Ohio, Inc.	54,555	0.61%
American Transmission	25,264	0.28%
CSX Transportation	14,093	0.16%
Totals	<u>\$ 416,877</u>	<u>4.67%</u>

Source: Lucas County Auditor

**TABLE 10
LUCAS COUNTY, OHIO**

*PROPERTY TAX LEVIES AND COLLECTIONS ¹ - REAL AND PUBLIC UTILITY
LAST TEN YEARS
(Amounts in 000's)*

<u>Tax Levy Year</u>	<u>Collection Year</u>	<u>Current Tax Levied</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected During Levy Year</u>
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
2016	2017	123,626	12,379	136,005	121,747
2017	2018	124,523	13,470	137,993	123,607

1) Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government which 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

<u>Percent Collected During Levy Year</u>	<u>Subsequent Period Collections</u>	<u>Total Tax Collected</u>	<u>Percent Collected of Adjusted Levy</u>
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%
89.52%	5,752	127,499	93.75%
89.57%	4,353	127,960	92.73%

**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 Collected¹	Delinquent Assessments Collected as a Percent of Assessment Levies
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%
2016	2017	4,451	4,158	93.42%	241	5.41%
2017	2018	4,364	3,967	90.90%	253	5.80%

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

<u>Total Assessments Collected</u>	<u>Total Collections as a Percent of Current Assessments Levies</u>	<u>Accumulated Delinquencies</u>
\$ 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
4,399	98.83%	866
4,220	96.70%	897

TABLE 12
LUCAS COUNTY, OHIO

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Governmental Activities:</u>				
General obligation bonds	\$ 81,220	\$ 74,610	\$ 75,575	\$ 74,665
Unamortized bond premiums	2,098	1,864	1,184	572
Unamortized bond discounts	(9)	(12)	(15)	(18)
Special assessment bonds with governmental commitment	6,664	7,732	8,848	10,157
Revenue bonds	627	638	649	2,424
OWDA loans ¹	-	-	-	-
OPWC loans	1,074	1,058	716	796
Capital lease obligations	70	140	78	88
Subtotal	<u>91,744</u>	<u>86,030</u>	<u>87,035</u>	<u>88,684</u>
<u>Business-type Activities:</u>				
OWDA loans	22,893	15,558	15,452	15,274
OPWC loans	3,282	2,304	2,524	2,752
Capital lease obligations	-	87	260	428
Subtotal	<u>26,175</u>	<u>17,949</u>	<u>18,236</u>	<u>18,454</u>
Total	<u>\$ 117,919</u>	<u>\$ 103,979</u>	<u>\$ 105,271</u>	<u>\$ 107,138</u>
Percentage of personal income ²	N/A	0.54%	0.56%	0.59%
Amount per capita (not thousands) ³	\$ 273.67	\$ 241.31	\$ 243.41	\$ 247.04

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

²⁾ **Source:** Income Data from Bureau of Economic Analysis.

³⁾ **Source:** Population Data provided from U.S. Census Bureau.

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	77,035	\$ 79,295	\$ 81,490	\$ 83,950	\$ 87,500	\$ 22,435
	467	455	478	500	454	72
	(21)	(24)	(27)	(30)	(33)	(36)
	11,480	12,085	13,424	14,796	16,117	17,021
	4,183	5,784	7,547	9,175	10,748	15,756
	-	-	317	366	-	1,443
	605	629	729	944	1,194	1,565
	114	130	123	156	106	119
	<u>93,863</u>	<u>98,354</u>	<u>104,081</u>	<u>109,857</u>	<u>116,086</u>	<u>58,375</u>
	16,430	18,512	20,764	21,831	24,388	24,634
	2,407	2,358	2,449	2,505	2,437	2,113
	592	341	-	-	-	-
	<u>19,429</u>	<u>21,211</u>	<u>23,213</u>	<u>24,336</u>	<u>26,825</u>	<u>26,747</u>
\$	<u>113,292</u>	<u>119,565</u>	<u>127,294</u>	<u>134,193</u>	<u>142,911</u>	<u>85,122</u>
	0.64%	0.71%	0.75%	0.81%	0.91%	0.56%
\$	260.27	\$ 273.98	\$ 291.16	\$ 305.14	\$ 323.46	\$ 192.32

