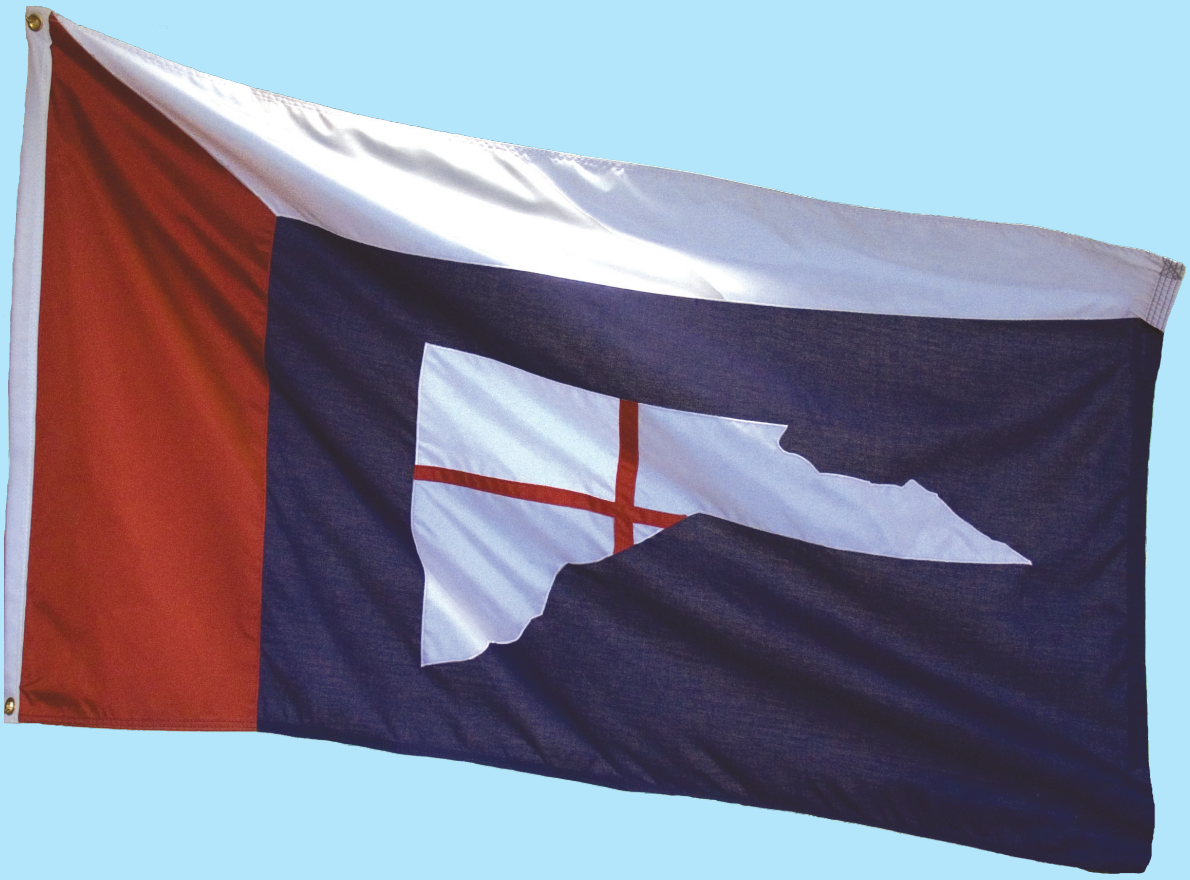
COMPREHENSIVE ANNUAL FINANCIAL REPORT



LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 2010

Lucas County, Ohio

Comprehensive Annual Financial Report

for the Year Ended December 31, 2010

Anita Lopez
Lucas County Auditor

Peter M. Rancatore, Jr.
Chief Deputy Auditor

Samuel Olaniran
Chief Accountant

Shimeako Caprice Cole
Staff Accountant

Mely Arribas
Public Information Officer

Christopher Falls
Intern

Karla Hayes
Accounting Specialist

Julian & Grube, Inc., CPA's
Consultants

Tom Nichter
Tax Specialist

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
Table of Contents

I. INTRODUCTORY SECTION

Letter of Transmittal - - -

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

General Fund - - -

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
Table of Contents (continued)

Nonmajor Governmental Funds: (continued)

Community BDD Residential Services- - - -

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
Table of Contents (continued)

Internal Service Funds (continued)

Telecommunications - - -

Statistical Section (continued)

Demographic and Economic Information:

Demographic Statistics – As of December 31, 2010 - 246

Principal Employers - Current and Nine Years Ago - 247

Operating Information:

County Government Employees by Function/Activity - Last Eight Fiscal Years - - - - - - - - - - - - - 248

Operating Indicators by Function/Program - Last Nine Fiscal Years - 250

CAFR/PAFR Squad

This group not only puts together the CAFR and PAFR, but also compiles the property tax duplicate, distributes taxes and other intergovernmental revenue throughout Lucas County, prepares and maintains the levy estimator for each election, while also managing the recording of the County's assets, liabilities, revenues, and expenses.

The CAFR/PAFR Squad is composed of (top row left to right): Mely Arribas-Public Information Officer, Peter Rancatore-Chief Deputy Auditor, Samuel Olaniran-Chief Accountant, and Karla Hayes-Accounting Specialist. Bottom row left to right: Tom Nichter-Tax Specialist, Shimeako Cole-Staff Accountant, Christopher Falls-Intern.

Photo credits to Matthew Rogacki. Design and layout credits to Mely Arribas.

OFFICE OF ANITA LOPEZ
LUCAS COUNTY AUDITOR

One Government Center
Suite 600
Toledo, OH 43604-2255

www.co.lucas.oh.us/Auditor
Phone: 419-213-4296
Fax: 419-213-4399

May 27, 2011

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, 2010.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

In conformity with GASB Statement No. 14, all governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations, for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

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

ECONOMIC CONDITION AND OUTLOOK

The County is in the center of a trade area comprised of 14 counties in Northwestern Ohio and Southeastern Michigan with a total population of approximately 1.25 million people. The County lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. The County is in the Toledo Metropolitan Statistical Area (MSA), and approximately one-third of the population of the United States resides within 500 miles of the 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. While the County remains the home of four of the nation's largest glass companies, DaimlerChrysler (Chrysler), General Motors Corporation, and Dana Holding Corporation also continue to be major private employers in the County. In addition, the County has a growing healthcare sector, including two major private hospital employers, ProMedica Health System and Mercy Health Partners, as well as the public University of Toledo Medical Center. Mercy Health Partners has recently announced a $53 million dollar investment in a new healthcare facility within the County. Additionally, private service industries and governmental employers have provided more than three-fourths of the total employment in the Toledo MSA and approximately 70 percent of total payrolls in the County in recent years.

Situated between Chicago and the eastern seaboard, the County also has a significant oil refining presence in the Lucas County community of Oregon. BP Oil Company opened a new quality assurance laboratory and began construction on the $400 million Reformer III Project. Sun Refining and Marketing Company, Inc. continue to operate their refinery facilities in Oregon as well. Both of these companies continue to invest capital dollars in their facilities for expansions, while also upgrading equipment. Additionally, two corporations headquartered in the County, Dana Holding and Owens-Corning, made the 2010 Fortune 500, while numerous other Fortune 500 companies also have locations within or near Lucas County.

Attracting national coverage from Newsweek to the Wall Street Journal, the County is a center for alternative energy innovation. Publicly-traded First Solar has its only North American manufacturing facility located in the City of Perrysburg, just south of the County. First Solar has just completed a $100 million dollar expansion that has doubled the production capacity of this facility. As a part of the University of Toledo's Science and Technology innovation corridor, Xunlight Corporation continued its development, marketing, and production of revolutionary thin-film solar cell technologies in Toledo. In cooperation with Congresswoman Marcy Kaptur, the County worked with the University of Toledo to make application to NASA and the NASA Glenn Research Center for a $1.1 million solar cell testing and incubator laboratory as part of the University's Science and Technology Corridor.

Chrysler, the largest manufacturing employer in the County, completed a $1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant in 2001. The project retained nearly 4,900 jobs, and has prompted additional related economic development activity in the County. Chrysler has also constructed a $30 million combination cross-dock and parts sequencing facility in the County to serve its plants in the Midwest. In 2007, Chrysler, successor to DaimlerChrysler AG, one of the largest manufacturing employers in the County, completed its second major expansion project in the past ten years with its improvement project at the Toledo North and Toledo South Plants. Chrysler is currently in discussions regarding a new expansion of its operations at this Toledo facility.

In 2006, General Motors Corp. (GM) announced a $540 million investment to upgrade equipment and build a 400,000-square-foot addition to the existing 1.8 million square-foot Alexis Road plant in Toledo. In 2007, GM announced an additional $332 million investment at the same Alexis Road plant to build their new front-wheel drive, six-speed transmission. The production for this new line began in 2010.

Meanwhile, the County's infrastructure continues to be upgraded. Located on Interstate 280 near downtown Toledo, the Maumee River crossing, a six-lane, cable-stayed structure, was completed in 2007. With total construction costs approximating $220 million, the bridge is the largest capital project in the history of the Ohio Department of Transportation. Additionally, the Toledo Express Airport recently completed design work on a $7.2 million improvement project for the cargo hub, including a new cross dock facility and U.S. Customs facility. The associated construction for this project is scheduled to begin in 2011.

In May of 2008, the Toledo-Lucas County Port Authority (Port Authority) acquired 181 acres of former industrial land on the east side of the Maumee River from the Chevron Corporation. This area is now known as the Ironville Dock, and its purpose is to provide additional inventory to site selection professionals. The land has several interesting transportation assets including the only Class I Rail on the Great Lakes East of the Mississippi River, access to a deep water port, and the ability to move heavy loads via truck to the interstate system. In late 2009, the State of Ohio awarded the County $5 million to enhance the transportation assets described above. There has already been one company to commit to the site. This new development is expected to both generate $40 million in capital improvement projects while creating 50 full time positions. The Port Authority also worked very closely with its operator, Midwest Terminals of Toledo, at the General Cargo Facility in terms of development enhancement. In diversifying the development of this area, Midwest Terminals sited several alternative energy companies to this location. These developments are estimated to create more than 60 new full time positions.

Additionally, U.S. Coking Group is reclaiming an industrial brownfield on the border between the cities of Toledo and Oregon for the construction and operations of an $800 million coke plant. Once completed, the facility is expected to employ 150 highly-skilled workers year-round. It is estimated that the construction facet of this facility will employ 1,200 to 1,500 construction workers.

Another recent development is Penn National Gaming, Inc.'s August 12, 2010 groundbreaking of the $250 million dollar "Hollywood Casino Toledo" on a remediated brownfield site in the City of Toledo, as authorized by an amendment to the Ohio Constitution (Article XV, Section 6) and approved by the voters on November 3, 2009. A Penn National affiliate has acquired the 44 acre site for the casino, and the company began construction on the 125,000 square foot facility that will feature up to 3,000 slot machines, 80 gaming tables and 20 poker tables, a parking garage with 2,500 parking spaces, as well as food and beverage outlets, and an entertainment lounge. The facility is estimated to be completed in the second half of 2012. Penn National has estimated that 1,000 temporary jobs will be created during construction of the facility and a substantial number of permanent jobs will be created upon its completion. Under the provisions of the Constitutional amendment, a portion of the gross revenue generated by casinos will be distributed to all eighty-eight counties in Ohio in proportion to each county's population at the time of the distribution.

MAJOR COUNTY INITIATIVES

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

- The Huntington Center (the Arena), a $100 million multi-purpose arena in downtown Toledo, was completed in 2009 - $5 million under budget - and stands as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. Located within one block of Fifth Third Field, the highly successful minor league ballpark for which the Arena project is modeled after, the Arena held its public open house on October 3rd and 4th, 2009 and hosted over 10,000 citizens during the two day event. Since opening its doors in October, 2009, the Huntington Center has received widespread support, hosting over 155 events, with continued bookings to host approximately 100 additional events in its second full year of operation. The County has also contracted with SMG to assume day-to-day operations at both the Seagate Convention Centre and the Arena.

    - In 2010, Huntington National Bank reached a six-year, $2.1 million naming rights sponsorship agreement with Lucas County that included an additional three, six-year renewal options. If renewed under these terms, these naming rights options have the potential to reach $11 million. Payments that the County receives from naming rights are designated to debt retirement associated with the Arena.

- Lucas County has partnered with the Toledo Arena Sports, Inc. (TASI), a subsidiary of the Toledo Mud Hens Baseball Club, Inc., to secure a sports tenant for the Arena. TASI has announced the name of the arena's new ECHL hockey tenant, the Toledo Walleye. In the Walleye's inaugural season of play, it was clear that they had the support of the community, as the Walleye sold over 2,100 season tickets, led the league in souvenir sales, and their total attendance of 226,575 eclipsed the city's all-time record by nearly 50,000 in over 60 years of Toledo hockey history. TASI is treated as a component unit of Lucas County pursuant to governmental accounting standards.

- As a response to neighborhood decline and the loss of property values as a result of the foreclosure crisis, the Ohio Legislature has granted urban counties the power to create a land reutilization corporation ("LRC"). Modeled after successful efforts that started in Genesse County, Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant and abandoned properties and funding to help remove blight and return the land to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the penalties and interest collected from delinquent property taxpayers in the County. The Lucas County LRC has one full-time staff member, an expected operating budget in 2011 of $1.5 million, and is treated as a component unit of Lucas County pursuant to governmental accounting standards.

- The Source, Lucas County's "one stop" job training and business service, continues to outpace other metropolitan counties in services delivered to both companies and individuals. The Source assisted nearly 1,200 different businesses to post jobs resulting in 1,134 placements at an average wage exceeding $10/hour. In addition, 40,897 people used the one-stop's services, including 10,578 first time users.

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

- As a result of continuing difficult economic conditions and their impact on sales tax revenue, investment income, collection of fees and fines, as well as potential shortfalls in state and federal sources of funding, the Commissioners have worked with elected officials and department heads to develop a budget that is within revenue estimates while continuing to maintain necessary services. The Commissioners worked cooperatively with the collective bargaining units of its employees and negotiated 0% wage increases in light of these tough economic times. Looking forward to 2011, the Commissioners asked all general fund offices to aggressively reduce expenses for the 2011 budget. Further cost controls are continually considered as the county continues to monitor its financial status in the face of a difficult economy.

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the goal of the Board of County Commissioners to maintain a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2010, the County's uninsured outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's Rating Services. Historically, significant leeway has been maintained for additional general obligation debt within the direct debt limitation.

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 eleven years (2000—2010). The Distinguished Budget Presentation Award is valid for a period of one year, and we believe that our current budget presentation will meet GFOA guidelines, and the County continues to submit its budget to the GFOA to determine our 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 dollars over a five year period. 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 the general fund for capital improvement dollars annually and to maintain 8% of the general fund for a capital improvement reserve specifically designated for unanticipated capital needs.

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County is subject to an annual independent audit of its basic financial statements, which serves to strengthen the County's accounting, budgetary, and internal control of its financial and operational systems. After the 2009 fiscal year, the contract of Ernst & Young, LLP expired, and the State of Ohio subsequently instituted a bidding process for new independent auditors, a process that precluded Ernst & Young, LLP. The firm of Spilman, Hills & Heidebrink, Ltd. located in the City of Toledo within Lucas County was awarded a five year audit contract. The unqualified opinion of Spilman, Hills & Heidebrink, Ltd., with respect to the basic financial statements of the County as of, and for the year ended, December 31, 2010, is included on pages 10 and 11 of this report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL AND POPULAR REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 26 straight years, 1984—2009. 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 13 straight years, 1997—2009. The PAFR Certificate is valid for a period of one year, and we believe that our current PAFR will meet GFOA guidelines, and are submitting it to the GFOA to determine our current eligibility for this award.

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

ACKNOWLEDGMENTS

This report is the result of the continued cooperation and combined services of the elected officials and management of Lucas County. I would specifically like to thank Bridgette Kabat, Lucas County's Chief of Staff, 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 publishing a publication of this magnitude and significance.

Accounting & Tax: *Shimeako Cole, Christopher Falls, Karla Hayes, Samuel Olaniran, Thomas Nichter, and Peter Rancatore.*

Photography & Public Information: *Mely Arribas and Matthew Rogacki.*

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

Sincerely,

Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS
DECEMBER 31, 2010

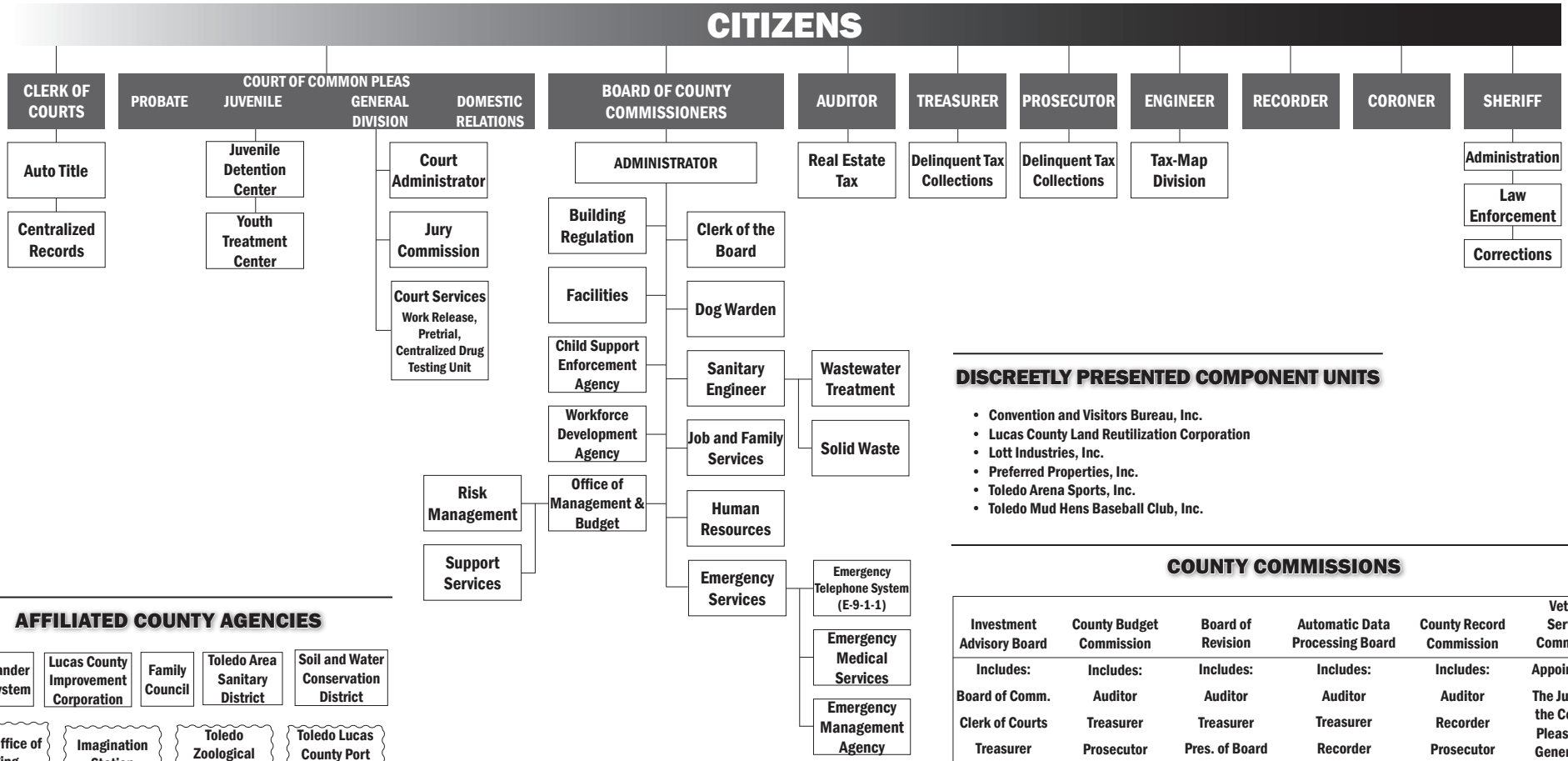
Administrators

Anita Lopez---------- Auditor
Bernie Quilter---------- Clerk of Courts
James R. Patrick, M.D.---------- Coroner
Pete Gerken---------- Commissioner (president)
Ben Konop---------- Commissioner
Tina Skeldon Wozniak---------- Commissioner
Keith Earley---------- Engineer
Julia R. Bates---------- Prosecutor
Jeanine Perry---------- Recorder
James A. Telb---------- Sheriff
Wade Kapszukiewicz---------- Treasurer

Judges

James D. Bates---------- Common Pleas Court
Gary G. Cook---------- Common Pleas Court
Stacy L. Cook---------- Common Pleas Court
Denise Dartt---------- Common Pleas Court
Charles J. Doneghy---------- Common Pleas Court
Ruth Ann Franks---------- Common Pleas Court
Linda J. Jennings---------- Common Pleas Court
James D. Jensen---------- Common Pleas Court
Frederick H. McDonald---------- Common Pleas Court
Gene A. Zmuda---------- Common Pleas Court
David E. Lewandowski---------- Domestic Relations Court
Norman G. Zemmelman---------- Domestic Relations Court
Denise Navarre Cubbon---------- Juvenile Court
Connie Zemmelman---------- Juvenile Court
Jack R. Puffenberger---------- Probate Court
Keila D. Cosme---------- Sixth District Court of Appeals
Peter M. Handwork---------- Sixth District Court of Appeals
Thomas J. Osowik---------- Sixth District Court of Appeals
Mark Pietrykowski---------- Sixth District Court of Appeals
Arlene Singer---------- Sixth District Court of Appeals

Lucas County Government



DISCREETLY PRESENTED COMPONENT UNITS

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

COUNTY COMMISSIONS

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

AFFILIATED COUNTY AGENCIES

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

KEY

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

COUNTY BOARDS

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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

President

Executive Director

SPILMAN
SPILMAN HILLS + HEIDEBRINK

Independent Auditors' Report

Lucas County Board of Commissioners
Toledo, Ohio

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, 2010, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc. and Toledo-Lucas County Convention and Visitors Bureau, which represent 99% of the assets and 100% of the net assets and revenues of the aggregate discretely presented component units. Those financial 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 the aggregate discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the discretely presented component units audited by other auditors were not audited in accordance with *Government Auditing Standards*. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2010, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Mental Health and Recovery, Board of Developmental Disabilities, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

SPILMAN, HILLS & HEIDEBRINK, LTD. CERTIFIED PUBLIC ACCOUNTANTS
5555 Airport Highway, Suite 200 | Toledo, Ohio 43615 | 419.865.8118 t | 419.865.3764 f | www.spilmancpa.com

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2011, 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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, individual general fund and major special revenue budgetary statements, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The individual general fund and major special revenue budgetary statements, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections 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.

Spalman, Hills & Heidebrink, Ltd.

May 27, 2011

Toledo-Lucas County Public Library Recognized Among Nation's Best

The view of downtown Toledo taken from the Main Library's rooftop garden. Photo credits to Mely Arribas.

Caption source: Greater Toledo Convention and Visitors Bureau. http://www.dotoledo.org/

In 2010, the Toledo-Lucas County Public Library was recognized by Library Journal as a STAR Library for its quality level of service. With a rating of 4 out of 5 stars, the Toledo-Lucas County Public Library was recognized as one of 258 STAR libraries nationwide, which rated more than 7,400 public libraries total.

In addition to being rated a STAR Library, the Toledo-Lucas County Public Library was also awarded a $2.2 million Federal Stimulus grant in 2010 to support a high-speed Internet public computer center at Kent Branch Library and a cyber mobile operated through the Library's Outreach Services department.

Cindy Amos, of Toledo, and married to Mark Amos the keyboardist/guitarist, listening to Glinda's Bubble People listening to "Glinda's Bubble", the last of the season's Brown Bag Concerts at the Main library of the Toledo-Lucas County Public Library in Toledo, Ohio on July 28, 2010.

Photo courtesy of The Toledo Blade, credits to Jetta Fraser.

Copies of the County's CAFRs and PAFRs are available for reference at the Toledo-Lucas County Public Library. Also, the Toledo-Lucas County Public Library distributes a number of PAFRs in the fall of each year.

The management's discussion and analysis of the financial performance of Lucas County (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2010. 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 2010 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2010, by $490,826,558 (net assets). Of this amount, $60,870,344 may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net assets increased by $35,148,993, or 7.71%, from December 31, 2009.

- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of $138,122,918, an increase of $84,103,530 from the prior year. Of this amount, $118,635,561 is available for spending (unreserved fund balance) on behalf of its citizens.

- At the end of the current year, unreserved fund balance for the General Fund was $27,887,052, which represents a decrease of .56% from the prior year, and represents 25.76% of total general fund expenditures in 2010.

- The County's total long-term liabilities (including bonds and loans) increased by $53,508,804 during the current year. This was due to the refinancing of short-term construction notes on a long-term basis through the issuance of bonds in 2010.

Overview of the Financial Statements

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

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

Component units, legally separate organizations for which the County is financially accountable, are discretely presented for the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Preferred Properties, Inc. and Affiliates, Toledo Area Sports, Inc., and the Toledo-Lucas County Convention and Visitor's Bureau. Separate statements are prepared for each of these component units. To obtain copies of their statements, refer to pages 52 and 53 of this document.

County - wide Financial Statements

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

Statement of Net Assets and the Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the 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 assets and the change in those assets. This change in net assets 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 assets 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 and Sewer Funds and Wastewater Treatment.
- 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 our Water and Sewer and Wastewater Treatment Plants, as well as all capital expenses associated with these facilities.
- Component Units - The County includes financial data of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Preferred Properties, Inc. and Affiliates, Toledo Area Sports, Inc., and the Toledo-Lucas County Convention and Visitor's Bureau. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name. More information on the component units, including contact information on how to obtain access to their individual financial statements, can be found in Note 2 to the Basic Financial Statements.

The County-wide Financial Statements can be found on pages 23 - 25 of this report.

Fund Financial Statements

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

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

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 - 32 of this report.

The County adopts an annual appropriated budget for all funds requiring a legally adopted budget. In the basic financial statements, budgetary comparison statements have been provided for the General Fund and the major special revenue funds. The budgetary comparison statements can be found on pages 33 - 36 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and 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, telephone system, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have primarily been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 38 - 45 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are agency funds. The fiduciary fund financial statement can be found on page 46 of this report.

Component Units: The County has six discretely presented component units as described in Note 2 to the financial statements. Combining statements of the component unit information can be found on pages 47 - 49 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 51 - 98 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 99 - 212 of this report.

County-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by $490,826,558 ($395,063,131 in governmental activities and $95,763,427 in business type activities) as of December 31, 2010. This is an increase of $34,675,402 (9.62%) for governmental activities and an increase of $473,591 (.50%) for business-type activities. By far, the largest portion of the County's net assets (52.18%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The table below provides a summary of the County's net assets at December 31, 2010 and 2009:

	Net Assets					
	Governmental Activities 2010	Business-type Activities 2010	Governmental Activities 2009	Business-type Activities 2009	2010 Total	2009 Total
Assets:						
Current and other assets	$ 391,961,270	$ 18,153,258	$ 395,033,258	$ 17,278,558	$ 410,114,528	$ 412,311,816
Capital assets, net	319,262,002	108,502,158	318,307,304	106,456,627	427,764,160	424,763,931
Total assets	711,223,272	126,655,416	713,340,562	123,735,185	837,878,688	837,075,747
Liabilities:						
Current and other liabilities	162,688,647	3,418,957	252,857,094	1,105,366	166,107,604	253,962,460
Long-term liabilities	153,471,494	27,473,032	100,095,739	27,339,983	180,944,526	127,435,722
Total liabilities	316,160,141	30,891,989	352,952,833	28,445,349	347,052,130	381,398,182
Net Assets:						
Invested in capital assets, net of related debt	175,461,604	80,658,885	156,501,240	79,709,579	256,120,489	236,210,819
Restricted	173,835,725	-	162,435,877	-	173,835,725	162,435,877
Unrestricted	45,765,802	15,104,542	41,450,612	15,580,257	60,870,344	57,030,869
Total net assets	$ 395,063,131	$ 95,763,427	$ 360,387,729	$ 95,289,836	$ 490,826,558	$ 455,677,565

An additional portion of the County's net assets (35.42%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets of $60,870,344, or 12.40%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major variance from 2009 in the above schedule is in the current versus long-term liabilities. This variance is the result of short-term construction notes being issued in 2009 that were considered current liabilities at December 31, 2009. These notes were financed with bonds in 2010 and the bonds are considered long-term liabilities.

As of December 31, 2010, the County is able to report positive net asset balances in both the governmental and business-type activities of $395,063,131 and $95,763,427, respectively. The table on page 17 provides a summary of the changes in net assets for the year ended December 31, 2010.

The table below shows the changes in net assets for fiscal year 2010 and 2009. For 2009, governmental activities capital grants and contributions program revenue and taxes general revenue have been reclassified to conform to 2010 presentation and business-type activities charges for services program revenue and taxes general revenue have been reclassified to conform to 2010 presentation.

	Change in Net Assets					
Revenues	Governmental Activities 2010	Business-type Activities 2010	Governmental Activities 2009	Business-type Activities 2009	2010 Total	2009 Total
Program revenues:						
Charges for services and sales	$ 40,509,871	$ 10,895,247	$ 37,914,232	$ 6,756,435	$ 51,405,118	$ 44,670,667
Operating grants and contributions	222,284,059	151,415	218,007,672	7,250	222,435,474	218,014,922
Capital grants and contributions	6,362,043	548,088	3,937,891	-	6,910,131	3,937,891
Total program revenues	269,155,973	11,594,750	259,859,795	6,763,685	280,750,723	266,623,480
General revenues:						
Taxes	164,893,749	-	166,735,340	-	164,893,749	166,735,340
Investment income	4,957,751	-	5,057,391	-	4,957,751	5,057,391
Grants, contributions and charges not restricted to specific programs	26,653,179	-	43,127,067	-	26,653,179	43,127,067
Other	27,986,962	8,140,603	31,997,326	4,625,648	36,127,565	36,622,974
Total general revenues	224,491,641	8,140,603	246,917,124	4,625,648	232,632,244	251,542,772
Total revenues	493,647,614	19,735,353	506,776,919	11,389,333	513,382,967	518,166,252
Expenses						
Program Expenses:						
Legislative and executive	43,523,364	-	50,480,235	-	43,523,364	50,480,235
Judicial system	57,513,591	-	59,232,636	-	57,513,591	59,232,636
Public safety	75,890,806	-	73,037,688	-	75,890,806	73,037,688
Public works	22,753,282	-	15,936,004	-	22,753,282	15,936,004
Health	134,793,714	-	139,888,775	-	134,793,714	139,888,775
Human services	102,068,218	-	132,053,097	-	102,068,218	132,053,097
Conservation and recreation	16,715,134	-	9,266,214	-	16,715,134	9,266,214
Interest and fiscal charges	5,714,103	-	5,619,800	-	5,714,103	5,619,800
Other	-	-	2,656,475	-	-	2,656,475
Water supply system	-	4,266,175	-	2,871,832	4,266,175	2,871,832
Waste water treatment	-	5,221,425	-	4,698,605	5,221,425	4,698,605
Sewer system	-	2,904,417	-	3,096,660	2,904,417	3,096,660
Sanitary engineer	-	4,530,538	-	4,417,503	4,530,538	4,417,503
Stormwater utility	-	66,123	-	259,004	66,123	259,004
Solid waste	-	1,767,265	-	2,661,847	1,767,265	2,661,847
Parking facilities	-	505,819	-	570,280	505,819	570,280
Total expenses	458,972,212	19,261,762	488,170,924	18,575,731	478,233,974	506,746,655
Increase (decrease) in net assets before transfers	34,675,402	473,591	18,605,995	(7,186,398)	35,148,993	11,419,597
Transfers	-	-	(784,023)	784,023	-	-
Increase (decrease) in net assets	34,675,402	473,591	17,821,972	(6,402,375)	35,148,993	11,419,597
Net assets at beginning of year	360,387,729	95,289,836	342,565,757	101,692,211	455,677,565	444,257,968
Net assets at end of year	$ 395,063,131	$ 95,763,427	$ 360,387,729	$ 95,289,836	$ 490,826,558	$ 455,677,565

Governmental Activities

Health accounts for $134,793,714 of the $458,972,212 total expenses for governmental activities, or 29.37% of total expenses. The decrease of $5,095,061, or 3.64%, from prior year was due to a reduction in programs and services coupled with cost cutting measures implemented by the County. The next largest program is Human Services, accounting for $102,068,218, which represents 22.24% of total governmental expenses. This is a decrease of 22.71% from the prior year and includes a decrease in expenses related to both the Job and Family Services Fund and the Children Services Board Fund. The primary cause of the decrease stems from reduced intergovernmental funding in 2010 which resulted in cost cutting measures being implemented to offset the reduced funding. Expenditures were closely monitored as services were reduced in 2010.

Tax revenue accounts for $164,893,749 of the $493,647,614 total revenue for governmental activities, or 33.4% of total revenue. Tax revenue decreased $1,841,591, or 1.10%, from the prior year partially due to the phase out of the tangible personal property tax.

Operating grants and contributions were the largest component of program revenue accounting for $222,284,059, or 45.03% of total governmental revenue. Operating grants and contributions increased $4,420,552, or 2.03%, due to an increase in grant funding received for Health and Human Services programs. On the modified accrual basis of accounting, the major recipients of intergovernmental revenue were the Mental Health Recovery Board Fund receiving $52,215,846, the Job and Family Services Fund receiving $41,391,635, the Board of Developmental Disabilities Fund receiving $29,219,373, the Children Services Board Fund receiving $25,666,110, the Motor Vehicle and Gas Tax Fund receiving 15,317,332, the Community MR/RES Services Fund receiving $9,700,000, the Workforce Development Fund receiving $9,589,623, the Child Support Enforcement Agency Fund receiving $9,374,748 and the Community Development Grant Fund receiving $9,669,554. The total operating grants related to these funds/departments were $202,144,221, or 90.94%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up $40,509,871, or 8.21% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspectors. The revenue from these charges increased $2,595,639, or 6.85%, from 2009.

Business-type Activities

The net assets for the business-type activities for the County increased by $473,591 during the year 2010 primarily due to increased operating revenues that offset an increase in overall expenses. During 2010, total revenues increased 73.28% while total expenses increased only 3.69%. Major revenue sources were charges for service of $10,895,247, and other revenue of $8,140,603 that resulted from reimbursements on various projects. Charges for services revenue increased by 61.91% primarily due to an increase in revenues generated by the Wastewater Treatment Fund.

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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal years.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the General Fund was $27,887,052 while total fund balance reached $28,364,703. This is a decrease of .56% and 2.33%, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 25.76% to total 2010 General Fund expenditures, while total fund balance represents 26.20% of that same amount. The fund balance of the County's General Fund decreased by $676,068 during the current fiscal year as the County continued to take measures to control its costs during a difficult economic period.

Key factors in this decrease are as follows:

- Total revenues increased $2,252,693, or 1.79% as compared to 2009. In the detail, the major increase of $3,733,011 occurred in sales taxes. Sales taxes increased as the economic conditions plaguing the County and the State of Ohio improved over 2009. Property tax revenues decreased $1,411,442 due to the lower collections resulting from a depressed real estate market. Other significant revenue items such as investment income, intergovernmental, and charges for services remained comparable to prior year.

- Expenditures decreased $9,386,151, or 8.00%, as the County implemented cost cutting measures in an effort to help offset relatively flat revenues. The primary areas of decrease were in judicial operations ($2,547,328), public safety operations ($3,988,592) and other ($2,044,796). All other expenditure line items remained comparable to the prior year.

- Transfers out to other funds decreased $1,618,754 from 2009 to 2010.

The Debt Service Fund has an unreserved fund balance of $8,399,595. The Debt Service Fund balance increased by $8,934,750 from a deficit balance of ($520,155) at December 31, 2009, primarily due to the repayment of short-term construction notes previously reported as a fund liability of the Debt Service Fund. During 2010, the County obtained long-term financing of the notes. In addition, the Debt Service Fund reported an increase in special assessment revenue of $2,252,480 due to increased collections.

The Capital Improvements Fund had a fund deficit of ($13,212,999). This fund deficit is partially due to the reporting of $27,715,000 in construction notes payable as a fund liability. The Capital Improvements Fund deficit improved by $66,009,823 from ($79,222,822) to ($13,212,999) during 2010 as the County repaid $97,305,000 in short-term construction notes previously reported as a fund liability by obtaining long-term financing of the notes. Expenditures in the Capital Improvements Fund decreased $52,523,350 as the County completed major construction projects in 2009. Revenues of the Capital Improvements Fund decreased $8,521,375 primarily due to refunds and reimbursements related to construction projects which are reported in other revenue.

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

The fund balance of the Children Services Board Fund decreased $1,093,932 to $17,434,843. Property tax revenues decreased by 3.91% while intergovernmental revenues increased by 14.82%. The Children Services Board Fund received more State and Federal funding in 2010 versus 2009. Expenditures were reduced by $677,905, or 1.56%, as fewer services were offered and cost cutting measures continued from the prior year. For 2010, total expenditures exceeded total revenues by $1,093,932. This was an improvement over 2009 when total expenditures exceeded total revenues by $3,582,328.

The fund balance of the Board of Developmental Disabilities Fund increased $2,702,284 to $30,636,955. Property tax revenues decreased by 8.42% while intergovernmental revenues decreased by 3.31%. Expenditures were reduced by $870,863, or 1.40%, as cost cutting measures were implemented to help offset the decrease in revenues. For 2010, total revenues exceeded total expenditures by $2,702,284. This was a reduction from 2009 when total revenues exceeded total expenditures by $6,089,854.

The fund balance of the Mental Health and Recovery Fund increased $3,075,674 to $9,691,612. Property tax revenues decreased by 7.16% while intergovernmental revenues increased by 9.88%. Expenditures were reduced by $1,054,700, or 1.74%, as all programs and services were subject to cost cutting measures. For 2010, total revenues exceeded total expenditures by $3,075,674. This was an improvement from 2009 when total expenditures exceeded total revenues by $1,866,892.

