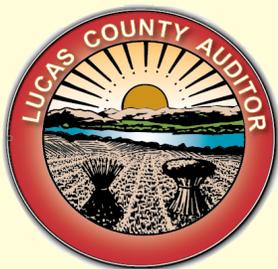


Lucas County, Ohio

2019 Comprehensive Annual Financial Report



Issued by Anita Lopez, Esq., Lucas County Auditor

For the Year Ended December 31, 2019

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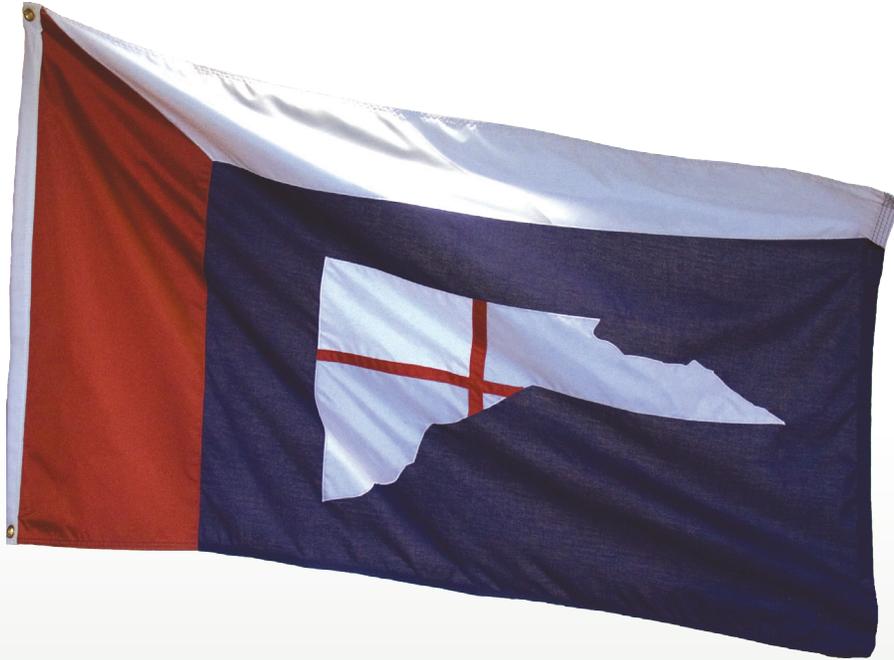
Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2019



Anita Lopez, Esq.
Lucas County Auditor

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CAFR and CEFS Team



Finance Department

Amy Petrus

Chief Deputy Auditor

Anthony Stechschulte

Director of Accounting and Internal Control

Ellen Lauderman, CPA

Chief Accountant

Public Information Department

Ryan Reiter

Executive Assistant

John Navarre

Research and Development Specialist

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LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

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— Toledo and Hawking Valley Coal Docks, TOLEDO, OHIO.

Introductory Section



Kayakers on the Maumee River near Downtown Toledo

Photo courtesy of Metroparks



ANITA LOPEZ

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May 15, 2020

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, 2019.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

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

The county's economy has been historically associated with the glass and automotive industries but has become increasingly diversified, especially in the areas of solar and alternative energy, transportation and logistics, and medical services. Lucas County is home to the global corporate headquarters of Owens Corning, a Fortune 500 company, Dana, Inc., Libbey, Inc. and ProMedica, a healthcare system that operates in 30 states. Owens-Illinois, a leading glass productions manufacturer, is located within metro Toledo. In addition, Fiat Chrysler Automobiles (FCA) and General Motors (GM) continue to support the regional economy with manufacturing facilities in Lucas County.

A leading publication in the economic development industry, Site Selection Magazine, has recognized the City of Toledo for five consecutive years with top honors for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the city eighth among mid-size markets for development activity in 2019. This accomplishment contributed to the remarkable ranking of the State of Ohio, which placed first for the number of projects per capita and eighth overall.

The success of a local economy increasingly relies on regional cooperation that transcends county borders. Through such collaboration, particular competitive advantages can be identified and supported. As a means of enhancing our global competitiveness, Lucas County joined Wood and Ottawa counties in Ohio and Monroe County in Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. The Northwest Ohio-Southeast Michigan CEDS, officially approved by the U.S. Economic Development Administration in December 2014, provides our region with an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes. Significant strides toward achievement of the objectives were included in the CEDS. The Bowling Green State University Center for Regional Development has convened the partnering counties to update the document in 2020.

Hensville, a \$19 million mixed use entertainment district that opened in spring of 2016, continues to provide additional shopping, dining, and a concert venue, adding to the downtown Toledo area's growing desirability and renaissance as a place to live, work, and play. This private-public partnership complements not only the nearby Huntington Center and Fifth Third Field, which together attract an estimated one million visitors to downtown annually, but also has been a factor in the future redevelopment of the SeaGate Convention Centre and adjacent hotel. These assets have enhanced the ability of other Lucas County destinations such as the Toledo Zoo and Aquarium, Imagination Station, and the Toledo Museum of Art to draw more visitors to the community for leisure and hospitality, an industry which contributes over \$2 billion annually to the Lucas County economy.

Downtown Toledo is also home to the wildly successful Toledo Jeep Fest, a genuine tourist event which, in its fourth year, attracted more than 70,000 visitors from 32 states and delivered an estimated \$5.6 million in economic activity to Toledo in 2019. With the triumph of the Toledo Jeep Fest and the international success of the brand's vehicle lineup, Jeep has become strongly identified with the Toledo Region. As a result, a Jeep museum is finally coming to the area after years of conversation. Anticipated to open in 2022, the 56,000 square-foot museum, dubbed "The Jeep Experience," will feature an outdoor track and several interactive exhibits.

In addition to increasing entertainment options, the central business district has attracted considerable new private and public sector investment. ProMedica has completed the first phase of its new downtown headquarters, renovating the historic Steam Plant on the Maumee River. The \$45 million investment brought an additional 700 employees to work in the downtown. In 2018, ProMedica also completed its acquisition of HCR ManorCare, a leading provider of skilled nursing and home health care, absorbing approximately 700 employees into its downtown footprint. In 2019, the City of Toledo announced plans to redesign Summit Street to create a pedestrian-friendly corridor with wider medians, a roundabout, more curbside parking, and brick-faced crosswalks.

The interest to live in the city's core in order to be close to downtown attractions and employers continues to grow and a demand for market-rate housing has emerged. For instance, two historic warehouses, Standart Lofts and the Berdan Building, were recently converted into market-rate apartments and the nearly 200 units in the buildings are at capacity. The Berdan Building, which opened in 2018, was the subject of the Preservation Merit Award the by the Ohio History Connection State Historic Preservation Office as a result of its successful rehabilitation.

With a \$28 million investment, the 28-story Tower on the Maumee, a former downtown office building that had been vacant for more than 20 years, was returned to productive use in 2018. Not only has the structure added 105 residential units to the downtown residential market, but the building is now the headquarters of Directions Credit Union, a long-time regional financial institution with 18 branches. The street-level space beneath the four-story parking garage of the Tower on the Maumee has developed into a mixed-use retail and dining space that includes the successful Toledo-born Asian-fusion style restaurant, Balance Pan-Asian Grille and its state-of-the-art aquaponics farm, a fitness facility, and credit union branch. Opened in 2019, Balance Farms' 8,100-square-foot aquaponics farm furnishes the restaurant chain's five locations with fresh vegetables and sells surplus quantities to area grocery stores.

The appeal of downtown living has spurred new development across the Maumee River on the city's east side as well. The long-awaited Marina Lofts project, which broke ground in spring of 2019, is near completion. The \$70 million residential and commercial project along the Maumee River in downtown, which will be complemented by a planned adjacent public park, has begun leasing and will be open by summer of 2020.

The healthcare sector continues to be strong in Lucas County. In addition to the considerable investments made by ProMedica in downtown Toledo, the healthcare system completed construction in 2019 of the \$355 million expansion at its flagship Toledo Hospital, opening the new 13-story Generations Tower, adding 310 patient rooms and a new intensive care unit in the Russell J. Ebeid Children's Hospital. For the third consecutive year, the ProMedica Toledo Hospital was recognized in 2020 as one of America's Best 50 hospitals by Healthgrades, a leading industry online resource. The 2018 ProMedica acquisition of home health care provider HCR ManorCare expanded ProMedica's reach into 30 states. Additionally, Mercy Health continued to invest in Lucas County by opening a new \$34 million, 29,000-square-foot emergency room at St. Vincent Mercy Medical Center in 2018.

Automotive manufacturing remains a steadfast industry in Lucas County. Fiat Chrysler Automobiles (FCA) expanded production of the next generation Jeep Wrangler model in 2017 to substantial fanfare. Consistent robust demand for the sports-utility vehicle spurred the addition of a diesel version in 2020 and the announcement of a plug-in gasoline-electric hybrid. FCA also renovated and retooled a portion of the Toledo Assembly Complex to begin production of the highly anticipated Jeep Gladiator, the first pickup truck for the iconic brand since 1992. Despite not reaching dealer showrooms until the spring of 2019, FCA sold over 40,000 Gladiator units in 2019. The vehicle was the centerpiece of the 2019 Toledo Jeep Fest and was named the North American Truck of the Year at the North American International Auto Show in Detroit in January of 2020. With the continuing strength in the demand for the Wrangler and the addition of the Gladiator, FCA continues to add workers at the Toledo Assembly Complex. The global appeal of these vehicles has created opportunities for several tier one auto suppliers to operate their own facilities in Lucas County, adding over 400 people to the workforce.

There are a number of additional economic development projects worth noting. In East Toledo, Cliffs Natural Resources Inc. has located its first hot briquetted iron production plant at the Ironville Terminal. This project, which is expected to be completed in summer of 2020, will add up to 130 permanent jobs and represents a \$700 million investment in the Toledo Region. In Maumee, US Coexcell, Inc. built a new facility for its injection plastic molding business to accommodate growth in demand for the drums it manufactures for the food and chemical industries.

In the City of Oregon, the widely anticipated Oregon Clean Energy power plant that uses natural gas to generate electricity began operations in 2017. The plant represented a private capital investment of over \$600 million and employs 25 people. High demand for natural gas, which is easily available and abundant from pipelines that extract natural gas through hydraulic fracturing in eastern Ohio, has led to plans for additional investment in a second plant. Oregon Clean Energy Future will begin construction in late 2021 for the facility, which is expected to generate \$650 million in investment, supporting 450 construction jobs and 22 permanent full-time jobs to operate the plant.

The robust economic growth in Lucas County has led to shrinking availability of class A industrial space. To remedy this problem, private investors and the county have collaborated with the Regional Growth Partnership and JobsOhio to redevelop industrial land adjacent to the Toledo Express Airport in western Lucas County. Land-Air, LLC has invested \$7 million to redevelop over 200 acres and add a speculative building with a private slip onto the Ohio Turnpike at the Land-Air Industrial Park in Swanton Township. JobsOhio has provided a \$750,000 grant and a \$2 million loan for construction of infrastructure to the site. Clarios, a manufacturer of automotive batteries, has agreed to lease the 107,000-square-foot pre-case concrete class A space in the industrial park to store and distribute its products to customers throughout the United States.

Unemployment in Lucas County ended 2019 at 4.6 percent, nearly a full percentage point lower than it was during the same period a year earlier. Although unemployment tends to fluctuate from month to month due to seasonal hiring, it is much improved from the 14 percent unemployment rate reported in June 2009, which marked the end of the most recent recession. The recent increases in local employment can be traced to the growth locally in transportation, healthcare, manufacturing, and construction, for which the Toledo area was recognized as the fifth fastest growing market in the United States in 2019. Low unemployment in Lucas County has created a potential challenge for employers as they scramble to find workers to fill open positions. Locally, the demand is also great for truck drivers, registered nurses, and even retail sales persons, with openings outnumbering available workers in those fields, giving job seekers ample opportunities to find employment if they are equipped with adequate training or the appropriate job skills.

MAJOR COUNTY INITIATIVES

Lucas County continues to provide a variety of services required to meet the needs of its constituents in the most cost-effective and efficient manner possible. The following activities have led to significant economic progress and have been made possible by Lucas County residents and their government:

- Launched in 2014, the WorkReady Lucas County initiative utilizes a comprehensive assessment called WorkKeys to measure the skills of the region's workforce. In September 2018, the program reached a major milestone, earning the status as a Certified Work Ready Community for Lucas County. The designation was issued by ACT Inc., the company is widely known for their college readiness assessments. The certification illustrates not only the quality of workers in the region, but support for a skilled workforce from hundreds of area businesses. WorkReady Lucas County quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skills gaps between job seekers and available employment opportunities in the region. Through this process, the tool authenticates the quality of the local workforce and the tools necessary to improve job seekers' skills. Participants in the program earn the ACT National Career Readiness Certificate (NCRC), a stackable and transferrable credential job seekers can use to demonstrate their job skills to employers across the United States. Upon becoming certified, the County entered the maintenance phase of the process and expanded the program by collaborating with Toledo Public Schools to provide access to testing for students entering higher education or the job market. By the end of 2019, Lucas County achieved 92 percent of the maintenance goals with nearly 5,100 people earning their NCRC certification and 303 businesses currently in support of a skilled and certified workforce.

- Lucas County is committed to investment in a redesigned SeaGate Convention Centre to support the flourishing regional tourism industry, which already contributes \$2 billion annually to the local economy. A redesigned SeaGate Centre is essential to increasing convention traffic and critical to amplifying regional travel and tourism capacity. Not only was a reimagined convention center identified as the top priority for downtown by a consortium of civic and business leaders in 2017, but a study commissioned by Lucas County revealed that its renovation and the addition of a newly constructed ballroom will maximize riverfront revitalization and double the economic output of convention traffic. The County is assembling funding from both public and private sources to realize this transformative project and anticipates that construction will begin in 2020.
- In 2019, the Board of Lucas County Commissioners facilitated a study on the feasibility of merging and consolidating 9-1-1 services in Lucas County. Emergency telecommunications services are currently provided by nine agencies in Lucas County, costing the County as a whole \$21.5 million to operate annually. Through collaboration among the 21 political jurisdictions within Lucas County and the nine agencies currently operating public safety answering points (PSAPs) and dispatch centers, the County's 9-1-1 Planning Committee voted in December of 2019 to merge and consolidate 9-1-1 services. The consolidation will provide safer and more effective services by reducing call misdirection to incorrect PSAPs, enhancing mutual aid opportunities, and standardizing operating procedures, training, and quality assurance countywide. The consolidation is projected to reduce annual operating costs by nearly 25 percent or \$5.2 million annually countywide and result in \$1.2 million in annual savings to Lucas County's General Fund.
- The Lucas County Commissioners are exploring additional ways to improve government services and realize economies of scale in their delivery. Because many clients of the Lucas County Department of Job & Family Services, Child Support Enforcement Agency, and OhioMeansJobs Lucas County receive services from more than one of the agencies, the County is planning to co-locate all three operations into a shared services building. The consolidation of the three agencies into one location will optimize services for county residents and facilitate collaboration among their respective organizations. The relocation of the three agencies into a shared office is anticipated to be completed by the end of 2020.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the available general fund revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2019, the County's uninsured outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA" by Standard & Poor's Rating Services. The County maintains significant leeway within the direct debt limitation for additional general obligation debt.

The Lucas County Office of Management and Budget prepares a five-year budget and plan, for which it has received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the last twenty years (2000—2019). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, Clark Schaefer Hackett, located in the City of Toledo within Lucas County, was awarded a five-year audit contract beginning in 2015. The unmodified opinion of Clark Schaefer Hackett with respect to the basic financial statements of the County as of and for the year ended December 31, 2019 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 35 straight years, 1984-2018. 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 22 straight years, 1997-2018. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

ACKNOWLEDGMENTS

This report is the result of the continued cooperation and combined services of the elected officials and management of Lucas County. I would specifically like to thank the Lucas County Commissioners for insight into the *Economic Outlook* and *County Initiatives* portion of this transmittal. Finally, I would like to express special appreciation for members of my staff who have exercised exceptional proficiency and dedication instrumental in the arduous task of issuing a publication of this magnitude and significance:

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

Public Information Department: *Ryan Reiter and John Navarre*

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

Sincerely,

A handwritten signature in blue ink that reads "Anita Lopez". The signature is fluid and cursive, with the first name "Anita" being larger and more prominent than the last name "Lopez".

Anita Lopez, Esq.
Lucas County Auditor

LUCAS COUNTY, OHIO

Elected Officials December 2019

Administrators

Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
Gary L. Byers	Commissioner
Pete Gerken	Commissioner
Tina Skeldon Wozniak	(President) Commissioner
Diane Scala-Barnett, M.D., D.A.B.P.	Coroner
Keith G. Earley	Engineer
Julia R. Bates	Prosecutor
Phil Copeland	Recorder
John Tharp	Sheriff
Lindsay Webb	Treasurer

Judges

Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Myron C. Duhart	Common Pleas Court
Ian B. English	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Alfonso J Gonzalez	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Joseph V. McNamara	Common Pleas Court
Lindsay D. Navarre	Common Pleas Court
David E. Lewandowski Lisa	Domestic Relations Court
D. McGowan Denise	Domestic Relations Court
Navarre Cubbon	Juvenile Court
Connie Zimmelman	Juvenile Court
Jack R. Puffenberger	Probate Court
Christine E. Mayle	Sixth District Court of Appeals
Thomas J. Osowik	Sixth District Court of Appeals
Mark L. Pietrykowski	Sixth District Court of Appeals
Arlene Singer	Sixth District Court of Appeals
Gene E. Zmuda	Sixth District Court of Appeals



Government Finance Officers Association

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**Lucas County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

Financial Section



Fishermen on the Maumee River in the Annual Walleye Run
Photo courtesy of Metroparks

INDEPENDENT AUDITORS' REPORT

Lucas County Board of Commissioners
Toledo, Ohio:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation, which represent 62 percent, 68 percent, and 77 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these aggregates discretely presented component units, is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, and the Board of Developmental Disabilities funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Subsequent Event Footnote

As discussed in Note 20 to the financial statements, the COVID-19 pandemic will impact the County's investment portfolio, net pension liability, and net OPEB liability in subsequent periods. We did not modify our opinion regarding this matter.

Change in Accounting Principle

During the year ended December 31, 2019, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As a result of the implementation of GASB Statement No. 84, the County restated net position at January 1, 2019 for the change in accounting principle (See Note 3B). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 15, 2020

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

The management's discussion and analysis of the financial performance of Lucas County, Ohio (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2019. 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 2019 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2019, by \$297,884 thousand (net position).
- For 2019, the County implemented GASB Statement No. 84, "*Fiduciary Activities*". As a result of the implementation, net position for the governmental activities increased from \$210,307 thousand as previously reported to \$216,220 thousand as restated and fund balance for the governmental funds increased from \$226,778 thousand as previously reported to \$232,692 thousand as restated. See Note 3B for further detail.
- The County's total net position decreased by \$27,030 thousand or 8.32%, from December 31, 2018.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$270,866 thousand, an increase of \$38,174 thousand from the prior year, as restated. Of this amount, \$53,487 thousand is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$53,882 thousand. This amount represents 41.65% of total general fund expenditures in 2019.
- The County's total long-term liabilities (including bonds and loans) increased by \$167,976 thousand, primarily due to the increase of the County's net pension liability and net OPEB liability. The County's net pension liability/asset is discussed in Note 11 and the net pension liability is reported in Note 10. The County's net OPEB liability is discussed in Note 12 and the net OPEB liability is reported in Note 10.

Overview of the Financial Statements

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

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

County-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Fund Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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

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

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

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are custodial funds. The fiduciary fund financial statements can be found on pages 48 - 49 of this report.

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

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 55 - 125 of this report.

Required Supplementary Information (RSI): The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) net pension liability/net pension asset and net OPEB liability and the County's schedule of contributions to OPERS for pension and OPEB. The RSI can be found on pages 128 - 136 of this report.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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 137 - 253 of this report.

County-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$297,884 thousand (\$195,061 thousand in governmental activities and \$102,823 thousand in business-type activities) as of December 31, 2019. This is a decrease of \$21,159 thousand or 9.79% for governmental activities and a decrease of \$5,871 thousand, or 5.40%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2019 and 2018. Governmental Activities unrestricted net position at December 31, 2018 has been restated as described in Note 3.B.

	Net Position (In Thousands)					
	Governmental Activities 2019	Restated Governmental Activities 2018	Business-type Activities 2019	Business-type Activities 2018	Total 2019	Restated Total 2018
Assets						
Current and other assets	\$ 510,290	\$ 469,154	\$ 42,939	\$ 40,422	\$ 553,229	\$ 509,576
Capital assets, net	307,781	307,787	109,363	107,632	417,144	415,419
Total assets	<u>818,071</u>	<u>776,941</u>	<u>152,302</u>	<u>148,054</u>	<u>970,373</u>	<u>924,995</u>
Deferred outflows	<u>109,866</u>	<u>60,111</u>	<u>3,074</u>	<u>1,744</u>	<u>112,940</u>	<u>61,855</u>
Liabilities						
Current and other liabilities	23,301	24,106	5,992	3,729	29,293	27,835
Long-term liabilities	582,181	424,609	46,130	35,726	628,311	460,335
Total liabilities	<u>605,482</u>	<u>448,715</u>	<u>52,122</u>	<u>39,455</u>	<u>657,604</u>	<u>488,170</u>
Deferred inflows	<u>127,394</u>	<u>172,117</u>	<u>431</u>	<u>1,649</u>	<u>127,825</u>	<u>173,766</u>
Net Position						
Net investment in capital assets	214,204	214,821	73,813	80,277	288,017	295,098
Restricted	120,341	102,742	-	-	120,341	102,742
Unrestricted	(139,484)	(101,343)	29,010	28,417	(110,474)	(72,926)
Total net position	<u>\$ 195,061</u>	<u>\$ 216,220</u>	<u>\$ 102,823</u>	<u>\$ 108,694</u>	<u>\$ 297,884</u>	<u>\$ 324,914</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

The County's current and other assets increased \$43,653 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from operations.

Capital assets, net increased as capital assets acquired during 2019 exceeded depreciation expense.

Deferred outflows increased primarily due to a change in net difference between projected and actual earnings on pension plan investments used by Ohio Public Employees Retirement System (OPERS) in the calculation of the retirement system's net pension liability and net OPEB liability.

Current and other liabilities increased \$1,458 thousand, or 5.23%, from 2018. The increase was primarily in short-term notes payable.

Long-term liabilities increased approximately \$167,976 thousand primarily in the area of net pension liability (\$136,574 thousand increase). This increase is the result of the overall pension system's liability increase and the County reporting its proportional share of that increase.

Deferred inflows decreased due to a decrease in deferred inflows related to pension and OPEB resulting from a decrease in net difference between projected and actual earnings on pension plan investments by OPERS.

As of December 31, 2019, the County is able to report positive net position in both the governmental and business-type activities of \$195,061 thousand and \$102,823 thousand, respectively. The table on page 19 provides a summary of the changes in net position for the years ended December 31, 2019 and 2018 as restated.