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2018
(Amounts in 000's)

	<u>General Obligation (GO) Debt¹ Outstanding</u>	<u>Percent Applicable to County⁵</u>	<u>Amount Applicable to County</u>
<u>Direct Debt¹</u>			
Lucas County	\$ 91,744	100.0%	\$ 91,744
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	119,025	100.0%	119,025
Swanton Village	800	7.2%	58
School Districts ⁴ wholly located in Lucas County	247,615	100.0%	247,615
Anthony Wayne	57,058	96.6%	55,118
Evergreen	6,195	25.8%	1,598
Four County Career Center	2,380	1.8%	43
Otsego	12,005	12.0%	1,441
Swanton LSD	4,915	33.9%	1,666
Sylvania Area Joint Rec District	6,580	100.0%	6,580
Total Overlapping Debt	<u>456,573</u>		<u>433,144</u>
<i>Total direct and overlapping debt</i>	<u>\$ 548,317</u>		<u>\$ 524,888</u>

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, Monclova, 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)

TABLE 14
LUCAS COUNTY, OHIO

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

2006 Sanitary Sewer Bond 772¹

Year	Special Assessments Collected	Debt Service		Coverage
		Principal	Interest	
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
2017	39	11	29	0.98
2018	38	11	29	0.95

¹ Only revenues and assessments attributable to this project are identified.

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

TABLE 15
LUCAS COUNTY, OHIO

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Debt Limit	\$ 183,836	\$ 180,495	\$ 179,344	\$ 177,397	\$ 174,751
Total net debt applicable to limit	<u>5,314</u>	<u>11,373</u>	<u>11,038</u>	<u>6,829</u>	<u>11,387</u>
Legal Debt Margin	<u>\$ 178,522</u>	<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>	<u>\$ 163,364</u>
Total net debt applicable to the limit as a percentage of debt limit	2.89%	6.30%	6.15%	3.85%	6.52%

Legal Debt Margin Calculation for 2017

Direct legal debt limitation¹:

3% of the first \$100,000 assessed valuation	\$ 3,000
1.5% on excess of the \$100,000-not in excess of \$300,000	3,000
2.5% on the amount in excess of \$300,000 ⁴	<u>177,836</u>
Total direct legal debt limitation	183,836
Total of all county debt outstanding ²	\$ 95,764

Less: ³		
Special assessment bonds	\$ 6,664	
Less: nonexempt special assessment debt	(474)	
Exempt general obligation debt:		
2018 Taxable arena improvement notes	5,085	
2018 Tax exempt arena improvement notes ⁵	9,255	
2017 Convention center and arena improvement refunding bonds	12,165	
2017 Arena improvement bonds	14,890	
2016 Tax exempt arena and convention center refunding bonds	39,175	
2010 Arena improvement bonds	200	
2007 Juvenile center refunding bonds ⁶	<u>3,490</u>	
Total exempt debt	(90,450)	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation		<u>5,314</u>
Direct legal debt margin		<u>\$ 178,522</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$ 72,338	
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>(5,314)</u>	
Total unvoted legal debt margin		<u>\$ 67,024</u>

- 1) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in the debt service fund.
- 2) Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to Note 9 - Notes Payable; and to Note 10 - Long-term Debt and Other Obligations in the Notes to the Basic Financial Statements.
- 3) Excluded by state statute: special assessment bonds (excluding nonexempt portion), correctional facility, convention center & arena bonds and notes.
- 4) Uses values for 2018/2019 collection year, as they are in effect by December 31, 2018.
- 5) Component of the \$2,795,000 series 2018 various purpose improvement notes (see Note 9 to the Basic Financial Statements).
- 6) 2015 refunding bonds (outstanding balance of \$3,490,000 at December 31, 2018 - See Note 10 to the Basic Financial Statements).