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 assets of the Water Supply System Fund at the end of the year amounted to $38,354,909, the Wastewater Treatment Fund amounted to $15,005,743, and the Sewer System Fund amounted to $37,703,327. The total change in net assets for these funds included a decrease of $2,331,056, an increase of $2,848,389, and a decrease of $220,841, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment and Sewer System Fund increased $777,864, $4,062,869 and $1,491,137, respectively. Operating expenses of the Water Supply System Fund increased $622,550, the Wastewater Treatment Fund increased $514,631 and Sewer System Fund decreased $902,875. For 2010, the operating loss of the Water Supply System Fund was ($1,484,531) which represents an improvement of $155,314 over the operating loss of ($1,639,845) reported for 2009. For 2010, the operating income of the Wastewater Treatment Fund was $3,892,600 which represents an increase of $3,548,238 over the operating income of $344,362 reported for 2009. For 2010, the operating loss of the Sewer System Fund was ($199,084) which represents an improvement of $2,394,012 over the operating loss of ($2,593,096) reported for 2009.

General Fund Budgetary Highlights

Final budgeted revenues did not change from the original budget amounts. Actual revenues were $3,899,378 less than reported in the final budget. The County received $2,080,333, $3,071,620 and $432,452 less in sales tax revenue, charges for services revenue and investment income, respectively, than in the final budget. These decreases were partially offset by better than expected intergovernmental revenues of $1,432,438.

Final budgeted expenditures were $2,890,940, or 2.51%, lower than original budgeted expenditures. Actual expenditures were $1,613,643 less than the final budget. Judicial functions reported the largest positive variance with the final budget of $1,012,141 followed by legislative and executive operations which reported a positive variance of $450,019. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County budgeted to transfer out $18,829,221 to other funds. This amount was increased to $20,991,403 in the final budget. There was also an advance to other funds in the amount of $114,179. Actual transfers out for 2010 were $20,579,771 which resulted in a positive variance from the final budget of $411,632.

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business type activities as of December 31, 2010, amounts to $427,764,160 (net of accumulated depreciation). The amount of net assets, invested in capital assets, net of related debt to acquire the assets was $256,120,489 at December 31, 2010. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total increase in the County's capital assets for the current fiscal year was 0.70% (a 0.30% increase for governmental activities and a 1.92% increase for business-type activities.)

Major capital asset events during the current fiscal year included the following:

- Expended approximately $9.4 million on construction projects that are currently in progress at year end. These projects include both construction and infrastructure projects. During 2010, the County completed projects of approximately $8.7 million.

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

Long-term debt: At the end of the current fiscal year, the County had total bonded debt outstanding of $114,364,800. Of this total, $87,500,000 is general obligation bonds backed by the full faith and credit of the government, $16,116,500 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment, $10,045,000 are non-tax revenue bonds and $703,300 are revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of $24,388,418, and Ohio Public Works Commission (OPWC) loans of $3,631,339.

In addition to the long-term debt, the County has $27,715,000 in short-term construction notes outstanding. These notes bear interest rates of 1.125% - 1.88% and mature in 2011.

The County maintained 'AA-' and 'A1' ratings from both Fitch and Moody's respectively, for general obligation debt, and improved to an 'AA-' rating from Standard & Poor's. The ratings for the baseball stadium bonds were also upgraded by Standard & Poor's from an 'A' to an 'A+', and maintained at an 'A2' from Moody's and an 'A+' from Fitch.

The County's total bonded debt increased by $59,153,200 during the fiscal year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current unvoted legal debt margin for Lucas County is $66.036 million. Additional information on the County's long-term debt can be found in Note 10 and information on the short-term notes can be found in Note 9.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 11.3%, which is a decrease from the rate of 12.2% a year ago. The state average unemployment rate was 10.1%, and the national average was 9.6%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2011 fiscal year.

At the end of the current fiscal year, unreserved fund balance in the General Fund, on the modified accrual basis of accounting, was $27,887,052. The County reduced departmental requests for funding and prepared its 2011 budget without appropriating unreserved fund balance, and without an increase in taxes or an increase in rates in the enterprise funds.

Request for Information

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

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

LUCAS COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in pooled cash and investments	$ 191,156,456	$ 12,681,376	$ 203,837,832	$ 20,788,494
Cash in segregated accounts	3,567,228	-	3,567,228	-
Receivables (net of allowances for uncollectibles):				
Sales taxes	18,496,429	-	18,496,429	-
Real property and other taxes	87,437,237	-	87,437,237	-
Accounts	3,053,526	5,503,526	8,557,052	5,016,149
Special assessments	24,557,552	-	24,557,552	-
Accrued interest	467,080	-	467,080	-
Due from other governments	61,705,702	34,356	61,740,058	-
Loans receivable	2,624	-	2,624	-
Materials and supplies inventory	664,744	45,149	709,893	311,486
Prepayments	29,688	-	29,688	302,397
Other assets	-	-	-	580,286
Unamortized bond issue costs	711,855	-	711,855	-
Internal balance	111,149	(111,149)	-	-
Capital assets:				
Nondepreciable capital assets	37,990,085	3,051,705	41,041,790	4,963,071
Depreciable capital assets, net	281,271,917	105,450,453	386,722,370	18,262,691
Total capital assets, net	319,262,002	108,502,158	427,764,160	23,225,762
Total assets	711,223,272	126,655,416	837,878,688	50,224,574
Liabilities:				
Accounts payable	16,355,337	1,698,528	18,053,865	1,313,421
Accrued liabilities	-	-	-	5,411,599
Accrued wages and benefits payable	6,478,708	178,678	6,657,386	-
Due to other governments	2,513,340	71,918	2,585,258	194,315
Accrued interest payable	1,247,379	4,833	1,252,212	-
Notes payable	27,715,000	1,465,000	29,180,000	-
Unearned revenue	108,378,883	-	108,378,883	3,288,294
Long-term liabilities:				
Due within one year	25,238,362	1,750,095	26,988,457	846,736
Due in more than one year	128,233,132	25,722,937	153,956,069	1,483,506
Total liabilities	316,160,141	30,891,989	347,052,130	12,537,871
Net assets:				
Invested in capital assets, net of related debt	175,461,604	80,658,885	256,120,489	21,784,706
Restricted for:				
Debt service	7,933,640	-	7,933,640	-
Capital projects	14,486,867	-	14,486,867	-
Human services programs	20,704,738	-	20,704,738	-
Public works projects	12,525,780	-	12,525,780	-
Health programs	70,241,798	-	70,241,798	11,384,970
Legislative and executive	21,938,323	-	21,938,323	-
Public safety	20,429,517	-	20,429,517	-
Judicial	3,569,496	-	3,569,496	-
Conservation and recreation programs	2,005,566	-	2,005,566	-
Unrestricted	45,765,802	15,104,542	60,870,344	4,517,027
Total net assets	$ 395,063,131	$ 95,763,427	$ 490,826,558	$ 37,686,703

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive	$ 43,523,364	$ 15,762,345	$ 1,597,107	$ -
Judicial	57,513,591	8,993,639	11,979,236	-
Public safety	75,890,806	5,345,371	17,427,211	-
Public works	22,753,282	2,931,178	15,344,390	5,454,939
Health	134,793,714	7,446,593	96,167,555	-
Human services	102,068,218	30,727	78,115,421	21,300
Conservation and recreation	16,715,134	18	1,653,139	885,804
Interest and fiscal charges	5,714,103	-	-	-
Total governmental activities	458,972,212	40,509,871	222,284,059	6,362,043
Business-type activities:				
Water supply system	4,266,175	713,330	5,877	166,928
Wastewater treatment	5,221,425	6,687,606	-	-
Sewer system	2,904,417	350,594	141,901	381,160
Sanitary engineer	4,530,538	1,277,765	3,637	-
Stormwater utility	66,123	-	-	-
Solid waste	1,767,265	1,618,706	-	-
Parking facilities	505,819	247,246	-	-
Total business-type activities	19,261,762	10,895,247	151,415	548,088
Total Primary Government	$ 478,233,974	$ 51,405,118	$ 222,435,474	$ 6,910,131
Component Units:				
Lott Industries, Inc.	$ 11,371,549	$ 2,958,679	$ 7,251,066	$ -
Lucas County Land Reutilization Corporation	17,853	-	-	-
Preferred Properties, Inc & Affiliates	1,754,445	1,046,165	3,570,889	-
Toledo-Lucas County Convention and Visitors Bureau	7,005,904	4,704,796	1,302,381	-
Toledo Arena Sports, Inc.	6,760,100	6,756,855	-	-
Toledo Mud Hens Baseball Club, Inc.	10,437,265	11,697,987	-	-
Total component units	$ 37,347,116	$ 27,164,482	$ 12,124,336	$ -
		General revenues:		
		Property taxes		
		Sales taxes		
		Other taxes		
		Grants and entitlements not restricted to specific programs		
		Investment earnings		
		Miscellaneous		
		Total general revenues		
		Special item - forgiveness of debt		
		Total general revenues and special items		
		Change in net assets		
		Net assets at beginning of year		
		Net assets at end of year		

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (26,163,912)	$ -	$ (26,163,912)	$ -
(36,540,716)	-	(36,540,716)	-
(53,118,224)	-	(53,118,224)	-
977,225	-	977,225	-
(31,179,566)	-	(31,179,566)	-
(23,900,770)	-	(23,900,770)	-
(14,176,173)	-	(14,176,173)	-
(5,714,103)	-	(5,714,103)	-
(189,816,239)	-	(189,816,239)	-
-	(3,380,040)	(3,380,040)	-
-	1,466,181	1,466,181	-
-	(2,030,762)	(2,030,762)	-
-	(3,249,136)	(3,249,136)	-
-	(66,123)	(66,123)	-
-	(148,559)	(148,559)	-
-	(258,573)	(258,573)	-
-	(7,667,012)	(7,667,012)	-
(189,816,239)	(7,667,012)	(197,483,251)	-
-	-	-	(1,161,804)
-	-	-	(17,853)
-	-	-	2,862,609
-	-	-	(998,727)
-	-	-	(3,245)
-	-	-	1,260,722
-	-	-	1,941,702
92,211,038	-	92,211,038	-
68,196,018	-	68,196,018	-
4,486,693	-	4,486,693	-
26,653,179		26,653,179	-
4,957,751		4,957,751	246,355
27,986,962	8,140,603	36,127,565	568,060
224,491,641	8,140,603	232,632,244	814,415
-	-	-	4,450,469
224,491,641	8,140,603	232,632,244	5,264,884
34,675,402	473,591	35,148,993	7,206,586
360,387,729	95,289,836	455,677,565	30,480,117
$ 395,063,131	$ 95,763,427	$ 490,826,558	$ 37,686,703

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	$ 17,420,977	$ 4,684,771	$ 19,509,728	$ 31,280,524
Cash in segregated accounts	3,567,228	-	-	-
Receivables (net of allowances for uncollectibles):				
Sales taxes	18,496,429	-	-	-
Real property and other taxes	13,206,813	9,872,720	15,204,862	28,385,177
Accounts	335,689	1,917	818	-
Special assessments	4,124	-	-	-
Interfund loans	114,179	-	-	-
Accrued interest	467,080	-	-	-
Due from other governments	6,141,318	31,681,355	4,428,089	11,120,758
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 59,753,837	$ 46,240,763	$ 39,143,497	$ 70,786,459
Liabilities:				
Accounts payable	$ 2,016,648	$ 5,010,581	$ 625,276	$ 1,338,611
Accrued wages and benefits payable	2,938,810	39,058	737,497	1,016,465
Due to other governments	1,070,396	14,281	301,480	419,795
Due to other funds	42,237	787	11,261	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Deferred revenue	12,651,097	22,010,340	5,431,208	10,007,131
Unearned revenue	12,669,946	9,474,104	14,601,932	27,367,502
Total liabilities	31,389,134	36,549,151	21,708,654	40,149,504
Fund balances:				
Reserved for encumbrances	477,651	349	1,053,620	3,691,827
Reserved for supplies inventory	-	-	-	-
Unreserved, undesignated, reported in:				
General fund	27,887,052	-	-	-
Special revenue funds	-	9,691,263	16,381,223	26,945,128
Debt service fund	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances (deficit)	28,364,703	9,691,612	17,434,843	30,636,955
Total liabilities and fund balances	$ 59,753,837	$ 46,240,763	$ 39,143,497	$ 70,786,459

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ 7,945,555	$ 14,418,857	$ 60,573,809	$ 155,834,221
-	-	-	3,567,228
-	-	-	18,496,429
-	-	20,767,665	87,437,237
796,015	643,040	1,112,266	2,889,745
24,553,428	-	-	24,557,552
-	-	-	114,179
-	-	-	467,080
-	-	8,334,182	61,705,702
-	-	2,624	2,624
-	-	633,952	633,952
$ 33,294,998	$ 15,061,897	$ 91,424,498	$ 355,705,949
$ 250	$ 344,726	$ 5,542,302	$ 14,878,394
-	-	1,714,142	6,445,972
-	804	692,814	2,499,570
-	-	52,432	106,717
-	27,715,000	-	27,715,000
-	214,366	-	214,366
552,058	-	6,692,295	57,344,129
24,328,095	-	19,937,304	108,378,883
24,880,403	28,274,896	34,631,289	217,583,031
15,000	722,451	12,892,507	18,853,405
-	-	633,952	633,952
-	-	-	27,887,052
-	-	43,266,750	96,284,364
8,399,595	-	-	8,399,595
-	(13,935,450)	-	(13,935,450)
8,414,595	(13,212,999)	56,793,209	138,122,918
$ 33,294,998	$ 15,061,897	$ 91,424,498	$ 355,705,949

LUCAS COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2010

Total governmental fund balances		$	138,122,918
Amounts reported for governmental activities on the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			319,262,002
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Sales tax receivable	$ 7,273,387		
Real property taxes receivable	5,879,884		
Accounts receivable	4,154,949		
Intergovernmental receivable	39,680,043		
Special assessments receivable	93,176		
Accrued interest receivable	262,690		
Total			57,344,129
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets, less $148,614 net capital assets included above as capital assets used in governmental activities and $94,328 for compensated absences and $29,092 for capital leases included below.			23,925,521
On the statement of net assets, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.			(1,033,013)
Unamortized bond issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in governmental funds.			711,855
Unamortized premiums on bond issuances are not recognized in governmental funds.			(453,484)
Unamortized discounts on bond issuances are not recognized in governmental funds.			32,831
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.			(6,406)
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	(20,178,477)		
Capital lease payable	(105,678)		
Landfill obligations	(7,000,000)		
Bonds payable	(114,364,800)		
OPWC loans payable	(1,194,267)		
Total			(142,843,222)
Net assets of governmental activities		$	395,063,131

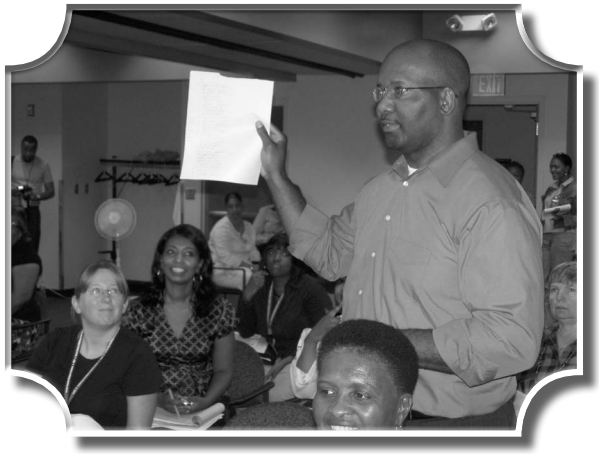
SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Children Services

The Children Services Board fund qualifies as a "major fund" pursuant to GASB 34's major fund determination test based upon its substantial amount of assets and liabilities relative to the entire amount of assets and liabilities held at the County. Therefore, its assets and liabilities are presented separately on the County's balance sheet for its governmental funds on pages 26 and 27 of the CAFR with the County's other major funds.

Lucas County Children Services recognized November 2010 as National Adoption Month by staffing a phone bank at WUPW-TV/Fox 36. They took calls from local residents interested in learning about foster care and adoption.

Lucas County Children Services caseworkers and staff reached out to the community for National Social Work Month in March 2010 by volunteering at the Toledo Seagate Food Bank.



Lucas County Children Services Supervisor Brian Woods makes an important point at the agency's Fatherhood Summit, held in September 2010. The goal of the summit was to empower fathers to be active in their children's lives.

Photos and captions courtesy of Lucas County Children Services.

Child Abuse Prevention Month Essay Contest winners Savannah Elizondo, left, and Jarrett Gleason, center, help Lucas County Children Services security officer Dick Witter, right, raise the child memorial flag during the agency's annual Child Memorial, held in April 2010.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	$ 68,074,116	$ -	$ -	$ -
Property taxes	13,888,112	10,354,471	15,919,008	29,981,598
Lodging taxes	-	-	-	-
Charges for services	11,771,720	1,520	138	4,410,559
Licenses and permits	24,668	-	-	-
Fines and forfeitures	206,989	-	-	-
Intergovernmental	26,610,658	52,215,846	25,666,110	29,219,373
Special assessments	35,696	-	-	-
Investment income	4,687,055	-	-	214
Rental income	1,489,340	-	-	-
Other	1,372,416	24,808	-	489,493
Total revenues	128,160,770	62,596,645	41,585,256	64,101,237
Expenditures:				
Current:				
General government:				
Legislative and executive	24,390,120	-	-	-
Judicial	41,802,306	-	-	-
Public safety	38,492,196	-	-	-
Public works	242,538	-	-	-
Health	916,303	59,520,971	-	61,398,953
Human services	1,588,005	-	42,679,188	-
Conservation and recreation	300,295	-	-	-
Capital outlay	-	-	-	-
Other	522,205	-	-	-
Debt service:				
Principal retirement	2,470	-	-	-
Interest and fiscal charges	629	-	-	-
Bond issuance costs	-	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	108,257,067	59,520,971	42,679,188	61,398,953
Excess (deficiency) of revenues over (under) expenditures	19,903,703	3,075,674	(1,093,932)	2,702,284
Other financing sources (uses):				
Bonds issued	-	-	-	-
Refunded bonds redeemed	-	-	-	-
Capital lease transaction	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(20,579,771)	-	-	-
Premium on refunding bond issuance	-	-	-	-
Premium on note issuance	-	-	-	-
Total other financing sources (uses)	(20,579,771)	-	-	-
Net change in fund balances	(676,068)	3,075,674	(1,093,932)	2,702,284
Fund balances (deficit) at beginning of year	29,040,771	6,615,938	18,528,775	27,934,671
Fund balances (deficit) at end of year	$ 28,364,703	$ 9,691,612	$ 17,434,843	$ 30,636,955

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 68,074,116
-	-	21,729,774	91,872,963
-	-	4,486,693	4,486,693
299,344	13,197	19,417,944	35,914,422
-	-	785,432	810,100
-	-	466,796	673,785
5,936	1,298,665	111,608,436	246,625,024
2,481,799	675,953	-	3,193,448
-	1,169	6,623	4,695,061
261,174	901,970	265,105	2,917,589
7,676,067	8,543,685	9,869,064	27,975,533
10,724,320	11,434,639	168,635,867	487,238,734
55,035	-	13,034,748	37,479,903
-	-	18,676,962	60,479,268
-	-	37,566,384	76,058,580
-	-	21,753,517	21,996,055
-	-	12,866,391	134,702,618
-	-	57,292,778	101,559,971
-	-	16,246,260	16,546,555
-	7,420,861	68,224	7,489,085
-	-	45,204	567,409
4,386,800	615,000	454,210	5,458,480
3,501,797	1,311,831	3,927	4,818,184
135,000	500,061	-	635,061
-	67,431	-	67,431
8,078,632	9,915,184	178,008,605	467,858,600
2,645,688	1,519,455	(9,372,738)	19,380,134
10,045,000	68,320,000	-	78,365,000
(14,210,000)	-	-	(14,210,000)
-	-	68,224	68,224
10,454,062	1,950,196	14,455,513	26,859,771
-	(6,330,000)	-	(26,909,771)
-	392,263	-	392,263
-	157,909	-	157,909
6,289,062	64,490,368	14,523,737	64,723,396
8,934,750	66,009,823	5,150,999	84,103,530
(520,155)	(79,222,822)	51,642,210	54,019,388
$ 8,414,595	$ (13,212,999)	$ 56,793,209	$ 138,122,918

LUCAS COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2010

Net change in fund balances - total governmental funds			$	84,103,530
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period (excluding internal service funds).				
Capital outlay - non-depreciable capital assets	$	11,125,235		
Capital outlay - depreciable capital assets		5,304,452		
Current year depreciation		(16,109,881)		
Total				319,806
Contributed capital assets are not reported in the governmental funds.				674,294
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net assets (excludes internal service funds activity).				(27,457)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in in the governmental funds.				
Sales tax revenue		121,902		
Property tax revenue		338,075		
Intergovernmental revenues and other revenues		5,274,609		
Total				5,734,586
The issuances of refunding bonds and capital leases are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.				(78,433,224)
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets (excluding internal service funds activity).				
Bond principal payments		5,001,800		
Refunded bonds redeemed		14,210,000		
Loan principal payments		370,882		
Capital lease principal payments		85,798		
				19,668,480
The reclassification of specific loan activity related to enterprise operations increases net assets of the governmental activities.				1,443,462
Repayment of the landfill liability is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets.				2,500,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to additional interest being reported in the statement of activities:				
Increase in accrued interest payable		(800,573)		
Premiums incurred in the current year		(392,263)		
Amortization of bond premiums		10,608		
Amortization of bond discounts		(3,007)		
Amortization of deferred charges on refundings		(168,447)		
Bond issue costs incurred in the current year		635,061		
Amortization of bond issue costs		(24,471)		
				(743,092)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the decrease in the compensated absences liability (excluding internal service funds).				817,720
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 $28,661, is allocated among the governmental activities.				(1,382,703)
Change in net assets of governmental activities			$	34,675,402

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 69,478,311	$ 69,478,311	$ 67,397,978	$ (2,080,333)
Property taxes	13,510,383	13,510,383	13,699,414	189,031
Charges for services	13,843,835	13,843,835	10,772,215	(3,071,620)
Licenses and permits	25,000	25,000	24,668	(332)
Fines and forfeitures	233,000	233,000	211,734	(21,266)
Intergovernmental	25,618,596	25,618,596	27,051,034	1,432,438
Special assessments	33,475	33,475	36,170	2,695
Investment income	6,934,000	6,934,000	6,501,548	(432,452)
Rental income	1,800,000	1,800,000	1,489,339	(310,661)
Other	1,111,000	1,111,000	1,504,122	393,122
Total revenues	132,587,600	132,587,600	128,688,222	(3,899,378)
Expenditures:				
Current:				
General government:				
Legislative and executive	29,015,678	26,223,242	25,773,223	450,019
Judicial	43,035,817	42,838,249	41,826,108	1,012,141
Public safety	38,985,200	39,483,674	39,194,503	289,171
Public works	251,653	247,798	239,966	7,832
Health	1,593,602	1,330,327	1,087,964	242,363
Human services	1,662,674	1,656,128	1,627,831	28,297
Conservation and recreation	251,822	300,488	300,333	155
Miscellaneous	278,000	103,600	519,935	(416,335)
Total expenditures	115,074,446	112,183,506	110,569,863	1,613,643
Excess/deficiency of revenues over/under expenditures	17,513,154	20,404,094	18,118,359	(2,285,735)
Other financing sources (uses):				
Transfers (out)	(18,829,221)	(20,991,403)	(20,579,771)	411,632
Advances (out)	-	(114,179)	(114,179)	-
Total other financing sources (uses)	(18,829,221)	(21,105,582)	(20,693,950)	411,632
Net change in fund balances	(1,316,067)	(701,488)	(2,575,591)	(1,874,103)
Fund balances at beginning of year	15,787,243	15,787,243	15,787,243	-
Prior year encumbrances appropriated	1,479,718	1,479,718	1,479,718	-
Fund balance at end of year	$ 15,950,894	$ 16,565,473	$ 14,691,370	$ (1,874,103)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 12,688,830	$ 10,295,000	$ 10,213,722	$ (81,278)
Intergovernmental	48,000,000	51,013,100	49,362,824	(1,650,276)
Other	500,000	500,000	24,411	(475,589)
Total revenues	61,188,830	61,808,100	59,600,957	(2,207,143)
Expenditures:				
Current:				
Health	61,194,663	61,601,930	58,957,285	2,644,645
Total expenditures	61,194,663	61,601,930	58,957,285	2,644,645
Net change in fund balances	(5,833)	206,170	643,672	437,502
Fund balances at beginning of year	3,635,378	3,635,378	3,635,378	-
Prior year encumbrances appropriated	5,833	5,833	5,833	-
Fund balance at end of year	$ 3,635,378	$ 3,847,381	$ 4,284,883	$ 437,502

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 15,532,695	$ 15,532,695	$ 15,700,273	$ 167,578
Charges for services	-	-	138	138
Intergovernmental	11,093,455	25,153,978	25,645,771	491,793
Other	14,093,523	33,000	42,083	9,083
Total revenues	40,719,673	40,719,673	41,388,265	668,592
Expenditures:				
Current:				
Human services	47,077,611	45,370,015	43,703,250	1,666,765
Total expenditures	47,077,611	45,370,015	43,703,250	1,666,765
Net change in fund balances	(6,357,938)	(4,650,342)	(2,314,985)	2,335,357
Fund balances at beginning of year	17,397,169	17,397,169	17,397,169	-
Prior year encumbrances appropriated	2,526,930	2,526,930	2,526,930	-
Fund balance at end of year	$ 13,566,161	$ 15,273,757	$ 17,609,114	$ 2,335,357

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 33,784,000	$ 33,784,000	$ 29,570,671	$ (4,213,329)
Charges for services	4,822,228	4,822,228	4,410,559	(411,669)
Intergovernmental	21,918,042	21,918,042	29,577,833	7,659,791
Investment income	-	-	214	214
Other	400,000	400,000	489,495	89,495
Total revenues	60,924,270	60,924,270	64,048,772	3,124,502
Expenditures:				
Current:				
Health	76,066,485	74,186,111	65,244,936	8,941,175
Total expenditures	76,066,485	74,186,111	65,244,936	8,941,175
Net change in fund balances	(15,142,215)	(13,261,841)	(1,196,164)	12,065,677
Fund balances at beginning of year	22,167,962	22,167,962	22,167,962	-
Prior year encumbrances appropriated	4,576,883	4,576,883	4,576,883	-
Fund balance at end of year	$ 11,602,630	$ 13,483,004	$ 25,548,681	$ 12,065,677

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Fifth Third Field and The Huntington Center

Fifth Third Field. *Photo courtesy of The Toledo Blade, credits to Bruce Works.*

The Huntington Center. *Photo courtesy of The Toledo Blade, credits to Andy Morrison.*

The Huntington Center, a $100 million multi-purpose arena in downtown Toledo, was completed in 2009 - $5 million under budget - and standing as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. Located within one block of Fifth Third Field, the highly successful minor league ballpark for which the Arena project is modeled after, the Arena held its public open house on October 3rd and 4th, 2009 and hosted over 10,000 citizens during the two day event. Since opening its doors in October, 2009, the Huntington Center has received widespread support, hosting over 155 events, with continued bookings to host approximately 100 additional events in its second full year of operation. The County has also contracted with SMG to assume day-to-day operations at both the Seagate Convention Centre and the Arena.

LUCAS COUNTY, OHIO

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2010

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments	$ 761,727	$ 4,466,690	$ 4,527,386
Receivables (net of allowances for uncollectibles):			
Accounts	1,136,081	2,035,250	356,416
Due from other funds	-	-	-
Due from other governments	-	-	34,356
Materials and supplies inventory	-	45,149	-
Prepayments	-	-	-
Total current assets	1,897,808	6,547,089	4,918,158
Noncurrent assets:			
Capital assets:			
Nondepreciable capital assets	175,000	2,707,785	34,380
Depreciable capital assets	77,785,399	36,666,412	72,172,454
Accumulated depreciation	(35,845,538)	(12,522,538)	(36,110,336)
Total capital assets, net	42,114,861	26,851,659	36,096,498
Total noncurrent assets	42,114,861	26,851,659	36,096,498
Total assets	44,012,669	33,398,748	41,014,656
Liabilities:			
Current liabilities:			
Accounts payable	659,001	202,215	307,167
Accrued wages and benefits payable	-	49,439	-
Due to other funds	-	825	-
Due to other governments	-	19,611	-
Interfund loans payable	-	-	-
Accrued interest payable	3,909	-	924
Notes payable	1,185,000	-	280,000
Compensated absences payable - current	-	83,501	-
OWDA loans payable - current	243,672	621,530	253,237
OPWC loans payable - current	-	37,241	47,907
Capital lease obligations payable - current	-	-	-
Claims payable - current	-	-	-
Total current liabilities	2,091,582	1,014,362	889,235
Long-term liabilities:			
Compensated absences payable	-	54,826	-
OWDA loans payable	3,566,178	16,330,107	1,063,880
OPWC loans payable	-	993,710	1,358,214
Capital lease obligations payable	-	-	-
Claims payable	-	-	-
Total long-term liabilities	3,566,178	17,378,643	2,422,094
Total liabilities	5,657,760	18,393,005	3,311,329
Net assets:			
Invested in capital assets, net of related debt	37,120,011	8,869,071	33,093,260
Unrestricted	1,234,898	6,136,672	4,610,067
Total net assets	$ 38,354,909	$ 15,005,743	$ 37,703,327

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

Net assets of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
$ 2,925,573	$ 12,681,376	$ 35,322,235
1,975,779	5,503,526	163,781
-	-	110,899
-	34,356	-
-	45,149	30,792
-	-	29,688
4,901,352	18,264,407	35,657,395
134,540	3,051,705	82,786
6,471,897	193,096,162	455,101
(3,167,297)	(87,645,709)	(389,273)
3,439,140	108,502,158	148,614
3,439,140	108,502,158	148,614
8,340,492	126,766,565	35,806,009
530,145	1,698,528	1,476,943
129,239	178,678	32,736
2,551	3,376	806
52,307	71,918	13,770
114,179	114,179	-
-	4,833	-
-	1,465,000	-
335,017	418,518	58,661
127,990	1,246,429	-
-	85,148	-
-	-	9,592
-	-	5,716,736
1,291,428	5,286,607	7,309,244
174,198	229,024	35,667
2,181,824	23,141,989	-
-	2,351,924	-
-	-	19,500
-	-	4,490,883
2,356,022	25,722,937	4,546,050
3,647,450	31,009,544	11,855,294
1,576,543	80,658,885	119,522
3,116,499	15,098,136	23,831,193
$ 4,693,042	95,757,021	$ 23,950,715
	6,406	
	$ 95,763,427	

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services	$ 93,734	$ 6,687,606	$ 305,978
Special assessments	619,596	-	44,616
Other operating revenues	1,107,564	1,566,315	1,559,793
Total operating revenues	1,820,894	8,253,921	1,910,387
Operating expenses:			
Personal services	-	1,547,064	-
Contract services	1,058,019	916,925	155,415
Materials and supplies	81,279	375,084	25,576
Depreciation	1,794,605	848,926	1,764,818
Heat, light and power	327,684	536,559	104,305
Employee medical benefits	-	-	-
Other	43,838	136,763	59,357
Total operating expenses	3,305,425	4,361,321	2,109,471
Operating income (loss)	(1,484,531)	3,892,600	(199,084)
Nonoperating revenues (expenses):			
Interest and fiscal charges	(256,653)	(792,268)	(115,976)
Loss on disposal of capital assets	-	-	-
Intergovernmental	5,877	-	141,901
Other nonoperating expenses	(704,097)	(60,395)	(678,970)
Total nonoperating revenues (expenses)	(954,873)	(852,663)	(653,045)
Income (loss) before transfers and contributions	(2,439,404)	3,039,937	(852,129)
Transfer in	-	-	250,128
Transfer out	(58,580)	(191,548)	-
Capital contributions	166,928	-	381,160
Change in net assets	(2,331,056)	2,848,389	(220,841)
Net assets at beginning of year	40,685,965	12,157,354	37,924,168
Net assets at end of year	$ 38,354,909	$ 15,005,743	$ 37,703,327

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

Change in net assets of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
3,143,717	$ 10,231,035	$ 38,869,125
-	664,212	-
3,906,931	8,140,603	3,951,782
7,050,648	19,035,850	42,820,907
4,117,708	5,664,772	1,235,082
1,403,132	3,533,491	2,104,146
353,491	835,430	836,440
424,079	4,832,428	41,405
52,350	1,020,898	-
-	-	39,894,824
337,735	577,693	148,567
6,688,495	16,464,712	44,260,464
362,153	2,571,138	(1,439,557)
(127,658)	(1,292,555)	(507)
(32,372)	(32,372)	(21,300)
3,637	151,415	-
-	(1,443,462)	-
(156,393)	(2,616,974)	(21,807)
205,760	(45,836)	(1,461,364)
-	250,128	50,000
-	(250,128)	-
-	548,088	-
205,760	502,252	(1,411,364)
4,487,282		25,362,079
$ 4,693,042		$ 23,950,715
	(28,661)	
	$ 473,591	

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services	$ 64,542	$ 5,662,116	$ 211,702
Cash received from special assessments	619,596	-	44,616
Cash received from other operations	141,371	1,545,990	1,561,619
Cash payments to employees	-	(1,512,009)	-
Cash payments for contractual services	(555,263)	(826,495)	(90,345)
Cash payments for materials and supplies	(65,884)	(368,539)	(24,777)
Cash payments for heat, light and power	(327,684)	(536,559)	(104,305)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(43,838)	(136,577)	(29,285)
Net cash provided by (used in) operating activities	(167,160)	3,827,927	1,569,225
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies	5,877	-	107,545
Cash received from transfers in	-	-	-
Cash received from interfund loan	182,982	1,635,558	-
Cash used in repayment of interfund loans	(182,982)	(1,635,558)	-
Net cash provided by noncapital financing activities	5,877	-	107,545
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(1,625,677)	(3,263,422)	(1,065,767)
Principal paid on capital leases	-	-	-
Interest paid on capital leases	-	-	-
Issuance of notes	1,185,000	-	280,000
Premium on notes sold	5,001	-	1,181
Note issuance costs	(4,139)	-	(978)
Issuance of loans	693,358	24,714	482,191
Principal paid on loans	(529,953)	(1,437,941)	(420,002)
Interest paid on loans	(253,606)	(828,975)	(78,548)
Net cash used in capital and related financing activities	(530,016)	(5,505,624)	(801,923)
Net increase (decrease) in cash and cash cash equivalents	(691,299)	(1,677,697)	874,847
Cash and cash equivalents at beginning of year	1,453,026	6,144,387	3,652,539
Cash and cash equivalents at end of year	$ 761,727	$ 4,466,690	$ 4,527,386

Enterprise Funds		Governmental Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 1,923,530	$ 7,861,890	$ 38,900,855
-	664,212	-
3,929,664	7,178,644	3,687,711
(4,099,975)	(5,611,984)	(1,135,666)
(1,433,259)	(2,905,362)	(2,121,187)
(209,045)	(668,245)	(849,048)
(52,350)	(1,020,898)	-
-	-	(41,448,900)
(337,735)	(547,435)	(148,038)
(279,170)	4,950,822	(3,114,273)
5,139	118,561	-
-	-	50,000
114,179	1,932,719	-
-	(1,818,540)	-
119,318	232,740	50,000
(398,725)	(6,353,591)	(56,294)
-	-	(9,548)
-	-	(507)
-	1,465,000	-
-	6,182	-
-	(5,117)	-
11,911	1,212,174	-
(189,298)	(2,577,194)	-
(127,658)	(1,288,787)	-
(703,770)	(7,541,333)	(66,349)
(863,622)	(2,357,771)	(3,130,622)
3,789,195	15,039,147	38,452,857
$ 2,925,573	$ 12,681,376	$ 35,322,235

- - Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities -		
	Water Supply System	**Wastewater Treatment**	**Sewer System**
Reconciliation of operating income (loss) to net cash (used in) operating activities:			
Operating income (loss)	$ (1,484,531)	$ 3,892,600	$ (199,084)
Adjustments:			
Depreciation	1,794,605	848,926	1,764,818
Changes in assets and liabilities:			
(Increase) in accounts receivable	(995,385)	(1,045,815)	(92,450)
Decrease in due from other funds	-	-	-
Decrease in prepayments	-	-	-
(Increase) in materials supplies inventory	-	(13,146)	-
Increase (decrease) in accounts payable	518,151	110,070	95,941
Increase (decrease) in accrued wages and benefits	-	6,903	-
Increase (decrease) in due to other governments	-	1,795	-
Increase (decrease) in compensated absences payable	-	26,125	-
Increase (decrease) in due to other funds	-	469	-
(Decrease) in claims payable	-	-	-
Net cash provided by (used in) operating activities	$ (167,160)	$ 3,827,927	$ 1,569,225

Noncash Transactions:

During 2010, the Internal Service funds received contributed capital assets from the General fund with a net book value of $0. The contributed assets had a cost of $28,598 and accumulated depreciation of $28,598.

During 2010, the Internal Service funds recognized capital asset additions in the amount of $13,500 as the result of the inception of a capital lease transaction.

During 2010, the Water Supply System fund received $166,928 in contributed capital assets.

During 2010, the Sewer System fund received $381,160 in contributed capital assets.

During 2010, the Sewer System fund received contributed capital assets from the Water Supply System fund with a net book value of $58,580. The contributed assets had a cost of $270,380 and accumulated depreciation of $211,800.