By far, the largest portion of the County's net position (96.69%) reflects its investment in capital assets, which includes land, construction in progress, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (40.40%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position is a deficit balance of \$110,474 thousand (deficit 37.09%).

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019*

The table below shows the changes in net position for years 2019 and 2018. Governmental Activities Net Position at December 31, 2018 has been restated as described in Note 3.B.

	Change in Net Position (In Thousands)					
	Restated		Business-type Activities 2019	Business-type Activities 2018	Total 2019	Restated Total 2018
	Governmental Activities 2019	Governmental Activities 2018				
Revenues						
Program revenues:						
Charges for services and sales	\$ 47,312	\$ 44,803	\$ 23,291	\$ 20,475	\$ 70,603	\$ 65,278
Operating grants and contributions	187,476	164,172	13,578	11,201	201,054	175,373
Capital grants and contributions	2,396	1,586	2,747	4,525	5,143	6,111
Total program revenues	<u>237,184</u>	<u>210,561</u>	<u>39,616</u>	<u>36,201</u>	<u>276,800</u>	<u>246,762</u>
General revenues:						
Taxes	224,196	223,442	-	-	224,196	223,442
Investment income	7,162	5,052	-	-	7,162	5,052
Increase in fair value of investments	2,428	444	-	-	2,428	444
Grants, contributions and charges not restricted to specific programs	20,524	11,508	-	-	20,524	11,508
Other	1,835	2,792	38	42	1,873	2,834
Total general revenues	<u>256,145</u>	<u>243,238</u>	<u>38</u>	<u>42</u>	<u>256,183</u>	<u>243,280</u>
Total revenues	<u>493,329</u>	<u>453,799</u>	<u>39,654</u>	<u>36,243</u>	<u>532,983</u>	<u>490,042</u>
Expenses						
Program expenses:						
Legislative and executive	67,721	65,781	-	-	67,721	65,781
Judicial system	81,405	66,933	-	-	81,405	66,933
Public safety	104,872	95,758	-	-	104,872	95,758
Public works	27,227	20,840	-	-	27,227	20,840
Health	102,770	103,919	-	-	102,770	103,919
Human services	112,637	102,793	-	-	112,637	102,793
Conservation and recreation	14,449	14,367	-	-	14,449	14,367
Interest and fiscal charges	3,407	4,029	-	-	3,407	4,029
Water supply system	-	-	4,565	2,959	4,565	2,959
Wastewater treatment	-	-	16,715	8,388	16,715	8,388
Sewer system	-	-	4,359	3,025	4,359	3,025
Sanitary engineer	-	-	6,413	7,298	6,413	7,298
Solid waste	-	-	13,203	11,680	13,203	11,680
Parking facilities	-	-	270	292	270	292
Total expenses	<u>514,488</u>	<u>474,420</u>	<u>45,525</u>	<u>33,642</u>	<u>560,013</u>	<u>508,062</u>
Change in net position	(21,159)	(20,621)	(5,871)	2,601	(27,030)	(18,020)
Net position at beginning of year (restated)						
	<u>216,220</u>	N/A	108,694	106,093	324,914	N/A
Net position at end of year	<u>\$ 195,061</u>	<u>\$ 216,220</u>	<u>\$ 102,823</u>	<u>\$ 108,694</u>	<u>\$ 297,884</u>	<u>\$ 324,914</u>

Governmental Activities

Tax revenues account for \$224,196 thousand of the \$493,329 thousand total revenues for governmental activities, or 45.45%, of total revenues. Tax revenues increased \$754 thousand, or 0.34%, from the prior year due to increases in sales tax (\$3,681 thousand) and other tax (\$855 thousand) revenues. These increases were partially offset by a decrease in property tax revenues (\$3,783 thousand).

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

Operating grants and contributions were the largest component of program revenues accounting for \$187,476 thousand, or 38.00%, of total governmental revenues. Operating grants and contributions increased \$23,304 thousand, or 14.19%. Operating grants and contributions supporting human services programs totaled \$69,535 thousand, or 37.09%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$47,312 thousand, or 9.59%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges remained comparable to the previous year increasing \$2,509 thousand, or 5.60%.

Total expenses of the governmental activities increased \$40,068 thousand, or 8.45%. Judicial expenses were the primary reason for the increase in expenses.

Health accounts for \$102,770 thousand of the \$514,488 thousand total expenses for governmental activities, or 19.98%, of total expenses. Health expenses decreased \$1,149 thousand, or 1.11%, from the prior year. The largest health programs are the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

The largest program is human services, which accounts for \$112,637 thousand, which represents 21.89% of total governmental expenses. This is an increase of \$9,844 thousand, or 9.58%, from the prior year. The largest human services program is the operations of the Children Services Board.

Business-Type Activities

The net position for the business-type activities for the County decreased by \$5,871 thousand from the prior year. During 2019, program revenues increased \$3,415 thousand, or 9.43%. The increase in program revenues was primarily due to an increase in operating grants and contribution related to wastewater treatment and solid waste operations coupled with an increase in charges for services related to wastewater and sanitary engineer operations. Total expenses increased \$11,883 thousand, or 35.32%, from 2018. Wastewater treatment expenses were the primary reason for the increase in expenses, increasing \$8,327 thousand from 2018 due to increased contract services. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities decreased \$5,871 thousand in 2019 and increased \$2,601 thousand in 2018.

Financial Analysis of the County's Funds

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

Governmental Funds

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

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was \$53,882 thousand while total fund balance was \$62,523 thousand, an increase of 3.32%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 41.65% of total 2019 General Fund expenditures while total fund balance represents 48.33% of total 2019 General Fund expenditures. The fund balance of the General Fund reported an increase of \$2,007 thousand from the prior year.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

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

- Total revenues increased \$7,624 thousand compared to 2018. In detail, the major increase of \$3,442 thousand occurred in sales tax revenue as a result of increased collections by the County. Investment revenue increased \$2,298 thousand from 2018 primarily due to improved interest rates on County investments.
- Expenditures increased \$2,491 thousand, or 1.96%. The primary area of increase was in legislative and executive operations, increasing \$2,060 thousand. Public safety expenditures increased \$1,418 thousand from the prior year. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$4,449 thousand from 2018 to 2019.

The fund balance of the Mental Health and Recovery Fund decreased \$657 thousand to \$20,305 thousand. In 2019, real property and other taxes revenue decreased by \$560 thousand and intergovernmental revenues increased \$1,075 thousand. Expenditures increased \$4,360 thousand in 2019 versus 2018. The increase was primarily in operating charges and services expenditures. In 2019, total expenditures exceeded total revenues by \$657 thousand. For 2018, total revenues exceeded total expenditures by \$3,215 thousand.

The fund balance of the Children Services Board Fund increased \$2,221 thousand to \$11,723 thousand. In 2019, property tax revenues decreased by 3.40% and intergovernmental revenues increased by 6.15%. The Children Services Board Fund received more state and federal funding in 2019 versus 2018. Expenditures decreased by \$416 thousand, or 0.89%, due to decreased costs for services provided. For 2019, total revenues exceeded total expenditures by \$2,221 thousand. This was an increase from 2018 when total revenues exceeded total expenditures by \$1,122 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$15,451 thousand to \$63,060 thousand. In 2019, real property and other taxes revenue decreased by 3.38% while intergovernmental revenues increased by 40.93%. The decrease in property taxes was offset by the increase in funding from the federal and state sources. Expenditures decreased by \$556 thousand, or 1.16%. For 2019, total revenues exceeded total expenditures by \$15,451 thousand. For 2018, total revenues exceeded expenditures by \$9,623 thousand.

The Debt Service Fund has a fund balance of \$2,726 thousand which represents an increase of \$902 thousand from December 31, 2018. The Debt Service Fund received \$4,869 thousand of transfers in from the General Fund during 2019. For 2019, total revenues and other financing sources exceeded expenditures by \$902 thousand. For 2018, total expenditures exceeded total revenues and other financing sources by \$14 thousand.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$41,410 thousand, the Wastewater Treatment Fund amounted to \$15,338 thousand, and the Sewer System Fund amounted to \$33,214 thousand. The total change in net position for these funds included decreases of \$555 thousand, \$6,345 thousand, and \$733 thousand, respectively.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were a decrease from the prior year of \$52 thousand, an increase of \$569 thousand and an increase of \$266 thousand, respectively. Operating expenses of the Water Supply System Fund increased \$566 thousand, the Wastewater Treatment Fund increased \$8,054 thousand and Sewer System Fund increased \$437 thousand. For 2019, the operating loss of the Water Supply System Fund was \$972 thousand which represents an increase of \$617 thousand from the operating loss of \$355 thousand reported for 2018. For 2019, the operating loss of the Wastewater Treatment Fund was \$8,591 thousand which represents an increase of \$7,485 thousand from the operating loss of \$1,106 thousand reported for 2018. For 2018, the operating loss of the Sewer System Fund was \$997 thousand which represents an increase of \$171 thousand from the operating loss of \$826 thousand reported for 2018.

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were the same as original budget revenues and other financing sources of \$150,066 thousand. Actual revenues and other financing sources were \$5,919 thousand more than estimated in the final budget. The County received \$1,144 thousand more, \$1,352 thousand more, \$834 thousand less, and \$2,378 thousand more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget. In addition, the County received \$500 thousand more in transfers-in than in the final budget.

Final budgeted expenditures and other financing uses were \$8,235 thousand, or 5.38%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$3,090 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$1,648 thousand, followed by judicial operations which reported a positive variance of \$1,128 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$21,305 thousand to other funds. This amount was increased to \$28,896 thousand in the final budget. Actual transfers for 2019 were \$28,780 thousand.

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

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2019, amount to \$417,144 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$288,018 thousand at December 31, 2019. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, and infrastructure. The total increase in the County's capital assets for the current year was 0.42% (a little decrease for governmental activities and a 1.61% increase for business-type activities.)

During 2019, for governmental activities, the County expended approximately \$15,311 thousand on construction projects that were in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately \$6,738 thousand.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$89,663 thousand. Of this total, \$83,060 thousand is general obligation bonds backed by the full faith and credit of the County; \$5,988 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; and \$615 thousand is revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$27,097 thousand and Ohio Public Works Commission (OPWC) loans of \$6,084 thousand.

In addition to the long-term debt above, the County has \$8,660 thousand in short-term construction notes outstanding. These notes bear interest rates of 2.75% (\$4,150 thousand) and 3.10% (\$1,210 thousand) and mature on July 9, 2020.

The County maintained 'AA' and 'Aa2' ratings from both Standard and Poor's and Moody's, respectively, for general obligation debt. The ratings for the baseball stadium bonds were maintained at 'A+' and 'Aa3' by Standard & Poor's and Moody's, respectively.

The County's total bonded debt increased \$1,152 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to 1% of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 15 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

The 2019 average unemployment for the County was 4.7%, which is a decrease from 5.2% for 2018. For 2019, the state average unemployment rate was 4.1%, and the national average was 3.7%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2019 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$62,523 thousand as compared to \$60,516 thousand at December 31, 2018.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019*

Request for Information

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

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



**Michael V. DiSalle
Government Center**

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

One Government Center, courtesy of the Toledo-Lucas County Public Library

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments.....	\$ 284,506,723	\$ 35,003,138	\$ 319,509,861	\$ 29,975,554
Cash and cash equivalents in segregated accounts.....	7,601,072	-	7,601,072	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	28,208,444	-	28,208,444	-
Real property and other taxes.....	128,303,496	-	128,303,496	-
Accounts.....	2,734,837	7,660,964	10,395,801	14,790,827
Special assessments.....	18,455,830	-	18,455,830	-
Accrued interest.....	1,005,430	-	1,005,430	-
Due from other governments.....	33,817,833	-	33,817,833	-
Materials and supplies inventory.....	745,382	50,303	795,685	547,329
Prepayments.....	3,909,731	-	3,909,731	375,834
Other assets.....	-	-	-	16,026,320
Internal balance.....	(190,342)	190,342	-	-
Net pension asset (see Note 11).....	1,191,341	34,584	1,225,925	-
Capital assets:				
Nondepreciable capital assets.....	64,238,587	14,153,823	78,392,410	2,717,303
Depreciable capital assets, net.....	243,543,037	95,209,018	338,752,055	18,554,290
Total capital assets, net.....	307,781,624	109,362,841	417,144,465	21,271,593
Total assets.....	818,071,401	152,302,172	970,373,573	82,987,457
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	5,196,859	-	5,196,859	-
Pension (see Note 11).....	92,954,688	2,719,384	95,674,072	-
OPEB (see Note 12).....	11,714,262	354,911	12,069,173	-
Total deferred outflows of resources.....	109,865,809	3,074,295	112,940,104	-
Liabilities:				
Accounts payable.....	8,629,151	2,431,509	11,060,660	4,106,405
Accrued liabilities.....	-	-	-	4,714,191
Accrued wages and benefits payable.....	4,594,840	141,143	4,735,983	341,450
Due to other governments.....	3,854,750	71,636	3,926,386	36,987
Accrued interest payable.....	682,921	47,579	730,500	-
Notes payable.....	5,360,000	3,300,000	8,660,000	-
Payroll withholding payable.....	179,113	-	179,113	-
Unearned revenue.....	-	-	-	5,787,048
Long-term liabilities:				
Due within one year.....	21,855,885	2,239,908	24,095,793	-
Due in more than one year:				
Net pension liability (see Note 11).....	314,436,909	9,127,930	323,564,839	-
Net OPEB liability (see Note 12).....	147,056,827	4,268,978	151,325,805	-
Other amounts due in more than one year.....	98,831,723	30,493,790	129,325,513	6,411,272
Total liabilities.....	605,482,119	52,122,473	657,604,592	21,397,353
Deferred inflows of resources:				
Property taxes.....	117,346,918	-	117,346,918	-
Pension (see Note 11).....	8,228,639	323,314	8,551,953	-
OPEB (see Note 12).....	1,818,224	107,693	1,925,917	-
Total deferred inflows of resources.....	127,393,781	431,007	127,824,788	-
Net position:				
Net investment in capital assets.....	214,204,598	73,813,372	288,017,970	21,271,593
Restricted for:				
Debt service.....	11,280,948	-	11,280,948	-
Capital projects.....	1,272,240	-	1,272,240	56,678
Legislative and executive operations.....	7,456,269	-	7,456,269	-
Judicial operations.....	6,668,191	-	6,668,191	-
Public safety programs.....	12,303,118	-	12,303,118	-
Public works projects.....	16,247,856	-	16,247,856	-
Health programs.....	62,515,752	-	62,515,752	14,780,558
Human services programs.....	888,152	-	888,152	-
Conservation and recreation programs.....	1,176,257	-	1,176,257	-
Community development projects.....	531,954	-	531,954	-
Unrestricted.....	(139,484,025)	29,009,615	(110,474,410)	25,481,275
Total net position.....	\$ 195,061,310	\$ 102,822,987	\$ 297,884,297	\$ 61,590,104

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.....	\$ 67,720,600	\$ 21,694,447	\$ 3,427,802	\$ 1,588,272
Judicial.....	81,405,479	8,961,287	18,736,537	-
Public safety.....	104,871,657	8,132,572	17,474,973	-
Public works.....	27,226,772	4,353,606	20,322,724	-
Health.....	102,770,319	3,217,839	56,710,469	-
Human services.....	112,637,461	24,587	69,534,507	-
Conservation and recreation.....	14,448,921	530	899,572	807,583
Interest and fiscal charges.....	3,407,032	927,513	370,000	-
Total governmental activities.....	514,488,241	47,312,381	187,476,584	2,395,855
Business-type activities:				
Water supply system.....	4,564,683	2,444,792	86,675	1,478,684
Wastewater treatment.....	16,715,139	7,325,816	3,008,666	-
Sewer system.....	4,358,711	2,356,506	886	1,268,582
Sanitary engineer.....	6,413,235	7,447,026	118,624	-
Solid waste.....	13,203,338	3,354,511	10,363,176	-
Parking facilities.....	270,433	362,670	-	-
Total business-type activities.....	45,525,539	23,291,321	13,578,027	2,747,266
Total Primary Government.....	\$ 560,013,780	\$ 70,603,702	\$ 201,054,611	\$ 5,143,121
Component Units:				
Toledo Mud Hens Baseball Club, Inc.....	\$ 23,109,502	\$ 21,168,214	\$ -	\$ -
Preferred Properties, Inc & Affiliates Inc.....	3,081,500	1,246,962	764,962	-
Toledo Arena Sports, Inc.....	10,849,012	10,815,505	-	167,982
Lucas County Land Reutilization Corporation.....	8,541,931	1,028,560	5,189,862	-
Lucas County Transportation Improvement District.....	1,789,053	-	-	1,194,177
Lucas County Economic Development Corporation.....	1,574,107	-	3,185,164	-
Toledo-Lucas County Convention and Visitors Bureau.....	6,677,305	4,386,595	3,083,105	584,226
Total component units.....	\$ 55,622,410	\$ 38,645,836	\$ 12,223,093	\$ 1,946,385
General revenues:				
Property taxes.....				
Sales taxes.....				
Other taxes.....				
Grants and entitlements not restricted to specific programs.....				
Investment earnings.....				
Increase in fair value of investments.....				
Gain on sale of assets.....				
Miscellaneous.....				
Total general revenues.....				
Change in net position.....				
Net position at beginning of year (restated).....				
Net position at end of year.....				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental	Business-type	Total	Component
Activities	Activities		Units
\$ (41,010,079)	\$ -	\$ (41,010,079)	\$ -
(53,707,655)	-	(53,707,655)	-
(79,264,112)	-	(79,264,112)	-
(2,550,442)	-	(2,550,442)	-
(42,842,011)	-	(42,842,011)	-
(43,078,367)	-	(43,078,367)	-
(12,741,236)	-	(12,741,236)	-
(2,109,519)	-	(2,109,519)	-
<u>(277,303,421)</u>	<u>-</u>	<u>(277,303,421)</u>	<u>-</u>
-	(554,532)	(554,532)	-
-	(6,380,657)	(6,380,657)	-
-	(732,737)	(732,737)	-
-	1,152,415	1,152,415	-
-	514,349	514,349	-
-	92,237	92,237	-
-	(5,908,925)	(5,908,925)	-
<u>(277,303,421)</u>	<u>(5,908,925)</u>	<u>(283,212,346)</u>	<u>-</u>
-	-	-	(1,941,288)
-	-	-	(1,069,576)
-	-	-	134,475
-	-	-	(2,323,509)
-	-	-	(594,876)
-	-	-	1,611,057
-	-	-	1,376,621
-	-	-	<u>(2,807,096)</u>
112,237,547	-	112,237,547	-
103,856,910	-	103,856,910	-
8,101,654	-	8,101,654	-
20,523,924	-	20,523,924	1,371,935
7,161,634	-	7,161,634	1,167,207
2,428,045	-	2,428,045	-
-	-	-	2,000
1,834,879	38,024	1,872,903	333,416
<u>256,144,593</u>	<u>38,024</u>	<u>256,182,617</u>	<u>2,874,558</u>
(21,158,828)	(5,870,901)	(27,029,729)	67,462
216,220,138	108,693,888	324,914,026	61,522,642
<u>\$ 195,061,310</u>	<u>\$ 102,822,987</u>	<u>\$ 297,884,297</u>	<u>\$ 61,590,104</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 42,986,670	\$ 19,179,996	\$ 11,763,697	\$ 62,311,359
Cash and cash equivalents				
in segregated accounts.....	2,848,083	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	28,208,444	-	-	-
Real property and other taxes.....	15,427,277	18,074,356	26,647,967	43,535,108
Accounts.....	206,170	-	16,661	-
Special assessments.....	1,793,683	-	-	-
Interfund loans.....	51,534	-	-	-
Accrued interest.....	1,005,430	-	-	-
Due from other governments.....	6,969,870	6,536,716	1,947,085	4,949,214
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	333,049	-	7,705	17,052
Total assets.....	\$ 99,830,210	\$ 43,791,068	\$ 40,383,115	\$ 110,812,733
Liabilities:				
Accounts payable.....	\$ 997,250	\$ 903,026	\$ 73,750	\$ 98,564
Accrued wages and benefits payable.....	2,192,299	32,137	541,972	400,939
Due to other governments	1,160,196	18,027	290,043	206,374
Interfund loans payable.....	-	-	-	-
Due to other funds.....	52,571	635	3,315	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Payroll withholding payable.....	179,113	-	-	-
Total liabilities.....	4,581,429	953,825	909,080	705,877
Deferred inflows of resources:				
Property taxes.....	14,087,856	16,513,854	24,367,250	39,869,564
Sales tax revenue not available.....	10,680,971	-	-	-
Delinquent property tax revenue not available.....	1,202,249	1,396,105	2,040,560	3,276,407
Intergovernmental revenue not available.....	4,395,789	4,621,787	1,343,105	3,900,845
Special assessments revenue not available.....	1,792,908	-	-	-
Accrued interest not available.....	527,420	-	-	-
Miscellaneous revenue not available.....	38,623	-	-	-
Total deferred inflows of resources.....	32,725,816	22,531,746	27,750,915	47,046,816
Fund balances:				
Nonspendable.....	1,561,127	-	7,705	17,052
Restricted.....	295,367	20,305,497	11,715,415	63,042,988
Committed.....	5,537,111	-	-	-
Assigned.....	1,247,849	-	-	-
Unassigned (deficit).....	53,881,511	-	-	-
Total fund balances.....	62,522,965	20,305,497	11,723,120	63,060,040
Total liabilities, deferred inflows of resources and fund balances.....	\$ 99,830,210	\$ 43,791,068	\$ 40,383,115	\$ 110,812,733

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,665,368	\$ 108,462,808	\$ 247,369,898
-	4,752,989	7,601,072
-	-	28,208,444
-	24,618,788	128,303,496
-	2,507,066	2,729,897
11,951,723	4,710,424	18,455,830
-	-	51,534
-	-	1,005,430
-	13,414,948	33,817,833
-	731,752	731,752
-	895,441	1,253,247
<u>\$ 14,617,091</u>	<u>\$ 160,094,216</u>	<u>\$ 469,528,433</u>
\$ -	\$ 6,160,194	\$ 8,232,784
-	1,410,796	4,578,143
-	758,750	2,433,390
-	51,534	51,534
-	24,848	81,369
-	5,360,000	5,360,000
-	72,294	72,294
-	-	179,113
-	<u>13,838,416</u>	<u>20,988,627</u>
-	22,508,394	117,346,918
-	-	10,680,971
-	1,888,359	9,803,680
-	6,638,616	20,900,142
11,891,575	4,613,189	18,297,672
-	-	527,420
-	78,509	117,132
<u>11,891,575</u>	<u>35,727,067</u>	<u>177,673,935</u>
-	1,627,193	3,213,077
-	76,598,607	171,957,874
2,725,516	32,697,702	40,960,329
-	-	1,247,849
-	(394,769)	53,486,742
<u>2,725,516</u>	<u>110,528,733</u>	<u>270,865,871</u>
<u>\$ 14,617,091</u>	<u>\$ 160,094,216</u>	<u>\$ 469,528,433</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Total governmental fund balances		\$ 270,865,871
Amounts reported for governmental activities on the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		307,781,624
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.		
Sales taxes receivable	\$ 10,680,971	
Delinquent property taxes receivable	9,803,680	
Accounts receivable	117,132	
Special assessments receivable	18,297,672	
Accrued interest receivable	527,420	
Intergovernmental receivable	<u>20,900,142</u>	
Total		60,327,017
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less \$590,721 of net capital assets included above as capital assets used in governmental activities, plus \$52,685 for compensated absences included below, plus \$1,071,717 and \$645,366 for net pension asset/liability and net OPEB liability and related deferred inflows/outflows, respectively, included below.		31,703,269
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.		(191,847)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.		(610,627)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.		5,196,859
Unamortized premiums on bond issuances are not recognized in governmental funds.		(2,448,354)
Unamortized discounts on bond issuances are not recognized in governmental funds.		5,764
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	92,954,688	
Deferred inflows of resources - pension	(8,228,639)	
Net pension asset	1,191,341	
Net pension liability	<u>(314,436,909)</u>	
Total		(228,519,519)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - OPEB	11,714,262	
Deferred inflows of resources - OPEB	(1,818,224)	
Net OPEB liability	<u>(147,056,827)</u>	
Total		(137,160,789)
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	(20,716,664)	
Landfill obligations	(200,000)	
Bonds payable	(89,663,200)	
OPWC loans payable	<u>(1,308,094)</u>	
Total		<u>(111,887,958)</u>
Net position of governmental activities		<u><u>\$ 195,061,310</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