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 173,745	\$ 174,132	\$ 196,841	\$ 198,660	\$ 200,340
16,488	18,194	13,003	14,028	17,861
<u>\$ 157,257</u>	<u>\$ 155,938</u>	<u>\$ 183,838</u>	<u>\$ 184,632</u>	<u>\$ 182,479</u>
9.49%	10.45%	6.61%	7.06%	8.92%

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
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	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	19,356,004	44,921	7,279,790	76,462	1,837
2018	430,887	NA	NA	7,413,428	83,309	1,823

(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.

<u>Net General Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Per Capita Net General Bonded Debt</u>	<u>Year</u>
\$ 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	1.050%	175.46	2016
74,625	1.025%	173.19	2017
81,486	1.099%	189.11	2018

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	Ratio of Total Debt Service to General Governmental Expenditures
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	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%
2018	2,645	3,956	6,601	443,988	1.49%

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

**TABLE 18
LUCAS COUNTY, OHIO**

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2018

POPULATION DENSITY

Census Year	*Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2

Source: Bureau of Census-United States Department of Commerce
*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
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%
2017	201,000	12,400	5.8%	5.0%	4.4%
2018	198,800	10,900	5.2%	4.5%	3.9%

2018 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	195,900	11,700	5.6%	5.1%	4.5%
February	197,700	11,000	5.3%	4.8%	4.4%
March	199,400	10,000	4.8%	4.3%	4.1%
April	200,300	9,500	4.5%	4.0%	3.7%
May	200,800	10,700	5.1%	4.1%	3.6%
June	201,400	12,900	6.0%	5.3%	4.2%
July	199,300	11,700	5.6%	4.9%	4.1%
August	196,300	11,000	5.3%	4.5%	3.9%
September	197,500	10,100	4.9%	4.1%	3.6%
October	199,500	10,800	5.1%	4.3%	3.5%
November	199,400	10,400	4.9%	4.1%	3.5%
December	198,600	11,400	5.4%	4.8%	3.7%

Sources: 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 2018 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,368	Health Care	5.72%
University of Toledo	10,682	Education (advanced)/Health Care	5.37%
Mercy Health Partners	5,880	Health Care	2.96%
Fiat Chrysler - Toledo North Plant; Toledo South Plant	5,696	Automotive Manufacturing	2.87%
Toledo Public Schools	4,283	Education (primary-secondary)	2.15%
Lucas County ¹	2,857	Government	1.44%
City of Toledo	2,716	Government	1.37%
Kroger	2,300	Retail Grocery	1.16%
Wal-Mart	1,954	Retail Grocery	0.98%
General Motors-Powertrain	1,722	Automotive Manufacturing	0.87%
Meijer, Inc.	1,591	Retail Grocery	0.80%
State of Ohio	1,577	Government	0.79%
United Parcel Service	1,573	Delivery and Supply Chain Management	0.79%
Libbey Glass	1,481	Glass Manufacturing	0.74%
St. Luke's Hospital	1,428	Health Care	0.72%
Top fifteen total employed	<u>57,108</u>	Percent of total county employment	<u>28.73%</u>
Total County Employment	198,800		
Percent of total county employment	28.73%		