At December 31, 2010 and 2009, the the nonmajor enterprise funds purchased $8,652 and $0, respectively, in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental Activities - Internal Service Funds
Nonmajor Enterprise Funds	Total	
$ 362,153	$ 2,571,138	$ (1,439,557)
424,079	4,832,428	41,405
(1,197,454)	(3,331,104)	(145,894)
-	-	34,147
-	-	24,065
-	(13,146)	(7,174)
112,995	837,157	(398,116)
(8,476)	(1,573)	229
(2,273)	(478)	(2,325)
28,482	54,607	(19,159)
1,324	1,793	(194)
-	-	(1,201,700)
$ (279,170)	$ 4,950,822	$ (3,114,273)

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2010

		Agency Funds
Assets:		
Equity in pooled cash and investments	$	26,104,068
Cash in segregated accounts		4,524,006
Receivables (net of allowances for uncollectibles):		
Taxes		769,815,108
Due from other governments		18,073,421
Total assets	$	818,516,603
Liabilities:		
Due to other governments	$	14,277,507
Payroll withholdings		2,887,090
Deposits		7,055,445
Undistributed assets		794,296,561
Total liabilities	$	818,516,603

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2010

	Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
Assets:							
Equity in pooled cash and investments	$ 9,513,986	$ 1,822,414	$ 320,545	$ 5,175,364	$ 3,871,874	$ 84,311	$ 20,788,494
Receivables (net of allowances for uncollectibles):							
Accounts	355,459	700,646	3,023,514	361,843	574,687	-	5,016,149
Materials and supplies inventory	156,082	13,984	-	141,420	-	-	311,486
Prepayments	83,808	5,971	128,567	24,287	54,966	4,798	302,397
Other assets	20,015	1,000	-	559,271	-	-	580,286
Capital assets:							
Nondepreciable capital assets	118,250	188,082	3,481,739	-	1,175,000	-	4,963,071
Depreciable capital assets, net	3,334,616	6,528,125	7,592,534	56,630	750,786	-	18,262,691
Total capital assets, net	3,452,866	6,716,207	11,074,273	56,630	1,925,786	-	23,225,762
Total assets	13,582,216	9,260,222	14,546,899	6,318,815	6,427,313	89,109	50,224,574
Liabilities:							
Accounts payable	121,074	211,280	197,520	436,031	347,516	-	1,313,421
Accrued liabilities	2,699,253	84,328	24,815	2,217,472	381,663	4,068	5,411,599
Due to other governments	-	-	-	-	91,421	102,894	194,315
Unearned revenue	613,124	65,000	57,838	839,582	1,712,750	-	3,288,294
Long-term liabilities:							
Due within one year	-	-	24,352	-	822,384	-	846,736
Due in more than one year	145,383	-	115,742	1,236	1,221,145	-	1,483,506
Total liabilities	3,578,834	360,608	420,267	3,494,321	4,576,879	106,962	12,537,871
Net assets:							
Invested in capital assets, net of related debt	3,452,866	6,716,207	10,934,179	55,394	626,060	-	21,784,706
Restricted for:							
Health programs	-	-	11,384,970	-	-	-	11,384,970
Unrestricted (deficit)	6,550,516	2,183,407	(8,192,517)	2,769,100	1,224,374	(17,853)	4,517,027
Total net assets	$ 10,003,382	$ 8,899,614	$ 14,126,632	$ 2,824,494	$ 1,850,434	$ (17,853)	$ 37,686,703

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Toledo Mud Hens Baseball Club, Inc.
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation	$ 10,437,265	$ 11,697,987	$ -	$ 1,260,722
Lott Industries, Inc.				
Health	11,371,549	2,958,679	7,251,066	-
Preferred Properties, Inc. and Affiliates				
Health	1,754,445	1,046,165	3,570,889	-
Toledo Arena Sports, Inc.				
Recreation	6,760,100	6,756,855	-	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	7,005,904	4,704,796	1,302,381	-
Lucas County Land Reutilization Corporation				
Public works	17,853	-	-	-
Total component units	$ 37,347,116	$ 27,164,482	$ 12,124,336	1,260,722
		General revenues:		
		Investment earnings		15,060
		Miscellaneous		24,218
		Total general revenues		39,278
		Special item: Forgiveness of debt		-
		Total general revenues and special items		39,278
		Change in net assets		1,300,000
		Net assets at beginning of year		8,703,382
		Net assets at end of year		$ 10,003,382

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets					
Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	Lucas County Land Reutilization Corporation	Total
$ -	$ -	$ -	$ -	$ -	$ 1,260,722
(1,161,804)	-	-	-	-	(1,161,804)
-	2,862,609	-	-	-	2,862,609
-	-	(3,245)	-	-	(3,245)
-	-	-	(998,727)	-	(998,727)
-	-	-	-	(17,853)	(17,853)
(1,161,804)	2,862,609	(3,245)	(998,727)	(17,853)	1,941,702
149,194	78,151	3,245	705	-	246,355
224,250	33,291	-	286,301	-	568,060
373,444	111,442	3,245	287,006	-	814,415
-	-	4,450,469	-	-	4,450,469
373,444	111,442	4,453,714	287,006	-	5,264,884
(788,360)	2,974,051	4,450,469	(711,721)	(17,853)	7,206,586
9,687,974	11,152,581	(1,625,975)	2,562,155	-	30,480,117
$ 8,899,614	$ 14,126,632	$ 2,824,494	$ 1,850,434	$ (17,853)	$ 37,686,703

Imagination Station

Imagination Station (formerly COSI Toledo) is a non-profit science center located on the downtown Toledo riverfront. Over 250 hands-on exhibits makes the science center a unique learning lab for experiencing the power of science, technology and nature first-hand. Imagination Station immerses visitors in a multi-sensory experience unlike any other. Where else can someone take on hurricane force winds, defy gravity by riding a bicycle across the atrium on a 1 inch cable or become a human yo-yo all in one afternoon. In addition to being a popular location for school field trips, Imagination Station also serves as an educational resource to teachers locally and regionally.

Imagination Station is the beneficiary of tax dollars collected via a 0.17 mill County science and natural history levy pursuant to 307.761 of the Ohio Revised Code. Tax rates for the County, including the science and natural history levy, are located in Note 6 on page 75 of the CAFR.

Source and photo credit: Imagination Station.

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 Countywide 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 County also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental activities and its proprietary funds provided it does not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB guidance issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected not to apply this FASB guidance.

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

A. Reporting Entity

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

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

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

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

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Toledo-Lucas County Convention And Visitors Bureau, Inc. ("TLCCVB")
The Toledo-Lucas County Convention and Visitors' Bureau (TLCCVB) operates the Seagate Centre, a convention and convocation center in the City of Toledo. The primary purpose of the TLCCVB is to encourage and promote the utilization of convention, restaurant, hotel, motel, and entertainment facilities in the County. The TLCCVB has been determined to be a discrete component unit of the County of Lucas as the County appoints the TLCCVB's Board of Trustees and the County is financially accountable for, and provides significant subsidies to, the TLCCVB and its component unit, the Destination Toledo Convention and Visitors Bureau annually. TLCCVB fiscal year end runs from the 1st of January to December 31st. Complete financial statements for the component unit can be obtained from its administrative office at 401 Jefferson Avenue, Toledo, Ohio 43604.

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

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

Toledo Arena Sports, Inc. ("TASI")
The TASI is a nonprofit corporation organized to own, manage, and operate sports teams, together with the operation and management of all functions incident thereto, including parking and sale of concessions; and to manage any sports facilities owned by Lucas County, Ohio and thereby promote, encourage and stimulate an interest in sports teams as recreational activities for the residents of Lucas County, Ohio. New appointments to the board of directors require concurrence of the Commissioners. The County receives rent from TASI in order to retire debt issued to finance the construction of the Lucas County Arena.

Due to the nature and significance of TASI's relationship with the County, it would be misleading to exclude TASI from the County's financial reporting entity and as such, TASI warrants inclusion in the County's financial statements as a discretely presented component unit. The TASI fiscal year end runs from the 1st of September to August 31st. Complete financial statements for the component unit can be obtained from its administrative office at 406 Washington Street, Toledo, Ohio 43604.

Preferred Properties, Inc. and Affiliates ("Preferred Properties")
Preferred Properties is a not-for-profit corporation organized to provide affordable and accessible housing to persons with disabilities. One third of the board of the Preferred Properties is appointed by the LCBDD. Funds for the purchase of housing are received from the LCBDD, which come from board funds and pass through of funds from Community Assistance Projects administered by the Ohio Department of Developmental Disabilities. Based upon the significant services and resources provided by the County to Preferred Properties and due to the material significance and general nature of the County's relationship with Preferred Properties, it would be misleading to exclude Preferred Properties from the County's financial reporting entity and as such, Preferred Properties warrants inclusion in the County's financial statements as a discretely presented component unit. Preferred Properties is reported on a fiscal year ending June 30. Complete financial statements for the component unit can be obtained from its administrative office at 5555 Airport Highway, Toledo, Ohio 43615.

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

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

Lucas County Board of Health
Lucas County Family and Children First Council
Lucas County Soil and Water Conservation District
The Olander Park District
Lucas County Local Emergency Planning Commission

JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Corrections Commission of Northwest Ohio ("CCNO")
CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams Counties and the City of Toledo. The CCNO was established to provide jail space for convicted criminals in the five counties and the City of Toledo and to provide a correctional center for the inmates. The CCNO was created in 1986 and occupancy started in 1991. The commission team consists of eighteen members; one judge, one chief law enforcement officer, and one county commissioner or administrative official from each entity. The commission team exercises total control over the operation of the CCNO including budgeting, contracting, and designating management.

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

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

In 2010, the County contributed $4,572,892 for the CCNO's operations, which represents 31.04% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

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

B. Basis of Presentation

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

Government-wide Financial Statements - The statement of net assets 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 assets presents the financial condition of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues of the County.

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

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

C. Fund Accounting

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

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

Governmental Funds - Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use 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 governmental funds assets and liabilities is reported as fund balance.

The following are the County's major governmental funds:

General Fund - This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.

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

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

Mental Health and Recovery Fund - This fund accounts for a County-wide property tax levy, state grants and reimbursement used for mental health programs and alcohol and drug recovery programs.

Capital Improvements Fund - This fund accounts for renovation and construction of County owned buildings and facilities, and construction of special assessment projects.

Debt Service Fund - This fund accounts for revenues received and used to pay principal and interest on general long-term debt.

Proprietary Funds - The County's proprietary funds consist of enterprise funds and internal service funds. Proprietary fund reporting focuses on the determination of operating income, changes in net assets, 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.

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

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

Other enterprise funds of the County are used to account for (1) sanitary engineer operations related to the administrative costs of operating the water supply system, wastewater treatment system, and sewer system, (2) administration of storm water disposal costs, (3) administration of solid waste disposal county-wide, and (4) operation of parking facilities. These funds are nonmajor funds whose activity has been aggregated and presented in a single column in the financial statements.

Additionally, the County reports internal service funds which account for the goods or services provided by certain County departments to other County 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 assets and changes in net assets. 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 and liabilities associated with the operation of the County are included on the statement of net assets.

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 and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations that better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

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

E. Basis of Accounting

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

Revenues - Exchange and Non-Exchange Transactions - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

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

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

Unearned and Deferred Revenue - These revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance fiscal year 2011 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met and long-term special assessments are recorded as unearned revenue. On governmental fund financial statements, delinquent taxes due at December 31, 2010 and receivables that will not be collected within the available period have been reported as deferred revenue.

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

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	$ 13,928,639	$ 10,412,149	$ 16,051,051	$ 30,032,818	$ 21,901,867
Less: allowance for doubtful accounts	(721,826)	(539,429)	(846,189)	(1,647,641)	(1,134,202)
Net taxes receivable	$ 13,206,813	$ 9,872,720	$ 15,204,862	$ 28,385,177	$ 20,767,665

***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 fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

G. Cash Equivalents and Investments

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

During 2010, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, foreign investments, Port Authority bonds and State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2010.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2010 amounted to $4,687,055.

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.

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

I. Capital Assets

Capital assets, including property, plant, equipment, 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 (amount not rounded) and an estimated useful life in excess of two years. 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.

Donated capital assets are recorded at estimated fair market value at the date of donation.

During 2010, the County implemented GASB Statement 51, "Accounting and Financial Reporting for Intangible Assets" (see Note 3). GASB Statement 51 provides guidance on the reporting of intangible assets, including internally generated computer software. The County's intangible assets include right of way and internally generated computer software. These asset classes are reported separately from other capital assets classes reported in the capital asset schedule in Note 8. Right of way is a nondepreciable capital asset while internally generated computer software is depreciated as described below.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed. All reported capital assets, except land, right of way and construction in progress, are depreciated using the straight line method over the following estimated useful lives, and these estimated useful lives may be periodically reviewed:

Description	Estimated Useful Lives
Furniture, fixtures and equipment	5 - 20 years
Computer Software	5 years
Buildings, structures, improvements	20 - 40 years
Land improvements (water and sewer lines)	40 years
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.

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, 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, central supplies, vehicle maintenance, telephone, and centralized drug testing and imaging.

L. Compensated Absences

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences", a liability for vacation leave, sick leave, and compensatory time is accrued if; a) the employee's rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at the balance sheet date by those employees who are currently eligible to receive termination payments, as well as those employees expected to become eligible in the future in accordance with GASB Statement No. 16. Sick leave benefits are accrued using the "vesting" method in accordance with GASB Statement No. 16.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one third of accumulated sick time upon retirement with a maximum of 40 days. In general, employees are eligible to be paid for unused compensatory time upon termination of employment. All sick, vacation and compensatory payments are made at employees' current wage rates.

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

M. Self-Funded Insurance

The County is self-funded for health, dental and prescription drug benefits. The programs are administered by third party administrators that provide claims review and processing services. Each County fund is charged a proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, Inc.

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

The County also maintains a Self-Funded Workers' Compensation Fund and a Risk Retention Fund to manage liability insurance County-wide. There have been no significant reductions in coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The future retrospective premium liability of $7,193,723 reported in the fund at December 31, 2010 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which approximate the claims liability.

Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Liabilities for losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at their present value using an expected future investment yield assumption of 5.0%.

N. Fund Balance Reservations and Designations

The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved or designated and are appropriable in future periods.

The County reports a reservation of fund balance for amounts representing encumbrances outstanding and supplies inventory in the governmental fund financial statements. The County did not have designated fund balances at December 31, 2010.

O. Prepaid Items

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

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Net assets are reported as restricted when there are limitations imposed on their use either through the 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 assets are available.

S. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

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

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

T. Unamortized Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the straight line method. Unamortized issuance costs are recorded separately on the statement of net assets.

Bond premiums and discounts are deferred and 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.

For 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 deferred and 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 an addition to or reduction from the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums and discounts are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net assets is presented in Note 10.

U. Contributions of Capital

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

V. Estimates

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2010, the County has implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", and GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 51 addresses accounting and financial reporting standards for intangible assets, which are assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include easements, water rights, internally generated computer software, patents, and trademarks. GASB Statement No. 51 improves the quality of financial reporting by creating consistency in the recognition, initial measurement, and amortization of intangible assets. The implementation of GASB Statement No. 51 did not have a significant effect on the financial statements of the County other than the reclassification of previously reported intangible assets (computer software) to a separate line item in the schedule of capital assets in Note 8.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are financial arrangements used by governments to manage specific risks or to make investments. Common types of derivative instruments include interest rate and commodity swaps, interest rate locks, options, swaptions, forward contracts, and futures contracts. The implementation of GASB Statement No. 53 did not have an effect on the financial statements of the County.

GASB Statement No. 58 establishes accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. GASB Statement No. 58 requires governments to remeasure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms a new payment plan. The implementation of GASB Statement No. 58 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances/Net Assets

Fund balances/net assets at December 31, 2010 included the following individual fund deficits:

	Deficit
Major Governmental Funds	
Capital Improvements	$ (13,212,999)
Total Major funds	$ (13,212,999)
Nonmajor Governmental Funds	
Job and Family Services	$ (1,607,969)
Community MR/RES Services	(469,562)
Total Nonmajor funds	$ (2,077,531)
Nonmajor Enterprise Funds	
Stormwater Utility	$ (561,396)
Total Nonmajor funds	$ (561,396)

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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

C. Compliance

The expenses exceeded appropriations in the Stormwater Utility Fund for contract services by $78,492.

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

State statutes classify monies held by the County into two categories.

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

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

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

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

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

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

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

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

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

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

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

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

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

Protection of 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 $1,375 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".

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

B. Cash in Segregated Accounts

At year-end, the County had $8,091,234 cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" below.

C. Deposits with Financial Institutions

At December 31, 2010, the carrying amount of all County deposits was $31,190,109. Based on the criteria described in GASB Statement No. 40, *"Deposits and Investment Risk Disclosures"*, as of December 31, 2010, $30,808,873 of the County's bank balance of $34,644,464 was exposed to custodial risk as discussed below, while $3,835,791 was covered by the FDIC.

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

Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

D. Investments

As of December 31, 2010, the County had the following investments and maturities:

		Investment Maturities			
Investment type	Fair Value	1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
FFCB	$ 48,307,969	$ 5,125,000	$ 9,809,688	$ 24,650,000	$ 8,723,281
FHLB	34,956,091	11,942,516	7,382,109	7,498,047	8,133,419
FHLMC	58,290,535	3,525,425	4,034,112	13,000,790	37,730,208
FNMA	60,548,359	-	2,006,875	21,991,641	36,549,843
Foreign Government Bonds	1,500,000	-	1,500,000	-	-
Port Authority Bonds	2,000,000	-	-	-	2,000,000
STAR Ohio	1,232,946	1,232,946	-	-	-
Total	$ 206,835,900	$ 21,825,887	$ 24,732,784	$ 67,140,478	$ 93,136,751

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

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 counter party to an investment will not fulfill its obligations. Credit quality information - as commonly expressed in terms of the credit ratings issued by the nationally recognized statistical rating organizations (NRSRO's) such as Moody's Investors Service, Standard & Poor's, or Fitch Ratings, provides a current depiction of potential variable cash flows and credit risk. The County's investment policy allows for investments in federal agency securities, along with Banker's Acceptances and Commercial Paper, that are rated AA + by two rating agencies, provided they do not exceed more than 5% of the portfolio. The County's investments in federal agency securities were all rated AAA by Standard & Poor's and Aaa by Moody's. Standard & Poor's has assigned STAR Ohio an AAAm money market rating. The foreign government bonds are rated AA- by Standard & Poor's and A1 by Moody's. The Port Authority Bonds are unrated.

Foreign Currency Risk: Lucas County does have 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, 2010, the County had exposure of approximately $1,500,000 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2010, the County was not subject to custodial credit risk on investments.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2010, the County had the following investments:

Investment type	Fair Value	% of Total
FFCB	$ 48,307,969	23.35%
FHLB	34,956,091	16.90%
FHLMC	58,290,535	28.18%
FNMA	60,548,359	29.27%
Foreign government bonds	1,500,000	0.73%
Port Authority Bonds	2,000,000	0.97%
STAR Ohio	1,232,946	0.60%
Total	$ 206,835,900	100.00%

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

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the financial statements as of December 31, 2010:

Cash and Investments per footnote		
Carrying amount of deposits	$	31,190,109
Investments		206,835,900
Cash on hand		7,125
Total	$	238,033,134
Cash and Investments per Financial Statements		
Governmental activities	$	194,723,684
Business-type activities		12,681,376
Agency funds		30,628,074
Total	$	238,033,134

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2010, consisted of the following, as reported on the fund financial statements:

	Transfer From				
	Governmental Funds		Enterprise Funds		
Transfer To	General Fund	Capital Improvements	Water Supply System	Wastewater Treatment	Total
Governmental Funds:					
Debt Service	$ 4,124,062	$ 6,330,000	$ -	$ -	$ 10,454,062
Capital Improvements	1,950,196	-	-	-	1,950,196
Nonmajor Governmental	14,455,513	-	-	-	14,455,513
Internal Service Funds	50,000	-	-	-	50,000
Enterprise Funds:					
Sewer System	-	-	58,580	191,548	250,128
Total	$ 20,579,771	$ 6,330,000	$ 58,580	$ 191,548	$ 27,159,899

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.

The transfer from the Capital Improvements Fund to the Debt Service Fund was to move bond proceeds to the Debt Service Fund to retire previously issued notes which were reported as a fund liability.

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

The transfer from the Water Supply System Fund to the Sewer System Fund was to move capital assets, net of accumulated depreciation, contributed by the Water Supply System Fund to the Sewer System Fund during the fiscal year.

The transfer from the Wastewater Treatment Fund to the Sewer System Fund was to move principal and interest payments related to an OWDA loan to the Sewer System Fund which reports the OWDA loan liability.

Interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements. During 2010, there were no transfers between governmental activities and business-type activities to report on the statement of activities.

B. Interfund loans receivable/payable consisted of the following at December 31, 2010, as reported on the fund financial statements:

Interfund Loans Receivable	Interfund Loans Payable	Amount
General	Nonmajor Enterprise	$ 114,179

The Stormwater Utility Fund (a nonmajor enterprise fund) received an advance from the General Fund during 2010. The advance was not repaid by December 31, 2010 and is reported as an interfund loan payable in the Stormwater Utility Fund and an interfund loan receivable in the General Fund. The interfund loan is expected to be repaid in the subsequent year. Interfund loans receivable/payable between governmental activities and business-type activities are reported as a component of the internal balance reported on the statement of net assets.

C. Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2010, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	$ 42,237
Mental Health and Recovery	Internal Service Funds	787
Children Services Board	Internal Service Funds	11,261
Nonmajor Governmental Funds	Internal Service Funds	52,432
Internal Service Funds	Internal Service Funds	806
Wastewater Treatment	Internal Service Funds	825
Nonmajor Enterprise Funds	Internal Service Funds	2,551
Total		$ 110,899

Due to/due from balances 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.

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

Amounts due to/from other funds between governmental funds are eliminated on the government-wide financial statements. Amounts due to/from other funds between governmental activities and business-type activities are reported as a component of the internal balance reported on the statement of net assets.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are 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. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in calendar year 2010 (other than public utility property) represent the collection of calendar year 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Amounts paid by multi-county taxpayers were due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property will be eliminated for calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2009-2010, the County was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

NOTE 6 - PROPERTY TAXES - (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, tangible personal property taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2010 was $14.07 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	$ 5,739,765,260
Commercial/Industrial/Mineral	2,095,040,315
Tangible Personal Property	12,237,890
Public Utility	
Real	10,993,780
Personal	215,568,350
Total Assessed Value	$ 8,073,605,595

NOTE 6 - PROPERTY TAXES - (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills of the 10.00 mill limit for the General Fund. An additional 12.07 mills have been levied for voted millage.

A summary of the voted and unvoted millage follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2010 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.45	0.450000	0.450000	2014
Mental Health & Recovery	1.50	1.500000	1.473469	2014/2018
Developmental Disabilities	5.00	4.231471	4.445133	continuous
Children Services	2.40	2.276256	2.322556	2011/2013
Zoo Operating	0.85	0.850000	0.804897	2011
Zoo Improvements	1.00	1.000000	0.946938	2016
911 Telephone	0.70	0.700000	0.662856	2011
Science & Natural History	0.17	0.170000	0.170000	2013
Total voted tax rates	12.07	11.177727	11.275849	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total direct tax rates	14.07	13.177727	13.275849	

(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. The voted levies are subject to change.

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third 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 forty-five (45) days after the end of each month. The OBM then has five (5) 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 accrued as revenue, as measurable and available. Sales tax revenue reported in the General Fund for 2010 amounted to $68,074,116.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Certain balances in the governmental activities capital assets at December 31, 2009 have been reclassified to (1) report computer software as a separate capital asset line item and (2) to correct the classification of items reported in prior years. The reclassifications had the following effect on the governmental activities capital asset balances as previously reported:

	Balance 12/31/2009	Reclassifications	Reclassified Balance 12/31/2009
Governmental Activities:			
Capital assets, not being depreciated:			
Land	$ 21,240,236	$ -	$ 21,240,236
Construction in progress	13,678,536	-	13,678,536
Total capital assets, not being depreciated	34,918,772	-	34,918,772
Capital assets, being depreciated:			
Buildings, structures and improvements	308,855,584	(1,221,935)	307,633,649
Furniture, fixtures and equipment	58,887,038	(1,686,922)	57,200,116
Computer software	-	2,265,137	2,265,137
Infrastructure	331,904,748	643,720	332,548,468
Total capital assets, being depreciated	699,647,370	-	699,647,370
Accumulated depreciation:			
Buildings, structures and improvements	(93,741,612)	(65,891)	(93,807,503)
Furniture, fixtures and equipment	(43,668,187)	2,352,612	(41,315,575)
Computer software	-	(2,165,935)	(2,165,935)
Infrastructure	(278,849,039)	(120,786)	(278,969,825)
Total accumulated depreciation	(416,258,838)	-	(416,258,838)
Total capital assets being depreciated, net	283,388,532	-	283,388,532
Governmental activities capital assets, net	$ 318,307,304	$ -	$ 318,307,304

NOTE 8 - CAPITAL ASSETS - (Continued)

Capital asset activity for year ended December 31, 2010 follows:

	Reclassified Balance 12/31/2009	Increases	Decreases	Balance 12/31/10
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 21,240,236	$ 1,233,781	$ (16,951)	$ 22,457,066
Right of way	-	1,157,265	-	1,157,265
Construction in progress	13,678,536	9,387,183	(8,689,965)	14,375,754
Total capital assets, not being depreciated	34,918,772	11,778,229	(8,706,916)	37,990,085
Capital assets, being depreciated:				
Buildings, structures and improvements	307,633,649	4,981,243	-	312,614,892
Furniture, fixtures and equipment	57,200,116	4,219,209	(1,526,159)	59,893,166
Computer software	2,265,137	791,633	-	3,056,770
Infrastructure	332,548,468	4,123,091	-	336,671,559
Total capital assets, being depreciated	699,647,370	14,115,176	(1,526,159)	712,236,387
Accumulated depreciation:				
Buildings, structures and improvements	(93,807,503)	(7,140,301)	-	(100,947,804)
Furniture, fixtures and equipment	(41,315,575)	(4,777,192)	1,445,654	(44,647,113)
Computer software	(2,165,935)	(614,702)	-	(2,780,637)
Infrastructure	(278,969,825)	(3,619,091)	-	(282,588,916)
Total accumulated depreciation	(416,258,838)	(16,151,286)	1,445,654	(430,964,470)
Total capital assets being depreciated, net	283,388,532	(2,036,110)	(80,505)	281,271,917
Governmental activities capital assets, net	$ 318,307,304	$ 9,742,119	$ (8,787,421)	$ 319,262,002

Construction-in-progress: During 2010, the County incurred additional expenditures of $9,387,183, with completed projects amounting to $8,689,965. The completed projects related to buildings, structures and improvements and infrastructure. The most significant of the new expenditures for construction-in-progress were for infrastructure projects. During 2010, completed infrastructure projects amounted to $4,123,091.

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	$ 7,405,095
Judicial	1,100,152
Public safety	2,534,613
Public works	3,835,370
Health	662,471
Human services	440,337
Conservation and recreation	131,843
Internal service funds	41,405
Total depreciation expense - governmental activities	$ 16,151,286

NOTE 8 - CAPITAL ASSETS - (Continued)

B. Business-Type Activities

Certain balances in the business-type activities capital assets at December 31, 2009 have been reclassified to report computer software on a separate capital asset line item. The reclassification had the following effect on the business-type activities capital asset balances as previously reported:

Business-Type Activities:	Balance 12/31/09	Reclassifications	Reclassified Balance 12/31/09
Capital assets, not being depreciated:			
Land	$ 401,794	$ -	$ 401,794
Total capital assets, not being depreciated	401,794	-	401,794
Capital assets, being depreciated:			
Buildings, structures and improvements	39,007,943	-	39,007,943
Land improvements	142,208,951	-	142,208,951
Furniture, fixtures and equipment	8,713,934	(22,503)	8,691,431
Computer software	-	22,503	22,503
Total capital assets, being depreciated	189,930,828	-	189,930,828
Accumulated depreciation:			
Buildings, structures and improvements	(10,906,343)	-	(10,906,343)
Land improvements	(65,146,277)	-	(65,146,277)
Furniture, fixtures and equipment	(7,823,375)	18,680	(7,804,695)
Computer software	-	(18,680)	(18,680)
Total accumulated depreciation	(83,875,995)	-	(83,875,995)
Total capital assets, being depreciated net	106,054,833	-	106,054,833
Business-type activities capital assets, net	$ 106,456,627	$ -	$ 106,456,627

NOTE 8 - CAPITAL ASSETS - (Continued)

Capital asset activity for year ended December 31, 2010 follows:

Business-Type Activities:	Reclassified Balance 12/31/09	Increases	Decreases	Balance 12/31/10
Capital assets, not being depreciated:				
Land	$ 401,794	$ 24,380	$ (43,084)	$ 383,090
Construction in progress	-	3,528,181	(859,566)	2,668,615
Total capital assets, not being depreciated	401,794	3,552,561	(902,650)	3,051,705
Capital assets, being depreciated:				
Buildings, structures and improvements	39,007,943	262,000	(262,949)	39,006,994
Land improvements	142,208,951	3,716,490	(192,000)	145,733,441
Furniture, fixtures and equipment	8,691,431	509,226	(867,433)	8,333,224
Computer software	22,503	-	-	22,503
Total capital assets, being depreciated	189,930,828	4,487,716	(1,322,382)	193,096,162
Accumulated depreciation:				
Buildings, structures and improvements	(10,906,343)	(952,869)	254,261	(11,604,951)
Land improvements	(65,146,277)	(3,486,164)	-	(68,632,441)
Furniture, fixtures and equipment	(7,804,695)	(391,484)	808,453	(7,387,726)
Computer software	(18,680)	(1,911)	-	(20,591)
Total accumulated depreciation	(83,875,995)	(4,832,428)	1,062,714	(87,645,709)
Total capital assets, being depreciated net	106,054,833	(344,712)	(259,668)	105,450,453
Business-type activities capital assets, net	$ 106,456,627	$ 3,207,849	$ (1,162,318)	$ 108,502,158

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

Business-type Activities:	
Water Supply System	$ 1,794,605
Wastewater Treatment	848,926
Sewer System	1,764,818
Sanitary Engineer	300,983
Solid Waste	123,096
Total depreciation expense - business-type activities	$ 4,832,428

NOTE 8 - CAPITAL ASSETS - (Continued)

C. Component Units

Capital asset activity for year ended December 31, 2010 follows:

	Balance 12/31/2009	Changes in Assets	Balance 12/31/2010
Capital assets, not being depreciated:			
Land,construction in progress and parking rights	$ 3,101,652	$ 1,861,419	$ 4,963,071
Total capital assets, not being depreciated	3,101,652	1,861,419	4,963,071
Capital assets, being depreciated:			
Buildings, structures and improvements	25,466,450	268,801	25,735,251
Furniture, fixtures and equipment	4,917,001	303,714	5,220,715
Total capital assets, being depreciated	30,383,451	572,515	30,955,966
Total accumulated depreciation	(11,176,054)	(1,517,221)	(12,693,275)
Total capital assets being depreciated, net	19,207,397	(944,706)	18,262,691
Component units capital assets, net	$ 22,309,049	$ 916,713	$ 23,225,762

Depreciation expense was charged to component units as follows:

Component Units:	
Toledo Mud Hens Baseball Club, Inc.	$ 626,183
Lott Industries, Inc.	462,893
Preferred Industries, Inc. and Affiliates	379,279
Toledo Arena Sports, Inc.	7,243
Toledo-Lucas Convention and Visitors Bureau	154,533
Total depreciation expense - component units	$ 1,630,131

Depreciation expense and the change in accumulated depreciation for the component units will differ due to the effect the disposal of capital assets has on the accumulated depreciation balances.

NOTE 9 - NOTES PAYABLE

During the fiscal year 2010, the following note payable activity occurred:

Note Issue	Maturity Date	Rate	Balance 12/31/2009	Issued	Redeemed	Balance 12/31/2010
Various purpose improvements	9/16/2010	2.00%	$ 4,505,000	$ -	$ 4,505,000	$ -
Convention Center Notes	4/21/2010	2.00%	9,130,000	-	9,130,000	-
Arena Improvement BANS	7/22/2010	1.00%	50,000,000	-	50,000,000	-
Taxable Arena Improvement Notes 2009	7/22/2010	1.75%	10,000,000	-	10,000,000	-
Taxable Arena Improvement Notes 2009-1	7/22/2010	1.75%	30,000,000	-	30,000,000	-
Convention Center Note Series 2010	7/22/2010	1.00%	-	9,130,000	9,130,000	-
Taxable Arena Improvement BAN Series 2010	7/22/2011	1.25%	-	12,950,000	-	12,950,000
Taxable Arena Improvement BAN Series 2010-1	7/22/2011	1.88%	-	13,800,000	-	13,800,000
Various Purpose Improvements - Series 2010	9/15/2011	1.125%	-	965,000	-	965,000
Total capital project notes			$ 103,635,000	$ 36,845,000	$ 112,765,000	$ 27,715,000
Various Purpose Improvements - Series 2010	9/15/2011	1.125%	$ -	$ 1,465,000	$ -	$ 1,465,000
Total business type activities			$ -	$ 1,465,000	$ -	$ 1,465,000

All notes are backed by the full faith and credit of the County and mature within one year from the date of issuance. The various purpose improvements, arena improvement and convention center 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.

Various purpose improvements notes: $965,000 of outstanding various purpose improvements notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the funds which received the proceeds.

Convention center and arena improvement notes: $26,750,000 of outstanding convention center and arena improvement bond anticipation notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the funds which received the proceeds.

Various purpose improvements notes: $1,185,000 of outstanding various purpose improvements notes payable are reported in the Water Supply System Fund and $280,000 are reported in the Sewer System Fund. These notes are liabilities of the funds which received the proceeds.

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The December 31, 2009 balances in the schedules of the long-term obligations reported below have been restated to report the effect of the reclassification of certain OWDA loans between governmental activities and business-type activities.

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 Convention Center and Arena Improvement Bonds for the purpose of refinancing previously issued short-term notes, used to finance convention center and arena improvements, on a long-term basis. These bonds bear annual interest rates ranging from 2.0% to 5.0%. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year. The bonds have a final stated maturity of October 1, 2040. Proceeds of the bond issue are reported in the Capital Improvements Fund.

On June 10, 2010, the County issued $19,100,000 Arena Improvement Bonds for the purpose of refinancing previously issued short-term notes used to finance arena improvements on a long-term basis. These bonds bear annual interest rates ranging from 1.25% to 6.15%. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year. The bonds have a final stated maturity of October 1, 2040. Proceeds of the bond issue are reported in the Capital Improvements Fund.

In 2007, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2010, $10,810,000 of bonds outstanding are considered defeased.

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."

On September 15, 2010, the County issued $360,000 Metro Sewer & Water District Improvement Special Assessment Bonds for the purpose of financing improvements in the Lucas County Metropolitan Sewer & Water District. These bonds bear annual interest rates ranging from 1.125% to 5.375%. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year. The bonds have a final stated maturity of December 1, 2030. Proceeds of the bond issue are reported in the Capital Improvements Fund.

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

Non-tax Revenue Bonds

In 2001, the County issued $20,000,000 of Non-tax Revenue Bonds for a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. In 2001, the County also issued $6,000,000 of Non-tax Revenue Notes for that project which were prepaid and retired in April, 2002. The Non-tax Revenue Bonds do not represent or constitute a general obligation debt or pledge of the full faith and credit or taxing power of the County. The Non-tax Revenue Bonds are special obligations of the County secured by, and payable solely from, the Non-tax Revenues. The County has covenanted to appropriate in its annual appropriation measure for each year, and to pay to the Trustee for the Non-tax Revenue Bonds by January 15, of such year, Non-tax Revenues in an amount sufficient to pay all bond service charges due and payable on the Non-tax Revenue Bonds during the then current year. The 2001 revenue bonds were refunded in 2010 as described below.

On August 25, 2010, the County issued $10,045,000 Taxable Economic Development Revenue Refunding Bonds, Series 2010 (Lucas County Ballpark Project) with annual interest rates ranging from 1.25% to 3.75%. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year. The bonds have a final stated maturity of October 1, 2016. This refunding bond issue, together with a $4,300,000 cash contribution from the County (derived from moneys paid to the County over the years under the Ballpark lease), was used to currently refund the remaining balance ($14,210,000) of the 2001 Non-tax Revenue Bonds described above. The proceeds of the refunding bond issue are reported in the Debt Service Fund.

The proceeds were deposited in an irrevocable trust with an escrow agent and can only be invested in government securities that mature on or before the redemption date. The refunding bond proceeds will provide for future debt service payments on the refunded 2001 Taxable Economic Development Revenue Bonds. As a result, the 2001 Taxable Economic Development Revenue Bonds were considered defeased and the liability for those bonds removed from the basic financial statements. The refunded 2001 Taxable Economic Development Revenue Bonds were then redeemed on December 1, 2010 and there is no balance on the refunded debt at December 31, 2010.

The current refunding reduces debt service payments over the next 11 years by $9,503,811 resulting in an economic gain (difference between the present values of the old and new debt service payment) of $2,861,585.

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

The County has pledged future non-tax revenues, net of specified operating expenses, to repay the Series 2010 Taxable Economic Development Revenue Refunding Bonds. Proceeds of the refunding bonds were used to currently refund the 2001 Taxable Economic Development Revenue Bonds which were used to construct a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2010 Taxable Economic Development Revenue Refunding Bonds are payable solely from non-tax revenues and are payable through 2016. There were no principal and interest payments made in 2010 on the Series 2010 non-tax revenue bonds. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is $11,126,059.

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 2047. The 2010 principal and interest payments on the bonds required over 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is $1,433,797. Principal and interest paid for the current year and total net revenues were $39,800 and $38,000, respectively.

Legal Debt Margin
Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has an unvoted debt limitation of $80.064 million. After deducting the current net indebtedness, the County has the capacity to issue approximately $66.036 million of additional unvoted general obligation debt.

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

Ohio Water Development (OWDA) Loans
The County has issued OWDA loans to finance various construction and improvement projects related to the business-type activities. The OWDA loans bear interest rates ranging from 4.2% to 7.67%. Debt service payments on OWDA loans are made from the following enterprise funds: Water Supply System Fund, Wastewater Treatment Fund, Sewer System Fund, Sanitary Engineer Fund (a nonmajor enterprise fund), Stormwater Utility Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund). In 2010, the County transferred $1,443,462 of OWDA loans from governmental activities to business-type activities as debt service payments are made from the funds listed above.