4th of July Fireworks Maumee River Downtown Toledo

Photo courtesy of Toledo Aerial Media

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 103,271,654	\$ -	\$ -	\$ -
Real property and other taxes.....	13,645,639	15,946,363	23,533,666	38,507,048
Lodging taxes.....	-	-	-	-
Charges for services.....	11,469,505	-	16,661	-
Licenses and permits.....	26,944	-	-	-
Fines and forfeitures.....	354,877	-	-	-
Intergovernmental.....	19,862,132	12,207,546	24,734,495	23,225,887
Special assessments.....	49,606	-	-	-
Investment income.....	6,920,481	-	-	5,472
Rental income.....	1,262,755	-	-	-
Increase in fair market value of investments.....	2,428,045	-	-	-
Other.....	1,112,145	28,914	222,186	953,405
Total revenues.....	160,403,783	28,182,823	48,507,008	62,691,812
Expenditures:				
Current:				
General government:				
Legislative and executive.....	40,670,383	-	-	-
Judicial.....	40,430,515	-	-	-
Public safety.....	44,451,150	-	-	-
Public works.....	198,214	-	-	-
Health.....	1,118,083	28,839,934	-	47,240,561
Human services.....	1,830,541	-	46,285,556	-
Conservation and recreation.....	357,342	-	-	-
Other.....	292,036	-	-	-
Capital outlay.....	-	-	-	-
Debt service:				
Principal retirement.....	15,287	-	-	-
Interest and fiscal charges.....	637	-	-	-
Bond issuance costs.....	-	-	-	-
Note issuance costs.....	-	-	-	-
Total expenditures.....	129,364,188	28,839,934	46,285,556	47,240,561
Excess (deficiency) of revenues over (under) expenditures.....	31,039,595	(657,111)	2,221,452	15,451,251
Other financing sources (uses):				
Issuance of bonds.....	-	-	-	-
Premium on bond issuance.....	-	-	-	-
Issuance of loans.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers (out).....	(29,032,674)	-	-	-
Total other financing sources (uses).....	(29,032,674)	-	-	-
Net change in fund balances.....	2,006,921	(657,111)	2,221,452	15,451,251
Fund balances at beginning of year (restated).....	60,516,044	20,962,608	9,501,668	47,608,789
Fund balances at end of year.....	\$ 62,522,965	\$ 20,305,497	\$ 11,723,120	\$ 63,060,040

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 103,271,654
-	20,675,266	112,307,982
-	8,101,654	8,101,654
-	26,510,018	37,996,184
-	2,032,389	2,059,333
-	912,480	1,267,357
370,000	118,824,790	199,224,850
1,173,251	2,313,762	3,536,619
-	183,477	7,109,430
907,493	660,009	2,830,257
-	-	2,428,045
295,842	8,550,696	11,163,188
<u>2,746,586</u>	<u>188,764,541</u>	<u>491,296,553</u>
-	15,636,851	56,307,234
-	27,111,087	67,541,602
-	37,582,803	82,033,953
-	21,394,767	21,592,981
-	18,727,766	95,926,344
-	50,945,333	99,061,430
-	14,022,766	14,380,108
-	-	292,036
-	14,185,678	14,185,678
4,097,100	199,096	4,311,483
3,245,605	179,959	3,426,201
10,200	134,587	144,787
-	21,444	21,444
<u>7,352,905</u>	<u>200,142,137</u>	<u>459,225,281</u>
(4,606,319)	(11,377,596)	32,071,272
250,000	5,000,000	5,250,000
389,888	134,587	524,475
-	378,330	378,330
4,868,925	27,726,780	32,595,705
-	(3,613,031)	(32,645,705)
<u>5,508,813</u>	<u>29,626,666</u>	<u>6,102,805</u>
902,494	18,249,070	38,174,077
1,823,022	92,279,663	232,691,794
<u>\$ 2,725,516</u>	<u>\$ 110,528,733</u>	<u>\$ 270,865,871</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds		\$ 38,174,077
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds):		
Capital outlay - nondepreciable capital assets	\$ 15,791,041	
Capital outlay - depreciable capital assets	7,330,472	
Current year depreciation	<u>(20,299,451)</u>	
Total		2,822,062
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity).		
		(3,197,236)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:		
Sales tax revenue	585,256	
Property tax revenue	(70,435)	
Special assessment revenue	(349,040)	
Intergovernmental and other revenues	<u>1,582,187</u>	
Total		1,747,968
The issuances of bonds and loans are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(5,628,330)
Repayment of bond, loan and capital lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):		
Bond principal payments	4,097,100	
Loan principal payments	144,635	
Capital lease principal payments	<u>69,748</u>	
Total		4,311,483
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.		
		1,205,000
In the statement of activities, interest is accrued on outstanding bonds; whereas in the funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:		
Decrease in accrued interest payable	295,313	
Premiums incurred in the current year	(524,475)	
Amortization of bond premiums	173,855	
Amortization of bond discounts	(3,008)	
Amortization of deferred outflow of resources resulting from debt refundings	<u>(280,760)</u>	
Total		(339,075)
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).		
		269,216
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 \$83,038 and including \$216,180 and \$43,308 of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities.		
		(1,175,772)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		22,154,144
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		(69,120,577)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		175,202
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.		
		<u>(12,556,990)</u>
Change in net position of governmental activities		\$ (21,158,828)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 100,887,537	\$ 100,887,537	\$ 102,031,566	\$ 1,144,029
Real property and other taxes.....	13,000,000	13,000,000	13,704,748	704,748
Charges for services.....	12,769,238	12,769,238	11,935,269	(833,969)
Licenses and permits.....	33,500	33,500	26,944	(6,556)
Fines and forfeitures.....	286,400	286,400	343,367	56,967
Intergovernmental.....	17,435,345	17,435,345	18,787,044	1,351,699
Special assessments.....	36,935	36,935	49,749	12,814
Investment income.....	3,724,000	3,724,000	6,102,062	2,378,062
Rental income.....	1,355,841	1,355,841	1,262,755	(93,086)
Other.....	536,790	536,790	1,241,396	704,606
Total revenues.....	150,065,586	150,065,586	155,484,900	5,419,314
Expenditures:				
Current:				
General government:				
Legislative and executive.....	44,450,370	42,623,152	40,975,166	1,647,986
Judicial.....	41,927,939	41,449,742	40,322,103	1,127,639
Public safety.....	41,209,037	44,310,280	44,147,781	162,499
Public works.....	234,766	234,766	225,324	9,442
Health.....	1,508,793	1,349,918	1,349,918	-
Human services.....	1,862,820	1,863,771	1,836,913	26,858
Conservation and recreation.....	351,400	357,400	357,400	-
Other.....	333,343	333,343	333,343	-
Total expenditures.....	131,878,468	132,522,372	129,547,948	2,974,424
Excess of revenues over expenditures.....	18,187,118	17,543,214	25,936,952	8,393,738
Other financing sources (uses):				
Transfers in.....	-	-	500,000	500,000
Transfers (out).....	(21,304,935)	(28,895,734)	(28,779,927)	115,807
Net change in fund balances.....	(3,117,817)	(11,352,520)	(2,342,975)	9,009,545
Fund balances at beginning of year.....	24,727,677	24,727,677	24,727,677	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,471,206</i>	<i>1,471,206</i>	<i>1,471,206</i>	<i>-</i>
Fund balance at end of year.....	\$ 23,081,066	\$ 14,846,363	\$ 23,855,908	\$ 9,009,545

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes.....	\$ 15,500,045	\$ 15,500,045	\$ 16,013,668	\$ 513,623
Intergovernmental.....	9,633,404	9,633,404	11,943,124	2,309,720
Other.....	27,000	27,000	28,914	1,914
Total revenues.....	25,160,449	25,160,449	27,985,706	2,825,257
Expenditures:				
Current:				
Health.....	27,354,998	29,354,998	28,717,784	637,214
Net change in fund balances.....	(2,194,549)	(4,194,549)	(732,078)	3,462,471
Fund balances at beginning of year.....	19,323,512	19,323,512	19,323,512	-
<i>Prior year encumbrances appropriated.....</i>	<i>75</i>	<i>75</i>	<i>75</i>	<i>-</i>
Fund balance at end of year.....	\$ 17,129,038	\$ 15,129,038	\$ 18,591,509	\$ 3,462,471

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes.....	\$ 23,641,959	\$ 23,641,959	\$ 23,633,131	\$ (8,828)
Intergovernmental.....	24,692,419	24,692,419	24,838,071	145,652
Other.....	80,243	80,243	222,186	141,943
Total revenues.....	48,414,621	48,414,621	48,693,388	278,767
Expenditures:				
Current:				
Human services.....	50,424,032	49,192,477	46,420,686	2,771,791
Net change in fund balances.....	(2,009,411)	(777,856)	2,272,702	3,050,558
Fund balances at beginning of year.....	7,960,613	7,960,613	7,960,613	-
<i>Prior year encumbrances appropriated.....</i>	<i>375,853</i>	<i>375,853</i>	<i>375,853</i>	<i>-</i>
Fund balance at end of year.....	\$ 6,327,055	\$ 7,558,610	\$ 10,609,168	\$ 3,050,558

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues:</u>				
Real property and other taxes.....	\$ 43,500,000	\$ 43,500,000	\$ 38,669,913	\$ (4,830,087)
Intergovernmental.....	11,147,993	11,147,993	23,402,976	12,254,983
Other.....	450,000	450,000	953,405	503,405
Total revenues.....	<u>55,097,993</u>	<u>55,097,993</u>	<u>63,026,294</u>	<u>7,928,301</u>
<u>Expenditures:</u>				
Current:				
Health.....	57,225,395	56,688,306	48,771,303	7,917,003
Net change in fund balances.....	(2,127,402)	(1,590,313)	14,254,991	15,845,304
Fund balances at beginning of year.....	43,436,120	43,436,120	43,436,120	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,414,635</i>	<i>1,414,635</i>	<i>1,414,635</i>	<i>-</i>
Fund balance at end of year.....	<u>\$ 42,723,353</u>	<u>\$ 43,260,442</u>	<u>\$ 59,105,746</u>	<u>\$ 15,845,304</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Bay View Yacht Club

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2019

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 7,020,179	\$ 5,509,827	\$ 6,376,060
Receivables:			
Accounts.....	1,115,059	3,028,251	508,647
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	50,303	-
Prepayments.....	-	-	-
Total current assets.....	8,135,238	8,588,381	6,884,707
Noncurrent assets:			
Net pension asset (see Note 11).....	-	10,404	-
Capital assets:			
Nondepreciable capital assets.....	972,795	11,799,700	1,305,665
Depreciable capital assets, net.....	36,065,446	19,966,571	35,187,196
Total capital assets, net.....	37,038,241	31,766,271	36,492,861
Total noncurrent assets.....	37,038,241	31,776,675	36,492,861
Total assets.....	45,173,479	40,365,056	43,377,568
Deferred outflows of resources:			
Pension (see Note 11).....	-	829,369	-
OPEB (see Note 12).....	-	117,283	-
Total deferred outflows of resources.....	-	946,652	-
Liabilities:			
Current liabilities:			
Accounts payable.....	15,599	257,939	423,300
Accrued wages and benefits payable.....	-	39,249	-
Due to other funds.....	-	386	-
Due to other governments.....	-	21,402	-
Accrued interest payable.....	22,347	-	25,232
Notes payable.....	1,550,000	-	1,750,000
Compensated absences payable - current.....	-	83,198	-
Capital lease obligations payable - current.....	-	-	90,290
OWDA loans payable - current.....	232,107	1,189,144	152,292
OPWC loans payable - current.....	22,571	77,357	77,577
Claims payable - current.....	-	-	-
Total current liabilities.....	1,842,624	1,668,675	2,518,691
Long-term liabilities:			
Compensated absences payable.....	-	35,107	-
Capital lease obligations payable.....	-	-	286,784
OWDA loans payable.....	1,307,500	18,121,422	5,420,336
OPWC loans payable.....	613,084	2,047,263	1,937,967
Claims payable.....	-	-	-
Net pension liability (see Note 11).....	-	2,746,055	-
Net OPEB liability (see Note 12).....	-	1,284,283	-
Total long-term liabilities.....	1,920,584	24,234,130	7,645,087
Total liabilities.....	3,763,208	25,902,805	10,163,778
Deferred inflows of resources:			
Pension (see Note 11).....	-	59,651	-
OPEB (see Note 12).....	-	10,763	-
Total deferred inflows of resources.....	-	70,414	-
Net position:			
Net investment in capital assets.....	33,312,979	10,331,085	26,777,615
Unrestricted.....	8,097,292	5,007,404	6,436,175
Total net position.....	\$ 41,410,271	\$ 15,338,489	\$ 33,213,790

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

Net position of business-type activities

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 16,097,072	\$ 35,003,138	\$ 37,136,825	
3,009,007	7,660,964	4,940	
-	-	85,212	
-	50,303	13,630	
-	-	2,656,484	
<u>19,106,079</u>	<u>42,714,405</u>	<u>39,897,091</u>	
24,180	34,584	5,391	
75,663	14,153,823	510,354	
<u>3,989,805</u>	<u>95,209,018</u>	<u>80,367</u>	
<u>4,065,468</u>	<u>109,362,841</u>	<u>590,721</u>	
<u>4,089,648</u>	<u>109,397,425</u>	<u>596,112</u>	
<u>23,195,727</u>	<u>152,111,830</u>	<u>40,493,203</u>	
1,890,015	2,719,384	429,811	
<u>237,628</u>	<u>354,911</u>	<u>59,265</u>	
<u>2,127,643</u>	<u>3,074,295</u>	<u>489,076</u>	
1,734,671	2,431,509	396,367	
101,894	141,143	16,697	
1,119	1,505	2,338	
50,234	71,636	1,421,360	
-	47,579	-	
-	3,300,000	-	
251,640	334,838	32,169	
-	90,290	-	
63,732	1,637,275	-	
-	177,505	-	
-	-	5,067,870	
<u>2,203,290</u>	<u>8,233,280</u>	<u>6,936,801</u>	
114,284	149,391	20,516	
-	286,784	-	
610,043	25,459,301	-	
-	4,598,314	-	
-	-	1,289,190	
6,381,875	9,127,930	1,422,804	
<u>2,984,695</u>	<u>4,268,978</u>	<u>665,421</u>	
<u>10,090,897</u>	<u>43,890,698</u>	<u>3,397,931</u>	
<u>12,294,187</u>	<u>52,123,978</u>	<u>10,334,732</u>	
263,663	323,314	84,115	
<u>96,930</u>	<u>107,693</u>	<u>39,210</u>	
<u>360,593</u>	<u>431,007</u>	<u>123,325</u>	
3,391,693	73,813,372	590,721	
<u>9,276,897</u>	<u>28,817,768</u>	<u>29,933,501</u>	
<u>\$ 12,668,590</u>	<u>102,631,140</u>	<u>\$ 30,524,222</u>	
	191,847		
	<u>\$ 102,822,987</u>		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services.....	\$ 2,429,735	\$ 7,325,816	\$ 2,341,251
Special assessments.....	15,057	-	15,255
Other.....	-	10,657	-
<i>Total operating revenues.....</i>	<i>2,444,792</i>	<i>7,336,473</i>	<i>2,356,506</i>
Operating expenses:			
Personal services.....	-	2,503,138	-
Contract services.....	1,249,138	10,724,292	1,171,614
Materials and supplies.....	121,896	593,175	328,174
Heat, light and power.....	344,617	1,012,057	143,684
Employee medical benefits.....	-	-	-
Depreciation.....	1,700,623	1,091,832	1,709,739
Other.....	579	2,957	781
<i>Total operating expenses.....</i>	<i>3,416,853</i>	<i>15,927,451</i>	<i>3,353,992</i>
<i>Operating (loss).....</i>	<i>(972,061)</i>	<i>(8,590,978)</i>	<i>(997,486)</i>
Nonoperating revenues (expenses):			
Interest and fiscal charges.....	(96,265)	(636,151)	(172,527)
Loss on disposal of capital assets.....	(1,045,653)	(126,074)	(825,516)
Interest revenue.....	-	-	-
Intergovernmental.....	86,675	3,008,666	886
Note issuance costs.....	(5,912)	-	(6,676)
<i>Total nonoperating revenues (expenses).....</i>	<i>(1,061,155)</i>	<i>2,246,441</i>	<i>(1,003,833)</i>
<i>Income (loss) before transfers and capital contributions.....</i>	<i>(2,033,216)</i>	<i>(6,344,537)</i>	<i>(2,001,319)</i>
Transfer in.....	-	-	-
Capital contributions.....	1,478,684	-	1,268,582
<i>Change in net position.....</i>	<i>(554,532)</i>	<i>(6,344,537)</i>	<i>(732,737)</i>
Net position at beginning of year.....	41,964,803	21,683,026	33,946,527
Net position at end of year.....	\$ 41,410,271	\$ 15,338,489	\$ 33,213,790

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

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 10,387,526	\$ 22,484,328	\$ 40,521,847	
776,681	806,993	-	
27,367	38,024	6,404,675	
<u>11,191,574</u>	<u>23,329,345</u>	<u>46,926,522</u>	
5,653,425	8,156,563	1,207,329	
12,937,190	26,082,234	6,085,041	
418,566	1,461,811	654,749	
51,023	1,551,381	-	
-	-	40,731,540	
530,120	5,032,314	6,442	
88,943	93,260	597	
<u>19,679,267</u>	<u>42,377,563</u>	<u>48,685,698</u>	
(8,487,693)	(19,048,218)	(1,759,176)	
(40,635)	(945,578)	-	
(109,529)	(2,106,772)	(94,014)	
-	-	284,892	
10,481,800	13,578,027	-	
-	(12,588)	-	
<u>10,331,636</u>	<u>10,513,089</u>	<u>190,878</u>	
1,843,943	(8,535,129)	(1,568,298)	
-	-	50,000	
-	2,747,266	-	
1,843,943	(5,787,863)	(1,518,298)	
<u>10,824,647</u>		<u>32,042,520</u>	
<u>\$ 12,668,590</u>		<u>\$ 30,524,222</u>	
	(83,038)		
	<u>\$ (5,870,901)</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,418,004	\$ 7,493,208	\$ 2,345,282
Cash received from special assessments	15,057	-	15,255
Cash received from other operations.....	-	10,657	-
Cash payments to employees.....	-	(1,901,357)	-
Cash payments for contractual services.....	(1,197,574)	(10,949,710)	(953,183)
Cash payments for materials and supplies.....	(121,896)	(584,148)	(328,174)
Cash payments for heat, light and power.....	(344,617)	(1,012,057)	(143,684)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(579)	(2,957)	(781)
<i>Net cash provided by (used in) operating activities.....</i>	<i>768,395</i>	<i>(6,946,364)</i>	<i>934,715</i>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	86,675	3,008,666	886
Cash received from transfers in.....	-	-	-
<i>Net cash provided by noncapital financing activities.....</i>	<i>86,675</i>	<i>3,008,666</i>	<i>886</i>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	(768,362)	(2,266,386)	(2,449,277)
Capital contributions.....	388,000	-	102,902
Issuance of notes.....	1,550,000	-	1,750,000
Premium on notes.....	5,912	-	6,676
Note issuance costs.....	(5,912)	-	(6,676)
Proceeds from loans.....	-	6,615,169	1,070,357
Principal paid on notes.....	(1,180,000)	-	-
Interest paid on notes.....	(23,881)	-	-
Principal paid on loans.....	(282,175)	(1,286,834)	(358,340)
Interest paid on loans.....	(67,159)	(636,151)	(153,971)
Proceeds from capital leases.....	-	-	478,229
Principal paid on capital leases.....	-	-	(101,155)
<i>Net cash provided by (used in) financing activities.....</i>	<i>(383,577)</i>	<i>2,425,798</i>	<i>338,745</i>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net increase (decrease) in cash and cash equivalents.....</i>	<i>471,493</i>	<i>(1,511,900)</i>	<i>1,274,346</i>
Cash and cash equivalents at beginning of year.....	6,548,686	7,021,727	5,101,714
Cash and cash equivalents at end of year.....	\$ 7,020,179	\$ 5,509,827	\$ 6,376,060

Enterprise Funds		Governmental Activities - Internal Service Funds	
Nonmajor Enterprise Funds	Total		
\$ 10,419,068	\$ 22,675,562	\$ 40,534,295	
776,681	806,993	-	
44,158	54,815	7,784,384	
(4,389,661)	(6,291,018)	(944,329)	
(12,880,041)	(25,980,508)	(5,800,782)	
(447,436)	(1,481,654)	(588,629)	
(51,023)	(1,551,381)	-	
-	-	(39,908,911)	
(88,943)	(93,260)	(597)	
<u>(6,617,197)</u>	<u>(11,860,451)</u>	<u>1,075,431</u>	
10,481,800	13,578,027	-	
-	-	50,000	
<u>10,481,800</u>	<u>13,578,027</u>	<u>50,000</u>	
(1,129,648)	(6,613,673)	(470,618)	
-	490,902	-	
-	3,300,000	-	
-	12,588	-	
-	(12,588)	-	
-	7,685,526	-	
-	(1,180,000)	-	
-	(23,881)	-	
(60,278)	(1,987,627)	-	
(40,635)	(897,916)	-	
-	478,229	-	
-	(101,155)	-	
<u>(1,230,561)</u>	<u>1,150,405</u>	<u>(470,618)</u>	
-	-	284,892	
2,634,042	2,867,981	939,705	
13,463,030	32,135,157	36,197,120	
<u>\$ 16,097,072</u>	<u>\$ 35,003,138</u>	<u>\$ 37,136,825</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Reconciliation of operating (loss) to net cash provided by (used in) operating activities:			
Operating (loss).....	\$ (972,061)	\$ (8,590,978)	\$ (997,486)
Adjustments:			
Depreciation.....	1,700,623	1,091,832	1,709,739
Changes in assets and liabilities:			
(Increase) decrease in materials and supplies inventory.....	-	9,027	-
(Increase) decrease in accounts receivable.....	(11,731)	167,392	4,031
Decrease in due from other funds.....	-	-	-
Decrease in prepayments.....	35,965	-	-
(Increase) in deferred outflows of resources - pension.....	-	(389,503)	-
(Increase) in deferred outflows of resources - OPEB.....	-	(7,596)	-
Decrease in net pension asset.....	-	2,663	-
Increase (decrease) in accounts payable.....	15,599	(225,418)	218,431
Increase in accrued wages and benefits.....	-	18,162	-
Increase (decrease) in due to other funds.....	-	-	-
Increase in due to other governments.....	-	2,663	-
(Decrease) in deferred inflows of resources - pension.....	-	(319,424)	-
(Decrease) in deferred inflows of resources - OPEB.....	-	(69,665)	-
Increase in net pension liability.....	-	1,156,140	-
Increase in net OPEB liability.....	-	204,613	-
Increase (decrease) in compensated absences payable.....	-	3,728	-
Increase in claims payable.....	-	-	-
Net cash provided by (used in) operating activities.....	\$ 768,395	\$ (6,946,364)	\$ 934,715