Top 2009 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	9,810	Health Care	5.08%
Mercy Health Partners	6,675	Health Care	3.46%
University of Toledo	4,963	Education (advanced)	2.57%
Toledo Public Schools	4,500	Education (primary-secondary)	2.33%
U.T. Health Science Campus	3,645	Health Care	1.89%
Lucas County ¹	3,282	Government	1.70%
Kroger	2,747	Retail/Grocery	1.42%
City of Toledo	2,745	Government	1.42%
State of Ohio	1,941	Government	1.01%
Lott Industries	1,897	Packaging Services	0.98%
The Andersons, Inc	1,793	Grain Storage/Processing, & Retail	0.93%
United Parcel Service	1,776	Mail Services	0.92%
HCR Manor Care	1,736	Health Care	0.90%
Meijer, Inc.	1,586	Retail/Grocery	0.82%
Chrysler Holdings - Toledo Jeep	1,511	Automotive Manufacturing	0.78%
Top fifteen total employed	<u>50,607</u>	Percent of total county employment	<u>26.21%</u>
Total County Employment	193,000		
Percent of total county employment	26.21%		

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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Auditor ¹	100	110	112	114	114	112	112	109	119	127
Board of Elections	65	33	34	38	48	36	49	46	30	30
Building Regulation	11	10	9	10	7	6	6	6	6	11
Clerk of Courts	71	72	70	71	71	72	75	73	71	73
Commissioners ²	102	95	93	86	71	60	58	52	52	68
Facilities	45	45	40	38	37	37	44	43	43	65
Recorder	12	14	13	13	12	13	13	13	14	15
Treasurer	25	24	25	25	26	26	26	25	28	30
Judicial										
Common Pleas Court ³	344	310	310	307	293	285	274	268	268	277
Domestic Relations Court	44	41	42	41	42	38	38	42	42	47
Juvenile Court	213	211	216	207	210	210	207	216	245	245
Law Library ⁴	4	4	3	3	3	3	3	3	3	NA
Probate Court	34	36	35	33	33	33	29	34	34	37
Prosecutors Office	100	98	100	102	97	96	97	100	98	104
Public Safety										
Coroner	22	21	22	20	18	17	18	20	15	16
Emergency Management Agency	5	6	6	6	5	5	6	6	5	5
Emergency Medical Services	37	36	37	38	39	35	31	33	34	34
Emergency Telephone	9	9	8	9	10	10	9	9	8	8
Sheriff	510	502	523	509	499	522	497	453	476	520
Human Services										
Child Support Enforcement	90	93	94	92	92	99	105	127	138	142
Children Services	358	350	338	342	349	370	373	376	375	387
Jobs and Family Services	312	321	322	320	327	332	338	334	377	380
Veterans Service Commission	17	18	18	17	19	16	16	15	17	17
Health										
Developmental Disabilities	296	339	449	509	566	588	622	658	677	692
Dog Warden	24	25	22	24	25	25	24	24	21	19
Mental Health & Recovery	18	18	17	18	16	16	14	14	14	15
Public Works										
Engineer/Road Maintenance	71	66	67	66	66	63	67	67	73	75
Sanitary Engineer	41	42	41	41	42	42	40	43	43	47
Solid Waste	10	10	10	10	10	9	9	10	10	10
Vehicle Maintenance	3	3	3	3	3	3	3	3	3	5
Water & Sewer Operations	22	21	21	19	20	20	21	20	21	20
Totals	3,015	2,983	3,100	3,131	3,170	3,199	3,224	3,242	3,360	3,521