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

In 2010,the following changes occurred in the governmental activities long-term obligations:

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due in in One Year
General Obligation Bonds:							
1986 - 8% County public assistance building	$ 5,500,000	12/01/11	$ 440,000	$ -	$ (220,000)	$ 220,000	$ 220,000
1986 - 6.5% Convention Center land	8,400,000	12/01/12	1,020,000	-	(340,000)	680,000	340,000
2001 - 4.375% to 5% Juvenile Justice Center	17,000,000	12/01/21	760,000	-	(760,000)	-	-
2003 - 2.25% to 5% Court of Appeals	6,260,000	12/01/23	4,860,000	-	(260,000)	4,600,000	270,000
2005 - 3.5% to 4% Current Refunding	3,005,000	12/01/25	1,950,000	-	(300,000)	1,650,000	305,000
2007 - 3.5% to 4.25% Advance Refunding	11,740,000	12/01/21	11,445,000	-	(60,000)	11,385,000	860,000
2008 - 3% to 4% - Advance Refunding	2,865,000	12/01/20	1,960,000	-	(955,000)	1,005,000	1,005,000
2010 - 2.0% to 5.00% Convention Center and Arena Improvement	48,860,000	10/01/40	-	48,860,000	-	48,860,000	515,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	-	19,100,000	-	19,100,000	100,000
Total general obligation bonds	$ 122,730,000		22,435,000	67,960,000	(2,895,000)	87,500,000	3,615,000
Special Assessment Bonds with Governmental Commitment:							
1974 - 7.625% Waterline	$ 528,320	11/01/14	80,000	-	(15,000)	65,000	15,000
1990 - 6.8% to 6.85% Waterline	397,000	12/01/10	35,000	-	(35,000)	-	-
1992 - 3.4% to 6.65% Sewers & waterlines	496,000	12/01/11	80,000	-	(40,000)	40,000	40,000
1992 - 3.4% to 6.65% Sewers & waterlines	981,000	12/01/12	225,000	-	(70,000)	155,000	75,000
1994 - 4% to 6.05% Sewers & waterlines	905,000	12/01/13	290,000	-	(65,000)	225,000	70,000
1995 - 4.3% to 6.8% Sewers & waterlines	680,000	12/01/15	250,000	-	(45,000)	205,000	45,000
1996 - 5.375% to 6.5% Sewers & waterlines	2,460,000	12/01/16	1,315,000	-	(155,000)	1,160,000	160,000
1997 - 4.9% to 5.45% Sewers & waterlines	1,235,000	12/01/17	640,000	-	(65,000)	575,000	70,000
1998 - 4.3% to 5% Sewers & waterlines	2,460,000	12/01/18	1,385,000	-	(125,000)	1,260,000	130,000
1999 - 5.15% to 6% Sewers & waterlines	535,000	12/01/19	340,000	-	(25,000)	315,000	25,000
2000 - 5.2% to 5.6% Sewers & waterlines	1,560,000	12/01/20	1,045,000	-	(70,000)	975,000	75,000
2001 - 4.1% to 5.1% Sewers & waterlines	1,585,000	12/01/21	1,100,000	-	(70,000)	1,030,000	75,000
2002 - 3.0% to 4.6% Sewers & waterlines	1,050,000	12/01/22	770,000	-	(45,000)	725,000	50,000
2003 - 2.75% to 5% Sewers & waterlines	990,000	12/01/23	770,000	-	(40,000)	730,000	45,000
2004 - 3% to 5.25% Sewers & waterlines	1,545,000	12/01/24	1,260,000	-	(65,000)	1,195,000	65,000
2005 - 3.5% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,390,000	-	(65,000)	1,325,000	65,000
2005 - 3.5% to 4% Technology drive	765,000	12/01/25	490,000	-	(75,000)	415,000	75,000
2005 - 3.5% to 4.25% Technology drive	1,035,000	12/01/25	890,000	-	(40,000)	850,000	45,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	1,125,000	-	(45,000)	1,080,000	45,000
2006 - 4.5% S.S. 772	936,100	09/01/26	840,500	-	(34,000)	806,500	35,500
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	440,000	-	(15,000)	425,000	15,000
2008 - 3.0% to 4.7% SS758 Bond	730,394	12/01/28	712,752	-	(24,699)	688,053	28,228
2008 - 3.0% to 4.7% WL1569,1577,1609,1616	304,606	12/01/28	297,248	-	(10,301)	286,947	11,772
2009 - 2.2 to 7.0% various purpose improvement	1,250,000	12/01/29	1,250,000	-	(25,000)	1,225,000	45,000
2010 - 1.125 to 5.375% Sewer & waterlines	360,000	12/01/30	-	360,000	-	360,000	10,000
Total special assessment bonds	$ 26,108,420		17,020,500	360,000	(1,264,000)	16,116,500	1,315,500

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

Governmental Activities - (Continued)	Original Issued	Maturity Date	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due in One Year
Non-Tax Revenue Bonds:							
2001 - 6.375% to 6.625% Baseball Stadium	$ 20,000,000	12/01/21	$ 15,045,000	$ -	$ (15,045,000)	$ -	$ -
2010 - 1.25% to 3.75% Current Refunding	10,045,000	10/01/16	-	10,045,000	-	10,045,000	1,565,000
Total Non-Revenue Bonds	$ 30,045,000		15,045,000	10,045,000	(15,045,000)	10,045,000	1,565,000
Revenue Bonds:							
2006 - 4.5% S.S. 772	$ 725,700	09/01/46	711,100	-	(7,800)	703,300	8,200
Total Revenue Bonds	$ 725,700		711,100	-	(7,800)	703,300	8,200
OPWC Loans:							
1999 - 0% Road improvements - Angola Rd.	$ 180,000	7/1/2010	9,000	-	(9,000)	-	-
2000 - 0% Road improvements -Holloway Rd.	230,000	7/1/2011	23,000	-	(23,000)	-	-
2000 - 0% Road improvements - Old St Line	201,380	7/1/2011	20,138	-	(20,138)	-	-
2000 - 0% Road improvements - Eber Rd.	209,979	1/1/2011	10,499	-	(10,499)	-	-
2000 - 0% Road improvements - Overlay Ph 1	318,887	7/1/2011	31,889	-	(31,889)	-	-
2001 - 0% Road improvements - Garden	161,510	1/1/2012	32,302	-	(16,151)	16,151	8,076
2001 - 0% Road improvements - Flanders/Laskey	118,659	1/1/2011	11,866	-	(11,866)	-	-
2001 - 0% Road improvements - Monclova	139,697	1/1/2011	13,969	-	(13,969)	-	-
2002 - 0% Road improvements - Dutch Rd.	236,895	1/1/2012	59,223	-	(23,690)	35,533	11,845
2002 - 0% Road improvements - Multi Jurisd.	513,160	1/1/2012	153,949	-	(51,315)	102,634	25,658
2002 - 0% Road improvements - Bancroft	154,865	1/1/2012	38,716	-	(15,486)	23,230	7,743
2003 - 0% Road improvements - Centenial/Albon	540,000	1/1/2013	243,000	-	(54,000)	189,000	27,000
2006 - 0% Road improvements - Eber Wilkins	500,000	1/1/2016	325,000	-	(50,000)	275,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2027	168,080	-	(9,338)	158,742	4,669
2008 - 0% Road improvements - Abon Signal	15,147	1/1/2028	12,875	-	(1,515)	11,360	757
2008 - 0% Road improvements - Yarberg Bridge	99,404	1/1/2028	94,434	-	(4,970)	89,464	2,485
2008 - 0% Road improvements - Yarberg Bridge	95,797	1/1/2028	91,007	-	(4,789)	86,218	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	67,096	-	(3,355)	63,741	1,677
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	109,454	-	(10,946)	98,508	5,473
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	37,207	-	(3,721)	33,486	1,860
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	12,445	-	(1,245)	11,200	622
Total OPWC Loans:	$ 4,128,338		1,565,149	-	(370,882)	1,194,267	125,260

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

Governmental Activities - (Continued)	Original Issued	Maturity Date	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due in One Year
Other long-term obligations							
Capital lease obligations			$ 119,300	$ 81,724	$ (95,346)	$ 105,678	$ 69,483
Compensated absences			21,015,356	12,564,820	(13,401,699)	20,178,477	12,823,183
Landfill obligation			9,500,000	-	(2,500,000)	7,000,000	-
Claims payable			11,409,319	10,207,619	(11,409,319)	10,207,619	5,716,736
Total other long-term obligations			42,043,975	22,854,163	(27,406,364)	37,491,774	18,609,402
Total governmental activities obligations			98,820,724	$ 101,219,163	$ (46,989,046)	153,050,841	$ 25,238,362
Add: Unamortized bond premiums			71,829			453,484	
Less: unamortized bond discounts			(35,838)			(32,831)	
Less: unamortized deferred charges on refundings			(168,447)			-	
Total on statement of net assets			$ 98,688,268			$ 153,471,494	

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

During the fiscal year 2010, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities	Original Issued	Maturity Date	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due in One Year
OWDA Loans:							
1980-1984 - 6.24% to 6.25% Sewer system	$ 6,588,707	07/01/13	$ 797,628	$ -	$ (210,351)	$ 587,277	$ 108,362
1984 - 6.24-6.25% Wastewater treatment	incl. above	07/01/13	587,558	-	(154,841)	432,717	79,767
1983-1984 - 7.38% to 7.67% Sewers	662,191	1/1/2007	88,532	-	(58,316)	30,216	30,216
1991 - 7.45% to 7.62% Water supply system	640,317	07/01/11	58,900	-	(58,900)	-	-
1991 - 7.45% to 7.5% Water supply system	310,473	07/01/11	41,509	-	(27,342)	14,167	14,167
1991 - 6.16% to 7.45% Sewer 1100	403,165	7/1/2011	53,734	-	(35,393)	18,341	18,341
1991 - 6.16% to 7.45% Sewer 0526A	426,937	7/1/2011	57,081	-	(37,598)	19,483	19,483
1991 - 6.16% to 7.45% Sewer 0526B	257,591	7/1/2011	34,332	-	(22,614)	11,718	11,718
1993 - 6.16% Water supply system	1,128,300	07/01/18	579,112	-	(53,936)	525,176	27,774
1994 - 6.72% Sewer system	644,200	07/01/14	224,271	-	(44,420)	179,851	22,932
1994 - 6.72% Sewer system	308,300	07/01/14	107,331	-	(21,259)	86,072	10,975
1994 - 6.72% Water	405,026	7/1/2019	232,256	-	(18,276)	213,980	9,436
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	4,537,736	-	(725,521)	3,812,215	372,932
1995 - 6.35% Water supply system	501,750	01/01/21	314,276	-	(20,608)	293,668	10,952
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	843,014	-	(92,823)	750,191	47,733
1997 - 5.86% Water supply system - SW Tank	1,102,927	07/01/17	563,498	-	(62,047)	501,451	31,907
1997 - 5.86% Water supply system - Water main	680,585	07/01/17	347,724	-	(38,287)	309,437	19,689
2001 - 5.39% Water supply system	1,268,385	01/01/21	857,922	-	(58,944)	798,978	30,668
2003 - 4.40% Water supply system	290,000	01/01/13	100,591	-	(32,082)	68,509	16,572
2003 - 3.85% Water supply system	200,000	07/01/13	78,816	-	(21,456)	57,360	11,039
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	12,949,852	-	(456,145)	12,493,707	234,679
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	1,148,914	-	(36,508)	1,112,406	19,031
2009 - 4.36% Water 5114	1,378,427	1/1/2030	329,574	693,358	(44,366)	978,566	22,911
2009 - 4.36% Sewer 5113	837,394	1/1/2030	647,953	24,714	(26,952)	645,715	13,918
2009 - 4.20% Stormwater Utility Project	659,631	07/01/15	495,273	11,911	(59,967)	447,217	61,226
Total OWDA loans	$ 48,253,741		26,077,387	729,983	(2,418,952)	24,388,418	1,246,428

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

Business-type Activities - (Continued)	Original Issued	Maturity Date	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due in One Year
OPWC Loans:							
1994 - 0% Wastewater - Maumee River	$ 274,474	01/01/16	$ 102,927	$ -	$ (13,724)	$ 89,203	$ 6,862
2004 - 0% Sewer system - Schuler P.S.	97,025	07/01/14	43,660	-	(9,701)	33,959	4,851
2005 - 0% Sewer system	355,353	01/01/15	275,399	-	(17,768)	257,631	8,884
2005 - 0% Sewer system	432,200	01/01/15	334,955	-	(21,610)	313,345	10,805
2005 - 0% Sewer system	381,016	01/01/15	285,763	-	(19,051)	266,712	9,525
2006 - 0% Wastewater	1,215,159	01/01/26	1,002,506	-	(60,758)	941,748	30,379
2008 - 0% Sewer System	71,487	01/01/29	67,913	-	(3,575)	64,338	1,787
2010 - 0% Sewer System	482,191	07/01/30	-	482,191	(12,055)	470,136	12,055
Total OPWC loans	$ 3,308,905		2,113,123	482,191	(158,242)	2,437,072	85,148
Other long-term obligations:							
Compensated Absences			592,935	440,229	(385,622)	647,542	418,519
Total business-type activities on statement of net assets			$ 28,783,445	$ 1,652,403	$ (2,962,816)	$ 27,473,032	$ 1,750,095

A summary of the County's future long-term debt funding requirements as of December 31, 2010 follows:

	Bonds					
			Special Assessment			
Fiscal	General Obligation		Government Commitment		Non-Tax Revenue	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2011	$ 3,615,000	$ 4,057,620	$ 1,315,500	$ 755,894	$ 1,565,000	$ 280,184
2012	2,440,000	3,914,595	1,372,000	689,093	1,620,000	235,150
2013	2,175,000	3,822,720	1,338,800	620,284	1,650,000	206,800
2014	2,240,000	3,749,820	1,325,500	554,265	1,695,000	169,675
2015	2,320,000	3,674,170	1,302,400	492,071	1,750,000	123,063
2016 - 2020	11,380,000	17,162,325	5,192,000	1,618,950	1,765,000	66,187
2021 - 2025	7,875,000	15,034,380	3,351,600	630,415	-	-
2026 - 2030	8,515,000	13,503,044	918,700	90,302	-	-
2031 - 2035	18,660,000	10,652,330	-	-	-	-
2036 - 2040	28,280,000	4,727,220	-	-	-	-
Total	$ 87,500,000	$ 80,298,224	$ 16,116,500	$ 5,451,274	$ 10,045,000	$ 1,081,059

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

	Bonds		Loans			
Fiscal	Revenue		OWDA		OPWC	
Year Ended	Principal	Interest	Principal	Interest	Principal	Interest
2011	$ 8,200	$ 31,649	$ 1,246,428	$ 613,188	$ 210,408	$ -
2012	8,500	31,365	2,364,429	1,070,525	412,742	-
2013	8,900	30,897	2,481,104	934,034	339,832	-
2014	9,300	30,497	2,113,147	809,595	314,174	-
2015	9,800	30,078	2,136,249	698,533	250,472	-
2016 - 2020	55,500	143,572	5,192,872	2,414,134	1,000,204	-
2021 - 2025	69,400	129,786	4,577,611	1,380,767	837,089	-
2026 - 2030	86,142	112,375	4,276,578	394,178	266,418	-
2031 - 2035	106,731	89,671	-	-	-	-
2036 - 2040	133,329	63,073	-	-	-	-
2041 - 2045	166,554	29,847	-	-	-	-
2046 - 2049	40,944	7,687	-	-	-	-
Total	$ 703,300	$ 730,497	$ 24,388,418	$ 8,314,954	$ 3,631,339	$ -

Compensated Absences
Unpaid vested hours at December 31, 2010 representing the compensated absence liability recorded in governmental activities and business-type are as follows:

	Total Hours	
	Governmental Activities	Business-Type Activities
Vacation	448,839	16,698
Sick	330,741	9,363
Compensation	28,096	351

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 14.

Claims Payable
The liability for the claims payable is described in Note 16.

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

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. Principal payments in 2010 totaled $95,346 for the County.

	Total
Equipment	$ 255,026
Less Accumuated Depreciation	(183,903)
Net Book Value	$ 71,123

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, 2010.

Year Ending December 31,	Government Activities	Internal Service Funds
2011	$ 64,135	$ 9,676
2012	14,199	9,000
2013	3,099	7,500
2014	1,549	3,000
Total minimum lease payments	82,982	29,176
Less: amount representing interest	(6,396)	(84)
Present value of future minimum lease payments	$ 76,586	$ 29,092

Component Units
The County's component units have the following long-term obligations due at December 31, 2010:

The Toledo Mud Hens have a long-term deferred compensation liability of $145,383 of which the entire amount is considered due in more than one year.

Preferred Properties, Inc. and Affiliates have long-term mortgage and notes payable of $140,094. Of this total, $24,352 is due in one year with the remainder due in more than one year.

Toledo Arena Sports, Inc. has a $1,236 long-term liability for an equity interest in the net loss of EHCL Properties, LLC in excess of net investment. This amount has been reported as due in more than one year.

Toledo-Lucas County Convention and Visitors Bureau has long-term notes payable of $2,043,529. Of this total, $822,384 is due in one year with the remainder due in more than one year.

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

Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds, Hospital Facilities Bonds and Commercial Housing Revenue Bonds to provide financial assistance to private, profit and non-profit 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 on the underlying mortgage loans. 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, 2010 there were 31 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled $638,280,000, including $579,370,000 for hospital, $33,690,000 for industrial development, economic, and school facilities, and $25,220,000 for housing.

NOTE 11 - PENSION PLAN

Ohio Public Employees Retirement System

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

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

NOTE 11 - PENSION PLAN - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and employer contribution rates were consistent across all three plans. The 2010 member contribution rates were 10.00% of covered payroll for members in State and local classifications. Public safety and law enforcement members contributed 10.5% and 11.1%, respectively. The County's total contribution rate for 2010 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2010 was 8.50% from January 1 through February 28, 2010 and 9.00% from March 1 through December 31, 2010. The County's contribution rate for pension benefits for members in the Combined Plan for 2010 was 9.27% from January 1 through February 28, 2010 and 9.77% from March 1 through December 31, 2010. For those plan members in law enforcement and public safety pension contributions were 12.37% from January 1 through February 28, 2010 and 12.87% from March 1 through December 31, 2010. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were $22.2 million, $23.4 million, and $23.9 million, respectively; 92.55% has been contributed for 2010 and 100% has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were $326,136 made by the County and $232,957 made by the plan members.

NOTE 12 - POSTRETIREMENT BENEFIT PLANS

Ohio Public Employees Retirement

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

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

NOTE 12 - POSTRETIREMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2010, local government employers contributed 14.00% of covered payroll (17.87% for public safety and law enforcement). Each year the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund postemployment healthcare for members in the Traditional Plan for 2010 was 5.50% from January 1 through February 28, 2010 and 5.00% from March 1 through December 31, 2010. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2010 was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were $7.8 million, $9.6 million, and $11.7 million, respectively; 92.55% has been contributed for 2010 and 100% has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, change in financial position, and changes in fund balance on the basis of GAAP, the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements and encumbrances.

The statement of revenue, expenditures, and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the General Fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

(c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis);

(d) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and

(e) Advances-In and Advances-Out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the General Fund and major special revenue funds are as follows:

	General Fund	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Budget Basis	$ (2,575,591)	$ 643,672	$ (2,314,985)	$ (1,196,164)
Net adjustments for revenue accruals	(527,452)	2,995,688	196,991	52,465
Net adjustments for expenditure acccruals	1,342,834	(564,035)	(237,289)	(554,061)
Net adjustment for encumbrances	969,962	349	1,261,351	4,400,044
Net adjustments for other financing sources (uses) accruals	114,179	-	-	-
GAAP Basis	$ (676,068)	$ 3,075,674	$ (1,093,932)	$ 2,702,284

NOTE 14 - CONTINGENCIES

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

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

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

NOTE 14 - CONTINGENCIES - (Continued)

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 non-compliance with program requirements cannot be estimated.

NOTE 15- RECEIVABLES

Receivables at December 31, 2010, consisted of taxes, accounts, 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, 2010.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	$ 4,251,759
State Public Defender Reimbursement	581,184
Various Grants and Entitlements	380,242
Homestead and Rollback	928,133
	6,141,318
Mental Health and Recovery Fund:	
Grants and Entitlements	30,985,263
Homestead and Rollback	696,092
	31,681,355
Children Services Board Fund:	
Grants and Entitlements	3,369,074
Homestead and Rollback	1,059,015
	4,428,089
Board of Developmental Disabilities Fund:	
Grants and Entitlements	9,156,519
Homestead and Rollback	1,964,239
	11,120,758
Other Governmental Funds:	
Grants and Entitlements	1,395,590
Loan to Component Unit	100,000
License, Gasoline and Permissive Taxes	5,367,534
Homestead and Rollback	1,471,058
	8,334,182
Total Intergovernmental Receivables	$ 61,705,702

NOTE 16 - 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, which 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. The County also maintains a Self- Funded Workers' Compensation fund and a Risk Retention 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 $10,207,619 reported in the internal service funds at December 31, 2010, is based on the requirements of GASB Statement No. 10 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 2010 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2010	$ 11,409,319	$ 39,894,824	$ 352,376	$ (41,448,900)	$ 10,207,619
2009	$ 10,462,769	$ 35,100,927	$ 515,950	$ (34,670,327)	$ 11,409,319

The County estimates that $5,716,736 of the claims payable liability at December 31, 2010 will be paid within one year with the remaining balance, $4,490,883, due in more than one year.

NOTE 17 - 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: $82,075 in 2011, $82,075 in 2012, $75,116 in 2013, $38,136 in 2014 and $16,200 in 2015. The total future payments through 2015 are $293,602.

NOTE 18 – SIGNIFICANT SUBSEQUENT EVENTS

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The provisions of GASB 54 are effective for financial statements for periods beginning after June 15, 2010, The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds.

The County will implement GASB No. 54 in 2011. Management has not yet determined the impact that this new GASB pronouncement will have on the County's financial statements.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	$ 69,478,311	$ 69,478,311	$ 67,397,978	$ (2,080,333)
Property taxes	13,510,383	13,510,383	13,699,414	189,031
Charges for services	13,843,835	13,843,835	10,772,215	(3,071,620)
Licenses and permits	25,000	25,000	24,668	(332)
Fines and forfeitures	233,000	233,000	211,734	(21,266)
Intergovernmental	25,618,596	25,618,596	27,051,034	1,432,438
Special assessments	33,475	33,475	36,170	2,695
Investment income	6,934,000	6,934,000	6,501,548	(432,452)
Rental income	1,800,000	1,800,000	1,489,339	(310,661)
Other	1,111,000	1,111,000	1,504,122	393,122
Total revenues	132,587,600	132,587,600	128,688,222	(3,899,378)
Expenditures:				
General Government - Legislative and Executive				
Auditor Accounting				
Personal services	1,310,719	1,314,677	1,277,128	37,549
Materials and supplies	80,500	80,550	67,575	12,975
Charges and services	125,031	93,578	71,787	21,791
Other	25,000	13,298	8,686	4,612
Capital outlay and equipment	10,700	2,089	1,389	700
Assessing Personal Property				
Personal services	219,479	272,330	266,974	5,356
Materials and supplies	2,500	2,500	708	1,792
Charges and services	31,311	28,073	26,407	1,666
Real Estate Support Staff				
Personal services	685,460	686,350	676,839	9,511
Materials and supplies	7,170	7,000	1,726	5,274
Charges and services	11,341	3,550	2,083	1,467
Other	2,000	-	-	-
Capital outlay and equipment	5,000	-	-	-
Budget Commission				
Personal services	98,809	97,602	87,260	10,342
Materials and supplies	100	-	-	-
Board of Revision				
Personal services	169,899	174,472	174,312	160
Materials and supplies	25,464	19,829	19,423	406
Charges and services	5,300	300	69	231
Capital outlay and equipment	3,000	-	-	-

CONTINUED

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Information Services				
Personal services.	$ 2,305,540	$ 2,284,518	$ 2,283,975	$ 543
Materials and supplies	33,363	33,363	28,430	4,933
Charges and services.	804,501	793,667	756,371	37,296
Other	12,510	8,510	4,581	3,929
Capital outlay and equipment.	97,841	83,841	67,503	16,338
Commissioners				
Personal services.	549,166	540,488	523,667	16,821
Materials and supplies	5,442	4,000	3,502	498
Charges and services.	6,162	5,691	4,071	1,620
Other	13,699	13,580	13,160	420
County Administrator				
Personal services.	533,660	554,158	554,158	-
Materials and supplies	2,800	561	561	-
Charges and services.	8,266	5,714	5,713	1
Other	1,854	1,994	1,994	-
Facilities				
Personal services.	2,944,294	2,889,444	2,887,032	2,412
Materials and supplies	389,690	317,269	305,082	12,187
Charges and services.	946,042	887,198	882,081	5,117
Other	4,000	4,600	4,586	14
Capital outlay and equipment.	17,913	25,913	25,745	168
Department of Personnel				
Personal services.	532,010	527,224	523,798	3,426
Materials and supplies	2,708	2,750	2,318	432
Charges and services.	13,959	10,600	8,512	2,088
Other	845	1,045	845	200
Treasurer				
Personal services.	756,782	755,474	751,349	4,125
Materials and supplies	18,955	18,955	9,602	9,353
Charges and services.	213,413	183,249	179,730	3,519
Other	1,000	1,000	150	850
Personal Property Tax				
Personal services.	118,012	117,087	100,471	16,616
Materials and supplies	2,149	2,149	1,135	1,014
Charges and services.	4,000	4,000	3,087	913

CONTINUED

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Office of Management and Budget				
Personal services.	$ 450,523	$ 432,246	$ 397,541	$ 34,705
Materials and supplies	4,857	4,619	2,453	2,166
Charges and services.	22,412	23,998	22,872	1,126
Other	4,000	2,380	2,380	-
Capital outlay and equipment.	463	442	288	154
Hotel Administration				
Personal services.	73,843	73,278	71,780	1,498
Materials and supplies	1,051	901	548	353
Charges and services.	680	671	368	303
Other	4,000	4,380	4,378	2
Capital outlay and equipment.	1,000	696	-	696
Board of Elections				
Personal services.	1,694,077	1,635,959	1,622,859	13,100
Materials and supplies	205,234	297,312	297,183	129
Charges and services.	952,625	1,087,991	1,076,559	11,432
Capital outlay and equipment.	8,700	8,700	8,640	60
Support Services				
Personal services.	186,220	184,511	163,337	21,174
Materials and supplies	2,600	1,850	653	1,197
Charges and services.	2,200	2,200	1,209	991
Other	1,900	2,200	1,944	256
Capital outlay and equipment.	-	450	450	-
Centralized Records Center				
Personal services.	160,822	161,894	161,894	-
Materials and supplies	19,460	19,460	8,268	11,192
Charges and services.	180,742	178,793	147,335	31,458
Other	6,500	5,927	3,412	2,515
Recorder				
Personal services.	740,723	736,312	713,246	23,066
Materials and supplies	7,242	6,242	6,004	238
Charges and services.	9,652	8,208	7,707	501
Recorder Housing Trust Fee				
Personal services.	2,877	18,805	9,829	8,976
Charges and services.	16,200	-	-	-
Annual Audit				
Charges and services.	224,000	277,098	277,098	-
Other	1,000	2,014	2,014	-
Plan Commission				
Other	287,000	287,000	287,000	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
Building Operations				
Charges and services.	$ 5,699,927	$ 4,672,555	$ 4,669,165	$ 3,390
Other	175,349	115,759	113,704	2,055
Capital outlay and equipment.	5,000	4,290	-	4,290
Real Estate Taxes				
Other	479,000	479,000	474,527	4,473
Insurance				
Personal services.	780,000	301,757	301,757	-
Charges and services.	1,193,006	715,596	716,787	(1,191)
Miscellaneous				
Charges and services.	1,126,015	1,062,746	1,054,368	8,378
Other	1,125,419	530,762	528,091	2,671
Total General Government - Legislative and Executive.	29,015,678	26,223,242	25,773,223	450,019
Judicial				
Juvenile Court				
Personal services.	7,072,787	6,997,208	6,997,208	-
Materials and supplies	245,822	257,784	230,923	26,861
Charges and services.	278,123	287,743	246,331	41,412
Other	20,000	19,277	13,598	5,679
Capital outlay and equipment.	15,000	15,000	2,413	12,587
Juvenile Detention Center				
Personal services.	3,830,687	3,847,622	3,835,933	11,689
Materials and supplies	175,764	132,764	107,360	25,404
Charges and services.	375,880	377,655	368,027	9,628
Other	11,163	11,000	8,841	2,159
Capital outlay and equipment.	35,713	22,784	18,654	4,130
Prosecutor				
Personal services.	5,582,696	5,532,301	5,374,707	157,594
Materials and supplies	65,260	61,930	51,991	9,939
Charges and services.	37,700	50,200	45,383	4,817
Other	14,600	14,600	11,334	3,266
Domestic Relations Court				
Personal services.	2,650,366	2,773,276	2,772,912	364
Materials and supplies	26,532	13,383	13,383	-
Charges and services.	128,031	98,682	98,681	1
Other	8,635	8,402	8,402	-
Capital outlay and equipment.	15,000	2,703	2,703	-

CONTINUED

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Clerk of Courts				
Personal services	$ 2,096,500	$ 1,999,383	$ 1,999,383	$ -
Materials and supplies	382,623	366,129	344,557	21,572
Charges and services	72,837	83,028	72,253	10,775
Other	10,900	10,226	5,714	4,512
Capital outlay and equipment	500	500	439	61
Probate Court				
Personal services	1,949,313	1,933,018	1,925,613	7,405
Materials and supplies	36,620	35,339	35,011	328
Charges and services	18,975	19,710	18,718	992
Other	8,100	8,640	8,640	-
Common Pleas Court				
Personal services	3,390,879	3,466,615	3,395,455	71,160
Materials and supplies	63,389	54,655	42,904	11,751
Charges and services	222,909	222,900	177,731	45,169
Other	15,522	15,200	13,851	1,349
Court Rehabilitation and Correction				
Personal services	326,743	324,117	313,192	10,925
Materials and supplies	3,644	3,644	3,196	448
Charges and services	16,967	16,835	14,650	2,185
Other	2,000	2,000	1,463	537
Work Release				
Personal services	2,114,085	2,092,748	2,082,039	10,709
Materials and supplies	62,009	59,025	39,357	19,668
Charges and services	300,354	296,071	244,336	51,735
Other	2,500	2,500	1,511	989
Capital outlay and equipment	8,000	7,000	5,408	1,592
Jury Commission				
Personal services	102,802	101,918	101,873	45
Materials and supplies	26,667	26,325	26,213	112
Charges and services	115,840	116,466	111,788	4,678
Other	15,590	14,847	2,951	11,896
Adult Probation				
Personal services	1,453,405	1,440,045	1,355,134	84,911
Materials and supplies	120,800	120,757	115,905	4,852
Charges and services	16,478	16,478	13,810	2,668
Other	800	800	404	396
Capital outlay and equipment	-	43	43	-

CONTINUED

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Pretrial Presentence				
Personal services	$ 1,914,615	$ 1,897,247	$ 1,844,131	$ 53,116
Materials and supplies	77,140	77,140	63,859	13,281
Charges and services	33,595	33,572	21,632	11,940
Other	1,000	1,000	900	100
Capital outlay and equipment	1,000	1,000	37	963
Common Pleas Security				
Personal services	1,183,159	1,180,998	1,180,520	478
Materials and supplies	3,827	3,284	3,284	-
Charges and services	20,670	17,523	17,523	-
Other	381	176	176	-
Capital outlay and equipment	6,050	4,194	4,194	-
Community Supervision				
Personal services	470,828	479,244	467,375	11,869
Materials and supplies	7,817	7,550	7,801	(251)
Charges and services	32,174	32,729	31,634	1,095
Other	850	607	324	283
Capital outlay and equipment	1,969	1,560	960	600
Maumee Municipal Court				
Personal services	135,200	133,884	126,461	7,423
Charges and services	17,000	17,000	16,266	734
Oregon Municipal Court				
Personal services	140,209	138,617	121,000	17,617
Charges and services	15,900	15,900	13,920	1,980
Sylvania Municipal Court				
Personal services	156,443	154,865	129,840	25,025
Charges and services	42,000	42,000	41,209	791
Toledo Municipal Court				
Personal services	356,243	355,465	354,727	738
Charges and services	44,345	48,149	48,126	23
Integrated Justice System				
Personal services	210,580	208,419	195,492	12,927
Materials and supplies	1,091	1,119	776	343
Charges and services	254,695	252,874	165,067	87,807
Other	250	249	-	249
Capital outlay and equipment	-	984	844	140

CONTINUED

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
Attorney Fees Public Defender				
Charges and services.	$ 3,831,622	$ 3,833,280	$ 3,833,280	$ -
Other	20,000	9,720	9,720	-
Court of Appeals				
Materials and supplies	35,831	40,416	37,333	3,083
Charges and services.	142,702	114,587	104,840	9,747
Other	325,921	323,921	273,830	50,091
Capital outlay and equipment.	3,200	27,700	26,701	999
Total General Government - Judicial	43,035,817	42,838,249	41,826,108	1,012,141
Public Safety				
Coroner				
Personal services.	1,210,660	1,204,843	1,204,642	201
Public Safety Court Security				
Personal services.	3,767,540	3,803,713	3,787,703	16,010
Sheriff Law Enforcement				
Personal services.	3,317,184	4,830,061	4,785,244	44,817
Materials and supplies	116,349	198,383	201,493	(3,110)
Charges and services.	152,554	453,143	452,245	898
Other	1,000	75	75	-
Sheriff Administration				
Personal services.	2,731,211	2,710,097	2,700,158	9,939
Materials and supplies	35,434	28,215	29,238	(1,023)
Charges and services.	110,869	97,976	97,976	-
Other	70,000	57,895	57,895	-
Capital outlay and equipment.	4,750	1,099	1,099	-
Sheriff Correction Center				
Personal services.	19,974,038	18,587,698	18,540,654	47,044
Materials and supplies	254,109	257,048	257,708	(660)
Charges and services.	1,035,491	966,625	950,176	16,449
Other	665	552	552	-
Capital outlay and equipment.	23,750	10,728	10,728	-
Medical Correction Center				
Personal services.	997,760	1,035,521	1,017,674	17,847
Materials and supplies	23,750	2,374	2,374	-
Charges and services.	184,098	178,229	168,906	9,323
Other	273,038	359,399	355,071	4,328
Capital outlay and equipment.	950	-	-	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
Correction Center NW Ohio				
Charges and services.	$ 4,700,000	$ 4,700,000	$ 4,572,892	$ 127,108
Total Public Safety	38,985,200	39,483,674	39,194,503	289,171
Public Works				
County Engineer Tax Map				
Personal services.	178,787	178,560	171,488	7,072
Materials and supplies	13,891	10,263	4,692	5,571
Charges and services.	8,500	9,112	9,112	-
Other	16,000	16,000	15,858	142
Capital outlay and equipment.	1,000	388	-	388
Ditch Maintenance Projects				
Personal services.	9,878	9,878	9,878	-
Charges and services.	23,597	23,597	28,938	(5,341)
Total Public Works	251,653	247,798	239,966	7,832
Health				
Health Services				
Charges and services.	487,178	473,903	473,903	-
Other	1,106,424	856,424	614,061	242,363
Total Health	1,593,602	1,330,327	1,087,964	242,363
Human Services				
Veterans Services Commission				
Personal services.	723,774	717,233	689,762	27,471
Materials and supplies	10,300	11,745	12,125	(380)
Charges and services.	893,600	897,870	896,664	1,206
Capital outlay and equipment.	10,000	7,700	7,700	-
Veteran Services				
Charges and services.	25,000	21,580	21,580	-
Total Human Services	1,662,674	1,656,128	1,627,831	28,297

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
Recreation				
Charges and services.	$ 1,334	$ -	$ -	$ -
Agriculture				
Other	250,488	300,488	300,333	155
Total Conservation and Recreation	251,822	300,488	300,333	155
Miscellaneous				
Miscellaneous				
Other	278,000	103,600	519,935	(416,335)
Total Miscellaneous.	278,000	103,600	519,935	(416,335)
Total expenditures	115,074,446	112,183,506	110,569,863	1,613,643
Excess/deficiency of revenues over/under expenditures.	17,513,154	20,404,094	18,118,359	(2,285,735)
Other financing sources (uses):				
Transfers (out).	(18,829,221)	(20,991,403)	(20,579,771)	411,632
Advances (out)	-	(114,179)	(114,179)	-
Total other financing sources (uses).	(18,829,221)	(21,105,582)	(20,693,950)	411,632
Net change in fund balances	(1,316,067)	(701,488)	(2,575,591)	(1,874,103)
Fund balances at beginning of year	15,787,243	15,787,243	15,787,243	-
Prior year encumbrances appropriated	1,479,718	1,479,718	1,479,718	-
Fund balance at end of year.	$ 15,950,894	$ 16,565,473	$ 14,691,370	$ (1,874,103)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 12,688,830	$ 10,295,000	$ 10,213,722	$ (81,278)
Intergovernmental	48,000,000	51,013,100	49,362,824	(1,650,276)
Other	500,000	500,000	24,411	(475,589)
Total revenues	61,188,830	61,808,100	59,600,957	(2,207,143)
Expenditures:				
Health				
Personal services	1,353,148	1,353,148	1,089,942	263,206
Materials and supplies	16,915	16,915	9,243	7,672
Charges and services	4,106,149	409,108	299,524	109,584
Other	55,709,451	59,813,759	57,550,570	2,263,189
Capital outlay and equipment	9,000	9,000	8,006	994
Total Health	61,194,663	61,601,930	58,957,285	2,644,645
Total expenditures	61,194,663	61,601,930	58,957,285	2,644,645
Net change in fund balances	(5,833)	206,170	643,672	437,502
Fund balances at beginning of year	3,635,378	3,635,378	3,635,378	-
Prior year encumbrances appropriated	5,833	5,833	5,833	-
Fund balance at end of year	$ 3,635,378	$ 3,847,381	$ 4,284,883	$ 437,502