Noncash Transactions:

During 2019, the Water Supply System fund received \$1,090,684 in contributed capital assets.
 During 2019, the Sewer System fund received \$1,165,680 in contributed capital assets.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
\$ (8,487,693)	\$ (19,048,218)	\$ (1,759,176)
530,120	5,032,314	6,442
-	9,027	(200)
48,333	208,025	38
-	-	12,410
5,140	41,105	74,102
(889,983)	(1,279,486)	(184,271)
(42,966)	(50,562)	(9,366)
7,268	9,931	1,782
23,142	31,754	316,744
45,491	63,653	5,309
(3)	(3)	1,663
8,253	10,916	1,399,135
(709,248)	(1,028,672)	(151,359)
(119,603)	(189,268)	(20,067)
2,555,277	3,711,417	550,028
386,152	590,765	72,741
23,123	26,851	(1,164)
-	-	760,640
<u>\$ (6,617,197)</u>	<u>\$ (11,860,451)</u>	<u>\$ 1,075,431</u>

LUCAS COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2019

	Custodial
<u>Assets:</u>	
Equity in pooled cash and cash equivalents.....	\$ 22,737,555
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.....	947,895,399
Accounts.....	54
Due from other governments.....	18,890,099
Total assets.....	989,523,107
 <u>Liabilities:</u>	
Due to other governments.....	25,051,199
Total liabilities.....	25,051,199
 <u>Deferred inflows of resources:</u>	
Property taxes levied for the next fiscal year.....	803,224,006
Total deferred inflows of resources.....	803,224,006
 <u>Net position:</u>	
Restricted for individuals, organizations and other governments.....	161,247,902
Total net position.....	\$ 161,247,902

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Custodial
Additions:	
Intergovernmental.....	\$ 38,521,024
Amounts received as fiscal agent.....	22,677,069
Licenses, permits and fees for other governments.....	1,353,217
Fines and forfeitures for other governments.....	34,692
Property tax collection for other governments.....	586,319,543
Special assessments collections for other governments.....	104,078,541
Other custodial fund collections.....	544,983,152
<i>Total additions.....</i>	<i>1,297,967,238</i>
Deductions:	
Distributions to the State of Ohio.....	1,597,491
Distributions of state funds to other governments.....	27,804,008
Distributions as fiscal agent.....	21,577,579
Fines and forfeitures distributions to other governments.....	34,413
Property tax distributions to other governments.....	566,059,418
Other custodial fund disbursements.....	544,921,656
<i>Total deductions.....</i>	<i>1,161,994,565</i>
<i>Net change in fiduciary net position.....</i>	<i>135,972,673</i>
Net position beginning of year (restated).....	25,275,229
Net position end of year.....	\$ 161,247,902

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2019

	Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation
Assets:				
Equity in pooled cash and investments.....	\$ 5,557,344	\$ 352,902	\$ 3,286,731	\$ 2,558,918
Receivables (net of allowances for uncollectibles):				
Accounts.....	2,941,211	4,091,835	954,868	1,310,987
Materials and supplies inventory.....	476,911	-	70,418	-
Prepayments.....	226,475	-	57,053	-
Other assets.....	11,966,223	344,581	734,350	1,225,200
Capital assets:				
Nondepreciable capital assets.....	18,700	1,460,550	63,053	-
Depreciable capital assets.....	6,152,776	16,269,932	1,591,755	76,632
Accumulated depreciation.....	(2,607,808)	(7,386,661)	(687,456)	(69,376)
Total capital assets, net.....	<u>3,563,668</u>	<u>10,343,821</u>	<u>967,352</u>	<u>7,256</u>
Total assets.....	<u>24,731,832</u>	<u>15,133,139</u>	<u>6,070,772</u>	<u>5,102,361</u>
Liabilities:				
Accounts payable.....	1,508,623	113,635	879,324	250,144
Accrued liabilities.....	2,464,385	91,907	1,419,972	28,962
Accrued wages and benefits.....	-	-	-	11,322
Due to other governments.....	-	31,132	-	5,855
Unearned revenue.....	1,329,123	35,563	466,016	-
Long-term liabilities:				
Due in more than one year.....	443,425	-	-	-
Total liabilities.....	<u>5,745,556</u>	<u>272,237</u>	<u>2,765,312</u>	<u>296,283</u>
Net position:				
Net investment in capital assets.....	3,563,668	10,343,821	967,352	7,256
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	14,780,558	-	-
Unrestricted (deficit).....	15,422,608	(10,263,477)	2,338,108	4,798,822
Total net position.....	<u>\$ 18,986,276</u>	<u>\$ 14,860,902</u>	<u>\$ 3,305,460</u>	<u>\$ 4,806,078</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 341,548	\$ 10,838,184	\$ 7,039,927	\$ 29,975,554
-	3,294,600	2,197,326	14,790,827
-	-	-	547,329
-	-	92,306	375,834
-	1,755,966	-	16,026,320
-	-	1,175,000	2,717,303
-	34,518	8,767,663	32,893,276
-	(34,518)	(3,553,167)	(14,338,986)
-	-	6,389,496	21,271,593
<u>341,548</u>	<u>15,888,750</u>	<u>15,719,055</u>	<u>82,987,457</u>
31,251	346,019	977,409	4,106,405
-	621,770	87,195	4,714,191
-	-	330,128	341,450
-	-	-	36,987
-	-	3,956,346	5,787,048
-	5,967,847	-	6,411,272
<u>31,251</u>	<u>6,935,636</u>	<u>5,351,078</u>	<u>21,397,353</u>
-	-	6,389,496	21,271,593
56,678	-	-	56,678
-	-	-	14,780,558
<u>253,619</u>	<u>8,953,114</u>	<u>3,978,481</u>	<u>25,481,275</u>
<u>\$ 310,297</u>	<u>\$ 8,953,114</u>	<u>\$ 10,367,977</u>	<u>\$ 61,590,104</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation.....	\$ 23,109,502	\$ 21,168,214	\$ -	\$ -
Preferred Properties, Inc. and Affiliates				
Health.....	3,081,500	1,246,962	764,962	-
Toledo Arena Sports, Inc.				
Recreation.....	10,849,012	10,815,505	-	167,982
Lucas County Land Reutilization Corporation				
Public works.....	8,541,931	1,028,560	5,189,862	-
Lucas County Transportation Improvement District				
Public works.....	1,789,053	-	-	1,194,177
Lucas County Economic Development Corporation				
Legislative & executive.....	1,574,107	-	3,185,164	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation.....	6,677,305	4,386,595	3,083,105	584,226
Total component units.....	<u>\$ 55,622,410</u>	<u>\$ 38,645,836</u>	<u>\$ 12,223,093</u>	<u>\$ 1,946,385</u>

General revenues:

Investment earnings.....	
Grants and entitlements not restricted to specific programs.....	
Gain on sale of assets.....	
Miscellaneous.....	
Total general revenues.....	
Change in net position.....	
Net position at beginning of year (restated).....	
Net position at end of year.....	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ (1,941,288)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,941,288)
-	(1,069,576)	-	-	-	-	-	(1,069,576)
-	-	134,475	-	-	-	-	134,475
-	-	-	(2,323,509)	-	-	-	(2,323,509)
-	-	-	-	(594,876)	-	-	(594,876)
-	-	-	-	-	1,611,057	-	1,611,057
-	-	-	-	-	-	1,376,621	1,376,621
<u>(1,941,288)</u>	<u>(1,069,576)</u>	<u>134,475</u>	<u>(2,323,509)</u>	<u>(594,876)</u>	<u>1,611,057</u>	<u>1,376,621</u>	<u>(2,807,096)</u>
845,569	152,891	524	3,176	-	154,357	10,690	1,167,207
-	-	-	1,371,935	-	-	-	1,371,935
-	2,000	-	-	-	-	-	2,000
<u>140,535</u>	<u>16,747</u>	<u>32,983</u>	<u>70,708</u>	<u>-</u>	<u>-</u>	<u>72,443</u>	<u>333,416</u>
<u>986,104</u>	<u>171,638</u>	<u>33,507</u>	<u>1,445,819</u>	<u>-</u>	<u>154,357</u>	<u>83,133</u>	<u>2,874,558</u>
(955,184)	(897,938)	167,982	(877,690)	(594,876)	1,765,414	1,459,754	67,462
<u>19,941,460</u>	<u>15,758,840</u>	<u>3,137,478</u>	<u>5,683,768</u>	<u>905,173</u>	<u>7,187,700</u>	<u>8,908,223</u>	<u>61,522,642</u>
<u>\$ 18,986,276</u>	<u>\$ 14,860,902</u>	<u>\$ 3,305,460</u>	<u>\$ 4,806,078</u>	<u>\$ 310,297</u>	<u>\$ 8,953,114</u>	<u>\$ 10,367,977</u>	<u>\$ 61,590,104</u>



Maumee River Yacht Club

Photo courtesy of Toledo Aerial Media

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

DISCRETELY PRESENTED COMPONENT UNITS

Toledo Mud Hens Baseball Club, Inc. (the "Mud Hens")

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

Toledo-Lucas County Convention and Visitors Bureau, Inc. (TLCCVB)

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

Lucas County Land Reutilization Corporation (LCLRC)

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

Toledo Arena Sports, Inc. (TASI)

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC's fiscal year end is December 31. During 2019, the County contributed \$3,185,164 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

RELATED ORGANIZATIONS

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

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

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

Lucas County	50.80%
Defiance County	13.73%
Fulton County	13.73%
Williams County	13.27%
Henry County	8.47%
Totals	<u>100.00%</u>

In 2019, the County contributed \$5,693,778 for the CCNO's operations, which represents 50.77% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

Lucas County Family and Children First Council (the "Council")

The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an custodial fund on the County's financial statements. During 2019, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

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

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The Board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2019, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

POTENTIAL COMPONENT UNITS REPORTED AS CUSTODIAL 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 custodial funds within the financial statements since the County acts as fiscal agent and holds monies on their behalf at year end:

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

B. Basis of Presentation

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

C. Fund Accounting

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

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

The following are the County's major governmental funds:

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

Mental Health and Recovery Fund - This fund accounts for and reports a County-wide property tax levy, state grants, and reimbursements that are restricted for mental health programs and alcohol and drug recovery programs.

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

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

Debt Service Fund - This fund accounts for and reports financial resources that are committed for expenditures of principal and interest on general long-term debt.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

The County reports the following major enterprise funds:

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

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's custodial funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Lucas County Board of Health, Lucas County Family and Children First Council, Lucas County Soil and Water Conservation District, The Olander Park District, and the Lucas County Local Emergency Planning Commission and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

D. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current deferred outflows of resources, current liabilities and current deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations that better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

E. Basis of Accounting

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 11 and 12 for deferred outflows of resources related the County's net pension liability and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Notes 11 and 12 for deferred inflows of resources related to the County's net pension liability and net OPEB liability, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

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

	<u>General</u>	<u>Mental Health and Recovery</u>	<u>Children Services Board</u>	<u>Board of Developmental Disabilities</u>	<u>Nonmajor Governmental</u>
Gross taxes receivable	\$ 15,888,993	\$ 18,610,257	\$ 27,431,251	\$ 44,792,712	\$ 25,343,660
Less: allowance for doubtful accounts	<u>(461,716)</u>	<u>(535,901)</u>	<u>(783,284)</u>	<u>(1,257,604)</u>	<u>(724,872)</u>
Net taxes receivable	<u>\$ 15,427,277</u>	<u>\$ 18,074,356</u>	<u>\$ 26,647,967</u>	<u>\$ 43,535,108</u>	<u>\$ 24,618,788</u>

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 custodial funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services, and capital outlays and equipment).

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

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

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2019, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2019 amounted to \$6,920,481 which includes \$6,325,130 assigned from other County funds, as not all funds of the County receive interest earnings.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$25,000 (increased from \$5,000 in 2019) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County's intangible assets include right of way and internally generated computer software. Donated capital assets are recorded at their acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets, except land, right of way and construction in progress, are depreciated using the straight-line method over the following estimated useful lives, and these estimated useful lives may be periodically reviewed:

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

L. Compensated Absences

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

M. Self-Funded Insurance

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. A future retrospective premium liability of \$1,781,860 is reported in the fund at December 31, 2019 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums approximate the claims liability.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

N. Fund Balance

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

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

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

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

O. Prepayments

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

R. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The County's net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt are also included in this component of net position. Net position is reported as restricted when there are limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

S. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only for amounts due to employees who have separated at year end. Bonds, capital leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

U. Contributions of Capital

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

V. Estimates

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

W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2019, the County has implemented GASB Statement No. 83, "Certain Asset Retirement Obligations", GASB Statement No. 84, "Fiduciary Activities", GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" and GASB Statement No. 90, "Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the County, however, certain disclosures were added related to the County's debt.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Restatement of Net Position and Fund Balances

The implementation of GASB 84 had the following effect on fund balance as reported at December 31, 2018:

	Other Governmental Funds	Total Governmental Funds
Fund Balance as previously reported	\$86,366,175	\$ 226,778,306
GASB Statement No. 84	5,913,488	5,913,488
Restated Fund Balance, at December 31, 2018	\$92,279,663	\$ 232,691,794

The implementation of the GASB 84 pronouncement had the following effect on the net position as reported at December 31, 2018:

	Governmental Activities
Net position as previously reported	\$210,306,650
GASB Statement No. 84	5,913,488
Restated net position at December 31, 2018	\$216,220,138

Due to the implementation of GASB Statement No.84, the new classification of custodial funds is reporting a beginning net position of \$25,275,229. Also, related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. At December 31, 2018, agency funds reported assets and liabilities of \$969,352,974.

The following correction of an error had an effect on the net position as reported at December 31, 2018 for the County's component units:

	Component Units
Net position as previously reported	\$ 62,763,887
Accounts receivable	(1,241,245)
Restated net position at December 31, 2018	\$ 61,522,642

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Deficit Fund Balances

Fund balances at December 31, 2019 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Workforce Development Fund	\$ 343,235
Miscellaneous Fund	51,534

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

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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, and Government National Mortgage 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;

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
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 investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1), (2), cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation and not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the Federal Reserve System and not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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. Except as noted above, 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

A. Cash on Hand

At year end, the County had \$5,750 in undeposited cash on hand and \$11,750 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments."

B. Cash in Segregated Accounts

At year end, the County had \$7,601,072 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Deposits with Financial Institutions

At December 31, 2019, the carrying amount of all County deposits was \$35,394,548 and the bank balance was \$42,505,883. Of the bank balance, \$16,592,765 was covered by the FDIC, \$17,925,033 was collateralized by the Ohio Pooled Collateral System and \$7,988,085 was exposed to custodial credit risk described below.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2019, the County was in the OPCS; however, certain County financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS resulting in an uninsured and uncollateralized balance. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

D. Investments

As of December 31, 2019, the County had the following investments and maturities:

Measurement/ <u>Investment type</u>	Measurement Value	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
<i>Fair Value:</i>					
FFCB	\$ 51,837,991	\$ 5,891,629	\$ 8,083,622	\$ 2,524,214	\$ 35,338,526
FHLB	29,972,701	6,472,150	7,459,281	1,668,014	14,373,256
FHLMC	79,840,694	13,913,028	7,072,567	7,388,977	51,466,122
FNMA	46,817,609	28,540,974	11,718,897	2,214,331	4,343,407
Foreign Government Bonds	2,500,000	-	-	-	2,500,000
U.S. Treasury Notes	16,385,080	6,300,549	7,605,331	-	2,479,200
Commercial paper	27,103,517	27,103,517	-	-	-
U.S. Government Money					
Market Mutual Funds	282,427	282,427	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	<u>59,696,421</u>	<u>59,696,421</u>	-	-	-
Total	<u>\$ 314,436,440</u>	<u>\$ 148,200,695</u>	<u>\$ 41,939,698</u>	<u>\$ 13,795,536</u>	<u>\$ 110,500,511</u>

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

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

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments with interest rates that are fixed for longer periods are likely to be subject to more variability in their fair values as a result of future changes in interest rates. The County's investment policy minimizes interest rate risk by diversifying assets and maturity dates while maintaining adequate liquidity to meet current obligations without a sale of securities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

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

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2019, the County had exposure of approximately \$2,500,000 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, 2019, 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, 2019, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 51,837,991	16.49%
FHLB	29,972,701	9.53%
FHLMC	79,840,694	25.38%
FNMA	46,817,609	14.89%
Foreign Government Bonds	2,500,000	0.80%
U.S. Treasury Notes	16,385,080	5.21%
Commercial Paper	27,103,517	8.62%
U.S. Government Money Market Mutual Funds	282,427	0.09%
<i>Amortized Cost:</i>		
STAR Ohio	<u>59,696,421</u>	<u>18.99%</u>
Total	<u>\$ 314,436,440</u>	<u>100.00%</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2019:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 35,394,548
Investments	314,436,440
Cash on hand	17,500
Total	\$ 349,848,488
 <u>Cash and investments per financial statements</u>	
Governmental activities	\$ 292,107,795
Business-type activities	35,003,138
Custodial funds	22,737,555
Total	\$ 349,848,488

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Total Transfers In
Governmental Funds:			
Debt service	\$ 4,868,925	\$ -	\$ 4,868,925
Non-major governmental	24,113,749	3,613,031	27,726,780
Internal Service Funds	50,000	-	50,000
Total Transfers Out	\$ 29,032,674	\$ 3,613,031	\$ 32,645,705

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2019, as reported on the fund financial statements:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>	<u>Amount</u>
General	Internal Service Funds	\$ 52,571
Mental Health and Recovery	Internal Service Funds	635
Children Services Board	Internal Service Funds	3,315
Nonmajor Governmental Funds	Internal Service Funds	24,848
Wastewater Treatment	Internal Service Funds	386
Nonmajor Enterprise Funds	Internal Service Funds	1,119
Internal Service Funds	Internal Service Funds	<u>2,338</u>
Total		<u>\$ 85,212</u>

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

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

- C.** Interfund loans consisted of the following at December 31, 2019, as reported on the fund financial statements:

<u>Receivable</u>	<u>Payable</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	<u>\$ 51,534</u>

The primary purpose of interfund balances is to cover costs in specific funds where revenues were not received by December 31. Interfund balances will be repaid once the anticipated revenues are received. All interfund balances are expected to be repaid within one year.

Interfund balances between governmental funds are eliminated on the government-wide financial statements.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually or semi-annually in 2019, the first payment was due February 6, 2019 and the remainder was payable by July 31, 2019.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

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

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

The full tax rate for all County operations for the year ended December 31, 2019 was \$17.37 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 5,503,637,050
Commercial/Industrial/Mineral	1,909,790,640
<u>Public Utility</u>	
Real	30,126,960
Personal	<u>369,306,300</u>
Total Assessed Value	<u>\$ 7,812,860,950</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 6 - 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 within the 10.00 mill limit for the General Fund. An additional 15.37 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2018 is as follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2019 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.60	0.544371	0.593500	2024
Mental Health & Recovery	2.50	2.268210	2.472915	2022/2024/2028
Developmental Disabilities	6.00	5.312026	5.838792	continuous
Children Services	3.65	3.316491	3.610455	2021/2028
Zoo Operating	0.75	0.680463	0.741875	2021
Zoo Improvements	1.00	0.907284	0.989166	2026
911 Emergency Telephone Sys.	0.70	0.635099	0.692416	2021
Science & Natural History	0.17	0.154238	0.168158	2022
Total Voted Tax Rates	15.37	13.818182	15.107277	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total Direct Tax Rates	17.37	15.818182	17.107277	

(a) Dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. Levy rates are subject to change.

B. Tax Abatements

As of December 31, 2019, the County provides tax abatements through two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 6 - TAXES - (Continued)

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

The County has entered into agreements to abate property taxes through these programs. During 2019, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
CRA	<u>\$ 28,639</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2019, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County Taxes Abated</u>
	<u>CRA</u>	<u>Ezone</u>	
City of Toledo	\$ 1,172,839	\$ -	\$ 1,172,839
City of Maumee	586,232	-	586,232
City of Oregon	34,774	25,239	60,013
City of Sylvania	5,247	-	5,247
City of Waterville	12,568	-	12,568
Village of Holland	6,595	-	6,595
Sylvania Township	2,278	-	2,278
Spencer Township	4,618	-	4,618
Total	<u>\$ 1,825,151</u>	<u>\$ 25,239</u>	<u>\$ 1,850,390</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2019 amounted to \$103,271,654.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2019 follows:

<u>Governmental Activities:</u>	Balance 12/31/18	Increases	Decreases	Balance 12/31/19
Capital assets not being depreciated:				
Land	\$ 30,160,458	\$ 811,120	\$ (443,378)	\$ 30,528,200
Right of way	6,552,717	140,000	(117,775)	6,574,942
Construction in progress	18,563,104	15,310,539	(6,738,198)	27,135,445
Total capital assets not being depreciated	<u>55,276,279</u>	<u>16,261,659</u>	<u>(7,299,351)</u>	<u>64,238,587</u>
Capital assets being depreciated:				
Buildings, structures and improvements	320,532,568	1,845,048	(1,410,840)	320,966,776
Furniture, fixtures and equipment	63,422,499	7,319,831	(17,530,522)	53,211,808
Computer software	11,721,818	-	(607,609)	11,114,209
Infrastructure	404,009,161	4,903,791	(130,445)	408,782,507
Total capital assets being depreciated	<u>799,686,046</u>	<u>14,068,670</u>	<u>(19,679,416)</u>	<u>794,075,300</u>
Accumulated depreciation:				
Buildings, structures and improvements	(156,447,966)	(7,692,505)	912,022	(163,228,449)
Furniture, fixtures and equipment	(51,856,264)	(3,677,278)	15,354,805	(40,178,737)
Computer software	(10,061,617)	(1,607,267)	601,873	(11,067,011)
Infrastructure	(328,809,842)	(7,328,843)	80,619	(336,058,066)
Total accumulated depreciation	<u>(547,175,689)</u>	<u>(20,305,893)</u>	<u>16,949,319</u>	<u>(550,532,263)</u>
Total capital assets being depreciated, net	<u>252,510,357</u>	<u>(6,237,223)</u>	<u>(2,730,097)</u>	<u>243,543,037</u>
Governmental activities capital assets, net	<u>\$ 307,786,636</u>	<u>\$ 10,024,436</u>	<u>\$ (10,029,448)</u>	<u>\$ 307,781,624</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 8 - CAPITAL ASSETS - (Continued)

Construction in progress: During 2019, the County incurred additional expenditures of \$15,310,539, with completed projects amounting to \$6,738,198. Completed projects and expenses for new construction in progress during 2019 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations.