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	2018	2017	2016	2015
General government:				
<u>Auditor</u>				
Real Estate Transfers	10,383	9,981	9,106	8,422
Parcels on File	205,620	205,940	205,565	206,969
Dog licenses sold	53,205	54,211	54,705	58,142
Weights & Measures - Number of Inspections	798	754	1,022	842
Weights & Measures - Devices Tested	7,673	5,611	8,242	6,338
Weights & Measures - Locations Visited	487	490	509	511
<u>Commissioners</u>				
Resolutions presented	1,128	1,114	1,067	1,066
<u>Purchasing</u>				
Bid contracts awarded	23	29	26	21
Purchase orders issued	3,965	4,266	6,485	6,181
<u>Recorder</u>				
Deeds recorded	21,172	21,606	20,642	18,735
Mortgages recorded	15,445	13,962	13,869	12,435
<u>Treasurer</u>				
Net portfolio earnings	\$ 5,032,481	\$ 3,638,406	\$ 2,235,507	\$ 1,771,601
<u>Board of Elections</u>				
Registered voters	307,230	301,806	300,997	287,382
Voters last general election	154,622	91,264	200,973	114,294
Percentage of registered voters that voted	50.33%	30.24%	66.77%	39.77%
<u>Risk Management</u>				
Workers comp claims	122	149	151	173
<u>Clerk of Courts</u>				
Titles processed	339,858	344,978	361,775	370,668
Judicial				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	568	591	615	621
Cases filed - Lucas County	270	318	321	328
<u>Common Pleas Court</u>				
Civil cases filed	3,973	4,543	4,976	4,780
Criminal cases filed	1,950	2,020	2,215	2,128
<u>Domestic Relations Court</u>				
Cases filed	1,457	1,478	1,635	1,559
<u>Juvenile Court</u>				
Cases filed	11,743	12,045	9,179	8,978
<u>Probate Court</u>				
Cases filed	6,740	7,258	7,525	7,575

2014	2013	2012	2011	2010	2009
7,894	9,043	8,630	8,841	7,964	8,457
206,900	207,062	207,338	207,434	208,560	208,749
60,668	61,850	64,807	63,314	63,414	62,683
842	920	989	937	990	1,151
7,539	6,038	6,504	6,273	6,060	5,913
581	594	594	586	593	610
1,156	1,106	1,092	1,075	1,018	1,286
19	22	30	29	28	51
4,300	5,632	3,515	3,282	2,492	3,523
18,494	21,892	19,762	16,783	15,686	16,380
12,031	17,215	16,587	13,013	13,589	14,946
\$ 1,256,431	\$ 1,169,584	\$ 2,122,824	\$ 3,872,344	\$ 6,490,464	\$ 6,893,090
312,568	311,647	310,123	295,409	317,046	314,632
109,449	81,625	211,824	129,394	147,029	117,982
35.02%	26.19%	68.30%	43.80%	46.30%	37.50%
162	183	148	165	195	200
337,394	317,869	291,990	246,158	178,478	168,630
642	608	666	651	708	644
280	284	367	321	NA	NA
4,138	5,480	7,372	7,151	8,611	8,446
2,045	2,072	2,160	1,985	2,270	2,317
1,571	1,649	1,761	1,835	1,823	1,782
8,278	7,918	9,092	9,950	10,293	11,098
7,828	7,958	7,993	7,885	7,942	8,435

**TABLE 21
LUCAS COUNTY, OHIO**

*OPERATING INDICATORS BY FUNCTION/PROGRAM (Continued)
LAST TEN YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	401	430	448	394
Prisoners booked	16,453	15,485	16,464	17,535
Incidents reported	37,702	43,395	34,491	36,831
Civil papers served	15,779	17,543	18,181	16,946
 <u>Emergency Services</u>				
911 calls received	388,583	402,783	417,729	434,324
EMS calls for service	76,123	74,855	73,991	65,681
 <u>Animal Care & Control</u>				
Service requests	5,894	5,568	5,885	6,470
Dogs adopted	1,122	1,034	899	766
 Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	4,842	6,124	6,645	5,508
 <u>Job and Family Services</u>				
Clients-food stamps	80,745	105,829	112,173	92,013
Clients-Medicaid	137,132	146,398	117,630	136,738
 <u>Children Services</u>				
Children placed in adoptive homes	98	88	117	58
Child welfare investigations	4,558	4,830	4,564	4,517
Children in foster home care	436	475	428	400
Children served in paid placement	465	500	466	426
 <u>Child Support Enforcement Agency</u>				
Active support orders	56,411	57,991	59,678	60,811
Percentage of collected support orders	66.90%	66.12%	66.76%	67.01%
 Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,087	2,128	2,079	2,019
Children served county wide	2,105	1,968	2,366	2,204
 Public Works				
<u>Engineer</u>				
Miles of road resurfaced	18	19	14	11
Culverts built or replaced	0	0	2	3
County bridges repaired or replaced	3	2	2	2
 <u>Water and Sewer Operations</u>				
Permits/taps	578	493	573	534
Emergency/maintained responses	321	489	434	474
Million of gallons per day - average daily flow	15.1	14.9	15.4	16.3