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 15,532,695	$ 15,532,695	$ 15,700,273	$ 167,578
Charges for services	-	-	138	138
Intergovernmental	11,093,455	25,153,978	25,645,771	491,793
Other	14,093,523	33,000	42,083	9,083
Total revenues	40,719,673	40,719,673	41,388,265	668,592
Expenditures:				
Human Services				
Personal services	26,426,286	26,283,433	25,183,097	1,100,336
Materials and supplies	972,863	969,000	840,604	128,396
Charges and services	19,060,469	17,584,801	17,211,694	373,107
Other	188,306	239,400	227,472	11,928
Capital outlay and equipment	429,687	293,381	240,383	52,998
Total Human Services	47,077,611	45,370,015	43,703,250	1,666,765
Total expenditures	47,077,611	45,370,015	43,703,250	1,666,765
Net change in fund balances	(6,357,938)	(4,650,342)	(2,314,985)	2,335,357
Fund balances at beginning of year	17,397,169	17,397,169	17,397,169	-
Prior year encumbrances appropriated	2,526,930	2,526,930	2,526,930	-
Fund balance at end of year	$ 13,566,161	$ 15,273,757	$ 17,609,114	$ 2,335,357

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 33,784,000	$ 33,784,000	$ 29,570,671	$ (4,213,329)
Charges for services	4,822,228	4,822,228	4,410,559	(411,669)
Intergovernmental	21,918,042	21,918,042	29,577,833	7,659,791
Investment income	-	-	214	214
Other	400,000	400,000	489,495	89,495
Total revenues	60,924,270	60,924,270	64,048,772	3,124,502
Expenditures:				
Health				
Personal services	41,285,603	40,737,879	36,845,417	3,892,462
Materials and supplies	1,407,634	1,329,493	943,153	386,340
Charges and services	19,898,665	18,277,306	14,630,069	3,647,237
Other	11,851,979	12,328,115	11,995,832	332,283
Capital outlay and equipment	1,622,604	1,513,318	830,465	682,853
Total Health	76,066,485	74,186,111	65,244,936	8,941,175
Total expenditures	76,066,485	74,186,111	65,244,936	8,941,175
Net change in fund balances	(15,142,215)	(13,261,841)	(1,196,164)	12,065,677
Fund balances at beginning of year	22,167,962	22,167,962	22,167,962	-
Prior year encumbrances appropriated	4,576,883	4,576,883	4,576,883	-
Fund balance at end of year	$ 11,602,630	$ 13,483,004	$ 25,548,681	$ 12,065,677

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 19,540	$ 19,540	$ -
Intergovernmental	5,936	5,936	-
Special assessments	2,426,073	2,426,073	-
Rental income	261,174	261,174	-
Other	13,202,156	7,676,067	(5,526,089)
Total revenues	15,914,879	10,388,790	(5,526,089)
Expenditures:			
General Government - Legislative and Executive			
Charges and services	60,603	60,603	-
Other	3,482,692	9,182	3,473,510
Principal retirement	4,386,800	4,386,800	-
Interest and fiscal charges	3,543,860	3,543,860	-
Bond issuance costs	135,000	135,000	-
Total General Government - Legislative and Executive	11,608,955	8,135,445	3,473,510
Total expenditures	11,608,955	8,135,445	3,473,510
Excess/deficiency of revenues over/under expenditures	4,305,924	2,253,345	(2,052,579)
Other financing sources (uses):			
Bond issuance	10,045,000	10,045,000	-
Refunded bonds redeemed	(14,210,000)	(14,210,000)	-
Transfers in	-	4,124,062	4,124,062
Total other financing sources (uses)	(4,165,000)	(40,938)	4,124,062
Net change in fund balances	140,924	2,212,407	2,071,483
Fund balances at beginning of year	5,718,148	5,718,148	-
Fund balance at end of year	$ 5,859,072	$ 7,930,555	$ 2,071,483

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL IMPROVEMENTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 3,880	$ 3,880	$ -
Intergovernmental	1,298,665	1,298,665	-
Special assessments	760,914	760,914	-
Investment income	1,169	1,169	-
Rental income	901,970	901,970	-
Other	30,581,656	9,007,444	(21,574,212)
Total revenues	33,548,254	11,974,042	(21,574,212)
Expenditures:			
Miscellaneous			
Miscellaneous			
Capital outlay and equipment	9,650,356	9,125,205	525,151
Principal retirement	113,380,000	113,380,000	-
Interest and fiscal charges	1,740,214	1,740,214	-
Bond issuance costs	500,061	500,061	-
Note issuance costs	67,431	67,431	-
Total Miscellaneous	125,338,062	124,812,911	525,151
Total expenditures	125,338,062	124,812,911	525,151
Excess/deficiency of revenues over/under expenditures	(91,789,808)	(112,838,869)	(21,049,061)
Other financing sources:			
Bond issuance	68,320,000	68,320,000	-
Note issuance	36,845,000	36,845,000	-
Premium on bonds sold	392,263	392,263	-
Premium on notes sold	157,909	157,909	-
Transfers in	-	1,950,196	1,950,196
Total other financing sources	105,715,172	107,665,368	1,950,196
Net change in fund balances	13,925,364	(5,173,501)	(19,098,865)
Fund balances at beginning of year	14,036,030	14,036,030	-
Prior year encumbrances appropriated	5,657,759	5,657,759	-
Fund balance at end of year	$ 33,619,153	$ 14,520,288	$ (19,098,865)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 100,000	$ 64,542	$ (35,458)
Special assessments	2,813,027	619,596	(2,193,431)
Other operating revenues	127,017	141,371	14,354
Total operating revenues	3,040,044	825,509	(2,214,535)
Operating expenses:			
Contract services	3,795,301	3,516,959	278,342
Materials and supplies	85,905	78,618	7,287
Other	43,838	43,838	-
Total operating expenses	3,925,044	3,639,415	285,629
Operating (loss)	(885,000)	(2,813,906)	(1,928,906)
Nonoperating revenues (expenses):			
Advance in	182,982	182,982	-
Advances (out)	(182,982)	(182,982)	-
Principal retirement	(660,069)	(529,953)	130,116
Interest and fiscal charges	(256,000)	(253,606)	2,394
Note issuance	1,185,000	1,185,000	-
Note issuance costs	(4,139)	(4,139)	-
Premium on note issuance	5,001	5,001	-
OWDA loans	-	693,358	693,358
Intergovernmental	-	5,877	5,877
Total nonoperating revenues (expenses)	269,793	1,101,538	831,745
(Loss) before transfers	(615,207)	(1,712,368)	(1,097,161)
Transfer out	(5,000)	-	5,000
Change in net assets	(620,207)	(1,712,368)	(1,092,161)
Fund equity at beginning of year	1,395,170	1,395,170	-
Prior year encumbrances appropriated	57,856	57,856	-
Fund equity (deficit) at end of year	$ 832,819	$ (259,342)	$ (1,092,161)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 7,259,903	$ 5,662,117	$ (1,597,786)
Other operating revenues	1,545,990	1,545,990	-
Total operating revenues.	8,805,893	7,208,107	(1,597,786)
Operating expenses:			
Personal services	1,604,466	1,512,332	92,134
Contract services	5,068,658	5,068,658	-
Materials and supplies.	724,122	465,939	258,183
Other	146,110	136,888	9,222
Capital outlay	3,535,782	64,591	3,471,191
Total operating expenses.	11,079,138	7,248,408	3,830,730
Operating (loss)	(2,273,245)	(40,301)	2,232,944
Nonoperating revenues (expenses):			
Advance in.	1,635,558	1,635,558	-
Advances (out).	(1,635,558)	(1,635,558)	-
Principal retirement	(1,494,925)	(1,437,941)	56,984
Interest and fiscal charges	(882,882)	(828,975)	53,907
OWDA loans	-	24,714	24,714
Total nonoperating revenues (expenses).	(2,377,807)	(2,242,202)	135,605
Change in net assets	(4,651,052)	(2,282,503)	2,368,549
Fund equity at beginning of year	5,663,290	5,663,290	-
Prior year encumbrances appropriated	481,097	481,097	-
Fund equity at end of year.	$ 1,493,335	$ 3,861,884	$ 2,368,549

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 300,000	$ 211,702	$ (88,298)
Special assessments	1,319,348	44,616	(1,274,732)
Other operating revenues	942,819	1,561,619	618,800
Total operating revenues.	2,562,167	1,817,937	(744,230)
Operating expenses:			
Contract services	2,418,208	1,397,589	1,020,619
Materials and supplies.	47,364	27,034	20,330
Other	29,308	29,286	22
Total operating expenses.	2,494,880	1,453,909	1,040,971
Operating income.	67,287	364,028	296,741
Nonoperating revenues (expenses):			
Principal retirement	(445,000)	(420,002)	24,998
Interest and fiscal charges	(97,000)	(78,548)	18,452
Note issuance	280,000	280,000	-
Note issuance costs	(978)	(978)	-
Premium on note issuance	1,181	1,181	-
OPWC loans	-	482,191	482,191
Intergovernmental	101,000	107,545	6,545
Total nonoperating revenues (expenses).	(160,797)	371,389	532,186
Income (loss) before transfers and contributions.	(93,510)	735,417	828,927
Transfer out	(110,250)	-	110,250
Change in net assets	(203,760)	735,417	939,177
Fund equity at beginning of year	2,436,409	2,436,409	-
Prior year encumbrances appropriated	47,561	47,561	-
Fund equity at end of year.	$ 2,280,210	$ 3,219,387	$ 939,177

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions
Nonmajor Special Revenue Funds

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

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

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

Motor Vehicle and Gasoline 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.

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

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

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

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

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

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

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (continued)

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

Juvenile Court Indigent Drivers 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.

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).

Warren AME Senior Services Center

The 0.45 mill Lucas County Senior Services Levy administered by the Area Office on Aging of Northwestern Ohio, Inc. has helped pay for part of the new Warren AME Senior Services Center, which will house the J. Frank Troy Senior Center, Senior Independence Adult Day Center and Progressive Therapy Alternatives Inc. The new center is expected to open in its central city location in the Spring of 2011.

The tax rates of the County's primary government, including the "Senior Services" levy, can be found in Note 6 on page 75 of the CAFR.

Photo and caption courtesy of Area Office on Aging of Northwestern Ohio, Inc.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments	$ 327,203	$ 4,846,420	$ 1,149,755	$ 2,737,310	$ 12,871,415
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	4,577,053
Accounts	162,543	15	7,481	63,692	-
Due from other governments	62,894	-	5,367,534	-	324,837
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	633,952	-	-
Total assets	$ 552,640	$ 4,846,435	$ 7,158,722	$ 2,801,002	$ 17,773,305
Liabilities:					
Accounts payable	$ 1,206,924	$ 6,014	$ 518,123	$ 405,569	$ 1,106,452
Accrued wages and benefits payable	591,828	73,433	143,543	51,080	24,153
Due to other governments	242,736	32,685	61,427	19,303	9,029
Due to other funds	13,523	2,148	892	15,669	389
Deferred revenue	105,598	-	3,578,356	-	628,585
Unearned revenue	-	-	-	-	4,394,798
Total liabilities	2,160,609	114,280	4,302,341	491,621	6,163,406
Fund balances:					
Reserved for encumbrances	780,997	59,096	779,788	1,188,161	4,728,604
Reserved for supplies inventory	-	-	633,952	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	(2,388,966)	4,673,059	1,442,641	1,121,220	6,881,295
Total fund balances (deficit)	(1,607,969)	4,732,155	2,856,381	2,309,381	11,609,899
Total liabilities and fund balances	$ 552,640	$ 4,846,435	$ 7,158,722	$ 2,801,002	$ 17,773,305

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
$ 346,459	$ 227,666	$ 90,462	$ 121,017	$ 1,180,035	$ 6,933,924
-	5,557,856	-	2,971,525	-	-
136,448	-	18,374	-	-	12,134
67	394,447	-	208,830	-	928,320
-	-	-	-	-	2,624
-	-	-	-	-	-
$ 482,974	$ 6,179,969	$ 108,836	$ 3,301,372	$ 1,180,035	$ 7,877,002
$ 95,034	$ -	$ 9,379	$ -	$ 496,742	$ 733,242
238,670	-	4,584	-	41,647	31,963
99,553	-	1,889	-	14,569	12,684
5,012	-	185	-	246	3,292
-	763,284	-	407,030	-	155,550
-	5,336,546	-	2,850,730	-	-
438,269	6,099,830	16,037	3,257,760	553,204	936,731
43,682	-	157	-	989,854	1,973,485
-	-	-	-	-	-
1,023	80,139	92,642	43,612	(363,023)	4,966,786
44,705	80,139	92,799	43,612	626,831	6,940,271
$ 482,974	$ 6,179,969	$ 108,836	$ 3,301,372	$ 1,180,035	$ 7,877,002

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2010

	Local Development	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestice Violence Prevention
Assets:					
Equity in pooled cash and investments	$ 221,521	$ 263,645	$ 1,126,560	$ 585,774	$ 72,224
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	29,756	237,193	8,280
Due from other governments	-	30,904	-	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 221,521	$ 294,549	$ 1,156,316	$ 822,967	$ 80,504
Liabilities:					
Accounts payable	$ -	$ 568	$ 20,087	$ 14	$ 60,892
Accrued wages and benefits payable	-	7,512	40,615	2,181	-
Due to other governments	-	3,135	15,920	900	-
Due to other funds	-	486	3,399	22	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	11,701	80,021	3,117	60,892
Fund balances:					
Reserved for encumbrances	-	2,839	20,260	175,500	-
Reserved for supplies inventory	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	221,521	280,009	1,056,035	644,350	19,612
Total fund balances (deficit)	221,521	282,848	1,076,295	819,850	19,612
Total liabilities and fund balances	$ 221,521	$ 294,549	$ 1,156,316	$ 822,967	$ 80,504

Indigent Guardianship Fund	Domestic Relations Court Special Fund	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
$ 164,373	$ 93,821	$ 275,261	$ 8,871	$ 59,642	$ 613,725	$ 5,285
-	-	-	-	-	-	-
3,530	7,490	26,683	13,318	20	3,898	-
-	-	-	-	-	-	221,333
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 167,903	$ 101,311	$ 301,944	$ 22,189	$ 59,662	$ 617,623	$ 226,618
$ 3,065	$ 4,333	$ 27,332	$ 3,364	$ -	$ -	$ -
-	-	-	8,875	-	-	61,551
-	-	-	3,727	-	-	24,117
-	-	2,065	133	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,065	4,333	29,397	16,099	-	-	85,668
-	-	19,601	2,357	-	-	-
-	-	-	-	-	-	-
164,838	96,978	252,946	3,733	59,662	617,623	140,950
164,838	96,978	272,547	6,090	59,662	617,623	140,950
$ 167,903	$ 101,311	$ 301,944	$ 22,189	$ 59,662	$ 617,623	$ 226,618

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2010

	Concealed Handgun	Countywide Communication System	DETAC Fund	Tax Certificate Administration Treasurer	T.I.P.P.
Assets:					
Equity in pooled cash and investments	$ 220,712	$ 1,456,787	$ 1,879,644	$ 340,183	$ 179,804
Receivables (net of allowances for uncollectibles):					
Real property and other taxes	-	-	-	-	-
Accounts	-	-	3,333	-	-
Due from other governments	-	-	100,000	-	-
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	$ 220,712	$ 1,456,787	$ 1,982,977	$ 340,183	$ 179,804
Liabilities:					
Accounts payable	$ 2,826	$ 10,874	$ 50,387	$ 2	$ 455
Accrued wages and benefits payable	-	6,817	45,182	3,584	-
Due to other governments	431	3,100	19,161	1,641	-
Due to other funds	-	149	740	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	3,257	20,940	115,470	5,227	455
Fund balances:					
Reserved for encumbrances	-	844,562	47,092	1,226	3,015
Reserved for supplies inventory	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	217,455	591,285	1,820,415	333,730	176,334
Total fund balances (deficit)	217,455	1,435,847	1,867,507	334,956	179,349
Total liabilities and fund balances	$ 220,712	$ 1,456,787	$ 1,982,977	$ 340,183	$ 179,804

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
$ 40,850	$ 45,281	$ 30,513	$ 1,633,422	$ 1,154,682	$ 201,662	$ 4,335,827
-	1,122,578	-	-	-	-	-
-	-	52,157	166,891	-	-	3,908
-	78,891	-	-	-	9,020	143,052
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 40,850	$ 1,246,750	$ 82,670	$ 1,800,313	$ 1,154,682	$ 210,682	$ 4,482,787
$ 510,412	$ -	$ 11,335	$ 7,078	$ 809	$ 3,967	$ 118,649
-	-	12,586	39,797	-	64,323	71,919
-	-	5,487	15,558	-	25,998	20,322
-	-	371	842	-	1,082	417
-	153,766	-	161	-	-	1,986
-	1,076,944	-	-	-	-	-
510,412	1,230,710	29,779	63,436	809	95,370	213,293
51,312	-	5,092	4,658	7,599	299	929,759
-	-	-	-	-	-	-
(520,874)	16,040	47,799	1,732,219	1,146,274	115,013	3,339,735
(469,562)	16,040	52,891	1,736,877	1,153,873	115,312	4,269,494
$ 40,850	$ 1,246,750	$ 82,670	$ 1,800,313	$ 1,154,682	$ 210,682	$ 4,482,787

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2010

	Juvenile Court Indigent Drivers	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments	$ 6,291	$ 55,796	$ 495,783	$ 293,791
Receivables (net of allowances for uncollectibles):				
Real property and other taxes	-	-	-	-
Accounts	560	-	-	8,920
Due from other governments	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	$ 6,851	$ 55,796	$ 495,783	$ 302,711
Liabilities:				
Accounts payable	$ -	$ 9,713	$ 21,902	$ 36
Accrued wages and benefits payable	-	24,136	107,859	3,359
Due to other governments	-	10,105	42,134	1,411
Due to other funds	-	340	889	45
Deferred revenue	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	44,294	172,784	4,851
Fund balances:				
Reserved for encumbrances	-	10,632	193,678	52
Reserved for supplies inventory	-	-	-	-
Unreserved, undesignated, reported in:				
Special revenue funds	6,851	870	129,321	297,808
Total fund balances (deficit)	6,851	11,502	322,999	297,860
Total liabilities and fund balances	$ 6,851	$ 55,796	$ 495,783	$ 302,711

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ 9,415	$ 578,305	$ 60,573	$ 12,964,203	$ 267,917	$ 60,573,809
-	-	-	-	6,538,653	20,767,665
410	21,171	-	124,061	-	1,112,266
-	-	-	-	464,053	8,334,182
-	-	-	-	-	2,624
-	-	-	-	-	633,952
$ 9,825	$ 599,476	$ 60,573	$ 13,088,264	$ 7,270,623	$ 91,424,498
$ -	$ 14,450	$ 786	$ 81,487	$ -	$ 5,542,302
-	3,636	4,169	5,140	-	1,714,142
-	1,498	1,751	2,543	-	692,814
-	-	96	-	-	52,432
-	-	-	-	897,979	6,692,295
-	-	-	-	6,278,286	19,937,304
-	19,584	6,802	89,170	7,176,265	34,631,289
-	3,500	7	25,643	-	12,892,507
-	-	-	-	-	633,952
9,825	576,392	53,764	12,973,451	94,358	43,266,750
9,825	579,892	53,771	12,999,094	94,358	56,793,209
$ 9,825	$ 599,476	$ 60,573	$ 13,088,264	$ 7,270,623	$ 91,424,498

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ 4,784,390
Lodging taxes	-	-	-	-	-
Charges for services	-	4,458,760	103,289	3,442,101	64
Licenses and permits	-	-	25,669	-	-
Fines and forfeitures	-	-	44,641	-	-
Intergovernmental	41,391,635	-	15,317,332	-	1,139,057
Investment income	-	-	4,585	-	-
Rental income	-	-	36,071	-	-
Other	1,655,469	5,384	905,903	1,742	235
Total revenues	43,047,104	4,464,144	16,437,490	3,443,843	5,923,746
Expenditures:					
Current:					
General government:					
Legislative and executive	-	3,438,890	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	10,746,611	8,896,044
Public works	-	-	19,163,425	-	-
Health	-	-	-	-	-
Human services	43,716,171	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	68,224	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement	83,328	-	370,882	-	-
Interest and fiscal charges	3,927	-	-	-	-
Total expenditures	43,871,650	3,438,890	19,534,307	10,746,611	8,896,044
Excess (deficiency) of revenues over (under) expenditures	(824,546)	1,025,254	(3,096,817)	(7,302,768)	(2,972,298)
Other financing sources:					
Capital lease transaction	68,224	-	-	-	-
Transfers in	2,547,203	-	-	8,675,120	-
Total other financing sources	2,615,427	-	-	8,675,120	-
Net change in fund balances	1,790,881	1,025,254	(3,096,817)	1,372,352	(2,972,298)
Fund balances (deficit) at beginning of year	(3,398,850)	3,706,901	5,953,198	937,029	14,582,197
Fund balances (deficit) at end of year	$ (1,607,969)	$ 4,732,155	$ 2,856,381	$ 2,309,381	$ 11,609,899

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Economic Development
$ -	$ 5,809,535	$ -	$ 3,122,058	$ -	$ -	$ -
-	-	-	-	-	-	-
1,628,773	-	4,209	-	-	-	-
-	-	-	-	-	26,519	-
-	-	323,130	-	-	-	-
9,374,748	1,489,218	-	829,313	9,589,623	9,669,554	-
-	-	-	-	-	-	-
-	-	-	-	-	221,052	-
87,898	-	2,714	-	5,696	579,509	10,067
11,091,419	7,298,753	330,053	3,951,371	9,595,319	10,496,634	10,067
-	-	-	-	-	1,602,910	492,860
10,948,016	-	351,254	-	-	2,585,843	-
-	-	-	-	-	4,559,618	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,908,813	8,637,902	1,017,158	-
-	7,240,775	-	-	-	712	-
-	-	-	-	-	-	-
-	157	-	-	-	44,647	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,948,016	7,240,932	351,254	3,908,813	8,637,902	9,810,888	492,860
143,403	57,821	(21,201)	42,558	957,417	685,746	(482,793)
-	-	-	-	-	-	-
-	-	114,000	-	-	1,545,980	229,457
-	-	114,000	-	-	1,545,980	229,457
143,403	57,821	92,799	42,558	957,417	2,231,726	(253,336)
(98,698)	22,318	-	1,054	(330,586)	4,708,545	253,336
$ 44,705	$ 80,139	$ 92,799	$ 43,612	$ 626,831	$ 6,940,271	$ -

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Local Development	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestice Violence Prevention
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ -
Lodging taxes	-	-	-	4,486,693	-
Charges for services	-	-	1,850,279	-	122,610
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	48,607	-	-
Intergovernmental	-	294,007	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	27,083	20,062	32,456	-	-
Total revenues	27,083	314,069	1,931,342	4,486,693	122,610
Expenditures:					
Current:					
General government:					
Legislative and executive	7,643	-	-	4,958,677	-
Judicial	-	-	-	-	-
Public safety	-	406,643	-	-	-
Public works	-	-	-	-	-
Health	-	-	1,716,507	-	119,763
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	7,643	406,643	1,716,507	4,958,677	119,763
Excess (deficiency) of revenues over (under) expenditures	19,440	(92,574)	214,835	(471,984)	2,847
Other financing sources:					
Capital lease transaction	-	-	-	-	-
Transfers in	-	143,753	-	-	-
Total other financing sources	-	143,753	-	-	-
Net change in fund balances	19,440	51,179	214,835	(471,984)	2,847
Fund balances (deficit) at beginning of year	202,081	231,669	861,460	1,291,834	16,765
Fund balances (deficit) at end of year	$ 221,521	$ 282,848	$ 1,076,295	$ 819,850	$ 19,612

Indigent Guardianship Fund	Domestic Relations Court Special Fund	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
53,003	164,927	569,938	464,036	-	1,421	-
-	-	-	-	-	-	-
-	-	-	-	1,296	48,140	-
-	-	-	-	-	-	1,342,369
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,003	164,927	569,938	464,036	1,296	49,561	1,342,369
-	-	-	-	-	-	-
38,017	124,980	-	-	-	-	-
-	-	-	-	-	-	1,285,816
-	-	-	-	-	-	-
-	-	529,774	472,200	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38,017	124,980	529,774	472,200	-	-	1,285,816
14,986	39,947	40,164	(8,164)	1,296	49,561	56,553
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,986	39,947	40,164	(8,164)	1,296	49,561	56,553
149,852	57,031	232,383	14,254	58,366	568,062	84,397
$ 164,838	$ 96,978	$ 272,547	$ 6,090	$ 59,662	$ 617,623	$ 140,950

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Concealed Handgun	Countywide Communication System	DETAC Fund	Tax Certificate Administration Treasurer	T.I.P.P.
Revenues:					
Property taxes	$ -	$ -	$ -	$ -	$ -
Lodging taxes	-	-	-	-	-
Charges for services	121,590	-	1,722,858	2,995	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment income	-	-	-	-	1,962
Rental income	-	-	-	-	-
Other	-	1,561,015	318,943	-	-
Total revenues	121,590	1,561,015	2,041,801	2,995	1,962
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	1,190,215	149,191	15,690
Judicial	-	-	973,060	-	-
Public safety	79,387	569,015	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	79,387	569,015	2,163,275	149,191	15,690
Excess (deficiency) of revenues over (under) expenditures	42,203	992,000	(121,474)	(146,196)	(13,728)
Other financing sources:					
Capital lease transaction	-	-	-	-	-
Transfers in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	42,203	992,000	(121,474)	(146,196)	(13,728)
Fund balances (deficit) at beginning of year	175,252	443,847	1,988,981	481,152	193,077
Fund balances (deficit) at end of year	$ 217,455	$ 1,435,847	$ 1,867,507	$ 334,956	$ 179,349

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
$ -	$ 1,179,150	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	21,375	2,296,310	220,626	-	25
-	-	733,244	-	-	-	-
-	-	-	-	-	-	-
9,700,000	156,808	-	-	-	2,549,384	2,288,121
-	-	-	-	-	-	-
-	-	-	7,982	-	-	-
-	68	-	1,352	-	84	10,988
9,700,000	1,336,026	754,619	2,305,644	220,626	2,549,468	2,299,134
-	-	725,975	-	98,105	-	-
-	-	-	1,505,378	-	-	-
-	-	-	-	-	2,535,387	2,962,789
-	-	-	-	-	-	-
10,028,147	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,319,986	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,028,147	1,319,986	725,975	1,505,378	98,105	2,535,387	2,962,789
(328,147)	16,040	28,644	800,266	122,521	14,081	(663,655)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(328,147)	16,040	28,644	800,266	122,521	14,081	(663,655)
(141,415)	-	24,247	936,611	1,031,352	101,231	4,933,149
$ (469,562)	$ 16,040	$ 52,891	$ 1,736,877	$ 1,153,873	$ 115,312	$ 4,269,494

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Juvenile Court Indigent Drivers	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Revenues:				
Property taxes	$ -	$ -	$ -	$ -
Lodging taxes	-	-	-	-
Charges for services	-	-	-	127,072
Licenses and permits	-	-	-	-
Fines and forfeitures	982	-	-	-
Intergovernmental	-	1,235,465	4,163,649	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Other	-	29	340	-
Total revenues	982	1,235,494	4,163,989	127,072
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	126,928
Public safety	-	1,282,207	4,151,399	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Capital outlay	-	-	-	-
Other	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	1,282,207	4,151,399	126,928
Excess (deficiency) of revenues over (under) expenditures	982	(46,713)	12,590	144
Other financing sources:				
Capital lease transaction	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	982	(46,713)	12,590	144
Fund balances (deficit) at beginning of year	5,869	58,215	310,409	297,716
Fund balances (deficit) at end of year	$ 6,851	$ 11,502	$ 322,999	$ 297,860

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Zoo Capital Improvements	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ 6,834,641	$ 21,729,774
-	-	-	-	-	4,486,693
-	259,664	-	1,782,019	-	19,417,944
-	-	-	-	-	785,432
-	-	-	-	-	466,796
-	-	199,510	270	878,373	111,608,436
-	-	-	76	-	6,623
-	-	-	-	-	265,105
1,375	-	-	4,640,652	-	9,869,064
1,375	259,664	199,510	6,423,017	7,713,014	168,635,867
-	-	-	354,592	-	13,034,748
3,338	274,622	184,124	1,561,402	-	18,676,962
-	-	-	91,468	-	37,566,384
-	-	-	2,590,092	-	21,753,517
-	-	-	-	-	12,866,391
-	-	-	12,734	-	57,292,778
-	-	-	-	7,684,787	16,246,260
-	-	-	-	-	68,224
-	-	-	400	-	45,204
-	-	-	-	-	454,210
-	-	-	-	-	3,927
3,338	274,622	184,124	4,610,688	7,684,787	178,008,605
(1,963)	(14,958)	15,386	1,812,329	28,227	(9,372,738)
-	-	-	-	-	68,224
-	-	-	1,200,000	-	14,455,513
-	-	-	1,200,000	-	14,523,737
(1,963)	(14,958)	15,386	3,012,329	28,227	5,150,999
11,788	594,850	38,385	9,986,765	66,131	51,642,210
$ 9,825	$ 579,892	$ 53,771	$ 12,999,094	$ 94,358	$ 56,793,209

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 70,157,995	$ 41,371,587	$ (28,786,408)
Other	1,847,875	1,620,766	(227,109)
Total revenues	72,005,870	42,992,353	(29,013,517)
Expenditures:			
Human Services			
Personal services	22,251,290	21,098,652	1,152,638
Materials and supplies	410,846	360,780	50,066
Charges and services	50,605,068	25,658,669	24,946,399
Other	1,274,428	1,027,811	246,617
Capital outlay and equipment	150,344	25,239	125,105
Total Human Services	74,691,976	48,171,151	26,520,825
Total expenditures	74,691,976	48,171,151	26,520,825
Excess/deficiency of revenues over/under expenditures	(2,686,106)	(5,178,798)	(2,492,692)
Other financing sources:			
Transfers in	2,758,850	2,547,204	(211,646)
Total other financing sources	2,758,850	2,547,204	(211,646)
Net change in fund balances	72,744	(2,631,594)	(2,704,338)
Fund balances (deficit) at beginning of year	(5,711,450)	(5,711,450)	-
Prior year encumbrances appropriated	6,750,771	6,750,771	-
Fund balance (deficit) at end of year	$ 1,112,065	$ (1,592,273)	$ (2,704,338)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 4,500,000	$ 4,458,760	$ (41,240)
Intergovernmental	-	143,840	143,840
Other	50,000	5,384	(44,616)
Total revenues	4,550,000	4,607,984	57,984
Expenditures:			
General Government - Legislative and Executive			
Personal services	3,030,927	2,823,174	207,753
Materials and supplies	52,685	33,433	19,252
Charges and services	833,010	474,742	358,268
Other	137,782	65,615	72,167
Capital outlay and equipment	404,687	113,963	290,724
Total General Government - Legislative and Executive	4,459,091	3,510,927	948,164
Total expenditures	4,459,091	3,510,927	948,164
Net change in fund balances	90,909	1,097,057	1,006,148
Fund balances at beginning of year	3,607,113	3,607,113	-
Prior year encumbrances appropriated	80,785	80,785	-
Fund balance at end of year	$ 3,778,807	$ 4,784,955	$ 1,006,148

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 98,409	$ 98,409	$ -
Licenses and permits	25,669	25,669	-
Fines and forfeitures	70,000	45,144	(24,856)
Intergovernmental	19,353,948	15,318,108	(4,035,840)
Investment income	40,000	4,585	(35,415)
Rental income	36,071	36,071	-
Other	905,903	905,903	-
Total revenues	20,530,000	16,433,889	(4,096,111)
Expenditures:			
Public Works			
Personal services	5,540,822	5,543,004	(2,182)
Materials and supplies	1,148,667	1,106,029	42,638
Charges and services	13,780,393	13,780,393	-
Other	38,216	38,216	-
Capital outlay and equipment	23,298	14,583	8,715
Principal retirement	370,882	370,882	-
Total Public Works	20,902,278	20,853,107	49,171
Total expenditures	20,902,278	20,853,107	49,171
Net change in fund balances	(372,278)	(4,419,218)	(4,046,940)
Fund balances at beginning of year	757,855	757,855	-
Prior year encumbrances appropriated	3,566,264	3,566,264	-
Fund balance (deficit) at end of year	$ 3,951,841	$ (95,099)	$ (4,046,940)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ECONOMIC DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ 750,000	$ 10,067	$ (739,933)
Total revenues	750,000	10,067	(739,933)
Expenditures:			
General Government - Legislative and Executive			
Other	750,000	549,109	200,891
Total General Government - Legislative and Executive	750,000	549,109	200,891
Total expenditures	750,000	549,109	200,891
Excess/deficiency of revenues over/under expenditures	-	(539,042)	(539,042)
Other financing sources:			
Transfers in	-	229,457	229,457
Total other financing sources	-	229,457	229,457
Net change in fund balances	-	(309,585)	(309,585)
Fund balances at beginning of year	299,606	299,606	-
Prior year encumbrances appropriated	9,979	9,979	-
Fund balance at end of year	$ 309,585	$ -	$ (309,585)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT GRANT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	$ 26,820	$ 26,820	$ -
Intergovernmental	47,029,526	9,289,700	(37,739,826)
Rental income	212,942	212,942	-
Other	730,712	730,712	-
Total revenues	48,000,000	10,260,174	(37,739,826)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	52,127	52,127	-
Materials and supplies	25,772	25,772	-
Charges and services	2,277,495	2,277,495	-
Other	18,533	18,533	-
Capital outlay and equipment	7,587	7,587	-
Total General Government - Legislative and Executive	2,381,514	2,381,514	-
Judicial			
Personal services	1,127,474	1,127,474	-
Materials and supplies	40,471	40,471	-
Charges and services	2,355,635	2,355,635	-
Other	2,939	2,939	-
Capital outlay and equipment	1,963	1,963	-
Total General Government - Judicial	3,528,482	3,528,482	-
Public Safety			
Personal services	970,966	970,966	-
Materials and supplies	97,314	97,314	-
Charges and services	1,120,506	1,120,506	-
Other	3,224,877	2,008,685	1,216,192
Capital outlay and equipment	825,709	825,709	-
Total Public Safety	6,239,372	5,023,180	1,216,192
Human Services			
Charges and services	1,310,296	1,310,296	-
Other	92,975	25,708	67,267
Total Human Services	1,403,271	1,336,004	67,267
Conservation and Recreation			
Charges and services	23,121	23,121	-
Total Conservation and Recreation	23,121	23,121	-
Miscellaneous			
Other	9,362,122	-	9,362,122
Total Miscellaneous	9,362,122	-	9,362,122
Total expenditures	22,937,882	12,292,301	10,645,581
Excess/deficiency of revenues over/under expenditures	25,062,118	(2,032,127)	(27,094,245)
Other financing sources:			
Transfers in	-	1,545,980	1,545,980
Total other financing sources	-	1,545,980	1,545,980
Net change in fund balances	25,062,118	(486,147)	(25,548,265)
Fund balances at beginning of year	2,436,776	2,436,776	-
Prior year encumbrances appropriated	2,504,166	2,504,166	-
Fund balance at end of year	$ 30,003,060	$ 4,454,795	$ (25,548,265)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ -	$ 27,083	$ 27,083
Total revenues	-	27,083	27,083
Expenditures:			
General Government - Legislative and Executive			
Other	195,830	7,643	188,187
Total General Government - Legislative and Executive	195,830	7,643	188,187
Total expenditures	195,830	7,643	188,187
Net change in fund balances	(195,830)	19,440	215,270
Fund balances at beginning of year	202,081	202,081	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 6,251	$ 221,521	$ 215,270

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 3,000,000	$ 3,349,862	$ 349,862
Other	-	2,459	2,459
Total revenues	3,000,000	3,352,321	352,321
Expenditures:			
Public Safety			
Personal services	1,691,743	1,547,579	144,164
Materials and supplies	738,874	711,666	27,208
Charges and services	9,253,033	9,087,326	165,707
Other	148,778	118,436	30,342
Capital outlay and equipment	926,684	681,550	245,134
Total Public Safety	12,759,112	12,146,557	612,555
Total expenditures	12,759,112	12,146,557	612,555
Excess/deficiency of revenues over/under expenditures	(9,759,112)	(8,794,236)	964,876
Other financing sources:			
Transfers in	8,675,120	8,675,120	-
Total other financing sources	8,675,120	8,675,120	-
Net change in fund balances	(1,083,992)	(119,116)	964,876
Fund balances at beginning of year	840,951	840,951	-
Prior year encumbrances appropriated	393,639	393,639	-
Fund balance at end of year	$ 150,598	$ 1,115,474	$ 964,876

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY TELEPHONE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 4,983,263	$ 4,719,431	$ (263,832)
Charges for services	-	64	64
Intergovernmental	1,178,155	1,139,057	(39,098)
Other	-	235	235
Total revenues	6,161,418	5,858,787	(302,631)
Expenditures:			
Public Safety			
Personal services	770,823	697,624	73,199
Materials and supplies	27,714	22,127	5,587
Charges and services	14,331,938	12,753,065	1,578,873
Other	520,898	121,206	399,692
Capital outlay and equipment	200,000	38,564	161,436
Total Public Safety	15,851,373	13,632,586	2,218,787
Total expenditures	15,851,373	13,632,586	2,218,787
Excess/deficiency of revenues over/under expenditures	(9,689,955)	(7,773,799)	1,916,156
Other financing sources (uses):			
Transfers (out)	(1,534,650)	-	1,534,650
Total other financing sources (uses)	(1,534,650)	-	1,534,650
Net change in fund balances	(11,224,605)	(7,773,799)	3,450,806
Fund balances at beginning of year	13,352,855	13,352,855	-
Prior year encumbrances appropriated	1,284,682	1,284,682	-
Fund balance at end of year	$ 3,412,932	$ 6,863,738	$ 3,450,806

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MANAGEMENT AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 201,398	$ 263,103	$ 61,705
Other	175,725	20,062	(155,663)
Total revenues	377,123	283,165	(93,958)
Expenditures:			
Public Safety			
Personal services	330,559	270,220	60,339
Materials and supplies	6,730	3,477	3,253
Charges and services	81,874	27,329	54,545
Other	104,297	102,629	1,668
Capital outlay and equipment	14,000	7,296	6,704
Total Public Safety	537,460	410,951	126,509
Total expenditures	537,460	410,951	126,509
Excess/deficiency of revenues over/under expenditures	(160,337)	(127,786)	32,551
Other financing sources:			
Transfers in	159,725	143,753	(15,972)
Total other financing sources	159,725	143,753	(15,972)
Net change in fund balances	(612)	15,967	16,579
Fund balances at beginning of year	238,470	238,470	-
Prior year encumbrances appropriated	6,345	6,345	-
Fund balance at end of year	$ 244,203	$ 260,782	$ 16,579