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

Governmental Activities:

General government:

Legislative and executive	\$ 6,453,418
Judicial	2,077,380
Public safety	3,513,592
Public works	7,743,804
Health	255,127
Human services	256,130
Internal service funds	<u>6,442</u>
Total depreciation expense - governmental activities	<u>\$ 20,305,893</u>

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 8 - CAPITAL ASSETS - (Continued)

B. Business-Type Activities

Capital asset activity for year ended December 31, 2019 follows:

<u>Business-Type Activities:</u>	Balance 12/31/18	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land	\$ 448,753	\$ -	\$ (109,800)	\$ 338,953
Right of way	10,000	-	(10,000)	-
Construction in progress	<u>12,533,371</u>	<u>4,865,714</u>	<u>(3,584,215)</u>	<u>13,814,870</u>
Total capital assets, not being depreciated	<u>12,992,124</u>	<u>4,865,714</u>	<u>(3,704,015)</u>	<u>14,153,823</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	38,052,592	-	(124,002)	37,928,590
Land improvements	166,216,622	5,899,436	(5,009,302)	167,106,756
Furniture, fixtures and equipment	15,059,210	1,689,102	(1,341,291)	15,407,021
Computer software	<u>9,558</u>	<u>-</u>	<u>(9,558)</u>	<u>-</u>
Total capital assets, being depreciated	<u>219,337,982</u>	<u>7,588,538</u>	<u>(6,484,153)</u>	<u>220,442,367</u>
Accumulated depreciation:				
Buildings, structures and improvements	(18,037,241)	(907,999)	124,002	(18,821,238)
Land improvements	(96,931,817)	(3,259,589)	3,363,070	(96,828,336)
Furniture, fixtures and equipment	(9,719,600)	(864,726)	1,000,551	(9,583,775)
Computer software	<u>(9,558)</u>	<u>-</u>	<u>9,558</u>	<u>-</u>
Total accumulated depreciation	<u>(124,698,216)</u>	<u>(5,032,314)</u>	<u>4,497,181</u>	<u>(125,233,349)</u>
Total capital assets, being depreciated net	<u>94,639,766</u>	<u>2,556,224</u>	<u>(1,986,972)</u>	<u>95,209,018</u>
Business-type activities capital assets, net	<u>\$ 107,631,890</u>	<u>\$ 7,421,938</u>	<u>\$ (5,690,987)</u>	<u>\$ 109,362,841</u>

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

<u>Business-type Activities:</u>	
Water Supply System	\$ 1,700,623
Wastewater Treatment	1,091,832
Sewer System	1,709,739
Sanitary Engineer	188,265
Solid Waste	<u>341,855</u>
Total depreciation expense	<u>\$5,032,314</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 8 - CAPITAL ASSETS - (Continued)

C. Component Units

The capital asset activity for year ended December 31, 2019 follows:

	Balance 12/31/18	Increases	Decreases	Balance 12/31/19
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 3,098,403	\$ -	\$ (381,100)	\$ 2,717,303
Capital assets being depreciated:				
Buildings, structures and improvements	28,426,687	1,829,693	(4,990,006)	25,266,374
Furniture, fixtures and equipment	8,845,790	1,458,281	(2,677,169)	7,626,902
Total capital assets being depreciated	37,272,477	3,287,974	(7,667,175)	32,893,276
Accumulated depreciation	(18,713,444)	(1,838,987)	6,213,445	(14,338,986)
Total capital assets being depreciated, net	18,559,033	1,448,987	(1,453,730)	18,554,290
Governmental activities capital assets, net	<u>\$ 21,657,436</u>	<u>\$ 1,448,987</u>	<u>\$ (1,834,830)</u>	<u>\$ 21,271,593</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 709,689
Preferred Industries, Inc. and Affiliates	500,335
Toledo Arena Sports, Inc.	140,233
Lucas County Land Reutilization Corporation	12,481
Lucas County Economic Development Corporation	1,813
Toledo-Lucas Convention and Visitors Bureau	474,436
Total depreciation expense - component units	<u>\$1,838,987</u>

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 9 - NOTES PAYABLE

During 2019, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/18	Issued	Redeemed	Balance 12/31/19
Various Purpose Improvements - Series 2018	2.000%	\$ 1,615,000	\$ -	\$ (1,615,000)	\$ -
Taxable Arena Improvement Notes - Series 2018	3.000%	5,085,000	-	(5,085,000)	-
Various Purpose Improvements - Series 2019	3.100%	-	1,210,000	-	1,210,000
Taxable Arena Improvement Notes - Series 2019	2.750%	-	4,150,000	-	4,150,000
Total governmental activities		<u>\$ 6,700,000</u>	<u>\$ 5,360,000</u>	<u>\$ (6,700,000)</u>	<u>\$ 5,360,000</u>
Various Purpose Improvements - Series 2018	2.500%	\$ 1,180,000	\$ -	\$ (1,180,000)	\$ -
Various Purpose Improvements - Series 2019	3.100%	-	3,300,000	-	3,300,000
Total business-type activities		<u>\$ 1,180,000</u>	<u>\$ 3,300,000</u>	<u>\$ (1,180,000)</u>	<u>\$ 3,300,000</u>

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

Taxable Arena Improvement Notes - Series 2019: \$4,150,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund). These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes matures July 11, 2019.

Various Purpose Improvement Notes - Series 2019: \$4,510,000 of outstanding various purpose notes payable are reported in the Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund), Water Supply Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matures on July 10, 2019.

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

Constructing, furnishing and equipping a new road maintenance facility at the McCord Road Complex for use by the County Engineer and clearing and improving the site	<u>\$ 1,210,000</u>
Total governmental portion	<u>1,210,000</u>
Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	<u>3,300,000</u>
Total business-type activities portion	<u>3,300,000</u>
Total Various Purpose Notes - Series 2019	<u>\$ 4,510,000</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

On June 10, 2010, the County issued \$19,100,000 in Series 2010 Taxable Arena Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof. On December 28, 2016, the County advance refunded \$5,000,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2016 Tax Exempt Refunding Bonds (see below). On July 27, 2017, the County advance refunded \$13,100,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2017 Arena Improvement Refunding Bonds (see below). The remaining Series 2010 Taxable Arena Improvement Bonds mature October 1, 2020. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

On September 30, 2011, the County issued \$4,395,000 of Series 2011 Court of Appeals Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2003 Court of Appeals Bonds. The County deposited bond proceeds and other local monies in the amount of \$4,422,869 with an escrow agent to refund the bonds. The Series 2011 Court of Appeals refunding bonds bear annual interest ranging from 2.25-4.00% and mature December 1, 2023. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

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

On June 10, 2015, the County issued \$7,790,000 of Series 2015 Juvenile Justice Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2007 Juvenile Justice Bonds. The County deposited bond proceeds and other local monies in the amount of \$7,817,014 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2019, the balance of the refunded Series 2007 Juvenile Justice Bonds was \$2,450,000. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and mature December 1, 2021. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

On December 28, 2016, the County issued \$39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$31,750,000) and the Series 2010 Taxable Arena Improvement Bonds (\$5,000,000). The County deposited bond proceeds in the amount of \$40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2019, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds and the Series 2010 Taxable Arena Improvement Bonds were \$31,750,000 and \$4,915,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$3,297,997. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

On July 27, 2017, the County issued \$12,240,000 of Series 2017 Various Purpose Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$12,470,000). The County deposited bond proceeds in the amount of \$12,996,753 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2019, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$11,780,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$526,753. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements. The refunding reduced future debt service payments by \$917,264 resulting in an economic gain of \$775,131.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

On July 27, 2017, the County issued \$15,060,000 of Series 2017 Arena Improvement Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Taxable Arena Improvement Bonds (\$13,100,000). The County deposited bond proceeds in the amount of \$15,162,039 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2019, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$13,100,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$2,062,039. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements. The refunding reduced future debt service payments by \$3,320,187 resulting in an economic gain of \$2,108,831.

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

On June 18, 2019, the County issued \$5,000,000 in Series 2019 Various Purpose Bonds. The bonds were issued to finance (1) a portion of the cost of constructing, reconstructing, widening, improving, grading, draining, paving, and extending roads, highways, expressways, freeways, streets, curbs and gutters, and related bridges, viaducts, overpasses, underpasses, service and access highways, with all necessary appurtenances thereto, and (2) the property owners' portion, in anticipation of the collection of special assessments heretofore levied. The Series 2019 Various Purpose Bonds mature on December 1, 2029. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

Special Assessment Bonds with Governmental Commitment

Special assessment bonds are secured by an unvoted property tax levy; however, each bond resolution provides for principal and interest to also be paid from special assessments levied for the projects financed by those bonds and consequently those bonds are treated as "self-supporting."

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2019 principal and interest payments on the bonds required 100% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,075,399. Principal and interest paid for the current year and total net revenues were \$39,806 and \$36,052 respectively.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

Ohio Public Works Commission (OPWC) Loans

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

OPWC loans are direct borrowings that have terms negotiated directly between the County and the OPWC and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the County for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the County is located to pay the amount of the default from funds that would otherwise be appropriated to the County from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable.

Ohio Water Development (OWDA) Loans

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

OWDA loans are direct borrowings that have terms negotiated directly between the County and the OWDA and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the County to pay any fines, penalties, interest, or late charges associated with the default.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

In 2019, the following changes occurred in the governmental activities long-term obligations.

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2010 - 1.25% to 6.15% - Arena Improvement	\$ 19,100,000	10/01/20	\$ 200,000	\$ -	\$ (100,000)	\$ 100,000	\$ 100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	2,045,000	-	(380,000)	1,665,000	395,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	7,790,000	12/01/21	3,490,000	-	(1,140,000)	2,350,000	1,165,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	39,175,000	-	(140,000)	39,035,000	140,000
2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	14,890,000	-	(175,000)	14,715,000	175,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	12,165,000	-	(725,000)	11,440,000	875,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	9,255,000	-	(500,000)	8,755,000	415,000
2019 - 2.00% to 4.00% Various Purpose Bonds	5,000,000	12/01/29	-	5,000,000	-	5,000,000	430,000
Total general obligation bonds	<u>\$ 112,655,000</u>		<u>\$ 81,220,000</u>	<u>\$ 5,000,000</u>	<u>\$ (3,160,000)</u>	<u>\$ 83,060,000</u>	<u>\$ 3,695,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1999 - 5.15% to 6.00% Sewers & waterlines	\$ 535,000	12/01/19	\$ 45,000	\$ -	\$ (45,000)	\$ -	\$ -
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	235,000	-	(115,000)	120,000	120,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	330,000	-	(105,000)	225,000	110,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	280,000	-	(65,000)	215,000	70,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	330,000	-	(60,000)	270,000	65,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	595,000	-	(90,000)	505,000	95,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	715,000	-	(90,000)	625,000	95,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	460,000	-	(60,000)	400,000	60,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	640,000	-	(65,000)	575,000	70,000
2006 - 4.50% S.S. 772	936,100	09/01/26	473,500	-	(50,500)	423,000	52,700
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	265,000	-	(25,000)	240,000	25,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	444,588	-	(35,285)	409,303	38,813
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	185,412	-	(14,715)	170,697	16,187
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	815,000	-	(60,000)	755,000	60,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	245,000	-	(15,000)	230,000	15,000
2014 - 1.00% to 5.00%% Sewer & waterlines	715,000	12/01/34	605,000	-	(30,000)	575,000	30,000
2019 - 2.00% to 4.00% Sewers S899	250,000	12/01/39	-	250,000	-	250,000	10,000
Total special assessment bonds	<u>\$ 16,166,100</u>		<u>\$ 6,663,500</u>	<u>\$ 250,000</u>	<u>\$ (925,500)</u>	<u>\$ 5,988,000</u>	<u>\$ 932,700</u>
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 626,800	\$ -	\$ (11,600)	\$ 615,200	\$ 12,100

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due in One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 84,038	\$ -	\$ (9,338)	\$ 74,700	\$ 4,669
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	49,704	-	(4,970)	44,734	2,485
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	47,904	-	(4,790)	43,114	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	36,902	-	(3,354)	33,548	1,677
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	10,947	-	(10,947)	-	-
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	3,720	-	(3,720)	-	-
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	1,248	-	(1,248)	-	-
2013 - 0% Road improvements culverts	45,833	7/1/2023	20,622	-	(4,584)	16,038	2,292
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	34,672	-	(5,778)	28,894	2,889
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	23,740	-	(3,956)	19,784	1,978
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	24,677	-	(4,112)	20,565	2,056
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	206,457	-	(27,528)	178,929	13,764
2017 - 0% Road improvements - Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	186,734	-	(23,342)	163,392	11,671
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	206,799	-	(11,178)	195,621	5,589
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	136,235	-	(14,340)	121,895	7,170
2019 - 0% Road improvements - CL14U McCord Rd	229,010	7/1/2029	-	229,010	(11,450)	217,560	11,450
2019 - 0% Road improvements - CL32V Prov & Holl	-	7/1/2029	-	149,320	-	149,320	-
Total OPWC loans	\$ 1,897,146		\$ 1,074,399	\$ 378,330	\$ (144,635)	\$ 1,308,094	\$ 70,085
<u>Other long-term obligations</u>							
Capital lease obligations			\$ 69,748	\$ -	\$ (69,748)	\$ -	\$ -
Compensated absences			20,987,044	11,807,466	(12,077,846)	20,716,664	12,028,130
Landfill obligation			1,405,000	80,000	(1,285,000)	200,000	50,000
Claims payable			5,596,420	6,357,060	(5,596,420)	6,357,060	5,067,870
Net Pension Liability			181,574,582	132,862,327	-	314,436,909	-
Net OPEB Liability			123,302,568	23,754,259	-	147,056,827	-
Total other long-term obligations			332,935,362	174,861,112	(19,029,014)	488,767,460	17,146,000
Total governmental activities obligations			422,520,061	180,489,442	(23,270,749)	579,738,754	21,855,885
Add: unamortized bond premiums			2,097,734	524,475	(173,855)	2,448,354	-
Less: unamortized bond discounts			(8,772)	-	3,008	(5,764)	-
Total on statement of net position			\$ 424,609,023	\$ 181,013,917	\$ (23,441,596)	\$ 582,181,344	\$ 21,855,885

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

During 2019, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

	Original Issued	Maturity Date	Restated Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due in One Year
<u>OWDA Loans (Direct Borrowing):</u>							
1994 - 6.72% Water	\$ 405,026	07/01/19	\$ 15,883	\$ -	\$ (15,883)	\$ -	\$ -
1995 - 6.35% Water supply system	501,750	01/01/21	74,011	-	(35,866)	38,145	38,145
2001 - 5.39% Water supply system	1,268,385	01/01/21	195,459	-	(95,131)	100,328	100,328
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	8,144,847	-	(642,918)	7,501,929	667,909
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	734,053	-	(60,278)	673,775	63,732
2009 - 4.36% Water 5114	1,097,053	01/01/30	717,076	-	(52,057)	665,019	54,352
2009 - 4.36% Sewer 5113	789,485	01/01/30	516,039	-	(37,462)	478,577	39,114
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	660,959	-	(40,811)	620,148	42,272
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	303,091	-	(18,715)	284,376	19,385
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	433,322	-	(20,829)	412,493	21,342
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	1,323,453	-	(63,617)	1,259,836	65,185
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	6,720,877	5,078,823	(469,640)	11,330,060	482,121
2018 - 2.64% Water supply system	490,000	01/01/38	471,120	-	(19,381)	451,739	19,897
2018 - 2.64% Sewer 7797	589,639	01/01/38	566,920	-	(23,323)	543,597	23,493
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	2,995,606	07/01/39	2,015,606	777,100	(56,152)	2,736,554	-
Total OWDA loans	\$ 39,832,121		\$ 22,892,716	\$ 5,855,923	\$ (1,652,063)	\$ 27,096,576	\$ 1,637,275

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LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Restated Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due in One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 115,486	\$ -	\$ (17,768)	\$ 97,718	\$ 8,884
2005 - 0% Sewer system	432,200	07/01/25	140,465	-	(21,610)	118,855	10,805
2005 - 0% Sewer system	381,016	07/01/25	114,310	-	(19,050)	95,260	9,525
2006 - 0% Wastewater	1,215,159	07/01/26	455,685	-	(60,758)	394,927	30,379
2008 - 0% Sewer system	71,487	01/01/29	35,745	-	(3,574)	32,171	1,787
2010 - 0% Sewer system	482,191	07/01/30	277,259	-	(24,110)	253,149	12,054
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	74,041	-	(5,924)	68,117	2,962
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	99,468	-	(7,652)	91,816	3,826
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	66,565	-	(5,120)	61,445	2,560
2013 - 0% Sewer system	192,007	01/01/34	144,007	-	(9,600)	134,407	4,800
2014 - 0% CL21Q	144,635	01/01/35	115,708	-	(7,232)	108,476	3,616
2014 - 0% CL12Q/13Q	439,555	01/01/35	297,353	-	(18,022)	279,331	9,011
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	153,722	-	(13,368)	140,354	6,684
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	361,042	-	(19,002)	342,040	9,501
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	79,654	420,346	(25,000)	475,000	12,500
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	315,145	-	(16,162)	298,983	8,081
2018 - 0% Sewer CL27T S-408 Relining	143,289	01/01/38	136,125	-	(7,164)	128,961	3,582
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	300,000	-	(15,000)	285,000	7,500
2019 - 0% Wastewater CL21T SCADA	400,000	01/01/40	-	400,000	(20,000)	380,000	10,000
2019 - 0% Wastewater CL21U Water resource	716,000	07/01/40	-	716,000	(17,900)	698,100	17,900
2109 - 0% Wastewater CL08V No 189 Lining	-	07/01/40	-	231,339	-	231,339	-
2019 - 0% Sewer CL22V Sylvania Pump Station	-	07/01/39	-	61,918	(1,548)	60,370	1,548
Total OPWC loans	\$ 7,050,574		\$ 3,281,780	\$ 1,829,603	\$ (335,564)	\$ 4,775,819	\$ 177,505
<u>Other long-term obligations:</u>							
Capital lease obligation			\$ -	\$ 478,229	\$ (101,155)	\$ 377,074	\$ 90,290
Compensated absences			457,378	320,709	(293,858)	484,229	334,838
Net Pension Liability			5,416,513	3,711,417	-	9,127,930	-
Net OPEB Liability			3,678,213	590,765	-	4,268,978	-
Total on statement of net position			\$ 35,726,600	\$ 12,786,646	\$ (2,382,640)	\$ 46,130,606	\$ 2,239,908

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

A summary of the County's future long-term debt funding requirements as of December 31, 2019 follows:

<u>Year Ended</u>	Bonds			
	General Obligation		Special Assessment Government Commitment	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 3,695,000	\$ 3,752,102	\$ 932,700	\$ 263,148
2021	4,145,000	2,874,185	835,100	222,070
2022	2,965,000	2,771,257	762,600	186,012
2023	3,070,000	2,673,725	710,200	153,438
2024	2,695,000	2,579,540	672,900	122,035
2025 - 2029	15,150,000	11,584,070	1,664,500	269,218
2030 - 2034	18,715,000	8,706,885	335,000	55,344
2035 - 2039	26,475,000	4,415,019	75,000	6,750
2040	6,150,000	244,042	-	-
Total	<u>\$ 83,060,000</u>	<u>\$ 39,600,825</u>	<u>\$ 5,988,000</u>	<u>\$ 1,278,015</u>

<u>Year Ended</u>	Bonds		Loans (Direct Borrowing)			
	Revenue		OWDA ⁽¹⁾		OPWC ⁽²⁾	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 12,100	\$ 27,760	\$ 1,637,725	\$ 762,959	\$ 247,590	\$ -
2021	12,700	27,140	1,551,305	706,700	742,777	-
2022	13,300	26,568	1,605,259	653,100	495,185	-
2023	13,900	25,970	1,661,184	597,542	492,887	-
2024	14,400	25,413	1,719,168	539,944	490,606	-
2025 - 2029	82,600	116,432	8,912,305	1,763,161	1,667,316	-
2030 - 2034	102,085	94,316	4,363,281	697,544	979,824	-
2035 - 2039	127,526	68,876	2,909,795	149,921	587,051	-
2040 - 2044	159,305	37,096	-	-	-	-
2045 - 2046	77,284	10,628	-	-	-	-
Total	<u>\$ 615,200</u>	<u>\$ 460,199</u>	<u>\$ 24,360,022</u>	<u>\$ 5,870,871</u>	<u>\$ 5,703,236</u>	<u>\$ -</u>

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

(2) OPWC loans road improvements CL32V and wastewater CL08V are not included in the future debt schedule as the loans are not closed and final disbursements have not been made. These loans will be added to the future debt schedule when future debt service payments are finalized.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$197.6 million and \$79.6 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$186.0 million and \$68.0 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2019 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 10,376,119	\$ 296,956
Sick	9,185,220	161,428
Compensation	1,155,325	25,845
Total	\$ 20,716,664	\$ 484,229

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 Custodial fund (a nonmajor governmental fund). The business-type activities compensated absence liability will be paid from the following enterprise funds: Wastewater Treatment Fund, Sanitary Engineer Fund (a nonmajor enterprise fund), and Solid Waste Fund (a nonmajor enterprise fund).

Landfill Obligation

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

Claims Payable

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

Net Pension Liability and Net OPEB Liability

The County pays obligations related to employee compensation from the fund benefitting from their services. See Notes 11 and 12 for further information.

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2019, the County add a new capital lease obligations with a present value of \$478,229 and made total principal payments of \$170,903.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

At December 31, 2019, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	\$ 1,548,279
Less accumulated depreciation	(742,166)
Net book value	\$ 806,113

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, 2019.