Sources: The respective County agency or department

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
426	439	418	382	389	381
19,339	20,992	20,539	18,127	18,318	18,905
33,319	33,773	32,113	32,227	29,948	33,764
16,585	16,345	16,395	14,188	7,547	20,926
425,997	432,362	412,476	331,245	366,983	348,231
62,114	64,427	66,236	63,690	61,860	58,226
6,656	6,027	5,362	5,194	5,427	5,265
755	552	711	597	472	322
4,270	4,193	8,328	13,222	11,453	14,441
93,980	97,229	122,330	96,121	95,041	76,863
133,247	112,781	115,444	98,733	98,718	94,470
130	105	108	99	114	120
4,271	4,840	4,959	4,148	4,487	4,362
391	416	389	382	434	432
432	454	421	423	473	475
51,592	61,793	62,699	54,937	53,228	52,019
66.43%	65.13%	61.97%	61.44%	61.71%	62.53%
1,976	1,915	1,901	1,870	1,844	1,828
1,866	1,777	2,164	2,496	2,320	1,990
9	18	10	14	16	11
1	1	4	2	1	1
3	1	2	2	9	3
539	525	349	285	272	257
234	286	456	584	455	268
15.9	15.3	15.1	18.0	15.2	15.9

**TABLE 22
LUCAS COUNTY, OHIO**

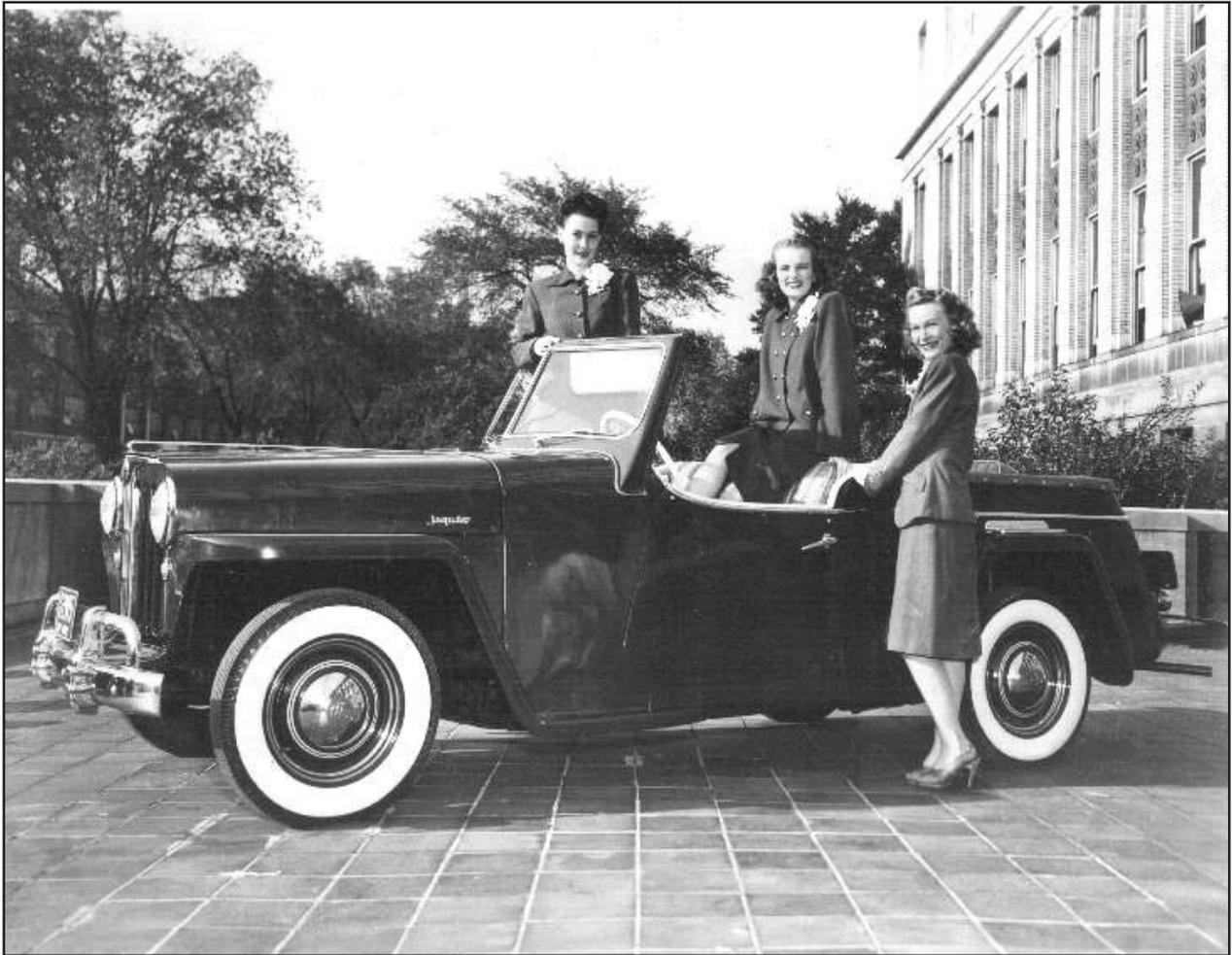
*CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS*