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,600,000	$ 1,497,511	$ (102,489)
Intergovernmental	9,534,124	9,348,015	(186,109)
Other	318,703	87,087	(231,616)
Total revenues	11,452,827	10,932,613	(520,214)
Expenditures:			
General Government - Judicial			
Personal services	8,875,826	8,632,345	243,481
Materials and supplies	1,478,640	1,426,953	51,687
Charges and services	679,275	593,717	85,558
Other	415,000	343,482	71,518
Capital outlay and equipment	15,000	112	14,888
Total General Government - Judicial	11,463,741	10,996,609	467,132
Total expenditures	11,463,741	10,996,609	467,132
Net change in fund balances	(10,914)	(63,996)	(53,082)
Fund balances at beginning of year	309,693	309,693	-
Prior year encumbrances appropriated	26,363	26,363	-
Fund balance at end of year	$ 325,142	$ 272,060	$ (53,082)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,542,000	$ 1,803,915	$ 261,915
Fines and forfeitures	55,000	63,987	8,987
Other	30,000	34,341	4,341
Total revenues	1,627,000	1,902,243	275,243
Expenditures:			
Health			
Personal services	1,369,917	1,365,841	4,076
Materials and supplies	166,854	153,544	13,310
Charges and services	155,190	149,945	5,245
Other	68,750	59,780	8,970
Capital outlay and equipment	9,000	8,543	457
Total Health	1,769,711	1,737,653	32,058
Total expenditures	1,769,711	1,737,653	32,058
Net change in fund balances	(142,711)	164,590	307,301
Fund balances at beginning of year	873,414	873,414	-
Prior year encumbrances appropriated	34,420	34,420	-
Fund balance at end of year	$ 765,123	$ 1,072,424	$ 307,301

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOTEL LODGING TAX
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	$ 4,500,000	$ 4,542,316	$ 42,316
Total revenues.	4,500,000	4,542,316	42,316
Expenditures:			
General Government - Legislative and Executive			
Other	5,864,329	5,857,371	6,958
Total General Government - Legislative and Executive.	5,864,329	5,857,371	6,958
Total expenditures	5,864,329	5,857,371	6,958
Net change in fund balances	(1,364,329)	(1,315,055)	49,274
Fund balances at beginning of year	722,829	722,829	-
Prior year encumbrances appropriated	1,002,500	1,002,500	-
Fund balance at end of year.	$ 361,000	$ 410,274	$ 49,274

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ZOO OPERATING
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 6,258,378	$ 5,730,656	$ (527,722)
Intergovernmental	1,487,451	1,489,218	1,767
Total revenues.	7,745,829	7,219,874	(525,955)
Expenditures:			
Conservation and Recreation			
Charges and services.	7,745,629	7,240,775	504,854
Other	200	157	43
Total Conservation and Recreation	7,745,829	7,240,932	504,897
Total expenditures	7,745,829	7,240,932	504,897
Net change in fund balances	-	(21,058)	(21,058)
Fund balances at beginning of year	22,318	22,318	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 22,318	$ 1,260	$ (21,058)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW LIBRARY RESOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,050	$ 4,209	$ 2,159
Fines and forfeitures	258,206	304,756	46,550
Other	-	2,714	2,714
Total revenues	260,256	311,679	51,423
Expenditures:			
General Government - Judicial			
Personal services	161,063	154,219	6,844
Materials and supplies	2,200	2,145	55
Charges and services	209,358	178,329	31,029
Capital outlay and equipment	1,635	708	927
Total General Government - Judicial	374,256	335,401	38,855
Total expenditures	374,256	335,401	38,855
Excess/deficiency of revenues over/under expenditures	(114,000)	(23,722)	90,278
Other financing sources:			
Transfers in	114,000	114,000	-
Total other financing sources	114,000	114,000	-
Net change in fund balances	-	90,278	90,278
Fund balances at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ -	$ 90,278	$ 90,278

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOMESTIC VIOLENCE PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 100,000	$ 122,777	$ 22,777
Total revenues.	100,000	122,777	22,777
Expenditures:			
Health			
Other	125,000	120,596	4,404
Total Health	125,000	120,596	4,404
Total expenditures	125,000	120,596	4,404
Net change in fund balances	(25,000)	2,181	27,181
Fund balances at beginning of year	70,043	70,043	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 45,043	$ 72,224	$ 27,181

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 60,000	$ 53,852	$ (6,148)
Total revenues.	60,000	53,852	(6,148)
Expenditures:			
General Government - Judicial			
Personal services.	7,600	7,086	514
Charges and services.	52,400	32,050	20,350
Total General Government - Judicial	60,000	39,136	20,864
Total expenditures	60,000	39,136	20,864
Net change in fund balances	-	14,716	14,716
Fund balances at beginning of year	149,657	149,657	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 149,657	$ 164,373	$ 14,716

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOMESTIC RELATIONS COURT SPECIALS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 110,000	$ 164,667	$ 54,667
Total revenues.	110,000	164,667	54,667
Expenditures:			
General Government - Judicial			
Other	120,652	120,647	5
Total General Government - Judicial	120,652	120,647	5
Total expenditures	120,652	120,647	5
Net change in fund balances	(10,652)	44,020	54,672
Fund balances at beginning of year	45,468	45,468	-
Prior year encumbrances appropriated	4,333	4,333	-
Fund balance at end of year.	$ 39,149	$ 93,821	$ 54,672

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CORONER LABORATORY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 525,000	$ 580,703	$ 55,703
Total revenues.	525,000	580,703	55,703
Expenditures:			
Health			
Materials and supplies	55,491	41,433	14,058
Charges and services.	541,967	510,529	31,438
Other	13,000	9,846	3,154
Capital outlay and equipment.	25,500	4,628	20,872
Total Health	635,958	566,436	69,522
Total expenditures	635,958	566,436	69,522
Net change in fund balances	(110,958)	14,267	125,225
Fund balances at beginning of year	183,546	183,546	-
Prior year encumbrances appropriated	34,367	34,367	-
Fund balance at end of year.	$ 106,955	$ 232,180	$ 125,225

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOXICOLOGY LAB
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 194,000	$ 465,213	$ 271,213
Other	275,000	-	(275,000)
Total revenues	469,000	465,213	(3,787)
Expenditures:			
Health			
Personal services	329,292	328,404	888
Materials and supplies	53,901	52,020	1,881
Charges and services	87,296	87,295	1
Other	8,079	6,159	1,920
Capital outlay and equipment	1,559	1,559	-
Total Health	480,127	475,437	4,690
Total expenditures	480,127	475,437	4,690
Net change in fund balances	(11,127)	(10,224)	903
Fund balances at beginning of year	8,429	8,429	-
Prior year encumbrances appropriated	6,677	6,677	-
Fund balance at end of year	$ 3,979	$ 4,882	$ 903

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE ENFORCEMENT AND EDUCATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 5,000	$ 1,347	$ (3,653)
Total revenues.	5,000	1,347	(3,653)
Expenditures:			
Public Safety			
Other	5,000	-	5,000
Total Public Safety	5,000	-	5,000
Total expenditures	5,000	-	5,000
Net change in fund balances	-	1,347	1,347
Fund balances at beginning of year	58,295	58,295	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 58,295	$ 59,642	$ 1,347

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ -	$ 1,421	$ 1,421
Fines and forfeitures.	60,000	47,027	(12,973)
Total revenues.	60,000	48,448	(11,552)
Expenditures:			
General Government - Judicial			
Other	60,000	-	60,000
Total General Government - Judicial	60,000	-	60,000
Total expenditures	60,000	-	60,000
Net change in fund balances	-	48,448	48,448
Fund balances at beginning of year	565,277	565,277	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 565,277	$ 613,725	$ 48,448

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SHERIFF POLICING
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 1,455,335	$ 1,190,362	$ (264,973)
Total revenues.	1,455,335	1,190,362	(264,973)
Expenditures:			
Public Safety			
Personal services.	1,455,335	1,237,517	217,818
Total Public Safety	1,455,335	1,237,517	217,818
Total expenditures	1,455,335	1,237,517	217,818
Net change in fund balances	-	(47,155)	(47,155)
Fund balances at beginning of year	52,440	52,440	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 52,440	$ 5,285	$ (47,155)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONCEALED HANDGUN
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 100,000	$ 121,590	$ 21,590
Total revenues.	100,000	121,590	21,590
Expenditures:			
Public Safety			
Personal services.	35,723	28,208	7,515
Other	56,277	51,729	4,548
Total Public Safety	92,000	79,937	12,063
Total expenditures	92,000	79,937	12,063
Net change in fund balances	8,000	41,653	33,653
Fund balances at beginning of year	179,059	179,059	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 187,059	$ 220,712	$ 33,653

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTYWIDE COMMUNICATION SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ 1,534,649	$ 1,561,015	$ 26,366
Total revenues	1,534,649	1,561,015	26,366
Expenditures:			
Public Safety			
Personal services	279,371	254,709	24,662
Materials and supplies	13,570	9,043	4,527
Charges and services	1,227,729	1,137,420	90,309
Other	20,600	21,421	(821)
Capital outlay and equipment	14,000	2,423	11,577
Total Public Safety	1,555,270	1,425,016	130,254
Total expenditures	1,555,270	1,425,016	130,254
Net change in fund balances	(20,621)	135,999	156,620
Fund balances at beginning of year	418,711	418,711	-
Prior year encumbrances appropriated	52,729	52,729	-
Fund balance at end of year	$ 450,819	$ 607,439	$ 156,620

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DETAC - TREASURER/PROSECUTOR
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 600,000	$ -	$ (600,000)
Charges for services	1,020,000	1,721,383	701,383
Other	380,000	318,943	(61,057)
Total revenues	2,000,000	2,040,326	40,326
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	946,359	930,621	15,738
Materials and supplies	37,465	24,819	12,646
Charges and services	126,486	91,225	35,261
Other	257,024	248,091	8,933
Capital outlay and equipment	2,000	-	2,000
Total General Government - Legislative and Executive	1,369,334	1,294,756	74,578
Judicial			
Personal services	955,944	815,692	140,252
Materials and supplies	24,348	18,591	5,757
Charges and services	90,500	45,131	45,369
Other	119,371	119,164	207
Capital outlay and equipment	7,500	7,376	124
Total General Government - Judicial	1,197,663	1,005,954	191,709
Total expenditures	2,566,997	2,300,710	266,287
Net change in fund balances	(566,997)	(260,384)	306,613
Fund balances at beginning of year	2,038,068	2,038,068	-
Prior year encumbrances appropriated	18,101	18,101	-
Fund balance at end of year	$ 1,489,172	$ 1,795,785	$ 306,613

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TAX CERTIFICATE ADMINISTRATION - TREASURER/PROSECUTOR
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 22,000	$ 2,995	$ (19,005)
Total revenues.	22,000	2,995	(19,005)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	171,037	151,034	20,003
Materials and supplies	2,899	1,900	999
Charges and services.	6,199	3,326	2,873
Other	3,500	2,836	664
Total General Government - Legislative and Executive.	183,635	159,096	24,539
Total expenditures	183,635	159,096	24,539
Net change in fund balances	(161,635)	(156,101)	5,534
Fund balances at beginning of year	491,677	491,677	-
Prior year encumbrances appropriated	3,379	3,379	-
Fund balance at end of year.	$ 333,421	$ 338,955	$ 5,534

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
T.I.P.P.
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.	$ 30,000	$ 1,962	$ (28,038)
Total revenues.	30,000	1,962	(28,038)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	50,000	-	50,000
Materials and supplies	6,700	4,500	2,200
Charges and services.	17,206	14,109	3,097
Other	1,000	302	698
Total General Government - Legislative and Executive.	74,906	18,911	55,995
Total expenditures	74,906	18,911	55,995
Net change in fund balances	(44,906)	(16,949)	27,957
Fund balances at beginning of year	184,493	184,493	-
Prior year encumbrances appropriated	8,790	8,790	-
Fund balance at end of year.	$ 148,377	$ 176,334	$ 27,957

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY BDD RESIDENTIAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 11,573,809	$ 9,700,000	$ (1,873,809)
Total revenues	11,573,809	9,700,000	(1,873,809)
Expenditures:			
Health			
Charges and services	11,566,109	10,055,721	1,510,388
Total Health	11,566,109	10,055,721	1,510,388
Total expenditures	11,566,109	10,055,721	1,510,388
Net change in fund balances	7,700	(355,721)	(363,421)
Fund balances (deficit) at beginning of year	(16,683)	(16,683)	-
Prior year encumbrances appropriated	300,254	300,254	-
Fund balance (deficit) at end of year	$ 291,271	$ (72,150)	$ (363,421)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SENIOR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 4,500,000	$ 3,079,601	$ (1,420,399)
Intergovernmental	-	829,313	829,313
Total revenues	4,500,000	3,908,914	(591,086)
Expenditures:			
Human Services			
Charges and services	4,500,000	3,908,815	591,185
Total Human Services	4,500,000	3,908,815	591,185
Total expenditures	4,500,000	3,908,815	591,185
Net change in fund balances	-	99	99
Fund balances at beginning of year	1,056	1,056	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ 1,056	$ 1,155	$ 99

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 1,495,000	$ 1,163,110	$ (331,890)
Intergovernmental	-	156,808	156,808
Other	-	68	68
Total revenues	1,495,000	1,319,986	(175,014)
Expenditures:			
Conservation and Recreation			
Charges and services	1,494,800	1,319,986	174,814
Other	200	-	200
Total Conservation and Recreation	1,495,000	1,319,986	175,014
Total expenditures	1,495,000	1,319,986	175,014
Net change in fund balances	-	-	-
Fund balances at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	$ -	$ -	$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BUILDING REGULATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ -	$ 21,375	$ 21,375
Licenses and permits	700,000	761,458	61,458
Other	143,792	-	(143,792)
Total revenues	843,792	782,833	(60,959)
Expenditures:			
General Government - Legislative and Executive			
Personal services	548,673	532,283	16,390
Materials and supplies	28,352	24,032	4,320
Charges and services	148,877	92,778	56,099
Other	111,581	108,062	3,519
Capital outlay and equipment	1,000	288	712
Total General Government - Legislative and Executive	838,483	757,443	81,040
Total expenditures	838,483	757,443	81,040
Net change in fund balances	5,309	25,390	20,081
Fund balances (deficit) at beginning of year	(8,846)	(8,846)	-
Prior year encumbrances appropriated	8,846	8,846	-
Fund balance at end of year	$ 5,309	$ 25,390	$ 20,081

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CERTIFICATE TITLE ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 2,010,000	$ 2,300,052	$ 290,052
Rental income	-	7,982	7,982
Other	-	1,352	1,352
Total revenues	2,010,000	2,309,386	299,386
Expenditures:			
General Government - Judicial			
Personal services	1,287,866	1,274,521	13,345
Materials and supplies	78,232	40,462	37,770
Charges and services	268,299	187,745	80,554
Other	36,769	1,948	34,821
Capital outlay and equipment	7,700	6,554	1,146
Total General Government - Judicial	1,678,866	1,511,230	167,636
Total expenditures	1,678,866	1,511,230	167,636
Net change in fund balances	331,134	798,156	467,022
Fund balances at beginning of year	817,073	817,073	-
Prior year encumbrances appropriated	11,549	11,549	-
Fund balance at end of year	$ 1,159,756	$ 1,626,778	$ 467,022

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RECORDER EQUIPMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 254,400	$ 221,804	$ (32,596)
Total revenues.	254,400	221,804	(32,596)
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	14,684	9,998	4,686
Charges and services.	236,862	76,799	160,063
Capital outlay and equipment.	23,435	18,867	4,568
Total General Government - Legislative and Executive.	274,981	105,664	169,317
Total expenditures	274,981	105,664	169,317
Net change in fund balances	(20,581)	116,140	136,721
Fund balances at beginning of year	1,015,712	1,015,712	-
Prior year encumbrances appropriated	14,462	14,462	-
Fund balance at end of year.	$ 1,009,593	$ 1,146,314	$ 136,721

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE TREATMENT CENTER
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 2,664,472	$ 2,540,364	$ (124,108)
Other	84	84	-
Total revenues	2,664,556	2,540,448	(124,108)
Expenditures:			
Public Safety			
Personal services	2,143,195	2,143,195	-
Materials and supplies	215,990	216,006	(16)
Charges and services	142,654	143,496	(842)
Other	135,166	1,841	133,325
Capital outlay and equipment	32,184	32,184	-
Total Public Safety	2,669,189	2,536,722	132,467
Total expenditures	2,669,189	2,536,722	132,467
Net change in fund balances	(4,633)	3,726	8,359
Fund balances at beginning of year	163,911	163,911	-
Prior year encumbrances appropriated	33,167	33,167	-
Fund balance at end of year	$ 192,445	$ 200,804	$ 8,359

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE FELONY DELINQUENCY CARE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 25	$ 25	$ -
Intergovernmental	2,578,944	2,669,109	90,165
Other	9,066	9,066	-
Total revenues	2,588,035	2,678,200	90,165
Expenditures:			
Public Safety			
Personal services	1,275,884	1,275,884	-
Materials and supplies	10,275	10,275	-
Charges and services	2,679,543	2,679,543	-
Other	427,417	9,038	418,379
Capital outlay and equipment	281	281	-
Total Public Safety	4,393,400	3,975,021	418,379
Total expenditures	4,393,400	3,975,021	418,379
Net change in fund balances	(1,805,365)	(1,296,821)	508,544
Fund balances at beginning of year	3,458,734	3,458,734	-
Prior year encumbrances appropriated	1,130,514	1,130,514	-
Fund balance at end of year	$ 2,783,883	$ 3,292,427	$ 508,544

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE INDIGENT DRIVER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	$ 500	$ 422	$ (78)
Total revenues.	500	422	(78)
Expenditures:			
General Government - Judicial			
Other	500	-	500
Total General Government - Judicial	500	-	500
Total expenditures	500	-	500
Net change in fund balances	-	422	422
Fund balances at beginning of year	5,869	5,869	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 5,869	$ 6,291	$ 422

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FELONY DIVERSION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 1,287,132	$ 1,235,465	$ (51,667)
Other	29	29	-
Total revenues	1,287,161	1,235,494	(51,667)
Expenditures:			
Public Safety			
Personal services	892,530	892,530	-
Materials and supplies	11,371	11,680	(309)
Charges and services	298,999	311,698	(12,699)
Other	74,675	61,666	13,009
Capital outlay and equipment	9,586	9,586	-
Total Public Safety	1,287,161	1,287,160	1
Total expenditures	1,287,161	1,287,160	1
Net change in fund balances	-	(51,666)	(51,666)
Fund balances at beginning of year	83,553	83,553	-
Prior year encumbrances appropriated	10,901	10,901	-
Fund balance at end of year	$ 94,454	$ 42,788	$ (51,666)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CORRECTION TREATMENT FACILITY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 4,363,561	$ 4,163,649	$ (199,912)
Other	340	340	-
Total revenues	4,363,901	4,163,989	(199,912)
Expenditures:			
Public Safety			
Personal services	3,399,329	3,399,329	-
Materials and supplies	306,181	306,181	-
Charges and services	345,771	345,771	-
Other	215,225	215,225	-
Capital outlay and equipment	97,395	97,395	-
Total Public Safety	4,363,901	4,363,901	-
Total expenditures	4,363,901	4,363,901	-
Net change in fund balances	-	(199,912)	(199,912)
Fund balances at beginning of year	395,928	395,928	-
Prior year encumbrances appropriated	86,542	86,542	-
Fund balance at end of year	$ 482,470	$ 282,558	$ (199,912)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMON PLEAS CIVIL MEDIATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 140,000	$ 128,392	$ (11,608)
Total revenues.	140,000	128,392	(11,608)
Expenditures:			
General Government - Judicial			
Personal services.	126,492	125,292	1,200
Materials and supplies	1,000	731	269
Charges and services.	1,900	544	1,356
Other	200	39	161
Capital outlay and equipment.	500	-	500
Total General Government - Judicial	130,092	126,606	3,486
Total expenditures	130,092	126,606	3,486
Net change in fund balances	9,908	1,786	(8,122)
Fund balances at beginning of year	291,703	291,703	-
Prior year encumbrances appropriated	250	250	-
Fund balance at end of year.	$ 301,861	$ 293,739	$ (8,122)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ADMINISTRATION OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	$ 4,000	$ 995	$ (3,005)
Total revenues	4,000	995	(3,005)
Expenditures:			
General Government - Judicial			
Other	4,142	3,338	804
Total General Government - Judicial	4,142	3,338	804
Total expenditures	4,142	3,338	804
Net change in fund balances	(142)	(2,343)	(2,201)
Fund balances at beginning of year	11,665	11,665	-
Prior year encumbrances appropriated	93	93	-
Fund balance at end of year	$ 11,616	$ 9,415	$ (2,201)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PROBATION SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	$ 250,000	$ 253,074	$ 3,074
Total revenues.	250,000	253,074	3,074
Expenditures:			
General Government - Judicial			
Personal services.	131,660	130,240	1,420
Charges and services.	157,380	157,597	(217)
Other	490	181	309
Total General Government - Judicial	289,530	288,018	1,512
Total expenditures	289,530	288,018	1,512
Net change in fund balances	(39,530)	(34,944)	4,586
Fund balances at beginning of year	578,029	578,029	-
Prior year encumbrances appropriated	17,270	17,270	-
Fund balance at end of year.	$ 555,769	$ 560,355	$ 4,586

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FORECLOSURE MAGISTRATE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 720,000	$ 199,510	$ (520,490)
Total revenues	720,000	199,510	(520,490)
Expenditures:			
General Government - Judicial			
Personal services	192,710	179,125	13,585
Materials and supplies	4,704	4,349	355
Charges and services	2,170	1,567	603
Total General Government - Judicial	199,584	185,041	14,543
Total expenditures	199,584	185,041	14,543
Net change in fund balances	520,416	14,469	(505,947)
Fund balances at beginning of year	45,690	45,690	-
Prior year encumbrances appropriated	74	74	-
Fund balance at end of year	$ 566,180	$ 60,233	$ (505,947)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 11,762,073	$ 9,589,623	$ (2,172,450)
Other	-	32,263	32,263
Total revenues	11,762,073	9,621,886	(2,140,187)
Expenditures:			
Human Services			
Personal services	1,676,008	1,492,455	183,553
Materials and supplies	52,000	41,916	10,084
Charges and services	9,130,502	8,838,788	291,714
Other	20,000	11,325	8,675
Capital outlay and equipment	4,000	1,124	2,876
Total Human Services	10,882,510	10,385,608	496,902
Total expenditures	10,882,510	10,385,608	496,902
Net change in fund balances	879,563	(763,722)	(1,643,285)
Fund balances (deficit) at beginning of year	(512,223)	(512,223)	-
Prior year encumbrances appropriated	1,017,567	1,017,567	-
Fund balance (deficit) at end of year	$ 1,384,907	$ (258,378)	$ (1,643,285)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	$ 1,617,000	$ 1,788,803	$ 171,803
Intergovernmental	300,000	270	(299,730)
Investment income	-	76	76
Other	2,051,750	4,641,368	2,589,618
Total revenues	3,968,750	6,430,517	2,461,767
Expenditures:			
General Government - Legislative and Executive			
Personal services	309,086	265,631	43,455
Other	55,228	-	55,228
Capital outlay and equipment	210,278	208,138	2,140
Total General Government - Legislative and Executive	574,592	473,769	100,823
Judicial			
Personal services	350,745	328,611	22,134
Materials and supplies	99,480	73,041	26,439
Charges and services	406,991	270,209	136,782
Other	995,543	850,592	144,951
Capital outlay and equipment	31,551	29,007	2,544
Total General Government - Judicial	1,884,310	1,551,460	332,850
Public Safety			
Charges and services	33,500	12,083	21,417
Other	432,377	71,021	361,356
Capital outlay and equipment	24,076	8,364	15,712
Total Public Safety	489,953	91,468	398,485
Public Works			
Other	2,840,012	2,590,092	249,920
Total Public Works	2,840,012	2,590,092	249,920
Human Services			
Other	16,500	12,734	3,766
Total Human Services	16,500	12,734	3,766
Conservation and Recreation			
Other	144,050	400	143,650
Total Conservation and Recreation	144,050	400	143,650
Total expenditures	5,949,417	4,719,923	1,229,494
Excess/deficiency of revenues over/under expenditures	(1,980,667)	1,710,594	3,691,261
Other financing sources:			
Transfers in	-	1,200,000	1,200,000
Total other financing sources	-	1,200,000	1,200,000
Net change in fund balances	(1,980,667)	2,910,594	4,891,261
Fund balances at beginning of year	9,840,553	9,840,553	-
Prior year encumbrances appropriated	142,775	142,775	-
Fund balance at end of year	$ 8,002,661	$ 12,893,922	$ 4,891,261

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ZOO CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	$ 6,741,841	$ 6,741,841	$ -
Intergovernmental	2,158,159	878,373	(1,279,786)
Total revenues.	8,900,000	7,620,214	(1,279,786)
Expenditures:			
Conservation and Recreation			
Charges and services.	7,685,144	7,685,144	-
Other	1,214,856	278	1,214,578
Total Conservation and Recreation	8,900,000	7,685,422	1,214,578
Total expenditures	8,900,000	7,685,422	1,214,578
Net change in fund balances	-	(65,208)	(65,208)
Fund balances at beginning of year	66,766	66,766	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year.	$ 66,766	$ 1,558	$ (65,208)

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.

Storm Water Utility Fund: To account for the administrative costs of storm water utility 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 ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2010

	Sanitary Engineer	Stormwater Utility	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:					
Current assets:					
Equity in pooled cash and investments	$ 1,657,646	$ -	$ 13,298	$ 1,254,629	$ 2,925,573
Receivables (net of allowances for uncollectibles):					
Accounts	1,770,359	-	173,584	31,836	1,975,779
Total current assets	3,428,005	-	186,882	1,286,465	4,901,352
Noncurrent assets:					
Capital assets:					
Nondepreciable capital assets	134,540	-	-	-	134,540
Depreciable capital assets	4,307,347	-	2,164,550	-	6,471,897
Accumulated depreciation	(2,434,912)	-	(732,385)	-	(3,167,297)
Total capital assets, net	2,006,975	-	1,432,165	-	3,439,140
Total noncurrent assets	2,006,975	-	1,432,165	-	3,439,140
Total assets	5,434,980	-	1,619,047	1,286,465	8,340,492
Liabilities:					
Current liabilities:					
Accounts payable	162,922	-	231,618	135,605	530,145
Accrued wages and benefits payable	100,302	-	28,937	-	129,239
Due to other funds	2,092	-	459	-	2,551
Due to other governments	42,608	-	9,699	-	52,307
Interfund loans payable	-	114,179	-	-	114,179
Compensated absences payable - current	286,955	-	48,062	-	335,017
OWDA loans payable - current	47,733	61,226	19,031	-	127,990
Total current liabilities	642,612	175,405	337,806	135,605	1,291,428
Long-term liabilities:					
Compensated absences payable	150,970	-	23,228	-	174,198
OWDA loans payable	702,458	385,991	1,093,375	-	2,181,824
Total long-term liabilities	853,428	385,991	1,116,603	-	2,356,022
Total liabilities	1,496,040	561,396	1,454,409	135,605	3,647,450
Net assets:					
Invested in capital assets, net of related debt	1,256,784	-	319,759	-	1,576,543
Unrestricted (deficit)	2,682,156	(561,396)	(155,121)	1,150,860	3,116,499
Total net assets (deficit)	$ 3,938,940	$ (561,396)	$ 164,638	$ 1,150,860	$ 4,693,042

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Sanitary Engineer	Stormwater Utility	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 1,277,765	$ -	$ 1,618,706	$ 247,246	$ 3,143,717
Other operating revenues	3,901,687	-	-	5,244	3,906,931
Total operating revenues.	5,179,452	-	1,618,706	252,490	7,050,648
Operating expenses:					
Personal services	3,405,440	-	712,268	-	4,117,708
Contract services	311,889	52,271	605,577	433,395	1,403,132
Materials and supplies.	188,683	-	164,808	-	353,491
Depreciation.	300,983	-	123,096	-	424,079
Heat, light and power	40,310	-	12,040	-	52,350
Other	184,005	-	81,306	72,424	337,735
Total operating expenses.	4,431,310	52,271	1,699,095	505,819	6,688,495
Operating income (loss)	748,142	(52,271)	(80,389)	(253,329)	362,153
Nonoperating revenues (expenses):					
Interest and fiscal charges	(49,401)	(13,852)	(64,405)	-	(127,658)
Loss on disposal of capital assets	(32,372)	-	-	-	(32,372)
Intergovernmental	3,637	-	-	-	3,637
Total nonoperating revenues (expenses).	(78,136)	(13,852)	(64,405)	-	(156,393)
Change in net assets.	670,006	(66,123)	(144,794)	(253,329)	205,760
Net assets (deficit) at beginning of year	3,268,934	(495,273)	309,432	1,404,189	4,487,282
Net assets (deficit) at end of year	$ 3,938,940	$ (561,396)	$ 164,638	$ 1,150,860	$ 4,693,042

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Sanitary Engineer	Stormwater Utility	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:					
Cash received from sales/charges for services	$ 26,322	$ -	$ 1,619,949	$ 277,259	$ 1,923,530
Cash received from other operations	3,924,420	-	-	5,244	3,929,664
Cash payments to employees	(3,406,151)	-	(693,824)	-	(4,099,975)
Cash payments for contractual services	(219,758)	(52,271)	(863,440)	(297,790)	(1,433,259)
Cash payments for materials and supplies	(151,087)	-	(57,958)	-	(209,045)
Cash payments for heat, light and power	(40,310)	-	(12,040)	-	(52,350)
Cash payments for other expenses	(184,005)	-	(81,306)	(72,424)	(337,735)
Net cash provided by (used in) operating activities	(50,569)	(52,271)	(88,619)	(87,711)	(279,170)
Cash flows from noncapital financing activities:					
Cash received from grants and subsidies	5,139	-	-	-	5,139
Cash received from interfund loan	-	114,179	-	-	114,179
Net cash provided by noncapital financing activities	5,139	114,179	-	-	119,318
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(154,826)	-	(243,899)	-	(398,725)
Issuance of loans	-	11,911	-	-	11,911
Principal paid on loans	(92,823)	(59,967)	(36,508)	-	(189,298)
Interest paid on loans	(49,401)	(13,852)	(64,405)	-	(127,658)
Net cash used in capital and related financing activities	(297,050)	(61,908)	(344,812)	-	(703,770)
Net increase (decrease) in cash and cash cash equivalents	(342,480)	-	(433,431)	(87,711)	(863,622)
Cash and cash equivalents at beginning of year	2,000,126	-	446,729	1,342,340	3,789,195
Cash and cash equivalents at end of year	$ 1,657,646	$ -	$ 13,298	$ 1,254,629	$ 2,925,573
Reconciliation of operating loss to net cash (used in) operating activities:					
Operating income (loss)	$ 748,142	$ (52,271)	$ (80,389)	$ (253,329)	$ 362,153
Adjustments:					
Depreciation	300,983	-	123,096	-	424,079
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(1,228,710)	-	1,243	30,013	(1,197,454)
Increase (decrease) in accounts payable	128,680	-	(151,290)	135,605	112,995
Increase (decrease) in accrued wages and benefits	(12,769)	-	4,293	-	(8,476)
Increase (decrease) in due to other governments	(3,001)	-	728	-	(2,273)
Increase in compensated absences payable	15,059	-	13,423	-	28,482
Increase in due to other funds	1,047	-	277	-	1,324
Net cash provided by (used in) operating activities	$ (50,569)	$ (52,271)	$ (88,619)	$ (87,711)	$ (279,170)

Noncash Transactions:

At December 31, 2010 and 2009, the Stormwater Utility fund purchased $256 and $0, respectively, in capital assets on account.
At December 31, 2010 and 2009, the Solid Waste fund purchased $8,396 and $0, respectively, in capital assets on account.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 40,000	$ 26,322	$ (13,678)
Other operating revenues	5,150,000	3,924,420	(1,225,580)
Total operating revenues.	5,190,000	3,950,742	(1,239,258)
Operating expenses:			
Personal services	3,905,899	3,407,668	498,231
Contract services	506,091	402,876	103,215
Materials and supplies.	365,200	344,499	20,701
Other	260,085	184,005	76,080
Capital outlay	49,900	17,130	32,770
Total operating expenses.	5,087,175	4,356,178	730,997
Operating income (loss)	102,825	(405,436)	(508,261)
Nonoperating revenues (expenses):			
Principal retirement	(93,000)	(92,823)	177
Interest and fiscal charges	(50,000)	(49,401)	599
Intergovernmental	25,000	5,139	(19,861)
Total nonoperating revenues (expenses).	(118,000)	(137,085)	(19,085)
Change in net assets	(15,175)	(542,521)	(527,346)
Fund equity at beginning of year	1,958,837	1,958,837	-
Prior year encumbrances appropriated	41,289	41,289	-
Fund equity at end of year.	$ 1,984,951	$ 1,457,605	$ (527,346)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
STORMWATER UTILITY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Other operating revenues	$ 190,527	$ -	$ (190,527)
Total operating revenues.	190,527	-	(190,527)
Operating expenses:			
Contract services	102,333	180,825	(78,492)
Total operating expenses.	102,333	180,825	(78,492)
Operating income (loss)	88,194	(180,825)	(269,019)
Nonoperating revenues (expenses):			
Advance in.	114,179	114,179	-
Principal retirement	(59,967)	(59,967)	-
Interest and fiscal charges	(13,852)	(13,852)	-
OWDA loans	-	11,911	11,911
Total nonoperating revenues (expenses).	40,360	52,271	11,911
Change in net assets	128,554	(128,554)	(257,108)
Fund equity (deficit) at beginning of year.	(154,706)	(154,706)	-
Prior year encumbrances appropriated	154,706	154,706	-
Fund equity (deficit) at end of year	$ 128,554	$ (128,554)	$ (257,108)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,997,166	$ 1,619,949	$ (377,217)
Total operating revenues.	1,997,166	1,619,949	(377,217)
Operating expenses:			
Personal services	697,467	693,824	3,643
Contract services	1,336,999	1,373,977	(36,978)
Materials and supplies.	92,000	58,975	33,025
Other	83,145	81,306	1,839
Capital outlay	61,445	53,567	7,878
Total operating expenses.	2,271,056	2,261,649	9,407
Operating (loss)	(273,890)	(641,700)	(367,810)
Nonoperating (expenses):			
Principal retirement	(36,508)	(36,508)	-
Interest and fiscal charges	(64,405)	(64,405)	-
Total nonoperating (expenses)	(100,913)	(100,913)	-
Change in net assets	(374,803)	(742,613)	(367,810)
Fund equity (deficit) at beginning of year.	(74,753)	(74,753)	-
Prior year encumbrances appropriated	521,482	521,482	-
Fund equity (deficit) at end of year	$ 71,926	$ (295,884)	$ (367,810)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 250,000	$ 277,259	$ 27,259
Other operating revenues	-	5,244	5,244
Total operating revenues.	250,000	282,503	32,503
Operating expenses:			
Contract services	528,935	462,929	66,006
Materials and supplies.	19,648	-	19,648
Other	76,417	72,423	3,994
Capital outlay	25,000	-	25,000
Total operating expenses.	650,000	535,352	114,648
Change in net assets	(400,000)	(252,849)	147,151
Fund equity at beginning of year	1,341,823	1,341,823	-
Prior year encumbrances appropriated	517	517	-
Fund equity at end of year.	$ 942,340	$ 1,089,491	$ 147,151

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 ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2010

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	$ 31,744	$ 116,462	$ 13,319	$ 1,866,326
Receivables (net of allowances for uncollectibles):				
Accounts	-	557	933	11,538
Due from other funds	-	6,616	26,599	77,684
Materials and supplies inventory	-	7,621	23,171	-
Prepayments	-	29,688	-	-
Total current assets	31,744	160,944	64,022	1,955,548
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets	-	165,895	246,665	7,724
Accumulated depreciation	-	(122,478)	(230,272)	(3,476)
Total capital assets, net	-	43,417	99,179	4,248
Total noncurrent assets	-	43,417	99,179	4,248
Total assets	31,744	204,361	163,201	1,959,796
Liabilities:				
Current liabilities:				
Accounts payable	-	1,890	51,441	41,220
Accrued wages and benefits payable	-	1,214	6,170	2,849
Due to other funds	-	96	133	-
Due to other governments	-	510	2,590	1,195
Compensated absences payable - current	-	424	7,211	1,318
Capital lease obligations payable - current	-	9,592	-	-
Claims payable - current	-	-	-	-
Total current liabilities	-	13,726	67,545	46,582
Long-term liabilities:				
Compensated absences payable	-	89	6,904	119
Capital lease obligations payable	-	19,500	-	-
Claims payable	-	-	-	-
Total long-term liabilities	-	19,589	6,904	119
Total liabilities	-	33,315	74,449	46,701
Net assets:				
Invested in capital assets, net of related debt	-	14,325	99,179	4,248
Unrestricted	31,744	156,721	(10,427)	1,908,847
Total net assets	$ 31,744	$ 171,046	$ 88,752	$ 1,913,095