<u>Year Ending December 31,</u>	<u>Business-type Activities</u>	
2020	\$	101,150
2021		101,149
2022		101,154
2023		101,156
Total minimum lease payments		404,609
Less: amount representing interest		(27,535)
Present value of future minimum lease payments		\$ 377,074

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

Component Units

The County's component units have the following long-term obligations due at December 31, 2019:

At December 31, 2019, the Toledo Mud Hens has a long-term deferred compensation liability of \$443,425. This total, \$443,425, is considered due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2019, the balance of the long-term note payable is \$5,967,847.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

Conduit Debt Obligations

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

As of December 31, 2019, there were 22 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$778,895,000, including \$750,325,000 for hospitals, \$8,170,000 for industrial development, economic, and school facilities, and \$20,400,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability/Asset

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	<u>0.0 %</u>	<u>0.0 %</u>	<u>0.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$22,797,267 for 2019. Of this amount, \$2,426,948 is reported as due to other governments.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2018, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Proportion of the net pension liability/asset prior measurement date	1.20284800%	1.12102200%	0.71015700%	
Proportion of the net pension liability/asset current measurement date	<u>1.19246500%</u>	<u>1.09142300%</u>	<u>0.74340400%</u>	
Change in proportionate share	<u>-0.01038300%</u>	<u>-0.02959900%</u>	<u>0.03324700%</u>	
Proportionate share of the net pension liability	\$ 323,564,839	\$ -	\$ -	\$ 323,564,839
Proportionate share of the net pension asset	-	(1,209,144)	(16,781)	(1,225,925)
Pension expense	70,845,706	335,534	(4,350)	71,176,890

Of the County's proportionate share of the net pension liability of \$323,564,839, \$314,436,909 is reported in the governmental activities and \$9,127,930 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$1,225,925, \$1,191,341 is reported in the governmental activities and \$34,584 is reported in the business-type activities.

Of the County's total pension expense of \$71,176,890, \$69,120,577 is reported in the governmental activities and \$2,056,313 is reported in the business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 14,925	\$ -	\$ 69,857	\$ 84,782
Net difference between projected and actual earnings on pension plan investments	43,916,807	260,470	5,556	44,182,833
Changes of assumptions	28,167,112	270,055	5,198	28,442,365
Changes in employer's proportionate percentage/difference between employer contributions	166,825	-	-	166,825
Contributions subsequent to the measurement date	21,701,967	644,578	450,722	22,797,267
Total deferred outflows of resources	<u>\$ 93,967,636</u>	<u>\$ 1,175,103</u>	<u>\$ 531,333</u>	<u>\$ 95,674,072</u>
	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ 4,248,592	\$ 493,840	\$ -	\$ 4,742,432
Changes in employer's proportionate percentage/difference between employer contributions	3,809,521	-	-	3,809,521
Total deferred inflows of resources	<u>\$ 8,058,113</u>	<u>\$ 493,840</u>	<u>\$ -</u>	<u>\$ 8,551,953</u>

\$22,797,267 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2020. Of the total contributions made subsequent to the measurement date, \$22,154,144 relates to governmental activities and \$643,123 relates to business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Year Ending December 31:				
2020	\$ 26,503,821	\$ 40,840	\$ 11,613	\$ 26,556,274
2021	13,205,010	(11,193)	10,622	13,204,439
2022	4,074,177	(5,702)	10,794	4,079,269
2023	20,424,548	75,845	13,012	20,513,405
2024	-	(31,224)	9,616	(21,608)
Thereafter	-	(31,881)	24,954	(6,927)
Total	<u>\$ 64,207,556</u>	<u>\$ 36,685</u>	<u>\$ 80,611</u>	<u>\$ 64,324,852</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.50%
Actuarial cost method	Individual entry age

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 2.94% for 2018.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.79 %
Domestic equities	19.00	6.21
Real estate	10.00	4.90
Private equity	10.00	10.81
International equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 477,999,360	\$ 323,564,839	\$ 195,228,359
Combined Plan	(400,083)	(1,209,144)	(1,794,969)
Member-Directed Plan	(7,365)	(16,781)	(29,461)

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.00%.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

The County's contractually required contribution was \$180,289 for 2019. Of this amount, \$19,193 is reported as due to other governments.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>
Proportion of the net OPEB liability prior measurement date	1.18004000%
Proportion of the net OPEB liability current measurement date	<u>1.17154300%</u>
Change in proportionate share	<u>-0.00849700%</u>
Proportionate share of the net OPEB liability	\$ 151,325,805
OPEB expense	\$ 12,913,011

Of the County's proportionate share of the net OPEB liability of \$151,325,805, \$147,056,827 is reported in the governmental activities and \$4,268,978 is reported in the business-type activities.

Of the County's total OPEB expense of \$12,913,011, \$12,556,990 is reported in the governmental activities and \$356,021 is reported in the business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 51,243
Net difference between projected and actual earnings on OPEB plan investments	6,937,394
Changes of assumptions	4,878,924
Changes in employer's proportionate percentage/difference between employer contributions	21,323
Contributions subsequent to the measurement date	180,289
Total deferred outflows of resources	\$ 12,069,173

	OPERS
Deferred inflows of resources	
Differences between expected and actual experience	\$ 410,594
Changes in employer's proportionate percentage/difference between employer contributions	1,515,323
Total deferred inflows of resources	\$ 1,925,917

\$180,289 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020. Of the total contributions made subsequent to the measurement date, \$175,203 relates to governmental activities and \$5,086 relates to business-type activities.

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

	OPERS
Year Ending December 31:	
2020	\$ 4,351,610
2021	984,341
2022	1,132,183
2023	3,494,833
Total	\$ 9,962,967

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.96%
Prior Measurement date	3.85%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.50%
Municipal Bond Rate	
Current measurement date	3.71%
Prior Measurement date	3.31%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.25% ultimate in 2029
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Discount Rate - A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 193,602,106	\$ 151,325,805	\$ 117,704,973

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 145,456,930	\$ 151,325,805	\$ 158,085,173

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned, committed or restricted fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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

Net Change in Fund Balance

	<u>General</u>	<u>Mental Health and Recovery</u>	<u>Children Services Board</u>	<u>Board of Developmental Disabilities</u>
Budget basis	\$ (2,342,975)	\$ (732,078)	\$ 2,272,702	\$ 14,254,991
Net adjustment for revenue accruals	4,918,883	197,117	(186,380)	(334,482)
Net adjustment for expenditure accruals	(1,535,164)	(122,150)	(150,945)	(249,306)
Net adjustment for other sources/uses	1,847,253	-	-	-
Funds budgeted elsewhere	(2,650,206)	-	-	-
Adjustment for encumbrances	<u>1,769,130</u>	<u>-</u>	<u>286,075</u>	<u>1,780,048</u>
GAAP basis	<u>\$ 2,006,921</u>	<u>\$ (657,111)</u>	<u>\$ 2,221,452</u>	<u>\$ 15,451,251</u>

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

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Prepayments	333,049	-	7,705	17,052
Unclaimed monies	<u>1,228,078</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonspendable	<u>1,561,127</u>	<u>-</u>	<u>7,705</u>	<u>17,052</u>
Restricted:				
Ditch maintenance	295,367	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	20,305,497	-	63,042,988
Human services programs	-	-	11,715,415	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted	<u>295,367</u>	<u>20,305,497</u>	<u>11,715,415</u>	<u>63,042,988</u>
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	2,414,736	-	-	-
Compensated absences	3,122,375	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total committed	<u>5,537,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Subsequent year appropriations	<u>1,247,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assigned	<u>1,247,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>53,881,511</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 62,522,965</u>	<u>\$ 20,305,497</u>	<u>\$ 11,723,120</u>	<u>\$ 63,060,040</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 14 - FUND BALANCE - (Continued)

<u>Fund Balance</u>	<u>Debt Service</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Materials and supplies inventory	\$ -	\$ 731,752	\$ 731,752
Prepayments	-	895,441	1,253,247
Unclaimed monies	-	-	1,228,078
Total nonspendable	<u>-</u>	<u>1,627,193</u>	<u>3,213,077</u>
Restricted:			
Ditch maintenance	-	-	295,367
Legislative and executive operations	-	11,661,681	11,661,681
Judicial operations	-	20,632,837	20,632,837
Public safety programs	-	13,786,403	13,786,403
Public works projects	-	16,724,087	16,724,087
Health programs	-	5,076,434	88,424,919
Human services programs	-	1,954,125	13,669,540
Conservation and recreation programs	-	293,675	293,675
Community development projects	-	6,156,458	6,156,458
Capital projects	-	312,907	312,907
Total restricted	<u>-</u>	<u>76,598,607</u>	<u>171,957,874</u>
Committed:			
Legislative and executive operations	-	682,140	682,140
Payroll	-	-	2,414,736
Compensated absences	-	-	3,122,375
Public safety programs	-	6,247,897	6,247,897
Capital projects	-	25,767,665	25,767,665
Debt service	<u>2,725,516</u>	-	<u>2,725,516</u>
Total committed	<u>2,725,516</u>	<u>32,697,702</u>	<u>40,960,329</u>
Assigned:			
Subsequent year appropriations	-	-	1,247,849
Total assigned	<u>-</u>	<u>-</u>	<u>1,247,849</u>
Unassigned (deficit)	<u>-</u>	<u>(394,769)</u>	<u>53,486,742</u>
Total fund balances	<u>\$ 2,725,516</u>	<u>\$ 110,528,733</u>	<u>\$ 270,865,871</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 15 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,769,130
Children Services Board	286,075
Board of Developmental Disabilities	1,780,048
Nonmajor Governmental Funds	<u>24,538,397</u>
Total	<u>\$ 28,373,650</u>

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$200,000 will be required to clean up, monitor, and maintain the site. In 2019, the County revised its estimated cost to clean up the landfill reducing the estimate by \$1,205,000. Approximately \$50,000 of the costs are to be incurred in the next year. The current liability of \$50,000 is included in the long-term liability due within a year with the remaining \$150,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred. The estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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

The County participates in a number of Federal and State assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. The ultimate obligations that may arise from cost disallowances or noncompliance with program requirements cannot be estimated.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2019 consisted of taxes, accounts, special assessments, accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2019.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,404,914
State Public Defender Reimbursement	1,814,184
Unrestricted Grants and Entitlements	552,565
Casino Revenue	1,315,987
Homestead and Rollback	882,220
	6,969,870
Mental Health and Recovery Fund:	
Grants and Entitlements	5,534,489
Homestead and Rollback	1,002,227
	6,536,716
Children Services Board Fund:	
Grants and Entitlements	603,980
Homestead and Rollback	1,343,105
	1,947,085
Board of Developmental Disabilities Fund:	
Grants and Entitlements	3,145,107
Homestead and Rollback	1,804,107
	4,949,214
Other Governmental Funds:	
Grants and Entitlements	4,284,199
License, Gasoline and Permissive Taxes	7,868,766
Homestead and Rollback	1,261,983
	13,414,948
Total Intergovernmental Receivables	\$ 33,817,833

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019*

NOTE 18 - RISK MANAGEMENT

Self-Funded Insurance: The County is self-funded for health, dental, and prescription drug benefits. The programs are administered by a third party who provides claims, review, and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in internal service funds. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, Inc., a third-party actuary. The County also maintains a Self-Funded Workers' Compensation Fund and a Risk Retention Insurance Fund to manage liability insurance County-wide. Settled claims have not materially exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The claims liability of \$6,357,060 reported in the internal service funds at December 31, 2019 is based on the requirements of GASB Statement No. 10, as amended, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2019 and 2018 were:

	Balance at Beginning of Year	Current Year Claims	Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2019	\$ 5,596,420	\$ 40,731,540	\$ (61,989)	\$ (39,908,911)	\$ 6,357,060
2018	5,761,739	40,260,100	37,163	(40,462,582)	5,596,420

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2019 "Change in Provision for Workers' Compensation Claims" includes a \$2,080,599 prepayment related to this transition.

The County estimates that \$5,067,870 of the claims payable liability at December 31, 2019 will be paid within one year with the remaining balance, \$1,289,190, due in more than one year.

NOTE 19 - OPERATING LEASES

The County is lessee in various operating leases. The County is required to make the following future lease payments under the operating lease agreements: \$33,954 in 2020 and \$10,341 in 2021. The total future payments through 2021 are \$44,295.

NOTE 20 - SIGNIFICANT SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.



Toledo Yacht Club

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SIX YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	1.192465%	1.202848%	1.229434%	1.181053%
County's proportionate share of the net pension liability	\$ 323,564,839	\$ 186,991,095	\$ 276,855,291	\$ 203,035,355
County's covered payroll	\$ 151,409,371	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408
County's proportionate share of the net pension liability as a percentage of its covered payroll	213.70%	124.96%	182.20%	145.16%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	1.091423%	1.121022%	1.107362%	0.882170%
County's proportionate share of the net pension asset	\$ 1,209,144	\$ 1,512,225	\$ 611,183	\$ 426,055
County's covered payroll	\$ 4,625,579	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175
County's proportionate share of the net pension asset as a percentage of its covered payroll	26.14%	33.21%	16.46%	14.04%
Plan fiduciary net position as a percentage of the total pension asset	126.64%	137.28%	116.55%	116.90%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.743404%	0.710157%	0.705562%	0.674480%
County's proportionate share of the net pension asset	\$ 16,781	\$ 24,561	\$ 2,914	\$ 2,578
County's covered payroll	\$ 4,197,740	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.40%	0.64%	0.11%	0.07%
Plan fiduciary net position as a percentage of the total pension asset	113.42%	124.46%	103.40%	103.91%

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	<u>2015</u>	<u>2014</u>
	1.180313%	1.180313%
\$	141,469,196	\$ 138,273,878
\$	143,579,375	\$ 141,893,915
	98.53%	97.45%
	86.45%	86.36%
	0.859879%	0.859879%
\$	329,004	\$ 89,662
\$	3,143,175	\$ 1,952,238
	10.47%	4.59%
	114.83%	104.56%
	n/a	n/a

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 21,701,967	\$ 21,197,312	\$ 19,452,729	\$ 18,234,501
Contributions in relation to the contractually required contribution	<u>(21,701,967)</u>	<u>(21,197,312)</u>	<u>(19,452,729)</u>	<u>(18,234,501)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 155,014,050	\$ 151,409,371	\$ 149,636,377	\$ 151,954,175
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 644,578	\$ 647,581	\$ 591,869	\$ 445,530
Contributions in relation to the contractually required contribution	<u>(644,578)</u>	<u>(647,581)</u>	<u>(591,869)</u>	<u>(445,530)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,604,129	\$ 4,625,579	\$ 4,552,838	\$ 3,712,750
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 450,722	\$ 419,774	\$ 383,917	\$ 315,632
Contributions in relation to the contractually required contribution	<u>(450,722)</u>	<u>(419,774)</u>	<u>(383,917)</u>	<u>(315,632)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,507,220	\$ 4,197,740	\$ 3,839,170	\$ 2,630,267
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	12.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 16,784,089	\$ 17,229,525	\$ 18,446,209	\$ 14,564,979	\$ 15,513,936	\$ 13,997,376
<u>(16,784,089)</u>	<u>(17,229,525)</u>	<u>(18,446,209)</u>	<u>(14,564,979)</u>	<u>(15,513,936)</u>	<u>(13,997,376)</u>
<u>\$ -</u>					
\$ 139,867,408	\$ 143,579,375	\$ 141,893,915	\$ 145,649,790	\$ 155,139,360	\$ 156,921,256
12.00%	12.00%	13.00%	10.00%	10.00%	8.92%
\$ 364,101	\$ 377,181	\$ 253,791	\$ 135,021	\$ 128,921	\$ 147,195
<u>(364,101)</u>	<u>(377,181)</u>	<u>(253,791)</u>	<u>(135,021)</u>	<u>(128,921)</u>	<u>(147,195)</u>
<u>\$ -</u>					
\$ 3,034,175	\$ 3,143,175	\$ 1,952,238	\$ 1,698,377	\$ 1,621,648	\$ 1,519,040
12.00%	12.00%	13.00%	7.95%	7.95%	9.69%
\$ 449,549					
<u>(449,549)</u>					
<u>\$ -</u>					
\$ 3,746,242					
12.00%					



Swan Creek meets the Maumee River

Photo courtesy of Metroparks

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST THREE YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	1.171543%	1.180040%	1.199629%
County's proportionate share of the net OPEB liability	\$ 151,325,805	\$ 126,980,781	\$ 121,166,648
County's covered payroll	\$ 160,232,690	\$ 158,028,385	\$ 158,297,192
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	94.44%	80.35%	76.54%
Plan fiduciary net position as a percentage of the total OPEB liability	46.33%	54.14%	54.05%

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2019	2018	2017	2016
Contractually required contribution	\$ 180,289	\$ 167,909	\$ 1,642,520	\$ 3,200,000
Contributions in relation to the contractually required contribution	(180,289)	(167,909)	(1,642,520)	(3,200,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 164,125,399	\$ 160,232,690	\$ 158,028,385	\$ 158,297,192
Contributions as a percentage of covered payroll	0.11%	0.10%	1.04%	2.02%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 2,800,000	\$ 2,900,000	\$ 1,400,000	\$ 5,700,000	\$ 6,100,000	\$ 7,500,000
<u>(2,800,000)</u>	<u>(2,900,000)</u>	<u>(1,400,000)</u>	<u>(5,700,000)</u>	<u>(6,100,000)</u>	<u>(7,500,000)</u>
<u>\$ -</u>					
\$ 146,647,825	\$ 146,722,550	\$ 143,846,153	\$ 147,348,167	\$ 156,761,008	\$ 158,440,296
1.91%	1.98%	0.97%	3.87%	3.89%	4.73%

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2019.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2017-2019.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25%, ultimate in 2029.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 100,887,537	\$ 100,887,537	\$ 102,031,566	\$ 1,144,029
Real property and other taxes.....	13,000,000	13,000,000	13,704,748	704,748
Charges for services.....	12,769,238	12,769,238	11,935,269	(833,969)
Licenses and permits.....	33,500	33,500	26,944	(6,556)
Fines and forfeitures.....	286,400	286,400	343,367	56,967
Intergovernmental.....	17,435,345	17,435,345	18,787,044	1,351,699
Special assessments.....	36,935	36,935	49,749	12,814
Investment income.....	3,724,000	3,724,000	6,102,062	2,378,062
Rental income.....	1,355,841	1,355,841	1,262,755	(93,086)
Other.....	536,790	536,790	1,241,396	704,606
Total revenues.....	150,065,586	150,065,586	155,484,900	5,419,314
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.....	1,116,493	1,096,493	1,069,898	26,595
Materials and supplies.....	57,022	84,521	84,057	464
Charges and services.....	101,641	93,179	90,047	3,132
Other.....	14,915	27,915	24,505	3,410
Capital outlay and equipment.....	16,320	7,764	7,564	200
<i>Real Estate Support Staff</i>				
Personal services.....	520,344	520,344	516,577	3,767
Charges and services.....	2,050	2,050	1,887	163
<i>Budget Commission</i>				
Personal services.....	43,656	43,656	43,656	-
<i>Board of Revision</i>				
Personal services.....	56,571	56,571	55,420	1,151
Materials and supplies.....	15,790	12,020	9,911	2,109
Charges and services.....	50	50	50	-
Capital outlay and equipment.....	571	571	321	250

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.....	\$ 1,910,910	\$ 1,937,315	\$ 1,937,158	\$ 157
Materials and supplies.....	5,918	5,391	5,391	-
Charges and services.....	32,500	18,956	18,955	1
Capital outlay and equipment.....	2,500	50,721	50,721	-
<i>Commissioners</i>				
Personal services.....	538,828	582,014	581,036	978
Materials and supplies.....	2,830	3,003	2,502	501
Charges and services.....	47,124	45,576	42,020	3,556
Other.....	70	70	70	-
Capital outlay and equipment.....	600	600	594	6
<i>County Administrator</i>				
Personal services.....	553,608	618,419	588,476	29,943
Materials and supplies.....	10,458	5,049	4,117	932
Charges and services.....	79,960	75,508	71,924	3,584
Other.....	5,000	900	900	-
Capital outlay and equipment.....	2,000	5,149	3,712	1,437
<i>Facilities</i>				
Personal services.....	2,397,821	2,397,821	2,303,472	94,349
Materials and supplies.....	476,095	381,095	350,849	30,246
Charges and services.....	1,335,594	1,374,775	1,332,078	42,697
Other.....	50	70	70	-
Capital outlay and equipment.....	107,368	136,562	95,405	41,157
<i>Department of Personnel</i>				
Personal services.....	687,737	680,155	547,018	133,137
Materials and supplies.....	11,047	11,000	3,248	7,752
Charges and services.....	35,803	71,500	34,956	36,544
Capital outlay and equipment.....	-	7,582	7,582	-
<i>Treasurer</i>				
Personal services.....	913,807	1,036,661	1,036,440	221
Materials and supplies.....	22,000	15,764	15,764	-
Charges and services.....	192,450	148,727	148,727	-
Other.....	1,100	328	328	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.....	\$ 314,862	\$ 314,862	\$ 306,239	\$ 8,623
Materials and supplies.....	2,080	2,080	1,132	948
Charges and services.....	14,245	13,658	11,109	2,549
Other.....	1,000	111	-	111
Capital outlay and equipment.....	-	1,475	1,175	300
<i>Board of Elections</i>				
Personal services.....	1,473,118	1,475,541	1,447,566	27,975
Materials and supplies.....	174,349	135,077	128,293	6,784
Charges and services.....	1,245,704	1,216,821	1,161,454	55,367
Other.....	9,216	3,216	2,711	505
Capital outlay and equipment.....	40,306	109,306	101,990	7,316
<i>Support Services</i>				
Personal services.....	273,346	276,531	275,863	668
Materials and supplies.....	1,450	1,350	548	802
Charges and services.....	9,350	9,658	2,961	6,697
Other.....	1,000	50	-	50
Capital outlay and equipment.....	3,100	3,842	3,798	44
<i>Centralized Records Center</i>				
Personal services.....	227,113	227,113	170,918	56,195
Materials and supplies.....	8,750	8,750	3,873	4,877
Charges and services.....	26,351	10,075	3,961	6,114
Other.....	2,000	2,000	-	2,000
Capital outlay and equipment.....	7,000	7,000	2,631	4,369
<i>Recorder</i>				
Personal services.....	569,655	569,874	567,938	1,936
Materials and supplies.....	5,000	5,902	5,462	440
Charges and services.....	12,143	11,022	7,256	3,766
<i>Recorder Housing Trust Fee</i>				
Personal services.....	10,000	10,000	-	10,000
<i>Annual Audit</i>				
Charges and services.....	158,530	158,530	158,530	-
Other.....	2,500	2,500	418	2,082
<i>Plan Commission</i>				
Charges and services.....	232,470	232,470	232,470	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.....	\$ 5,421,671	\$ 5,191,332	\$ 5,122,961	\$ 68,371
Other.....	151,100	151,100	71,698	79,402
Capital outlay and equipment.....	8,000	8,000	-	8,000
<i>Real Estate Taxes</i>				
Other.....	275,000	201,679	201,679	-
<i>Insurance</i>				
Personal services.....	16,765,596	14,919,291	14,761,000	158,291
Charges and services.....	1,165,000	1,165,000	1,010,545	154,455
Other.....	5,000	5,000	-	5,000
<i>Miscellaneous</i>				
Materials and supplies.....	9,600	9,600	7,118	2,482
Charges and services.....	1,561,387	1,401,879	1,352,916	48,963
Other.....	674,217	153,924	12,535	141,389
<i>Criminal Justice</i>				
Charges and services.....	1,340,497	2,132,041	1,993,346	138,695
<i>LCIS Enterprise</i>				
Charges and services.....	299,290	299,090	289,661	9,429
Capital outlay and equipment.....	630,773	620,557	466,005	154,552
<i>Total General Government -</i>				
<i>Legislative and Executive.....</i>	<u>44,450,370</u>	<u>42,623,152</u>	<u>40,975,166</u>	<u>1,647,986</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.....	5,616,134	5,418,634	5,388,331	30,303
Materials and supplies.....	208,861	213,590	201,849	11,741
Charges and services.....	282,681	393,681	374,901	18,780
Capital outlay and equipment.....	59,106	59,106	58,979	127
<i>Juvenile Detention Center</i>				
Personal services.....	3,104,329	3,215,829	3,191,203	24,626
Materials and supplies.....	44,091	62,091	53,287	8,804
Charges and services.....	329,291	286,202	271,041	15,161
Capital outlay and equipment.....	23,880	15,880	14,510	1,370
<i>Prosecutor</i>				
Personal services.....	5,509,688	5,521,835	5,521,582	253
Materials and supplies.....	69,655	67,858	67,858	-
Charges and services.....	34,454	53,246	53,246	-
Other.....	9,892	-	-	-
<i>Domestic Relations Court</i>				
Personal services.....	2,549,382	2,521,309	2,391,174	130,135
Materials and supplies.....	24,260	24,260	17,891	6,369
Charges and services.....	161,560	177,630	168,881	8,749
Capital outlay and equipment.....	8,855	20,858	14,262	6,596