Function	2018	2017	2016	2015
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	14	14	13	14
Motor vehicles	37	45	43	35
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	18	16	15	15
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	119	121	115	112
<u>Public works</u>				
Bridges	162	162	162	162
Miles of roads	303	303	303	303
Vehicles	52	50	52	54
<u>Health and human services</u>				
Buildings	6	6	6	6
Motor vehicles	46	48	60	77
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	440	437	435	351
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	7	8	9	9
<u>Sewer system</u>				
Miles of sewer lines	288	286	284	245
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	38	44	40	40
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	7	5	2	3

Source: Respective County agency or department

2014	2013	2012	2011	2010	2009
14	14	14	13	12	9
34	35	31	31	31	39
8	8	8	8	8	8
15	15	14	15	14	15
1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496
117	115	118	130	130	143
162	162	162	162	162	162
303	289	289	282	282	282
54	53	56	58	61	60
7	7	7	7	7	6
83	76	86	98	101	101
9	9	9	9	9	9
3	3	3	3	2	2
350	430	428	426	422	418
3	3	3	3	3	3
1	1	1	1	1	1
8	8	8	8	10	8
279	279	278	277	275	274
1	1				
42	41	40	44	39	57
1	1	1	1	1	1
3	3	3	3	5	5

Lucas County Architecture: Past and Present



Willys-Overland - Jeepster at Administration Building, 1955. An advertising photo of a Jeepster with three models outside the Willys-Overland Administration Building on Jeep Parkway in Toledo, Ohio. The accompanying literature follows. The snappiest version yet of the hard-working Jeep is this latest member of the Willys-Overland line, the Jeep Sports Phaeton. Designed for youth, this pilot model of the car was previewed by the press and prominent industrialists at the company's recent second annual Institutional Day here. The racy body is painted fire-wagon red with cream trim. It is powered by the 4-cylinder Jeep engine and equipped with a fast gear ratio. Willys-Overland plans to produce it in the spring.

Source: Retrieved from the Toledo-Lucas County Public Library, <http://images2.toledolibrary.org/>.



ANITA LOPEZ, ESQ.
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