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
$ 10,851,518	$ 2,341,201	$ 7,118,978	$ 9,178,822	$ 3,390,572	$ 413,293	$ 35,322,235
19,964	420	11,456	-	118,913	-	163,781
-	-	-	-	-	-	110,899
-	-	-	-	-	-	30,792
-	-	-	-	-	-	29,688
10,871,482	2,341,621	7,130,434	9,178,822	3,509,485	413,293	35,657,395
-	-	-	-	-	-	82,786
34,817	-	-	-	-	-	455,101
(33,047)	-	-	-	-	-	(389,273)
1,770	-	-	-	-	-	148,614
1,770	-	-	-	-	-	148,614
10,873,252	2,341,621	7,130,434	9,178,822	3,509,485	413,293	35,806,009
18,500	-	16,942	1,342,040	-	4,910	1,476,943
8,170	-	2,020	2,020	-	10,293	32,736
419	-	23	24	-	111	806
3,431	-	849	865	-	4,330	13,770
16,306	-	3,605	10,261	-	19,536	58,661
-	-	-	-	-	-	9,592
3,700,600	201,200	-	1,360,836	454,100	-	5,716,736
3,747,426	201,200	23,439	2,716,046	454,100	39,180	7,309,244
6,390	-	789	1,826	-	19,550	35,667
-	-	-	-	-	-	19,500
-	-	-	4,490,883	-	-	4,490,883
6,390	-	789	4,492,709	-	19,550	4,546,050
3,753,816	201,200	24,228	7,208,755	454,100	58,730	11,855,294
1,770	-	-	-	-	-	119,522
7,117,666	2,140,421	7,106,206	1,970,067	3,055,385	354,563	23,831,193
$ 7,119,436	$ 2,140,421	$ 7,106,206	$ 1,970,067	$ 3,055,385	$ 354,563	$ 23,950,715

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Operating revenues:				
Charges for services	$ 12,710	$ 571,881	$ 532,967	$ 1,076,929
Other operating revenues	-	-	2,611	-
Total operating revenues	12,710	571,881	535,578	1,076,929
Operating expenses:				
Personal services	-	48,642	236,103	114,015
Contract services	-	24,759	19,288	857,350
Materials and supplies	-	272,247	335,701	22,394
Depreciation	-	33,518	5,731	386
Employee medical benefits	-	-	-	-
Other	-	-	3,424	51,898
Total operating expenses	-	379,166	600,247	1,046,043
Operating income (loss)	12,710	192,715	(64,669)	30,886
Nonoperating (expenses):				
Interest and fiscal charges	-	(507)	-	-
Loss on disposal of capital assets	-	(21,300)	-	-
Total nonoperating (expenses)	-	(21,807)	-	-
Income (loss) before transfers and contributions	12,710	170,908	(64,669)	30,886
Transfer in	-	-	50,000	-
Change in net assets	12,710	170,908	(14,669)	30,886
Net assets at beginning of year	19,034	138	103,421	1,882,209
Net assets at end of year	$ 31,744	$ 171,046	$ 88,752	$ 1,913,095

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
$ 24,755,868	$ 2,234,040	$ -	$ 2,069,550	$ 7,056,328	$ 558,852	$ 38,869,125
2,438,407	-	1,272,622	-	238,142	-	3,951,782
27,194,275	2,234,040	1,272,622	2,069,550	7,294,470	558,852	42,820,907
290,745	-	114,600	65,714	-	365,263	1,235,082
18,358	-	1,160,146	2	-	24,243	2,104,146
8,975	-	1,050	666	-	195,407	836,440
1,770	-	-	-	-	-	41,405
26,528,506	2,906,147	-	2,763,012	7,697,159	-	39,894,824
76,920	-	6,943	8,889	-	493	148,567
26,925,274	2,906,147	1,282,739	2,838,283	7,697,159	585,406	44,260,464
269,001	(672,107)	(10,117)	(768,733)	(402,689)	(26,554)	(1,439,557)
-	-	-	-	-	-	(507)
-	-	-	-	-	-	(21,300)
-	-	-	-	-	-	(21,807)
269,001	(672,107)	(10,117)	(768,733)	(402,689)	(26,554)	(1,461,364)
-	-	-	-	-	-	50,000
269,001	(672,107)	(10,117)	(768,733)	(402,689)	(26,554)	(1,411,364)
6,850,435	2,812,528	7,116,323	2,738,800	3,458,074	381,117	25,362,079
$ 7,119,436	$ 2,140,421	$ 7,106,206	$ 1,970,067	$ 3,055,385	$ 354,563	$ 23,950,715

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	$ 12,710	$ 588,705	$ 558,853	$ 1,068,367
Cash received from other operations	-	-	2,456	-
Cash payments to employees	-	(48,653)	(261,640)	(113,911)
Cash payments for contractual services	-	(23,707)	(39,176)	(869,586)
Cash payments for materials and supplies	-	(333,534)	(293,750)	(16,074)
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	-	(3,424)	(51,898)
Net cash provided by (used in) operating activities	12,710	182,811	(36,681)	16,898
Cash flows from noncapital financing activities:				
Cash received from transfers in	-	-	50,000	-
Net cash provided by noncapital financing activities	-	-	50,000	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	(56,294)	-	-
Principal paid on capital leases	-	(9,548)	-	-
Interest paid on capital leases	-	(507)	-	-
Net cash used in capital and related financing activities	-	(66,349)	-	-
Net increase (decrease) in cash and cash cash equivalents	12,710	116,462	13,319	16,898
Cash and cash equivalents at beginning of year	19,034	-	-	1,849,428
Cash and cash equivalents at end of year	$ 31,744	$ 116,462	$ 13,319	$ 1,866,326
Reconciliation of operating loss to net cash (used in) operating activities:				
Operating income (loss)	$ 12,710	$ 192,715	$ (64,669)	$ 30,886
Adjustments:				
Depreciation	-	33,518	5,731	386
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	461	1,510	(2,125)
(Increase) decrease in due from other funds	-	16,363	24,221	(6,437)
Decrease in prepayments	-	24,065	-	-
(Increase) decrease in materials supplies inventory	-	666	(7,840)	-
Increase (decrease) in accounts payable	-	(84,948)	29,984	(5,916)
Increase (decrease) in accrued wages and benefits	-	122	(2,525)	344
Increase (decrease) in due to other governments	-	17	(1,460)	65
Increase (decrease) in compensated absences payable	-	(150)	(21,629)	(305)
Increase (decrease) in due to other funds	-	(18)	(4)	-
Increase (decrease) in claims payable			-	-
Net cash provided by (used in) operating activities	$ 12,710	$ 182,811	$ (36,681)	$ 16,898

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
$ 24,751,224	$ 2,233,628	$ -	$ 2,073,520	$ 7,054,996	$ 558,852	$ 38,900,855
2,423,939	-	1,261,316	-	-	-	3,687,711
(287,242)	-	(115,836)	(65,886)	120,594	(363,092)	(1,135,666)
-	-	(1,165,547)	-	-	(23,171)	(2,121,187)
(8,975)	-	(1,050)	(666)	-	(194,999)	(849,048)
(27,646,306)	(2,982,447)	-	(2,868,688)	(7,951,459)	-	(41,448,900)
(76,920)	-	(6,943)	(8,853)	-	-	(148,038)
(844,280)	(748,819)	(28,060)	(870,573)	(775,869)	(22,410)	(3,114,273)
-	-	-	-	-	-	50,000
-	-	-	-	-	-	50,000
-	-	-	-	-	-	(56,294)
-	-	-	-	-	-	(9,548)
-	-	-	-	-	-	(507)
-	-	-	-	-	-	(66,349)
(844,280)	(748,819)	(28,060)	(870,573)	(775,869)	(22,410)	(3,130,622)
11,695,798	3,090,020	7,147,038	10,049,395	4,166,441	435,703	38,452,857
$ 10,851,518	$ 2,341,201	$ 7,118,978	$ 9,178,822	$ 3,390,572	$ 413,293	$ 35,322,235
$ 269,001	$ (672,107)	$ (10,117)	$ (768,733)	$ (402,689)	$ (26,554)	$ (1,439,557)
1,770	-	-	-	-	-	41,405
(19,112)	(412)	(11,306)	3,970	(118,880)	-	(145,894)
-		-	-	-	-	34,147
-		-	-	-	-	24,065
-		-	-	-	-	(7,174)
18,429	-	(5,299)	(352,340)	-	1,974	(398,116)
817	-	202	202	-	1,067	229
115	-	(1,368)	44	-	262	(2,325)
2,571	-	(70)	(418)	-	842	(19,159)
(71)	-	(102)	2	-	(1)	(194)
(1,117,800)	(76,300)	-	246,700	(254,300)	-	(1,201,700)
$ (844,280)	$ (748,819)	$ (28,060)	$ (870,573)	$ (775,869)	$ (22,410)	$ (3,114,273)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 40,000	$ 12,710	$ (27,290)
Total operating revenues.	40,000	12,710	(27,290)
Change in net assets	40,000	12,710	(27,290)
Fund equity at beginning of year	19,034	19,034	-
Prior year encumbrances appropriated	-	-	-
Fund equity at end of year.	$ 59,034	$ 31,744	$ (27,290)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 733,000	$ 588,705	$ (144,295)
Total operating revenues.	733,000	588,705	(144,295)
Operating expenses:			
Personal services	49,049	48,653	396
Contract services	48,848	37,992	10,856
Materials and supplies.	609,252	390,128	219,124
Total operating expenses.	707,149	476,773	230,376
Change in net assets	25,851	111,932	86,081
Fund equity (deficit) at beginning of year.	(1,705)	(1,705)	-
Prior year encumbrances appropriated	1,705	1,705	-
Fund equity at end of year.	$ 25,851	$ 111,932	$ 86,081

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 592,346	$ 558,853	$ (33,493)
Other operating revenues	-	2,456	2,456
Total operating revenues.	592,346	561,309	(31,037)
Operating expenses:			
Personal services	268,234	261,657	6,577
Contract services	42,305	39,280	3,025
Materials and supplies.	323,722	306,103	17,619
Other	3,424	3,424	-
Capital outlay	3,051	2,747	304
Total operating expenses.	640,736	613,211	27,525
Income (loss) before transfers and contributions.	(48,390)	(51,902)	(3,512)
Transfer in	110,000	50,000	(60,000)
Change in net assets	61,610	(1,902)	(63,512)
Fund equity (deficit) at beginning of year.	(10,278)	(10,278)	-
Prior year encumbrances appropriated	10,278	10,278	-
Fund equity (deficit) at end of year	$ 61,610	$ (1,902)	$ (63,512)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 1,172,160	$ 1,068,367	$ (103,793)
Total operating revenues.	1,172,160	1,068,367	(103,793)
Operating expenses:			
Personal services	114,896	113,911	985
Contract services	1,006,124	945,440	60,684
Materials and supplies.	1,600	350	1,250
Other	51,897	51,898	(1)
Capital outlay	23,490	21,995	1,495
Total operating expenses.	1,198,007	1,133,594	64,413
Change in net assets	(25,847)	(65,227)	(39,380)
Fund equity at beginning of year	1,560,538	1,560,538	-
Prior year encumbrances appropriated	288,890	288,890	-
Fund equity at end of year.	$ 1,823,581	$ 1,784,201	$ (39,380)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 25,313,500	$ 24,751,224	$ (562,276)
Other operating revenues	-	2,423,939	2,423,939
Total operating revenues.	25,313,500	27,175,163	1,861,663
Operating expenses:			
Personal services	295,788	287,242	8,546
Materials and supplies.	9,810	7,868	1,942
Employee medical benefits	32,947,563	32,654,197	293,366
Other	87,912	82,590	5,322
Capital outlay	1,729	1,729	-
Total operating expenses.	33,342,802	33,033,626	309,176
Change in net assets	(8,029,302)	(5,858,463)	2,170,839
Fund equity at beginning of year	5,315,175	5,315,175	-
Prior year encumbrances appropriated	6,380,623	6,380,623	-
Fund equity at end of year.	$ 3,666,496	$ 5,837,335	$ 2,170,839

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 2,319,250	$ 2,233,628	$ (85,622)
Total operating revenues.	2,319,250	2,233,628	(85,622)
Operating expenses:			
Employee medical benefits	3,649,905	3,618,655	31,250
Total operating expenses.	3,649,905	3,618,655	31,250
Change in net assets	(1,330,655)	(1,385,027)	(54,372)
Fund equity at beginning of year	2,537,406	2,537,406	-
Prior year encumbrances appropriated	552,614	552,614	-
Fund equity at end of year.	$ 1,759,365	$ 1,704,993	$ (54,372)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Other operating revenues	$ 2,300,000	$ 1,261,316	$ (1,038,684)
Total operating revenues.	2,300,000	1,261,316	(1,038,684)
Operating expenses:			
Personal services	116,534	115,836	698
Contract services	1,798,605	1,345,864	452,741
Materials and supplies.	1,691	1,113	578
Other	9,447	6,963	2,484
Capital outlay	2,500	-	2,500
Total operating expenses.	1,928,777	1,469,776	459,001
Change in net assets	371,223	(208,460)	(579,683)
Fund equity at beginning of year	7,073,976	7,073,976	-
Prior year encumbrances appropriated	73,062	73,062	-
Fund equity at end of year.	$ 7,518,261	$ 6,938,578	$ (579,683)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 4,815,000	$ 2,073,520	$ (2,741,480)
Total operating revenues.	4,815,000	2,073,520	(2,741,480)
Operating expenses:			
Personal services	66,179	65,886	293
Materials and supplies.	1,100	1,489	(389)
Employee medical benefits	3,461,889	2,872,890	588,999
Other	12,963	8,854	4,109
Capital outlay	1,000	-	1,000
Total operating expenses.	3,543,131	2,949,119	594,012
Change in net assets	1,271,869	(875,599)	(2,147,468)
Fund equity at beginning of year	10,044,481	10,044,481	-
Prior year encumbrances appropriated	4,914	4,914	-
Fund equity at end of year.	$ 11,321,264	$ 9,173,796	$ (2,147,468)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUGS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 7,700,000	$ 7,054,996	$ (645,004)
Other operating revenues	-	120,594	120,594
Total operating revenues.	7,700,000	7,175,590	(524,410)
Operating expenses:			
Employee medical benefits	10,415,269	10,149,435	265,834
Total operating expenses.	10,415,269	10,149,435	265,834
Change in net assets	(2,715,269)	(2,973,845)	(258,576)
Fund equity at beginning of year	2,519,019	2,519,019	-
Prior year encumbrances appropriated	1,647,422	1,647,422	-
Fund equity at end of year.	$ 1,451,172	$ 1,192,596	$ (258,576)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services	$ 617,800	$ 558,852	$ (58,948)
Total operating revenues.	617,800	558,852	(58,948)
Operating expenses:			
Personal services	366,164	363,414	2,750
Contract services	29,557	28,105	1,452
Materials and supplies.	223,818	214,624	9,194
Other	500	-	500
Capital outlay	559	559	-
Total operating expenses.	620,598	606,702	13,896
Change in net assets	(2,798)	(47,850)	(45,052)
Fund equity at beginning of year	399,952	399,952	-
Prior year encumbrances appropriated	35,751	35,751	-
Fund equity at end of year.	$ 432,905	$ 387,853	$ (45,052)

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

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

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

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

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

Local Government Fund: To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Subdivision Advance Fund: To maintain and account for tax advance distributions to subdivisions within Lucas County.

Recorder's Housing Trust Fees Fund: This accounts for the collection of low and moderate income housing trust fund fee as specified by the ORC. Such fees shall be paid to the treasurer of State pursuant to sec 319.63 of ORC.

Undivided Interest Fund: To account for the collection and distribution of the County investment earnings.

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

Payment in lieu of Taxes	Computer Legal Research
Grain Tax	Cigarette Licenses
Escheated Estates	Law Library
Coroner Escrow	Mileage Reimbursement
Recorder’s Housing Trust Fee	Metro Park
Candidacy Fees	Bankruptcy Claims
Security and Annexation Deposits	Children’s Trust
Intangibles	Advance Payments
Miscellaneous	

Clerk of Courts Fund: This is to account for auto title, domestic relations, civil and criminal division collections.

Juvenile Court Fund: This is to account for restitution payments made by youth.

Common Pleas Court - Probate Fund: This is to account for all monies for filings and hearings for the admission of wills, the administration of estates, applications for and administration of guardianships and conservatorships, adult protective services actions, administration of mental illness cases, adoptions, name changes, minor settlement cases, and wrongful death cases.

Children Services Fund: This is to account for collections of custodial, donations, SS/SSI custodial monies and executive director spending.

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

Sheriff Fund: This is to account for inmate account, prisoner support, furtherance of justice, law enforcement trust, mandatory fines and the civil branch monies.

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

Tax Installment Payment Plan (T.I.P.P.) Fund: To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

Lucas County Family and Children Council Fund: To process the accounting transactions as the administrative agent for the council.

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

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Payroll Fund				
Assets:				
Equity in pooled cash and investments	$ 2,768,274	$ 185,630,089	$ 185,511,273	$ 2,887,090
Total assets	$ 2,768,274	$ 185,630,089	$ 185,511,273	$ 2,887,090
Liabilities:				
Payroll withholdings	$ 2,768,274	$ 185,630,089	$ 185,511,273	$ 2,887,090
Total liabilities.	$ 2,768,274	$ 185,630,089	$ 185,511,273	$ 2,887,090
Undivided Taxes including Gas, License and Trailer				
Assets:				
Equity in pooled cash and investments	$ 14,769,596	$ 547,404,185	$ 547,253,011	$ 14,920,770
Receivables (net of allowances for uncollectibles):				
Taxes.	800,580,438	769,815,108	800,580,438	769,815,108
Due from other governments.	7,842,244	7,905,653	7,842,244	7,905,653
Total assets	$ 823,192,278	$ 1,325,124,946	$ 1,355,675,693	$ 792,641,531
Liabilities:				
Undistributed assets	$ 823,192,278	$ 1,325,124,946	$ 1,355,675,693	$ 792,641,531
Total liabilities.	$ 823,192,278	$ 1,325,124,946	$ 1,355,675,693	$ 792,641,531
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	$ 2,344,351	$ 7,978,751	$ 8,968,805	$ 1,354,297
Total assets	$ 2,344,351	$ 7,978,751	$ 8,968,805	$ 1,354,297
Liabilities:				
Undistributed assets	$ 2,344,351	$ 7,978,751	$ 8,968,805	$ 1,354,297
Total liabilities.	$ 2,344,351	$ 7,978,751	$ 8,968,805	$ 1,354,297
Local Government Fund				
Assets:				
Equity in pooled cash and investments	$ (1,196,372)	$ 17,279,661	$ 17,236,798	$ (1,153,509)
Receivables (net of allowances for uncollectibles):				
Due from other governments.	8,856,875	10,167,768	8,856,875	10,167,768
Total assets	$ 7,660,503	$ 27,447,429	$ 26,093,673	$ 9,014,259
Liabilities:				
Due to other governments	$ 3,444,030	$ 27,447,429	$ 21,877,200	$ 9,014,259
Undistributed assets	4,216,473	-	4,216,473	-
Total liabilities.	$ 7,660,503	$ 27,447,429	$ 26,093,673	$ 9,014,259
Subdivision Advance				
Assets:				
Equity in pooled cash and investments	$ -	$ 420,573,308	$ 420,575,282	$ (1,974)
Total assets	$ -	$ 420,573,308	$ 420,575,282	$ (1,974)
Liabilities:				
Undistributed assets	$ -	$ 420,573,308	$ 420,575,282	$ (1,974)
Total liabilities.	$ -	$ 420,573,308	$ 420,575,282	$ (1,974)

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Recorder's Housing Trust Fees				
Assets:				
Equity in pooled cash and investments	$ 321,210	$ 1,267,014	$ 1,230,636	$ 357,588
Total assets	$ 321,210	$ 1,267,014	$ 1,230,636	$ 357,588
Liabilities:				
Deposits	$ 321,210	$ 1,267,014	$ 1,230,636	$ 357,588
Total liabilities.	$ 321,210	$ 1,267,014	$ 1,230,636	$ 357,588
Undivided Interest Fund				
Assets:				
Equity in pooled cash and investments	$ 43,418	$ 6,490,464	$ 6,595,491	$ (61,609)
Total assets	$ 43,418	$ 6,490,464	$ 6,595,491	$ (61,609)
Liabilities:				
Undistributed assets	$ 43,418	$ 6,490,464	$ 6,595,491	$ (61,609)
Total liabilities.	$ 43,418	$ 6,490,464	$ 6,595,491	$ (61,609)
Other Agency Fund				
Assets:				
Equity in pooled cash and investments	$ 545,681	$ 26,193,316	$ 26,376,303	$ 362,694
Cash in segregated accounts	1,622	-	-	1,622
Total assets	$ 547,303	$ 26,193,316	$ 26,376,303	$ 364,316
Liabilities:				
Deposits	$ 62,246	$ -	$ 62,246	$ -
Undistributed assets	485,057	26,193,316	26,314,057	364,316
Total liabilities.	$ 547,303	$ 26,193,316	$ 26,376,303	$ 364,316
Clerk of Courts				
Assets:				
Equity in pooled cash and investments	$ 1,350,000	$ 12,189,304	$ 12,039,304	$ 1,500,000
Cash in segregated accounts	2,524,508	402,504	-	2,927,012
Total assets	$ 3,874,508	$ 12,591,808	$ 12,039,304	$ 4,427,012
Liabilities:				
Deposits	$ 3,874,508	$ 12,591,808	$ 12,039,304	$ 4,427,012
Total liabilities.	$ 3,874,508	$ 12,591,808	$ 12,039,304	$ 4,427,012
Juvenile Court				
Assets:				
Cash in segregated accounts	$ 168,753	$ 139,679	$ 168,753	$ 139,679
Total assets	$ 168,753	$ 139,679	$ 168,753	$ 139,679
Liabilities:				
Deposits	$ 168,753	$ 139,679	$ 168,753	$ 139,679
Total liabilities.	$ 168,753	$ 139,679	$ 168,753	$ 139,679

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Common Pleas Court - Probate				
Assets:				
Cash in segregated accounts	$ 100,197	$ 145,789	$ 100,197	$ 145,789
Total assets	$ 100,197	$ 145,789	$ 100,197	$ 145,789
Liabilities:				
Deposits	$ 100,197	$ 145,789	$ 100,197	$ 145,789
Total liabilities	$ 100,197	$ 145,789	$ 100,197	$ 145,789
Children Services				
Assets:				
Cash in segregated accounts	$ 1,304,341	$ 426,500	$ 451,255	$ 1,279,586
Total assets	$ 1,304,341	$ 426,500	$ 451,255	$ 1,279,586
Liabilities:				
Deposits	$ 1,304,341	$ 426,500	$ 451,255	$ 1,279,586
Total liabilities	$ 1,304,341	$ 426,500	$ 451,255	$ 1,279,586
Sheriff				
Assets:				
Cash in segregated accounts	$ 41,251	$ 14,507	$ 41,251	$ 14,507
Total assets	$ 41,251	$ 14,507	$ 41,251	$ 14,507
Liabilities:				
Deposits	$ 41,251	$ 14,507	$ 41,251	$ 14,507
Total liabilities	$ 41,251	$ 14,507	$ 41,251	$ 14,507
Sanitary Engineer				
Assets:				
Cash in segregated accounts	$ 44,310	$ 15,811	$ 44,310	$ 15,811
Total assets	$ 44,310	$ 15,811	$ 44,310	$ 15,811
Liabilities:				
Deposits	$ 44,310	$ 15,811	$ 44,310	$ 15,811
Total liabilities	$ 44,310	$ 15,811	$ 44,310	$ 15,811
T.I.P.P. Program				
Assets:				
Equity in pooled cash and investments	$ 413,151	$ 11,775,165	$ 12,188,314	$ 2
Total assets	$ 413,151	$ 11,775,165	$ 12,188,314	$ 2
Liabilities:				
Deposits	$ 413,151	$ 11,775,165	$ 12,188,314	$ 2
Total liabilities	$ 413,151	$ 11,775,165	$ 12,188,314	$ 2

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Lucas County Family and Children Council				
Assets:				
Equity in pooled cash and investments	$ 893,517	$ 3,243,036	$ 3,461,082	$ 675,471
Total assets	$ 893,517	$ 3,243,036	$ 3,461,082	$ 675,471
Liabilities:				
Deposits	$ 893,517	$ 3,243,036	$ 3,461,082	$ 675,471
Total liabilities	$ 893,517	$ 3,243,036	$ 3,461,082	$ 675,471
Lucas County Board of Health				
Assets:				
Equity in pooled cash and investments	$ 5,234,506	$ 13,744,479	$ 14,044,480	$ 4,934,505
Total assets	$ 5,234,506	$ 13,744,479	$ 14,044,480	$ 4,934,505
Liabilities:				
Due to other governments	$ 5,234,506	$ 13,744,479	$ 14,044,480	$ 4,934,505
Total liabilities	$ 5,234,506	$ 13,744,479	$ 14,044,480	$ 4,934,505
Lucas County Soil and Water Conservation District				
Assets:				
Equity in pooled cash and investments	$ 526	$ 259,891	$ 215,359	$ 45,058
Total assets	$ 526	$ 259,891	$ 215,359	$ 45,058
Liabilities:				
Due to other governments	$ 526	$ 259,891	$ 215,359	$ 45,058
Total liabilities	$ 526	$ 259,891	$ 215,359	$ 45,058
The Olander Park District				
Assets:				
Equity in pooled cash and investments	$ 86,807	$ 1,849,311	$ 1,822,182	$ 113,936
Total assets	$ 86,807	$ 1,849,311	$ 1,822,182	$ 113,936
Liabilities:				
Due to other governments	$ 86,807	$ 1,849,311	$ 1,822,182	$ 113,936
Total liabilities	$ 86,807	$ 1,849,311	$ 1,822,182	$ 113,936
Lucas County Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and investments	$ 69,727	$ 154,473	$ 54,451	$ 169,749
Total assets	$ 69,727	$ 154,473	$ 54,451	$ 169,749
Liabilities:				
Due to other governments	$ 69,727	$ 154,473	$ 54,451	$ 169,749
Total liabilities	$ 69,727	$ 154,473	$ 54,451	$ 169,749

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Total Agency Funds				
Assets:				
Equity in pooled cash and investments	$ 27,644,392	$ 1,256,032,447	$ 1,257,572,771	$ 26,104,068
Cash in segregated accounts	4,184,982	1,144,790	805,766	4,524,006
Receivables (net of allowances for uncollectibles):				
Taxes	800,580,438	769,815,108	800,580,438	769,815,108
Due from other governments	16,699,119	18,073,421	16,699,119	18,073,421
Total assets	$ 849,108,931	$ 2,045,065,766	$ 2,075,658,094	$ 818,516,603
Liabilities:				
Due to other governments	$ 8,835,596	$ 43,455,583	$ 38,013,672	$ 14,277,507
Payroll withholdings	2,768,274	185,630,089	185,511,273	2,887,090
Deposits	7,223,484	29,619,309	29,787,348	7,055,445
Undistributed assets	830,281,577	1,786,360,785	1,822,345,801	794,296,561
Total liabilities	$ 849,108,931	$ 2,045,065,766	$ 2,075,658,094	$ 818,516,603

Statistical Section

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

Contents **Page**

Financial Trends **214**

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

Revenue Capacity **224**

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

Debt Capacity **238**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information **246**

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

Operating Information **248**

These schedules contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report of the corresponding year. The County implemented GASB Statement 34 for the year ended December 31, 2001; schedules presenting government wide information include information beginning in that year.

TABLE 1
LUCAS COUNTY, OHIO
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Amounts in 000's)

	2010	2009	2008	2007
Governmental Activities				
Invested in capital assets, net of related debt	$ 175,462	$ 156,501	$ 204,927	$ 183,349
Restricted	173,835	162,436	96,492	104,995
Unrestricted	45,766	41,451	41,146	75,573
Total Governmental Activities Net Assets	395,063	360,388	342,565	363,917
Business-Type Activities				
Invested in capital assets, net of related debt	80,659	79,710	79,799	82,117
Unrestricted	15,105	15,580	21,893	22,034
Total Business-Type Activities Net Assets	95,764	95,290	101,692	104,151
Primary Government				
Invested in capital assets, net of related debt	256,121	236,211	284,726	265,466
Restricted	173,835	162,436	96,492	104,995
Unrestricted	60,871	57,031	63,039	97,607
Total Primary Government Net Assets	$ 490,827	$ 455,678	$ 444,257	$ 468,068

2006	2005	2004	2003	2002	2001
$ 154,881	$ 163,910	$ 166,931	$ 167,654	$ 160,498	$ 144,625
14,946	18,027	21,302	18,599	13,461	30,315
332,722	298,662	299,322	296,783	298,174	258,280
502,549	480,599	487,555	483,036	472,133	433,220
80,269	80,389	75,052	73,119	71,495	68,850
22,109	21,533	18,333	16,747	15,787	13,505
102,378	101,922	93,385	89,866	87,282	82,355
235,150	244,299	241,983	240,773	231,993	213,475
14,946	18,027	21,302	18,599	13,461	30,315
354,831	320,195	317,655	313,530	313,961	271,785
$ 604,927	$ 582,521	$ 580,940	$ 572,902	$ 559,415	$ 515,575

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

Program Revenues	**2010**	**2009**	**2008**	**2007**
Primary Government:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	$ 15,763	$ 16,824	$ 20,758	$ 19,788
Judicial	8,994	9,859	8,759	5,879
Public safety	5,345	1,522	1,462	4,888
Public works	2,931	283	684	313
Health	7,446	7,552	3,795	2,439
Human services	31	27	181	1,382
Conservation and recreation	-	1,847	600	639
Operating grants and contributions	222,284	218,008	175,781	184,269
Capital grants and contributions	6,362	3,938	1,743	796
Total Governmental Activities Program Revenues	269,156	259,860	213,763	220,393
Business-type activities: Charges for Services				
Water supply	713	184	434	478
Wastewater treatment	6,688	4,190	5,794	4,224
Sewer system	351	305	179	75
Sanitary engineer	1,278	567	4,953	4,076
Solid waste	1,619	1,342	1,633	2,003
Parking facilities	247	169	317	293
Operating grants and contributions	151	7	-	4,225
Capital grants and contributions	548	-	-	-
Total Business-Type Activities Program Revenues	11,595	6,764	13,310	15,374
Total Primary Government Program Revenues	280,751	266,624	227,073	235,767
Expenses				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	43,523	50,480	31,148	56,377
Judicial	57,514	59,233	82,097	71,276
Public safety	75,891	73,038	83,361	76,505
Public works	22,753	15,936	17,837	21,206
Health	134,794	139,889	150,952	139,540
Human services	102,068	132,053	151,938	158,935
Conservation and recreation	16,715	9,266	9,293	10,026
Other	-	2,656	-	-
Interest and fiscal charges	5,714	5,620	5,805	4,584
Total Governmental Activities Expense	458,972	488,171	532,431	538,449
Business-type activities:				
Water supply	4,266	2,872	3,251	3,109
Wastewater treatment	5,221	4,699	4,884	4,772
Sewer system	2,905	3,097	3,315	3,351
Sanitary engineer	4,531	4,417	5,027	4,868
Stormwater utility	66	259	250	-
Solid waste	1,767	2,662	2,185	1,959
Parking facilities	506	570	141	779
Total Business-Type Activities Program Expense	19,262	18,576	19,053	18,838
Total Primary Government Program Expense	478,234	506,747	551,484	557,287

2006	2005	2004	2003	2002	2001
$ 21,278	$ 19,776	$ 20,481	$ 19,770	$ 18,822	$ 17,189
4,206	4,249	4,014	3,894	3,437	5,579
1,354	1,403	1,387	853	690	2
262	247	214	191	148	233
1,815	1,845	1,545	1,491	1,473	1,370
969	444	69	-	-	-
532	539	595	308	567	649
204,563	191,932	183,172	175,913	176,357	187,560
5,342	3,856	2,549	1,839	734	5,467
240,321	224,291	214,026	204,259	202,228	218,049
724	1,043	1,016	840	930	799
4,294	5,000	4,802	5,025	4,501	3,592
199	524	597	625	572	507
4,729	4,466	4,234	3,951	4,216	3,015
1,828	1,978	2,141	1,908	1,942	1,970
391	310	319	297	373	300
2,304	2,652	2,902	1,575	1,785	3,014
-	-	-	-	-	-
14,469	15,973	16,011	14,221	14,319	13,197
254,790	240,264	230,037	218,480	216,547	231,246
48,609	47,238	44,370	41,924	40,040	45,568
60,813	59,625	55,222	54,861	54,451	56,599
84,697	69,737	64,095	59,439	57,112	61,840
23,047	31,922	36,273	35,167	27,746	29,134
113,676	106,157	100,803	89,542	92,265	91,586
132,907	119,321	108,666	119,365	111,321	123,391
7,090	6,686	6,766	8,950	6,052	7,794
-	-	13,215	18,732	15,832	13,858
4,189	4,706	5,269	5,840	6,809	6,975
475,028	445,392	434,679	433,820	411,628	436,745
2,703	2,768	2,459	2,511	2,369	2,565
4,876	4,412	4,833	4,339	3,869	3,360
2,692	2,885	3,025	2,126	2,182	2,847
4,852	4,297	4,106	4,005	3,751	3,600
-	-	-	-	-	-
1,930	1,476	1,907	1,730	1,754	1,551
167	191	149	110	100	76
17,220	16,029	16,479	14,821	14,025	13,999
492,248	461,421	451,158	448,641	425,653	450,744

Continued

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

	2010	2009	2008	2007
Net (Expense)/Revenue				
Governmental Activities	(189,816)	(228,311)	(318,669)	(318,056)
Business-Type Activities	(7,667)	(11,812)	(5,743)	(3,464)
Total Primary Government Net Expense	(197,483)	(240,123)	(324,412)	(321,520)
General Revenues:				
Property Tax	92,211	98,145	95,888	100,635
Sales Tax	68,196	64,431	70,512	71,418
Other Tax	4,486	4,160	3,415	7,580
Grant and Entiltlements not restricted to specific programs	26,653	43,127	96,278	55,371
Investment Income	4,958	5,057	15,050	14,158
Other	27,987	31,997	16,175	67,033
Gain on early extinguisment of debt	-	-	-	-
Capital contributions not restricted to specific programs	-	-	-	-
Transfers	-	(784)	-	-
Total Governmental Activities	224,491	246,133	297,318	316,195
Business-Type Activities				
Other	8,141	4,626	3,284	5,240
Transfers	-	784	-	-
Total Business-Type Activities	8,141	5,410	3,284	5,240
Total Primary Government	232,632	251,543	300,602	321,435
Change in Net Assets				
Governmental Activities	34,675	17,822	(21,351)	(1,861)
Business-Type Activities	474	(6,402)	(2,459)	1,776
Total Primary Government Change in Net Assets	$ 35,149	$ 11,420	$ (23,810)	$ (85)

Note: Certain amounts for 2009 have been reclassified from prior CAFR reporting to conform to 2010 presentation.