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.....	\$ 1,832,064	\$ 1,830,564	\$ 1,770,750	\$ 59,814
Materials and supplies.....	266,000	263,500	253,977	9,523
Charges and services.....	56,950	56,950	45,574	11,376
Capital outlay and equipment.....	2,850	6,850	5,815	1,035
<i>Probate Court</i>				
Personal services.....	1,898,738	1,959,375	1,936,796	22,579
Materials and supplies.....	30,099	30,099	30,099	-
Charges and services.....	18,530	17,017	17,017	-
<i>Common Pleas Court</i>				
Personal services.....	5,685,277	5,685,252	5,572,771	112,481
Materials and supplies.....	55,051	60,551	57,970	2,581
Charges and services.....	272,178	248,703	206,856	41,847
Capital outlay and equipment.....	8,900	26,900	23,644	3,256
<i>Regional Court Services</i>				
Personal services.....	3,765,657	3,594,457	3,576,944	17,513
Materials and supplies.....	316,878	312,140	309,953	2,187
Charges and services.....	535,368	387,285	357,299	29,986
Other.....	2,500	1,222	1,222	-
Capital outlay and equipment.....	7,700	31,450	30,255	1,195
<i>Adult Probation</i>				
Personal services.....	2,125,277	2,125,277	2,069,160	56,117
Materials and supplies.....	16,000	16,000	14,666	1,334
Charges and services.....	28,000	28,000	23,117	4,883
Other.....	300	300	-	300
Capital outlay and equipment.....	3,000	3,000	2,801	199

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
Judicial - continued					
<i>Maumee Municipal Court</i>					
Personal services.....	\$ 124,879	\$ 124,879	\$ 119,060	\$ 5,819	
Charges and services.....	17,500	17,500	15,914	1,586	
<i>Oregon Municipal Court</i>					
Personal services.....	175,096	175,096	140,363	34,733	
Charges and services.....	15,900	15,900	13,500	2,400	
<i>Sylvania Municipal Court</i>					
Personal services.....	183,012	197,612	169,349	28,263	
Charges and services.....	42,500	42,500	40,138	2,362	
<i>Toledo Municipal Court</i>					
Personal services.....	374,158	381,330	375,378	5,952	
Charges and services.....	59,275	57,103	56,445	658	
<i>Integrated Justice System</i>					
Personal services.....	594,839	595,049	594,858	191	
Materials and supplies.....	750	750	746	4	
Charges and services.....	95,527	96,284	95,436	848	
Capital outlay and equipment.....	3,214	5,984	5,984	-	
<i>Attorney Fees Public Defender</i>					
Materials and supplies.....	500	500	274	226	
Charges and services.....	4,790,136	4,522,351	4,171,466	350,885	
Other.....	10,000	2,785	-	2,785	

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
<i>Court of Appeals</i>				
Materials and supplies.....	\$ 10,829	\$ 11,547	\$ 10,084	\$ 1,463
Charges and services.....	456,484	443,809	396,578	47,231
Capital outlay and equipment.....	9,904	21,862	20,849	1,013
<i>Total General Government - Judicial.....</i>	<u>41,927,939</u>	<u>41,449,742</u>	<u>40,322,103</u>	<u>1,127,639</u>
Public Safety				
<i>Coroner</i>				
Personal services.....	1,572,794	1,572,794	1,447,612	125,182
<i>Public Safety Court Security</i>				
Personal services.....	3,076,525	3,123,320	3,114,266	9,054
<i>Sheriff Law Enforcement</i>				
Personal services.....	5,646,200	6,538,850	6,524,453	14,397
Materials and supplies.....	200,178	216,198	216,198	-
Charges and services.....	206,537	262,466	262,466	-
Capital outlay and equipment.....	33,148	10,435	10,435	-
<i>Sheriff Administration</i>				
Personal services.....	2,552,141	2,350,066	2,339,871	10,195
Materials and supplies.....	27,000	27,252	27,252	-
Charges and services.....	242,500	152,822	152,822	-
Capital outlay and equipment.....	46,000	44,880	44,880	-
<i>Sheriff Correction Center</i>				
Personal services.....	18,253,200	20,924,742	20,922,066	2,676
Materials and supplies.....	375,093	422,810	422,810	-
Charges and services.....	1,039,000	962,926	962,926	-
Other.....	-	1,430	1,430	-
Capital outlay and equipment.....	20,016	9,899	9,899	-
<i>Medical Correction Center</i>				
Personal services.....	1,223,770	1,295,817	1,294,822	995
Materials and supplies.....	15,000	8,249	8,249	-
Charges and services.....	210,002	191,719	191,719	-
Capital outlay and equipment.....	1,000	-	-	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.....	\$ 6,468,933	\$ 6,193,605	\$ 6,193,605	\$ -
<i>Total Public Safety.....</i>	<u>41,209,037</u>	<u>44,310,280</u>	<u>44,147,781</u>	<u>162,499</u>
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	145,499	148,043	145,264	2,779
Materials and supplies.....	1,000	1,000	667	333
Charges and services.....	9,100	6,900	1,169	5,731
Capital outlay and equipment.....	3,000	2,656	2,057	599
<i>Ditch Maintenance Projects</i>				
Charges and services.....	76,167	76,167	76,167	-
<i>Total Public Works.....</i>	<u>234,766</u>	<u>234,766</u>	<u>225,324</u>	<u>9,442</u>
Health				
<i>Health Services</i>				
Charges and services.....	725,000	566,125	566,125	-
Other.....	783,793	783,793	783,793	-
<i>Total Health.....</i>	<u>1,508,793</u>	<u>1,349,918</u>	<u>1,349,918</u>	<u>-</u>
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	853,225	853,225	845,050	8,175
Materials and supplies.....	20,788	18,604	18,534	70
Charges and services.....	950,217	954,645	936,042	18,603
Other.....	2,500	1,980	1,980	-
Capital outlay and equipment.....	6,000	4,277	4,277	-
<i>Veteran Services</i>				
Charges and services.....	30,090	31,040	31,030	10
<i>Total Human Services.....</i>	<u>1,862,820</u>	<u>1,863,771</u>	<u>1,836,913</u>	<u>26,858</u>

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and Recreation				
<i>Agriculture</i>				
Charges and services.....	\$ 37,400	\$ 37,400	\$ 37,400	\$ -
Other.....	314,000	320,000	320,000	-
<i>Total Conservation and Recreation.....</i>	<u>351,400</u>	<u>357,400</u>	<u>357,400</u>	<u>-</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other.....	333,343	333,343	333,343	-
Total expenditures.....	<u>131,878,468</u>	<u>132,522,372</u>	<u>129,547,948</u>	<u>2,974,424</u>
Excess of revenues over expenditures.....	18,187,118	17,543,214	25,936,952	8,393,738
Other financing (uses):				
Transfers in.....	-	-	500,000	500,000
Transfers (out).....	(21,304,935)	(28,895,734)	(28,779,927)	115,807
Total other financing sources (uses).....	<u>(21,304,935)</u>	<u>(28,895,734)</u>	<u>(28,279,927)</u>	<u>615,807</u>
Net change in fund balance.....	(3,117,817)	(11,352,520)	(2,342,975)	9,009,545
Fund balance at beginning of year.....	<u>24,727,677</u>	<u>24,727,677</u>	<u>24,727,677</u>	<u>-</u>
<i>Prior year encumbrances appropriated.....</i>	<u>1,471,206</u>	<u>1,471,206</u>	<u>1,471,206</u>	<u>-</u>
Fund balance at end of year.....	<u>\$ 23,081,066</u>	<u>\$ 14,846,363</u>	<u>\$ 23,855,908</u>	<u>\$ 9,009,545</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 15,500,045	\$ 15,500,045	\$ 16,013,668	\$ 513,623
Intergovernmental.....	9,633,404	9,633,404	11,943,124	2,309,720
Other.....	27,000	27,000	28,914	1,914
Total revenues.....	25,160,449	25,160,449	27,985,706	2,825,257
Expenditures:				
Health				
Personal services.....	1,527,062	1,537,422	1,459,465	77,957
Materials and supplies.....	11,800	13,800	12,100	1,700
Charges and services.....	25,766,736	27,754,376	27,215,361	539,015
Other.....	27,400	27,400	18,387	9,013
Capital outlay and equipment.....	22,000	22,000	12,471	9,529
<i>Total Health.....</i>	<i>27,354,998</i>	<i>29,354,998</i>	<i>28,717,784</i>	<i>637,214</i>
Net change in fund balance.....	(2,194,549)	(4,194,549)	(732,078)	3,462,471
Fund balance at beginning of year.....	19,323,512	19,323,512	19,323,512	-
Prior year encumbrances appropriated.....	75	75	75	-
Fund balance at end of year.....	\$ 17,129,038	\$ 15,129,038	\$ 18,591,509	\$ 3,462,471

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 23,641,959	\$ 23,641,959	\$ 23,633,131	\$ (8,828)
Intergovernmental.....	24,692,419	24,692,419	24,838,071	145,652
Other.....	80,243	80,243	222,186	141,943
Total revenues.....	48,414,621	48,414,621	48,693,388	278,767
Expenditures:				
Human Services				
Personal services.....	26,545,032	27,031,032	26,836,637	194,395
Materials and supplies.....	699,947	698,899	606,143	92,756
Charges and services.....	22,916,941	21,224,176	18,765,121	2,459,055
Capital outlay and equipment.....	262,112	238,370	212,785	25,585
<i>Total Human Services.....</i>	<i>50,424,032</i>	<i>49,192,477</i>	<i>46,420,686</i>	<i>2,771,791</i>
Net change in fund balance.....	(2,009,411)	(777,856)	2,272,702	3,050,558
Fund balance at beginning of year.....	7,960,613	7,960,613	7,960,613	-
<i>Prior year encumbrances appropriated.....</i>	<i>375,853</i>	<i>375,853</i>	<i>375,853</i>	<i>-</i>
Fund balance at end of year.....	\$ 6,327,055	\$ 7,558,610	\$ 10,609,168	\$ 3,050,558

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real property and other taxes.....	\$ 43,500,000	\$ 43,500,000	\$ 38,669,913	\$ (4,830,087)
Intergovernmental.....	11,147,993	11,147,993	23,402,976	12,254,983
Other.....	450,000	450,000	953,405	503,405
Total revenues.....	55,097,993	55,097,993	63,026,294	7,928,301
Expenditures:				
Health				
Personal services.....	24,674,030	24,663,428	20,729,931	3,933,497
Materials and supplies.....	435,466	456,065	264,073	191,992
Charges and services.....	8,342,129	7,830,648	5,899,604	1,931,044
Other.....	20,253,480	20,254,015	20,249,399	4,616
Capital outlay and equipment.....	3,520,290	3,484,150	1,628,296	1,855,854
<i>Total Health.....</i>	<i>57,225,395</i>	<i>56,688,306</i>	<i>48,771,303</i>	<i>7,917,003</i>
Net change in fund balance.....	(2,127,402)	(1,590,313)	14,254,991	15,845,304
Fund balance at beginning of year.....	43,436,120	43,436,120	43,436,120	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,414,635</i>	<i>1,414,635</i>	<i>1,414,635</i>	<i>-</i>
Fund balance at end of year.....	\$ 42,723,353	\$ 43,260,442	\$ 59,105,746	\$ 15,845,304

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 370,000	\$ 370,000	\$ -
Special assessments.....	1,182,621	1,182,621	-
Rental income.....	907,493	907,493	-
Other.....	295,845	295,845	-
Total revenues.....	2,755,959	2,755,959	-
Expenditures:			
Debt service:			
Principal retirement.....	4,097,100	4,097,100	-
Interest and fiscal charges.....	3,245,606	3,245,606	-
Bond issuance costs.....	10,200	10,200	-
Total expenditures.....	7,352,906	7,352,906	-
(Deficiency) of revenues (under) expenditures.....	(4,596,947)	(4,596,947)	-
Other financing sources:			
Issuance of bonds.....	250,000	250,000	-
Transfers in.....	4,868,925	4,868,925	-
Premium on bond issuance.....	389,888	389,888	-
Total other financing sources.....	5,508,813	5,508,813	-
Net change in fund balance.....	911,866	911,866	-
Fund balance at beginning of year.....	1,753,502	1,753,502	-
Fund balance at end of year.....	\$ 2,665,368	\$ 2,665,368	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WATER SUPPLY SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,305,000	\$ 2,418,004	\$ 113,004
Special assessments.....	1,000	15,057	14,057
Total operating revenues.....	2,306,000	2,433,061	127,061
<u>Operating expenses:</u>			
Contract services.....	3,064,119	2,417,955	646,164
Materials and supplies.....	154,343	128,647	25,696
Other.....	2,000	579	1,421
Total operating expenses.....	3,220,462	2,547,181	673,281
Operating loss	(914,462)	(114,120)	800,342
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,499,000)	(1,462,175)	36,825
Interest and fiscal charges.....	(96,500)	(91,040)	5,460
Intergovernmental.....	810,000	474,675	(335,325)
Note issuance.....	1,550,000	1,550,000	-
Total nonoperating revenues (expenses).....	764,500	471,460	(293,040)
Income (loss) before transfers.....	(149,962)	357,340	507,302
Transfer out.....	(5,000)	-	5,000
Net change in net position.....	(154,962)	357,340	512,302
Net position at beginning of year.....	6,478,086	6,478,086	-
<i>Prior year encumbrances appropriated.....</i>	<i>70,600</i>	<i>70,600</i>	<i>-</i>
Net position at end of year.....	\$ 6,393,724	\$ 6,906,026	\$ 512,302

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WASTEWATER TREATMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 7,500,000	\$ 7,493,189	\$ (6,811)
Other.....	450,000	10,676	(439,324)
Total operating revenues.....	7,950,000	7,503,865	(446,135)
<u>Operating expenses:</u>			
Personal services.....	2,105,237	1,901,357	203,880
Contract services.....	15,407,811	15,407,811	-
Materials and supplies.....	658,150	638,734	19,416
Other.....	3,425	2,957	468
Capital outlay and equipment.....	10,000	5,884	4,116
Total operating expenses.....	18,184,623	17,956,743	227,880
Operating (loss).....	(10,234,623)	(10,452,878)	(218,255)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,305,000)	(1,286,834)	18,166
Interest and fiscal charges.....	(650,000)	(636,151)	13,849
Intergovernmental.....	-	3,008,666	3,008,666
OWDA loans.....	5,078,823	5,078,823	-
OPWC loans.....	1,536,346	1,536,346	-
Total nonoperating revenues (expenses).....	4,660,169	7,700,850	3,040,681
Net change in net position.....	(5,574,454)	(2,752,028)	2,822,426
Net position at beginning of year.....	6,827,162	6,827,162	-
<i>Prior year encumbrances appropriated.....</i>	<i>194,566</i>	<i>194,566</i>	<i>-</i>
Net position at end of year.....	\$ 1,447,274	\$ 4,269,700	\$ 2,822,426

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,139,000	\$ 2,345,282	\$ 206,282
Special assessments.....	1,000	15,255	14,255
Total operating revenues.....	2,140,000	2,360,537	220,537
<u>Operating expenses:</u>			
Contract services.....	4,147,900	4,031,908	115,992
Materials and supplies.....	381,212	351,374	29,838
Other.....	2,100	781	1,319
Total operating expenses.....	4,531,212	4,384,063	147,149
Operating income (loss).....	(2,391,212)	(2,023,526)	367,686
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(436,029)	(358,340)	77,689
Interest and fiscal charges.....	(153,971)	(153,971)	-
Intergovernmental.....	1,000	103,788	102,788
Note issuance.....	1,750,000	1,750,000	-
Issuance of OWDA loans.....	777,100	777,100	-
Issuance of OPWC loans.....	293,257	293,257	-
Total nonoperating revenues (expenses).....	2,231,357	2,411,834	180,477
Net change in net position.....	(159,855)	388,308	548,163
Net position at beginning of year.....	3,634,588	3,634,588	-
<i>Prior year encumbrances appropriated.....</i>	<i>298,557</i>	<i>298,557</i>	<i>-</i>
Net position at end of year.....	\$ 3,773,290	\$ 4,321,453	\$ 548,163

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

Special Elections Fund

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

Job and Family Services Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gas Tax Fund

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

Emergency Medical Services Fund

To account for emergency medical care financed by a county-wide sales tax.

Emergency Telephone Service Fund

To account for a property tax levy used for emergency telephone assistance.

Child Support Enforcement Fund

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

Zoo Operating Fund

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

Law Library Resources Fund

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

Senior Services Fund

To account for a property tax levy used for senior services.

Workforce Development Fund

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

Community Development Grant Fund

To account for grant revenues used for community development.

Stormwater Utility Fund

To account for stormwater utility operations. Prior to 2011, these operations were reported in a enterprise fund.

Disaster Services Emergency Management Agency (EMA) Fund

To account for state monies and local revenues used to operate the County emergency program.

Dog and Kennel Fund

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

Hotel Lodging Tax Fund

To account for monies collected and distributed related to the "County Bed Tax."

Domestic Violence Prevention Fund

To account for monies collected for marriage licenses.

Indigent Guardianship Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Domestic Relations Court Special Fund

To account for monies collected for special projects.

Coroner Laboratory Fund

To account for revenues received and expenses associated with the laboratory.

Toxicology Lab Fund

To account for revenues received and expenses associated with the laboratory.

Motor Vehicle Enforcement and Education Fund

To account for elimination and prevention of motor accidents through inspections, rules and regulations for operation.

Indigent Drivers Alcohol Treatment Fund

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

Sheriff Policing Fund

To account for contract fees collected for services which include patrols and dispatching.

Concealed Handgun Fund

To account for fees collected and expenses for the concealed handgun program.

Countywide Communication System Fund

To account for the operation of the county's enhanced 911 system.

DETAC Fund

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

Tax Certificate Administration Fund

To account for all monies collected by the Treasurer for subsequent transfer of tax certificates or issuing a duplicate.

T.I.P.P. Fund

To account for revenues and expenses associated with the tax installment payment plan.

Community MR/RES Services Fund

To account for grant revenue of ODMH and HUD and all related expenses for providing rental housing to qualified clients.

Imagination Station Fund

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

Building Regulations Fund

To account for fee revenues for permits and inspections.

Certificate of Title Administration Fund

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

Recorder Equipment Fund

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

Juvenile Treatment Center Fund

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

Juvenile Felony Delinquency Care Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Juvenile Court Indigent Drivers Treatment Fund

This is used to pay for the cost of alcohol and drug addiction treatment when the individual convicted is a juvenile traffic offender. Funding is from the indigent alcohol treatment fund.

Felony Diversion Program Fund

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

Correction Treatment Facility Fund

To account for state monies used for the operating treatment facility.

Common Pleas Civil Mediation Fund

To account for fee revenues and expenditures for mediation services.

Administration of Justice Fund

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

Probation Service Fund

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

Foreclosure Magistrate Program Fund

To account for all the court costs associated with foreclosure and its prevention.

Other Special Revenue Fund

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

Economic Development Fund

To account for revenues and expenditures associated with County development.

Clerk of Courts Investment Pool

To account for monies collected by the Clerk of Courts. Budgetary information for the Clerk of Courts Investment Pool fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted.

Miscellaneous

To account for various revenues collected by the County such as sex offender registration fees and annexation deposits. Budgetary information for the Clerk of Courts Investment Pool fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted.

County Medicaid Sales Tax Fund

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

Zoo Capital Improvements Fund

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

Capital Improvements Fund

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

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

Payroll Reserve Fund

To establish a reserve for payroll fluctuations.