2006	2005	2004	2003	2002	2001
(234,707)	(221,101)	(220,653)	(229,561)	(209,400)	(218,696)
(2,751)	(56)	(468)	(600)	294	(802)
(237,458)	(221,157)	(221,121)	(230,161)	(209,106)	(219,498)
110,923	100,445	106,433	106,578	106,090	192,534
71,271	70,827	70,107	67,087	75,328	73,740
18,954	8,742	8,092	6,496	18,270	17,034
24,624	5,965	10,950	7,541	1,482	2,012
11,576	7,061	3,171	4,124	9,339	12,468
19,309	19,837	25,211	47,504	(871)	1,346
-	-	1,208	-	38,580	43,382
-	-	-	1,134	-	-
-	1,268	-	-	95	(47)
256,657	214,145	225,172	240,464	248,313	342,469
3,207	9,861	3,987	4,318	4,728	5,790
-	(1,268)	-	(1,134)	(95)	47
3,207	8,593	3,987	3,184	4,633	5,837
259,864	222,738	229,159	243,648	252,946	348,306
21,950	(6,956)	4,519	10,903	38,913	123,773
456	8,537	3,519	2,584	4,927	5,035
$ 22,406	$ 1,581	$ 8,038	$ 13,487	$ 43,840	$ 128,808

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

	2010	2009	2008	2007
General Fund				
Reserved	$ 478	$ 996	$ 1,289	$ 1,380
Unreserved	27,887	28,045	41,672	42,984
Total General Fund	28,365	29,041	42,961	44,364
All Other Governmental Funds				
Reserved	19,009	25,071	45,765	32,221
Unreserved, Undesignated, Reported in:				
Special Revenue funds	96,284	84,373	82,542	80,206
Debt Service funds	8,400	(520)	(4,042)	5,762
Capital Projects funds	(13,935)	(83,946)	(70,091)	(10,212)
Total All Other Governmental Funds	109,758	24,978	54,174	107,977
Total Governmental Funds	$ 138,123	$ 54,019	$ 97,135	$ 152,341

2006	2005	2004	2003	2002	2001
$ 1,503	$ 1,429	$ 434	$ 692	$ 1,579	$ 2,290
40,597	37,023	35,663	35,678	35,985	33,722
42,100	38,452	36,097	36,370	37,564	36,012
26,985	25,559	33,993	26,446	23,924	23,055
86,249	83,586	78,226	79,750	81,059	75,798
5,140	7,682	9,689	16,542	12,907	10,542
9,806	10,345	5,693	2,057	554	19,672
128,180	127,172	127,601	124,795	118,444	129,067
$ 170,280	$ 165,624	$ 163,698	$ 161,165	$ 156,008	$ 165,079

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

	2010	2009	2008	2007
Revenues:				
Taxes	$ 164,434	$ 166,056	$ 165,920	$ 172,141
Charges for services	35,914	32,723	33,722	34,618
Licenses and permits	810	727	26	30
Fines and forfeits	674	973	744	679
Special assessments	3,193	2,137	3,415	7,580
Intergovernmental revenue	246,625	258,441	260,776	229,917
Investment income	4,695	5,057	15,050	14,158
Net change in fair value of investment	-	-	-	-
Rental income and other revenue	30,894	36,158	18,339	66,563
Total revenues	487,239	502,272	497,992	525,686
Expenditures:				
Current:				
General government:				
Legislative and executive	37,480	39,810	41,678	44,335
Judicial	60,479	58,413	68,786	62,620
Public safety	76,059	71,442	73,069	69,598
Public works	21,996	15,048	16,706	17,675
Health	134,703	138,186	132,314	130,848
Human services	101,560	130,007	133,884	145,021
Conservation and recreation	16,547	9,131	8,112	10,070
Capital outlay	7,489	69,684	50,562	10,217
Other	567	2,639	2,856	45,395
Debt service:				
Principal retirement	5,458	5,469	15,954	5,701
Interest and fiscal charges	4,818	7,007	4,232	3,705
Bond issue costs	635	-	-	143
Note issue cost	67	-	-	-
Total expenditures	467,858	546,836	548,153	545,328
Excess (deficiency) of revenues over (under) expenditures	19,381	(44,564)	(50,162)	(19,642)
Other Financing Sources (Uses):				
Issuance of loans	-	1,204	-	-
Refunded bonds redeemed	(14,210)	-	(9,130)	(11,597)
Bonds issued, net of premium/(discount)	78,757	215	2,837	11,740
Special assessment bonds issued	-	1,250	1,039	470
Proceeds of notes	158	-	210	1,089
Capital leases	68	128	-	-
Transfers in	26,860	23,692	20,845	20,791
Transfers out	(26,910)	(25,040)	(20,845)	(20,791)
Total other financing sources (uses)	64,723	1,449	(5,044)	1,702
Net change in fund balances	$ 84,104	$ (43,115)	$ (55,206)	$ (17,940)
Debt service as a percentage of noncapital expenditures	2.4%	2.3%	3.8%	1.9%

2006	2005	2004	2003	2002	2001
$ 178,489	$ 182,826	$ 180,615	$ 176,430	$ 175,855	$ 164,396
29,579	28,503	28,383	25,809	24,727	24,608
30	33	72	54	37	34
807	724	648	677	601	666
2,370	2,525	2,035	1,763	2,303	2,581
234,084	201,485	196,518	184,601	178,345	194,753
11,576	7,061	3,171	4,016	9,192	12,179
-	-	-	-	(871)	1,346
19,606	19,837	22,456	47,504	38,431	43,382
476,541	442,994	433,898	440,854	428,620	443,945
44,859	41,594	38,169	36,018	36,299	33,864
58,831	57,563	54,428	54,682	53,891	52,245
82,034	66,032	60,969	57,037	58,201	57,947
14,442	16,027	16,638	16,828	13,337	14,679
110,574	103,788	100,119	88,949	92,448	88,096
128,676	117,751	107,677	120,302	112,106	117,364
6,900	6,524	6,761	8,876	6,002	7,631
9,553	14,357	17,752	24,778	32,022	48,311
7,148	7,382	13,224	18,804	15,947	13,833
8,071	10,285	12,176	12,319	11,980	10,846
4,189	4,706	5,269	5,839	6,809	6,975
-	-	-	-	-	-
-	-	-	-	-	-
475,277	446,009	433,182	444,432	439,042	451,791
1,264	(3,015)	- 716	(3,578)	(10,422)	(7,846)
500	-	121	441	920	746
-	(2,925)	-	-	(2,015)	-
2,892	6,425	1,545	7,250	1,050	38,585
-	-	-	-	-	-
-	-	-	-	-	-
-	173	30	60	1,790	21
23,688	24,944	30,836	25,108	27,535	34,330
(23,688)	(23,676)	(30,715)	(24,124)	(27,629)	(34,377)
3,392	4,941	1,817	8,735	1,651	39,305
$ 4,656	$ 1,926	$ 2,533	$ 5,157	$ (8,771)	$ 31,459
2.7%	3.5%	4.3%	4.5%	4.6%	4.2%

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

Fiscal Year	General & Tangible Personal Property Tax[1]	Sales Tax	Lodging Tax	Investment Income	Charges for Services	Fines & Forfeitures
2001	$ 90,518	$ 70,480	$ 3,398	$ 13,525	$ 24,608	$ 666
2002	103,604	68,211	4,040	8,321	24,727	601
2003	105,815	67,007	3,608	4,016	25,809	677
2004	107,041	69,958	3,616	3,171	28,383	648
2005	108,466	70,601	3,759	7,061	28,503	724
2006	103,745	70,824	3,920	11,576	29,579	807
2007	97,075	71,377	3,689	14,158	34,618	679
2008	88,193	71,334	6,393	15,050	33,722	744
2009	97,555	64,341	4,160	5,057	32,723	973
2010	91,873	68,074	4,487	4,695	35,914	674

1) General and Tangible Personal Property taxes included rollbacks, homestead, and other revenues from the State of Ohio prior to 2007. These were reclassified as intergovernmental revenues beginning in 2007.

Note: For years 2001 - 2009, lodging tax has been reclassified out of general and tangible personal property tax.

Licenses & Permits	Special Assess-ments	Intergov-ernmental Revenue	Other	Total
$ 34	$ 2,581	$ 194,753	$ 43,382	$ 443,945
37	2,303	178,345	38,431	428,620
54	1,763	184,601	47,504	440,854
72	2,035	196,518	22,456	433,898
33	2,525	201,485	19,837	442,994
30	2,370	234,084	19,606	476,541
30	7,580	229,917	66,563	525,686
26	3,415	260,776	18,339	497,992
727	2,137	258,441	36,158	502,272
810	3,193	246,625	30,893	487,238

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

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Total Taxable Assessed Value
2000/2001	4,720,515	1,660,866	6,381,381
2001/2002	4,783,532	1,682,507	6,466,039
2002/2003	4,863,806	1,710,232	6,574,038
2003/2004	5,640,311	1,790,334	7,430,645
2004/2005	5,745,949	1,840,983	7,586,932
2005/2006	5,853,133	1,865,396	7,718,529
2006/2007	6,551,449	2,156,662	8,708,111
2007/2008	6,583,147	2,073,612	8,656,759
2008/2009	6,562,532	2,132,326	8,694,858
2009/2010	5,739,765	2,106,034	7,845,799

Total Direct Tax Rate Residential and Agricultural Effective	Total Direct Tax Rate Commercial and Industrial Effective	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Tax/Levy Collection Year
9.696105	12.055300	18,232,517	35.0%	2000/2001
11.665575	12.746417	18,474,397	35.0%	2001/2002
11.849857	12.850388	18,782,966	35.0%	2002/2003
10.583016	12.529699	21,230,414	35.0%	2003/2004
10.964267	12.783644	21,676,949	35.0%	2004/2005
10.355142	12.005686	22,052,940	35.0%	2005/2006
10.760284	12.055420	24,880,317	35.0%	2006/2007
10.805811	12.198706	24,733,596	35.0%	2007/2008
12.685674	13.150161	24,842,451	35.0%	2008/2009
13.177727	13.275849	22,416,569	35.0%	2009/2010

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

Taxable Year/Collection Year:	2009/2010	2008/2009	2007/2008	2006/2007
Lucas County Entities:				
General Fund	2.00	2.00	2.00	2.00
Board of Developmental Disabilities	5.00	5.00	5.00	5.00
Children Sevices Board	2.40	2.40	2.40	2.40
Mental Health & Recovery	1.50	1.50	1.50	1.50
Senior Services	0.45	0.45	0.45	0.45
Science & Natural History	0.17	0.17	-	-
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.85	0.85	0.85	0.85
Total Lucas County Entities	14.07	14.07	13.90	13.90
Other Countywide Entities:				
Metroparks	1.70	1.70	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Toledo-Lucas County Library	2.00	2.00	2.00	2.00
Total Countywide Rates	18.17	18.17	18.00	18.00
Toledo Area Regional Transportation Authority (TARTA)[2]	2.50	2.50	2.50	2.50

1) Represents gross property tax rates, with totals determined by a combination of the county-wide rates and the applicable tax rates for the school disrict, township, and municipality in which property is located.

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

City of Maumee
Village of Ottawa Hills
City of Sylvania
City of Toledo
Village of Waterville
Spencer Township
Sylvania Township

2005/2006	2004/2005	2003/2004	2002/2003	2001/2002	2000/2001
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	4.50
2.40	2.40	2.40	2.65	2.65	3.50
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
-	-	-	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
0.00	0.95	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
12.75	13.70	13.70	13.95	13.95	14.30
1.70	1.70	1.70	1.70	1.40	1.40
0.40	0.40	0.40	0.40	0.40	0.40
2.00	2.20	2.50	1.70	1.70	1.70
16.85	18.00	18.30	17.75	17.45	17.80
2.50	2.50	2.50	2.50	2.50	2.50

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

Taxable Year/Collection Year:	2009/2010	2008/2009	2007/2008	2006/2007
School Districts:				
Anthony Wayne	$ 66.80	$ 66.70	$ 66.80	$ 67.70
Evergreen	46.45	46.85	47.15	47.15
Maumee	79.45	75.25	76.25	76.50
Oregon	65.40	65.40	59.50	59.50
Otsego	47.35	48.65	48.85	49.10
Ottawa Hills	126.05	125.85	126.15	120.85
Springfield	70.85	70.85	70.85	70.85
Swanton	63.39	63.39	67.43	67.78
Swanton Public Library[3]	0.50	0.50	-	-
Sylvania	77.70	77.69	74.90	74.90
Sylvania Area Joint Rec Dist[1]	1.62	1.62	1.20	1.20
Toledo	67.70	66.90	66.90	67.10
Washington	73.70	73.70	69.80	69.80
Career Centers:				
Four County	3.20	3.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
Townships:				
Harding	4.80	4.80	4.80	4.80
Jerusalem	9.75	9.75	9.75	9.75
Monclova	5.20	5.20	5.20	5.20
Providence	6.95	6.95	6.95	6.95
Richfield	8.30	8.00	8.00	8.64
Spencer	8.00	8.00	6.00	6.00
Springfield	8.10	8.10	8.10	8.10
Swanton	4.90	4.90	4.90	4.90
Sylvania	19.97	19.97	18.72	20.22
Olander Park[2]	0.70	0.70	0.70	0.70
Washington	26.75	24.25	24.25	24.25
Waterville	10.50	10.50	10.50	10.50
Municipalities:				
Village of Berkey	4.50	4.50	4.50	3.00
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	3.50	3.50	3.50	3.50
Village of Ottawa Hills	4.10	4.10	4.10	4.10
Village of Swanton	4.50	4.50	4.50	4.50
City of Sylvania	3.60	3.60	3.60	4.10
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.

2) The Olander Park System System is levied in the same taxing districts as Sylvania Township

3) The Swanton Public Library is levied in the same districts as the Swanton Public School System

2005/2006	2004/2005	2003/2004	2002/2003	2001/2002	2000/2001
$ 68.20	$ 68.20	$ 68.20	$ 63.70	$ 63.70	$ 63.70
47.88	47.88	47.88	47.88	47.23	47.23
75.75	72.45	71.74	62.30	62.30	62.30
59.50	59.50	55.10	49.20	49.20	49.20
49.30	49.60	43.50	47.40	56.90	56.90
120.35	120.35	114.65	114.35	113.10	113.10
67.35	67.35	67.90	68.10	64.10	64.10
67.78	67.78	68.11	68.11	68.74	68.74
-	-	-	-	-	-
74.90	74.90	70.00	70.10	65.20	65.20
1.15	1.15	1.15	1.20	1.20	1.30
67.35	67.35	67.60	67.99	63.00	63.00
69.80	69.80	65.90	65.90	65.90	65.90
3.20	4.30	3.20	3.20	3.20	3.20
3.20	4.30	3.20	2.20	2.20	2.20
4.80	4.30	4.30	4.30	4.30	4.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.64	8.64	8.64	5.80	7.20	7.20
6.00	6.00	6.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
4.90	4.90	6.10	6.10	6.10	6.10
20.92	20.92	18.42	18.42	16.72	16.72
0.70	0.70	0.70	0.70	0.70	0.50
24.25	24.25	24.25	19.50	19.50	19.50
10.50	10.50	9.60	9.60	10.80	10.80
3.00	1.00	3.00	3.00	3.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80	0.80	0.80
3.70	3.70	3.70	3.70	3.70	3.70
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
4.50	4.50	4.50	4.50	4.50	4.50
5.10	5.10	5.10	5.10	5.10	5.10
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50

TABLE 8
LUCAS COUNTY, OHIO
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2010, AND DECEMBER 31, 2001
(Amounts in 000's)

Firm	#2010 Assessed Real Estate Values	*2010 Assessed Personal Property Values	2010 Assessed Property Values	2010 Percent Firms Assessed Values to Total 2010 Assessed Property Values
Westfield/Franklin Park Mall	$ 18,587	$ -	18,587	0.23%
Empirian CKT LLC	15,711	$ -	15,711	0.20%
Harvey Tolson/Fordmau LLC	14,368	$ -	14,368	0.18%
Kroger Co.	13,220	$ -	13,220	0.17%
One Seagate Partners LLC	12,950	$ -	12,950	0.16%
Wal Mart/Scott Lee	12,224	$ -	12,224	0.15%
The Andersons	12,198	$ -	12,198	0.15%
Meijer Stores	11,289	$ -	11,289	0.14%
Centro NP Miracle Mile	10,809	$ -	10,809	0.13%
R.J. Lloyd & Co., LTD	8,235	$ -	8,235	0.10%
Totals	$ 129,591	$ -	$ 129,591	1.61%

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 2009 property values, collected during 2010.

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

	2001 Assessed Real Estate Values	2001 Assessed Personal Property Values	2001 Assessed Property Values	2001 Percent Firms Assessed Values to Total 2001 Assessed Property Values
General Motors Hydro-Matic	$ 8,535	$ 48,665	$ 57,200	0.74%
Chrysler/Daimler	7,480	40,632	48,112	0.62%
Sun Refining	4,572	42,747	47,319	0.61%
BP Oil	6,603	35,714	42,317	0.54%
The Andersons	13,034	13,377	26,411	0.34%
General Mills	3,209	22,909	26,118	0.34%
Owens Illinois	19,335	6,682	26,017	0.33%
Johns Manville	3,678	21,596	25,274	0.32%
Meijer, Inc.	14,455	8,211	22,666	0.29%
Block Communications	1,525	20,991	22,516	0.29%
Totals	$ 82,426	$ 261,524	$ 343,950	4.42%

TABLE 8
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS (continued)
AS OF DECEMBER 31, 2010 AND DECEMBER 31, 2001
(Amounts in 000's)

Utility	2010 Assessed Public Utility Values	2010 Percent of Utilities Assessed Value of Total 2010 Assessed Values
Toledo Edison	$ 136,804	1.69%
Columbis Gas of Ohio, Inc.	29,606	0.37%
American Transmission	23,432	0.29%
FirstEnergy Generating Company	19,472	0.24%
CSX Transportation	7,504	0.09%
Totals	$ 216,818	2.69%

Utility	2001 Assessed Public Utility Values	2001 Percent of Utilities Assessed Value of Total 2001 Assessed Values
Toledo Edison	$ 123,052	1.58%
Ohio Bell	63,888	0.82%
American Transmission System	31,657	0.41%
Columbia Gas	22,500	0.29%
Buckeye Telesystem	11,593	0.15%
Totals	$ 252,690	3.25%

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

Tax/Levy Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied (Current)	[2]Delinquent Taxes Collected
2000/2001	$72,518	$68,392	94.31%	$1,597
2001/2002	81,880	76,087	92.93%	4,276
2002/2003	84,463	79,459	94.08%	2,054
2003/2004	86,413	81,569	94.39%	2,173
2004/2005	90,849	84,351	92.85%	4,133
2005/2006	86,765	80,874	93.21%	6,069
2006/2007	100,572	93,097	92.57%	6,676
2007/2008	100,460	90,759	90.34%	4,859
2008/2009	114,299	104,048	91.03%	5,506
2009/2010	106,803	96,783	90.62%	5,369

1) Historical data in this table has been adjusted to include only revenue generated from taxes (including rollbacks and homestead revenue) levied that are part of the County's primary government (and not other countywide levies): General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System.

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

3) Beginning in 2007/2008 reflects data as of 12-31 held in undistributed taxes. Previous year data reflected as of mid-August of the year indicated (the close of the 2nd half real estate tax settlement).

Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Taxes Collected	Total Collections as a Percent Taxes Levied-Current	[3]Accumulated Delinquencies	Tax/Levy Collection Year
2.28%	$69,989	96.51%	$5,007	2000/2001
5.32%	80,363	98.15%	5,753	2001/2002
2.52%	81,513	96.51%	6,283	2002/2003
2.59%	83,742	96.91%	7,330	2003/2004
4.67%	88,484	97.40%	8,882	2004/2005
6.98%	86,943	100.21%	8,798	2005/2006
6.69%	99,773	99.21%	8,973	2006/2007
5.08%	95,618	95.18%	8,742	2007/2008
5.03%	109,554	95.85%	9,212	2008/2009
5.26%	102,152	95.65%	9,998	2009/2010

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

Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	[2]Delinquent Assessments Collected
2000/2001	$1,751	$1,643	93.83%	$120
2001/2002	1,892	1,759	92.97%	148
2002/2003	1,386	1,271	91.70%	143
2003/2004	1,428	1,320	92.44%	144
2004/2005	1,789	1,398	78.14%	121
2005/2006	1,844	1,683	91.27%	118
2006/2007	2,010	1,814	90.25%	352
2007/2008	2,050	1,863	90.88%	675
2008/2009	2,022	1,864	92.19%	128
2009/2010	2,025	1,826	90.17%	124

1) Historical data in this table has been adjusted to reflect only those assessments related to the County's primary government.

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

Delinquent Assessments Collected as a Percent of Assessment Levies	Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies	Tax/Levy Collection Year
6.85%	$1,763	100.69%	$175	2000/2001
7.82%	1,907	100.79%	178	2001/2002
10.32%	1,414	102.02%	169	2002/2003
10.08%	1,464	102.52%	152	2003/2004
6.76%	1,519	84.91%	464	2004/2005
6.40%	1,801	97.67%	564	2005/2006
17.51%	2,166	107.76%	583	2006/2007
32.93%	2,538	123.80%	245	2007/2008
6.33%	1,992	98.52%	239	2008/2009
6.12%	1,950	96.30%	341	2009/2010

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

	2010	2009	2008	2007
Governmental Activities:				
General obligation bonds	$ 87,500	$ 22,435	$ 25,230	$ 27,925
Special assessment bonds with governmental commitment	16,117	17,021	17,053	17,254
Non-tax revenue bonds	10,748	15,756	16,544	17,276
Note obligations	29,180	103,635	105,935	-
OWDA loans[1]	-	1,443	626	776
OPWC loans	1,194	1,565	1,736	1,725
Capital lease obligations	100	119	28	93
Subtotal	144,839	161,974	167,152	65,049
Business-type Activities:				
OWDA loans	24,388	24,634	26,334	27,195
OPWC loans	2,437	2,113	2,259	2,330
Subtotal	26,825	26,747	28,593	29,525
Total	$ 171,664	$ 188,721	$ 195,745	$ 94,574
Percentage of Personal Income[2]	N/A	1.26%	1.29%	0.63%
Amount Per Capita (not thousands)[3]	$ 388.54	$ 407.17	$ 444.41	$ 214.01

1) In 2010, these loans were reviewed and determined to be business-type activities.
2) Income Data from Bureau of Economic Analysis.
3) Population Data provided from Regional Growth Partnership, which changed the historical population data for the 2010 reporting period.

2006	2005	2004	2003	2002	2001
$ 31,255	$ 34,935	$ 42,060	$ 50,500	$ 53,200	$ 61,770
17,956	16,848	14,216	13,440	13,159	13,016
17,956	17,865	18,455	19,005	19,520	20,000
-	-	-	-	-	-
915	1,327	1,712	2,069	2,401	2,709
2,112	2,030	2,485	2,805	2,793	2,242
1,201	3,022	3,706	6,352	7,673	9,250
71,395	76,027	82,634	94,171	98,746	108,987
29,018	30,766	32,417	18,539	19,354	20,766
2,474	1,369	263	201	246	291
31,492	32,135	32,680	18,740	19,600	21,057
$ 102,887	$ 108,162	$ 115,314	$ 112,911	$ 118,346	$ 130,044
0.70%	0.77%	0.83%	0.81%	0.89%	1.00%
$ 231.06	$ 238.35	$ 255.29	$ 249.47	$ 260.96	$ 286.13

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2010
(Amounts in 000's)

	General Obligation (GO) Debt[1] Outstanding	Percent Applicable to County[5]	Amount Applicable to County
Direct Debt[1]			
Lucas County	$132,792	100.00%	$132,792
Overlapping Debt			
Municipalities[2] and Townships[3] wholly located in Lucas County	205,121	100.00%	205,121
Swanton Village	1,277	5.47%	70
School Districts[4] wholly located in Lucas County	352,962	100.00%	352,962
Anthony Wayne	19,656	97.50%	19,165
Evergreen	11,273	28.07%	3,164
Otsego	16,409	13.14%	2,157
Penta County Carreer Center	425	37.21%	158
Swanton	10,525	35.53%	3,740
Sylvania Area Joint Recreation District	11,405	100.00%	11,405
Total Overlapping Debt	629,053		597,942
Total direct and overlapping debt	$761,845		$730,734

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

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

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

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

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

Source: Ohio Municipal Advisory Council (Debt) & Lucas County Auditor (Most Current Valuations)

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

^Taxable Economic Development Revenue Bonds, Series 2001
Taxable Economic Development Revenue Refunding Bonds, Series 2010

							Scheduled Debt Service		
Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Principal	Interest	Coverage
2001	$ 12,179	$ 12,565	$ 540	$ 34	$ 3,554	$ 28,872	$ -	$ 991	29.13
2002	9,130	12,707	458	37	2,982	25,314	480	1,322	14.05
2003	4,016	13,178	518	54	4,247	22,013	515	1,291	12.19
2004	3,171	15,192	495	72	1,634	20,564	550	1,258	11.37
2005	7,061	14,223	520	33	1,483	23,320	590	1,223	12.86
2006	11,576	14,304	596	30	2,662	29,168	635	1,186	16.02
2007	13,826	18,504	489	30	6,395	39,244	680	1,145	21.50
2008	13,586	13,735	549	27	3,931	31,828	725	1,102	17.42
2009	4,365	11,549	323	25	3,142	19,404	780	1,056	10.57
2010^	4,687	11,772	207	25	2,862	19,553	835	1,006	10.62

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

[1] 2006 Sanitary Sewer Bond 772

		Debt Service		
Fiscal Year	Special Assessments Collected	Principal	Interest	Coverage
2001	-	-	-	N/A
2002	-	-	-	N/A
2003	-	-	-	N/A
2004	-	-	-	N/A
2005	-	-	-	N/A
2006	-	-	-	N/A
2007	29	-	31	0.94
2008	38	7	33	0.95
2009	40	8	32	1.00
2010	38	8	32	0.95

[1)] Only revenues and assessments attributable to this project are identified.
Note: Details regarding the County's outstanding debt are included in the Notes to the Basic Financial Statements.

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

	2010	2009	2008	2007
Debt Limit	$ 198,660	$ 200,340	$ 233,618	$ 235,078
Total net debt applicable to limit	14,028	17,861	20,977	23,803
Legal Debt Margin	$ 184,632	$ 182,479	$ 212,641	$ 211,275
Total net debt applicable to the limit as a percentage of debt limit	7.06%	8.92%	8.98%	10.13%

2006	2005	2004	2003	2002	2001
$ 240,207	$ 219,550	$ 216,798	$ 213,534	$ 194,537	$ 192,836
25,606	26,624	33,379	41,893	49,570	39,527
$ 214,601	$ 192,926	$ 183,419	$ 171,641	$ 144,967	$ 153,309
10.66%	12.13%	15.40%	19.62%	25.48%	20.50%

Legal Debt Margin Calculation for 2010

Direct legal debt limitation[1]:			
3% of the first $100,000 assessed valuation			3,000
1.5% on excess of the $100,000-not in excess of $300,000			3,000
2.5% on the amount in excess of $300,000[4]			192,660
Total Direct legal debt limitation			198,660
Total of all county debt outstanding[2]		132,792	
[3]Less:			
Special assessment debt	15,784		
Exempt General Obligation Debt	102,980		
Total Exempt Debt		(118,764)	
Total net indebtedness (voted and unvoted) subject to the direct Debt limitation			14,028
Direct Legal Debt Margin			184,632
Unvoted debt limitation (subject to 1% of County assessed valuation)		80,064	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation)		(14,028)	
Total unvoted legal debt margin			66,036

1) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in 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, Correctional facility, Convention Center, & Arena bonds and notes

4) Uses values for 2010/2011 collection year, as they are in effect by December 31, 2010.

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

Fiscal Year	Total (i,ii) Population	Personal (iii) Income	Per Capita (iii) Income	Assessed Values	Gross General Bonded Debt
2001	458,621	13,036,676	28,426	7,773,447	61,770
2002	460,915	13,355,177	28,975	7,841,480	53,200
2003	463,174	13,874,197	29,955	8,601,363	50,500
2004	463,726	13,840,452	29,846	8,731,912	42,060
2005	464,634	13,989,026	30,108	8,842,012	34,935
2006	465,064	14,645,460	31,491	9,668,315	31,255
2007	466,650	15,056,939	32,266	9,404,736	27,925
2008	464,938	15,137,061	32,557	8,927,066	25,230
2009	463,493	14,920,368	32,191	8,073,606	22,435
2010	441,815	NA	NA	8,006,406	87,500

Source (i): Not in Thousands

Source (ii): Toledo Regional Growth Partnership changed the historical population data for the 2010 reporting period. As such, reported amouts for 2001-2009 have been revised to reflect the change in the population figure.

Source (iii): Bureau of Economic Analysis. Amounts previously reported for years 2001-2009 have been revised based upon current information available.

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

Fiscal Year	General Obligation Principal	General Obligation Interest	Total[2] General Obligation Debt Service	Total[1] General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
2001	7,820	3,538	11,358	451,791	2.51%
2002	8,345	4,907	13,252	439,042	3.02%
2003	8,960	4,384	13,344	444,432	3.00%
2004	8,990	3,932	12,922	433,182	2.98%
2005	7,715	3,779	11,494	446,009	2.58%
2006	3,680	1,761	5,441	475,277	1.14%
2007	3,965	994	4,959	545,328	0.91%
2008	5,560	1,254	6,814	548,153	1.24%
2009	2,795	1,091	3,886	546,836	0.71%
2010	2,895	941	3,836	467,858	0.82%

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

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

Less Debt Service Fund Balance	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Fiscal Year
10,542	51,228	0.659%	111.70	2001
12,907	40,293	0.514%	87.42	2002
16,542	33,958	0.395%	73.32	2003
9,689	32,371	0.371%	69.81	2004
7,682	27,253	0.308%	58.65	2005
5,140	26,115	0.270%	56.15	2006
5,904	22,021	0.234%	47.19	2007
(4,042)	29,272	0.328%	62.96	2008
(520)	22,955	0.284%	49.53	2009
8,415	79,085	0.988%	179.00	2010

TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2010

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	341.0	455,054	1,334.5
2010E	341.0	441,815	1,295.6

Source: Bureau of Census-United States Department of Commerce

E - 2010 Square miles are estimated, and therefore the population density is also estimated, as it is based upon those square miles. 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.
2001	215,500	11,300	5.0%	4.4%	4.7%
2002	210,200	15,400	6.8%	5.7%	5.8%
2003	208,200	16,700	7.4%	6.2%	6.0%
2004	207,700	16,400	7.3%	6.1%	5.5%
2005	209,000	15,100	6.7%	5.9%	5.1%
2006	211,700	14,100	6.2%	5.4%	4.6%
2007	208,700	15,100	6.7%	5.6%	4.6%
2008	204,200	18,400	8.3%	6.5%	5.8%
2009	193,000	26,900	12.2%	10.2%	9.3%
2010	195,100	24,900	11.3%	10.1%	9.6%

2010 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	188,600	28,000	12.9	11.6	10.6
February	189,700	27,400	12.6	11.5	10.4
March	191,700	26,600	12.2	11.0	10.2
April	194,300	25,600	11.6	10.3	9.5
May	195,700	24,400	11.1	9.8	9.3
June	195,600	25,500	11.5	10.1	9.6
July	195,500	25,800	11.7	10.0	9.7
August	196,100	24,400	11.1	9.7	9.5
September	198,700	23,200	10.5	9.4	9.2
October	199,500	23,000	10.3	9.2	9.0
November	199,000	22,500	10.2	9.3	9.3
December	197,300	22,000	10.0	9.2	9.1

Sources: Ohio Dept of Jobs and Family Services, Office of Workforce Development, and the Bureau of Labor Market Information.

TABLE 18
Top 2010 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	9,945	Health Care	5.10%
Mercy Health Partners	6,625	Health Care	3.40%
University of Toledo	5,046	Education (advanced)	2.59%
Toledo Public Schools	4,400	Education (primary-secondary)	2.25%
U.T. Health Science Campus	3,547	Health Care	1.82%
Lucas County	3,360	Government	1.72%
City of Toledo	2,650	Government	1.36%
Kroger	2,640	Retail Grocery	1.35%
State of Ohio	2,249	Government	1.15%
Wal-Mart	2,218	Retail/Grocery	1.13%
The Andersons, Inc.	1,726	Grain Storage/Process/Retail	0.88%
United Parcel Service	1,691	Mail Services	0.87%
HCR Manor Care	1,637	Health Care	0.84%
Meijer, Inc.	1,500	Retail/Grocery	0.77%
Chrysler Holdings - Toledo Jeep	1,500	Automotive Manufacturing	0.77%
Top fifteen total employed	50,734	Percent of total county employment	26.00%
Total County Employment		195,100	
Percent of total county employment	26.00%		

Top 2001 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	10,000	Health Care	4.64%
Mercy Health Partners	6,854	Health Care	3.18%
Toledo Public Schools	5,000	Education (primary-secondary)	2.32%
University of Toledo	5,000	Education (advanced)	2.32%
Lucas County	4,510	Government	2.09%
Seaway/Foodtown	4,300	Retail Grocery	2.00%
Daimler-Chrysler/Toledo Jeep	4,100	Automotive Manufacturing	1.90%
General Motors/Power Train	4,092	Automatic Transmission Manufacturer	1.90%
The Andersons, Inc	3,500	Grain Storage/Process/Retail	1.62%
Medical College of Ohio	3,500	Medicine and Health Care	1.62%
City of Toledo	3,000	Government	1.39%
Kroger	2,785	Retail Grocery	1.29%
State of Ohio	2,238	Government	1.04%
Elder Beerman	2,174	Retail Services	1.01%
Meijer's	2,034	Retail/Grocery	0.95%
Top fifteen total employed	63,087	Percent of total county employment	29.27%
Total County Employment		215,500	
Percent of total county employment	29.27%		

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

Source: Toledo Regional Growth Partnership, & the Lucas County Payroll System Administrator

TABLE 19
LUCAS COUNTY, OH
[1]COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST EIGHT FISCAL YEARS

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

1) Historical data is this table has been revised to include Building Regulation, Facilities, Emergency Medical Services, Emergency Telephone 9-1-1, Dog Warden, Emergency Road Maintenance, Sanitary Engineer, Solid Waste, and Vehicle Maintenance. Also, the Law Library was added for 2010, and it was previously not a part of the County's Primary Government.

Township Fire Services Hard at Work

With over 400,000 people living here, Lucas County's townships levy property taxes, including levies for fire service, to maintain a vibrant rural community that contributes to the diversity of the County. Property tax rates of all the County's political subdivisions are listed in Table 7 of the Statistical Section of the CAFR, which begins on page 228.

Springfield fireman Bill Dodson, left, and Monclova Township fireman Nick Short, right, simulate an ice rescue during a course for members of Fire & Rescue from several different departments from Ohio at the Salisbury Quarry on January 16, 2010.

Photo courtesy of The Toledo Blade, credits to Amy E. Voigt.

This 2009 International Navistar Ambulance was purchased by the Springfield Township Fire Department with assistance from fiscal year 2008 Lucas County Community Development Block Grant funds.

Photo and caption courtesy of Springfield Township.

In 2005 the Richfield Township Fire Department moved into the new 13,825 sq. ft building. This state of the art facility contains 9 engine room bays that house fire and EMS apparatus. The entire facility is backed up with an automatic generator system that provides auxiliary power during power outages.

Photo and caption courtesy of Richfield Township.

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

Operating Indicators and Capital Asset Statistics

Function/Program	2010	2009	2008
General government:			
Auditor - Real Estate			
Real Estate Transfers	7,964	8,457	8,492
Parcels on File	208,560	208,749	208,657
Commissioners			
Resolutions presented	1,018	1,286	1,476
Purchasing			
Bid contracts awarded	28	51	36
Purchase orders issued	2,492	3,523	3,500
Recorder			
Deeds recorded	15,686	16,380	16,919
Mortgages recorded	13,589	14,946	14,677
Treasurer			
Net portfolio earnings	$6,490,494	$6,893,090	$11,855,018
Board of Elections			
Registered voters	317,046	314,632	317,036
Voters last general election	147,029	117,982	220,457
Percentage of registered voters that voted	46.37%	37.50%	70.00%
Risk Management			
Workers comp claims	195	200	198
Clerk of Courts			
Titles processed	178,478	168,630	196,502
Judicial:			
Court of Appeals			
Cases filed	708	644	793
Common Pleas Court			
Civil cases filed	8,611	8,446	8,359
Criminal cases filed	2,270	2,317	2,709
Domestic Relations Court			
Cases filed	1,823	1,782	1,839
Juvenile Court			
Cases filed	10,293	11,098	12,397
Probate Court			
Cases filed	7,942	8,435	8,610

2007	2006	2005	2004	2003	2002
9,351	10,428	12,221	12,045	11,711	11,211
208,713	207,818	206,635	205,305	203,984	202,792
1,583	1,833	1,922	1,914	1,857	1,871
31	33	37	49	47	50
2,415	1,926	1,951	1,956	2,107	2,963
18,663	19,928	22,640	21,925	16,600	21,410
20,764	27,306	32,534	35,506	37,879	47,460
$13,225,847	$10,331,847	$6,528,270	$4,951,510	$6,362,771	$9,759,123
287,512	296,539	292,613	300,137	289,877	278,619
86,861	146,539	124,907	221,902	103,251	135,802
30.21%	49.42%	42.68%	73.93%	35.62%	48.74%
217	245	268	290	321	281
199,834	206,202	216,370	224,370	229,508	235,321
759	777	801	717	709	738
8,300	7,626	6,885	6,279	6,083	6,050
2,686	2,836	2,767	2,723	2,794	2,574
2,871	1,930	1,968	1,968	2,047	2,159
11,728	13,645	13,492	12,641	13,527	14,122
8,986	8,657	9,996	10,495	10,808	10,912

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

	2010	2009	2008	2007
Public Safety:				
Sheriff: Jail Operations & Enforcement				
Average daily jail census	389	381	434	466
Prisoners booked	18,318	18,905	22,042	26,611
Incidents reported	29,948	33,764	35,649	34,162
Civil papers served	7,547	20,926	27,005	34,438
Emergency Management Agency				
911 calls received	366,983	348,231	371,733	374,822
Emergency responses	61,860	58,226	58,649	56,813
Animal Care & Control				
Service requests	5,427	5,265	5,998	6,203
Dogs adopted	472	322	232	244
Dog licenses sold	63,414	62,683	63,153	61,458
Human Services:				
Veterans Service Commission				
Financial claims filed	11,453	14,441	15,330	16,080
Jobs and Family Services				
Clients-food stamps	95,041	76,863	77,948	61,813
Clients-Medicaid	98,718	94,470	89,659	87,905
Children Services				
Children placed in adoptive homes	114	120	123	183
Child welfare investigations	4,487	4,362	3,928	4,426
Children in foster home care	434	432	457	513
Children served in paid placement	473	475	486	542
Child Support Enforcement Agency				
Active support orders	53,228	52,019	51,222	50,111
Percentage of collected support orders	61.71%	62.53%	62.55%	63.88%
Health:				
Board of Developmental Disabilities				
Individuals in adult workshops	1,107	1,149	1,207	1,201
Public Works:				
Engineer				
Miles of road resurfaced	16	11	12	19
Culverts Built	1	1	2	0
County bridges repaired or replace	9	3	4	3
Water and Sewer operations				
Permits/taps	272	257	515	905
Emergency/maintained responses	221	268	551	594
Million of gallons per day - average daily flow	15.2	15.9	16.6	15.1

Sources: The Respective County Agency

2006	2005	2004	2003	2002
498	485	490	478	438
26,028	26,110	27,946	25,650	25,026
48,476	34,755	33,490	32,031	29,322
38,805	34,691	26,742	10,149	9,937
376,599	378,532	391,537	413,870	440,312
55,853	54,837	52,665	52,811	53,733
6,369	6,880	7,028	7,606	7,480
260	237	329	305	347
63,258	63,154	63,145	61,733	62,591
14,372	13,278	11,272	6,593	
60,880	59,680	56,190	50,613	46,263
87,486	85,948	74,553	75,540	73,379
194	227	193	143	172
4,964	4,858	4,694	4,634	4,691
581	604	515	473	437
612	629	544	507	469
49,024	47,647	46,280	45,121	44,367
63.33%	63.19%	62.77%	61.63%	59.87%
1,502	1,374	1,390	1,413	1,404
14	15	21	22	17
1	2	2	4	
4	2	1	1	3
1,409	2,301	2,758	2,574	2,220
785	607	424	460	492
13.5	13.7	12.6	14.0	11.5

Hollywood Coming to Toledo!

Photo credit: Lisa Dutton. The Toledo Blade

Photo credit: Andy Morrison. The Toledo Blade

Photo credit: Andy Morrison. The Toledo Blade

Photo credit: Andy Morrison. The Toledo Blade

Penn National Gaming, Inc.'s August 12, 2010 groundbreaking of the $250 million dollar "Hollywood Casino Toledo" on a remediated brownfield site in the City of Toledo was authorized by an amendment to the Ohio Constitution (Article XV, Section 6) and approved by the voters on November 3, 2009. A Penn National affiliate acquired the 44 acre site for the casino, and the company began construction on the 125,000 square foot facility that will feature up to 3,000 slot machines, 80 gaming tables and 20 poker tables, a parking garage with 2,500 parking spaces, as well as food and beverage outlets, and an entertainment lounge. The facility is estimated to be completed in the second half of 2012. Penn National estimated that 1,000 temporary jobs will be created during construction of the facility and a substantial number of permanent jobs will be created upon its completion. Under the provisions of the Constitutional amendment, a portion of the gross revenue generated by casinos will be distributed to all eighty-eight counties in Ohio in proportion to each county's population at the time of the distribution.

ANITA LOPEZ

Lucas County Auditor

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

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

www.co.lucas.oh.us/Auditor