Sick Reserve Fund

To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund

To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund

To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services
Assets:				
Equity in pooled cash and investments.....	\$ 2,020,824	\$ 2,000,847	\$ 13,043,664	\$ 7,151,486
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):.....				
Real property and other taxes.....	-	-	-	-
Accounts.....	-	-	14,146	900,545
Special assessments.....	-	-	-	-
Due from other governments.....	1,454,037	-	7,868,766	-
Materials and supplies inventory.....	-	-	731,752	-
Prepayments.....	38,332	170,245	1,975	40,665
Total assets.....	\$ 3,513,193	\$ 2,171,092	\$ 21,660,303	\$ 8,092,696
Liabilities:				
Accounts payable.....	\$ 1,169,396	\$ -	\$ 197,286	\$ 1,675,375
Accrued wages and benefits payable.....	384,088	71,006	142,758	52,064
Due to other governments.....	211,789	38,878	69,204	26,772
Interfund loans payable.....	-	-	-	-
Due to other funds.....	3,835	2,991	1,556	2,523
Notes payable.....	-	-	1,210,000	-
Accrued interest payable.....	-	-	17,446	-
Total liabilities.....	1,769,108	112,875	1,638,250	1,756,734
Deferred inflows of resources:				
Property taxes.....	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-
Intergovernmental revenue not available.....	-	-	5,245,844	-
Special assessments revenue not available.....	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	47,400
Total deferred inflows of resources.....	-	-	5,245,844	47,400
Fund balances:				
Nonspendable.....	38,332	170,245	733,727	40,665
Restricted.....	1,705,753	1,887,972	14,042,482	-
Committed.....	-	-	-	6,247,897
Unassigned (deficit).....	-	-	-	-
Total fund balances (deficit).....	1,744,085	2,058,217	14,776,209	6,288,562
Total liabilities, deferred inflows of resources and fund balances.....	\$ 3,513,193	\$ 2,171,092	\$ 21,660,303	\$ 8,092,696

Emergency Telephone Service	Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
\$ 4,191,681	\$ 2,863,588	\$ 187,861	\$ 274,757	\$ 191,542	\$ 276,042	\$ 5,935,382
-	-	-	-	-	-	-
5,060,826	-	5,422,310	-	5,676,855	-	-
-	279,561	-	14,822	-	-	-
-	-	-	-	-	-	-
280,623	933,425	300,668	-	211,649	-	676,165
-	-	-	-	-	-	-
106,146	-	-	3,288	-	-	-
<u>\$ 9,639,276</u>	<u>\$ 4,076,574</u>	<u>\$ 5,910,839</u>	<u>\$ 292,867</u>	<u>\$ 6,080,046</u>	<u>\$ 276,042</u>	<u>\$ 6,611,547</u>
\$ 72,250	\$ -	\$ -	\$ 7,036	\$ -	\$ 586,404	\$ 288,364
15,485	116,237	-	4,928	-	21,409	70,788
8,563	64,305	-	2,712	-	11,454	37,370
-	-	-	-	-	-	-
501	-	-	198	-	10	3,197
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>96,799</u>	<u>180,542</u>	<u>-</u>	<u>14,874</u>	<u>-</u>	<u>619,277</u>	<u>399,719</u>
4,623,878	-	4,954,158	-	5,201,872	-	-
390,917	-	418,832	-	425,238	-	-
280,623	-	300,668	-	211,649	-	55,370
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,295,418</u>	<u>-</u>	<u>5,673,658</u>	<u>-</u>	<u>5,838,759</u>	<u>-</u>	<u>55,370</u>
106,146	-	-	3,288	-	-	-
4,140,913	3,896,032	237,181	274,705	241,287	-	6,156,458
-	-	-	-	-	-	-
-	-	-	-	-	(343,235)	-
<u>4,247,059</u>	<u>3,896,032</u>	<u>237,181</u>	<u>277,993</u>	<u>241,287</u>	<u>(343,235)</u>	<u>6,156,458</u>
<u>\$ 9,639,276</u>	<u>\$ 4,076,574</u>	<u>\$ 5,910,839</u>	<u>\$ 292,867</u>	<u>\$ 6,080,046</u>	<u>\$ 276,042</u>	<u>\$ 6,611,547</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2019

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments.....	\$ 2,682,914	\$ 240,233	\$ 684,337	\$ 5,800,052	\$ 86,304
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	108,800	429,949	2,783
Special assessments.....	4,710,424	-	-	-	-
Due from other governments.....	-	150,103	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	40,500	1,002	-	-
Total assets.....	\$ 7,393,338	\$ 430,836	\$ 794,139	\$ 6,230,001	\$ 89,087
Liabilities:					
Accounts payable.....	\$ 113,042	\$ -	\$ 64,136	\$ 1,196	\$ -
Accrued wages and benefits payable.....	12,123	6,547	40,484	1,869	-
Due to other governments.....	5,659	3,648	21,849	1,068	-
Interfund loans payable.....	-	-	-	-	-
Due to other funds.....	-	279	2,561	22	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	130,824	10,474	129,030	4,155	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	75,419	-	-	-
Special assessments revenue not available.....	4,613,189	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-	2,783
Total deferred inflows of resources.....	4,613,189	75,419	-	-	2,783
Fund balances:					
Nonspendable.....	-	40,500	1,002	-	-
Restricted.....	2,649,325	304,443	664,107	6,225,846	86,304
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	2,649,325	344,943	665,109	6,225,846	86,304
Total liabilities, deferred inflows of resources and fund balances.....	\$ 7,393,338	\$ 430,836	\$ 794,139	\$ 6,230,001	\$ 89,087

Indigent Guardianship	Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
\$ 219,016	\$ 86,631	\$ 642,508	\$ 39,725	\$ 95,601	\$ 233,029	\$ 573,530
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,782	79,717	129,345	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	342,954
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 219,016</u>	<u>\$ 93,413</u>	<u>\$ 722,225</u>	<u>\$ 169,070</u>	<u>\$ 95,601</u>	<u>\$ 233,029</u>	<u>\$ 916,484</u>
\$ -	\$ -	\$ 60,288	\$ -	\$ -	\$ -	\$ -
-	-	1,750	8,887	-	-	88,874
-	-	972	4,983	-	-	44,874
-	-	-	-	-	-	-
-	-	1,477	154	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	64,487	14,024	-	-	133,748
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,782	-	-	-	-	-
-	6,782	-	-	-	-	-
-	-	-	-	-	-	-
219,016	86,631	657,738	155,046	95,601	233,029	782,736
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>219,016</u>	<u>86,631</u>	<u>657,738</u>	<u>155,046</u>	<u>95,601</u>	<u>233,029</u>	<u>782,736</u>
<u>\$ 219,016</u>	<u>\$ 93,413</u>	<u>\$ 722,225</u>	<u>\$ 169,070</u>	<u>\$ 95,601</u>	<u>\$ 233,029</u>	<u>\$ 916,484</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2019

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments.....	\$ 418,932	\$ 1,649,188	\$ 1,978,553	\$ 11,780	\$ 146,581
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	724	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	3,286	-	-	-
Total assets.....	\$ 418,932	\$ 1,652,474	\$ 1,979,277	\$ 11,780	\$ 146,581
Liabilities:					
Accounts payable.....	\$ -	\$ 429,679	\$ -	\$ -	\$ -
Accrued wages and benefits payable.....	2,679	5,615	27,610	-	-
Due to other governments.....	989	3,113	14,976	-	-
Interfund loans payable.....	-	-	-	-	-
Due to other funds.....	-	88	692	-	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	3,668	438,495	43,278	-	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	724	-	-
Total deferred inflows of resources.....	-	-	724	-	-
Fund balances:					
Nonspendable.....	-	3,286	-	-	-
Restricted.....	415,264	1,210,693	1,935,275	11,780	146,581
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	415,264	1,213,979	1,935,275	11,780	146,581
Total liabilities, deferred inflows of resources and fund balances.....	\$ 418,932	\$ 1,652,474	\$ 1,979,277	\$ 11,780	\$ 146,581

Community MR/RES Services	Imagination Station	Building Regulations	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ 3,837,272	\$ 45,315	\$ 1,217,948	\$ 6,784,082	\$ 595,292	\$ 296,494	\$ 2,352,928
-	-	-	-	-	-	-
-	1,229,053	-	-	-	-	-
-	-	128,361	226,612	-	-	-
-	-	-	-	-	-	-
-	68,152	-	-	-	689,613	37,902
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,837,272</u>	<u>\$ 1,342,520</u>	<u>\$ 1,346,309</u>	<u>\$ 7,010,694</u>	<u>\$ 595,292</u>	<u>\$ 986,107</u>	<u>\$ 2,390,830</u>
\$ 324,033	\$ -	\$ 3,324	\$ -	\$ -	\$ 504	\$ 161,016
-	-	23,579	37,560	1,110	58,320	16,248
-	-	13,928	20,145	616	30,169	12,332
-	-	-	-	-	-	-
-	-	407	1,193	-	1,140	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>324,033</u>	<u>-</u>	<u>41,238</u>	<u>58,898</u>	<u>1,726</u>	<u>90,133</u>	<u>189,596</u>
-	1,122,944	-	-	-	-	-
-	94,930	-	-	-	-	-
-	68,152	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,286,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
3,513,239	56,494	1,305,071	6,951,796	593,566	895,974	2,201,234
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,513,239</u>	<u>56,494</u>	<u>1,305,071</u>	<u>6,951,796</u>	<u>593,566</u>	<u>895,974</u>	<u>2,201,234</u>
<u>\$ 3,837,272</u>	<u>\$ 1,342,520</u>	<u>\$ 1,346,309</u>	<u>\$ 7,010,694</u>	<u>\$ 595,292</u>	<u>\$ 986,107</u>	<u>\$ 2,390,830</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2019

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Administration of Justice
Assets:				
Equity in pooled cash and investments.....	\$ 5,634	\$ 48,094	\$ 535,579	\$ 3,139
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):.....				
Real property and other taxes.....	-	-	-	-
Accounts.....	-	-	-	-
Special assessments.....	-	-	-	-
Due from other governments.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	-	-	23,277	-
Total assets.....	\$ 5,634	\$ 48,094	\$ 558,856	\$ 3,139
Liabilities:				
Accounts payable.....	\$ -	\$ -	\$ 31,999	\$ -
Accrued wages and benefits payable.....	-	20,444	86,950	-
Due to other governments.....	-	11,335	46,729	-
Interfund loans payable.....	-	-	-	-
Due to other funds.....	-	323	1,158	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Total liabilities.....	-	32,102	166,836	-
Deferred inflows of resources:				
Property taxes.....	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-
Special assessments revenue not available.....	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-
Total deferred inflows of resources.....	-	-	-	-
Fund balances:				
Nonspendable.....	-	-	23,277	-
Restricted.....	5,634	15,992	368,743	3,139
Committed.....	-	-	-	-
Unassigned (deficit).....	-	-	-	-
Total fund balances (deficit).....	5,634	15,992	392,020	3,139
Total liabilities, deferred inflows of resources and fund balances.....	\$ 5,634	\$ 48,094	\$ 558,856	\$ 3,139

Probation Service	Other Special Revenue	Economic Development	Clerk of Courts Investment Pool	Miscellaneous	Zoo Capital Improvements
\$ 122,031	\$ 5,602,703	\$ 704,773	\$ 1,450,000	\$ -	\$ 247,147
-	-	-	4,752,989	-	-
-	-	-	-	-	7,229,744
2,218	182,701	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	400,891
-	-	-	-	-	-
-	379,433	4,746	-	-	-
<u>\$ 124,249</u>	<u>\$ 6,164,837</u>	<u>\$ 709,519</u>	<u>\$ 6,202,989</u>	<u>\$ -</u>	<u>\$ 7,877,782</u>
\$ -	\$ 65,131	\$ 757	\$ -	\$ -	\$ -
1,856	72,904	12,635	-	-	-
1,030	38,112	8,977	-	-	-
-	-	-	-	51,534	-
-	169	264	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,886</u>	<u>176,316</u>	<u>22,633</u>	<u>-</u>	<u>51,534</u>	<u>-</u>
-	-	-	-	-	6,605,542
-	-	-	-	-	558,442
-	-	-	-	-	400,891
-	-	-	-	-	-
2,218	18,602	-	-	-	-
<u>2,218</u>	<u>18,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,564,875</u>
-	379,433	4,746	-	-	-
119,145	5,590,486	-	6,202,989	-	312,907
-	-	682,140	-	-	-
-	-	-	-	(51,534)	-
<u>119,145</u>	<u>5,969,919</u>	<u>686,886</u>	<u>6,202,989</u>	<u>(51,534)</u>	<u>312,907</u>
<u>\$ 124,249</u>	<u>\$ 6,164,837</u>	<u>\$ 709,519</u>	<u>\$ 6,202,989</u>	<u>\$ -</u>	<u>\$ 7,877,782</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2019

	Capital Improvements	Total Nonmajor Governmental Funds
Assets:		
Equity in pooled cash and investments.....	\$ 30,887,789	\$ 108,462,808
Cash in segregated accounts.....	-	4,752,989
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	24,618,788
Accounts.....	-	2,507,066
Special assessments.....	-	4,710,424
Due from other governments.....	-	13,414,948
Materials and supplies inventory.....	-	731,752
Prepayments.....	82,546	895,441
Total assets.....	\$ 30,970,335	\$ 160,094,216
Liabilities:		
Accounts payable.....	\$ 908,978	\$ 6,160,194
Accrued wages and benefits payable.....	3,989	1,410,796
Due to other governments.....	2,199	758,750
Interfund loans payable.....	-	51,534
Due to other funds.....	110	24,848
Notes payable.....	4,150,000	5,360,000
Accrued interest payable.....	54,848	72,294
Total liabilities.....	5,120,124	13,838,416
Deferred inflows of resources:		
Property taxes.....	-	22,508,394
Delinquent property tax revenue not available.....	-	1,888,359
Intergovernmental revenue not available.....	-	6,638,616
Special assessments revenue not available.....	-	4,613,189
Miscellaneous revenue not available.....	-	78,509
Total deferred inflows of resources.....	-	35,727,067
Fund balances:		
Nonspendable.....	82,546	1,627,193
Restricted.....	-	76,598,607
Committed.....	25,767,665	32,697,702
Unassigned (deficit).....	-	(394,769)
Total fund balances (deficit).....	25,850,211	110,528,733
Total liabilities, deferred inflows of resources and fund balances.....	\$ 30,970,335	\$ 160,094,216



Maumee River Water Trail Access Points
 Photo Courtesy of Metroparks

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Elections	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	62,851	-	4,953,675	158,552	3,907,681
Licenses and permits.....	-	-	-	65,597	-
Fines and forfeitures.....	-	-	-	320,756	-
Intergovernmental.....	-	36,298,917	252,267	18,549,087	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	147,412	-
Rental income.....	-	-	-	-	-
Other.....	-	402,375	20,513	322,643	12,254
Total revenues.....	62,851	36,701,292	5,226,455	19,564,047	3,919,935
Expenditures:					
Current:					
General government:					
Legislative and executive.....	228,210	-	4,123,934	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	-	12,935,486
Public works.....	-	-	-	19,470,967	-
Health.....	-	-	-	-	-
Human services.....	-	38,640,871	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	3,744	-	144,635	-
Interest and fiscal charges.....	-	138	-	42,478	-
Bond issuance costs.....	-	-	-	134,587	-
Note issuance costs.....	-	-	-	4,615	-
Total expenditures.....	228,210	38,644,753	4,123,934	19,797,282	12,935,486
Excess (deficiency) of revenues over (under) expenditures.....	(165,359)	(1,943,461)	1,102,521	(233,235)	(9,015,551)
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	5,000,000	-
Premium on bond issuance.....	-	-	-	134,587	-
Issuance of loans.....	-	-	-	378,330	-
Transfers in.....	-	2,061,897	-	-	9,182,930
Transfers (out).....	-	-	-	-	-
Total other financing sources (uses).....	-	2,061,897	-	5,512,917	9,182,930
Net change in fund balances.....	(165,359)	118,436	1,102,521	5,279,682	167,379
Fund balances (deficit) at beginning of year (restated).....	165,359	1,625,649	955,696	9,496,527	6,121,183
Fund balances (deficit) at end of year.....	\$ -	\$ 1,744,085	\$ 2,058,217	\$ 14,776,209	\$ 6,288,562

<u>Emergency Telephone Service</u>	<u>Child Support Enforcement</u>	<u>Zoo Operating</u>	<u>Law Library Resources</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>
\$ 4,464,981	\$ -	\$ 4,783,912	\$ -	\$ 3,963,476	\$ -	\$ -
-	-	-	-	-	-	-
-	1,845,569	-	751	-	-	29,809
-	-	-	-	-	-	-
-	-	-	457,152	-	-	-
565,905	8,107,086	606,326	-	395,020	6,202,908	8,026,307
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,341	200,157	167	9,549	133	5,069	822,938
<u>5,035,227</u>	<u>10,152,812</u>	<u>5,390,405</u>	<u>467,452</u>	<u>4,358,629</u>	<u>6,207,977</u>	<u>8,879,054</u>
-	-	-	-	-	-	2,658,555
-	9,625,606	-	514,643	-	-	5,638,190
4,863,456	-	-	-	-	-	417,374
-	-	-	-	-	-	19,368
-	-	-	-	-	-	-
-	-	-	-	4,322,713	6,485,472	1,490,604
-	-	5,404,279	-	-	-	185,014
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,863,456</u>	<u>9,625,606</u>	<u>5,404,279</u>	<u>514,643</u>	<u>4,322,713</u>	<u>6,485,472</u>	<u>10,409,105</u>
<u>171,771</u>	<u>527,206</u>	<u>(13,874)</u>	<u>(47,191)</u>	<u>35,916</u>	<u>(277,495)</u>	<u>(1,530,051)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,570,000
-	-	-	-	-	-	-
-	-	-	-	-	-	2,570,000
<u>171,771</u>	<u>527,206</u>	<u>(13,874)</u>	<u>(47,191)</u>	<u>35,916</u>	<u>(277,495)</u>	<u>1,039,949</u>
<u>4,075,288</u>	<u>3,368,826</u>	<u>251,055</u>	<u>325,184</u>	<u>205,371</u>	<u>(65,740)</u>	<u>5,116,509</u>
<u>\$ 4,247,059</u>	<u>\$ 3,896,032</u>	<u>\$ 237,181</u>	<u>\$ 277,993</u>	<u>\$ 241,287</u>	<u>\$ (343,235)</u>	<u>\$ 6,156,458</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	8,101,654	-
Charges for services.....	-	-	1,502,403	-	79,268
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	66,430	-	-
Intergovernmental.....	82,106	375,170	-	-	-
Special assessments.....	2,313,762	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	143,036	28,159	93,552	478	-
Total revenues.....	2,538,904	403,329	1,662,385	8,102,132	79,268
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	3,168,968	-
Judicial.....	-	-	-	-	-
Public safety.....	-	522,655	-	-	-
Public works.....	1,904,432	-	-	-	-
Health.....	-	-	2,509,729	-	89,029
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	1,904,432	522,655	2,509,729	3,168,968	89,029
Excess (deficiency) of revenues over (under) expenditures.....	634,472	(119,326)	(847,344)	4,933,164	(9,761)
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Transfers in.....	-	105,583	950,000	385,000	-
Transfers (out).....	-	-	-	(3,048,031)	-
Total other financing sources (uses).....	-	105,583	950,000	(2,663,031)	-
Net change in fund balances.....	634,472	(13,743)	102,656	2,270,133	(9,761)
Fund balances (deficit) at beginning of year (restated).....	2,014,853	358,686	562,453	3,955,713	96,065
Fund balances (deficit) at end of year.....	\$ 2,649,325	\$ 344,943	\$ 665,109	\$ 6,225,846	\$ 86,304

<u>Indigent Guardianship</u>	<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
64,983	84,749	1,078,890	508,046	-	1,241	-
-	-	-	-	-	-	-
-	-	-	-	2,822	65,052	-
-	-	-	-	-	-	3,575,002
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	461	1,851	-	-	26,367
<u>64,983</u>	<u>84,749</u>	<u>1,079,351</u>	<u>509,897</u>	<u>2,822</u>	<u>66,293</u>	<u>3,601,369</u>
-	-	-	-	-	-	-
42,977	55,642	-	-	-	2,957	-
-	-	-	-	-	-	3,631,988
-	-	-	-	-	-	-
-	-	1,015,435	749,635	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,576	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>42,977</u>	<u>55,642</u>	<u>1,020,011</u>	<u>749,635</u>	<u>-</u>	<u>2,957</u>	<u>3,631,988</u>
<u>22,006</u>	<u>29,107</u>	<u>59,340</u>	<u>(239,738)</u>	<u>2,822</u>	<u>63,336</u>	<u>(30,619)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	205,000	-	-	-
-	-	(180,000)	-	-	-	-
-	-	(180,000)	205,000	-	-	-
<u>22,006</u>	<u>29,107</u>	<u>(120,660)</u>	<u>(34,738)</u>	<u>2,822</u>	<u>63,336</u>	<u>(30,619)</u>
<u>197,010</u>	<u>57,524</u>	<u>778,398</u>	<u>189,784</u>	<u>92,779</u>	<u>169,693</u>	<u>813,355</u>
<u>\$ 219,016</u>	<u>\$ 86,631</u>	<u>\$ 657,738</u>	<u>\$ 155,046</u>	<u>\$ 95,601</u>	<u>\$ 233,029</u>	<u>\$ 782,736</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	144,325	1,513,680	1,433,344	-	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	28,192
Rental income.....	-	-	-	-	-
Other.....	585	2,803	571,469	-	-
Total revenues.....	144,910	1,516,483	2,004,813	-	28,192
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	778,901	-	7,164
Judicial.....	-	-	888,045	-	-
Public safety.....	129,237	2,188,054	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	129,237	2,188,054	1,666,946	-	7,164
Excess (deficiency) of revenues over (under) expenditures.....	15,673	(671,571)	337,867	-	21,028
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	15,673	(671,571)	337,867	-	21,028
Fund balances (deficit) at beginning of year (restated).....	399,591	1,885,550	1,597,408	11,780	125,553
Fund balances (deficit) at end of year.....	\$ 415,264	\$ 1,213,979	\$ 1,935,275	\$ 11,780	\$ 146,581

<u>Community MR/RES Services</u>	<u>Imagination Station</u>	<u>Building Regulations</u>	<u>Certificate of Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delinquency Care</u>
\$ -	\$ 1,084,351	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	2,593,267	331,136	-	-
-	-	1,966,592	-	-	-	-
-	-	-	-	-	-	60
20,240,000	137,434	-	-	-	3,755,170	1,901,700
-	-	-	-	-	-	-
-	-	-	5,466	-	-	-
-	-	-	-	-	-	-
-	38	5,444	9,771	276	14,467	32,369
<u>20,240,000</u>	<u>1,221,823</u>	<u>1,972,036</u>	<u>2,608,504</u>	<u>331,412</u>	<u>3,769,637</u>	<u>1,934,129</u>
-	-	1,588,747	-	117,263	-	-
-	-	-	2,248,717	-	1,616,379	-
-	-	-	-	-	1,363,809	2,586,280
-	-	-	-	-	-	-
14,363,938	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,226,102	-	-	-	-	-
-	-	-	-	-	-	-
-	-	46,141	-	-	-	-
-	-	2,406	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,363,938</u>	<u>1,226,102</u>	<u>1,637,294</u>	<u>2,248,717</u>	<u>117,263</u>	<u>2,980,188</u>	<u>2,586,280</u>
<u>5,876,062</u>	<u>(4,279)</u>	<u>334,742</u>	<u>359,787</u>	<u>214,149</u>	<u>789,449</u>	<u>(652,151)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,876,062</u>	<u>(4,279)</u>	<u>334,742</u>	<u>359,787</u>	<u>214,149</u>	<u>789,449</u>	<u>(652,151)</u>
<u>(2,362,823)</u>	<u>60,773</u>	<u>970,329</u>	<u>6,592,009</u>	<u>379,417</u>	<u>106,525</u>	<u>2,853,385</u>
<u>\$ 3,513,239</u>	<u>\$ 56,494</u>	<u>\$ 1,305,071</u>	<u>\$ 6,951,796</u>	<u>\$ 593,566</u>	<u>\$ 895,974</u>	<u>\$ 2,201,234</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	-	-	-	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	208	-	-	-	-
Intergovernmental.....	-	1,196,984	4,377,520	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	-	5,490	19,737	-	1,038
Total revenues.....	208	1,202,474	4,397,257	-	1,038
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	366	-
Judicial.....	-	-	-	-	2,731
Public safety.....	-	1,206,504	4,226,182	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	-	1,206,504	4,226,182	366	2,731
Excess (deficiency) of revenues over (under) expenditures.....	208	(4,030)	171,075	(366)	(1,693)
Other financing sources (uses):					
Issuance of bonds.....	-	-	-	-	-
Premium on bond issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	208	(4,030)	171,075	(366)	(1,693)
Fund balances (deficit) at beginning of year (restated).....	5,426	20,022	220,945	366	4,832
Fund balances (deficit) at end of year.....	\$ 5,634	\$ 15,992	\$ 392,020	\$ -	\$ 3,139

<u>Probation Service</u>	<u>Foreclosure Magistrate Program</u>	<u>Other Special Revenue</u>	<u>Economic Development</u>	<u>Clerk of Courts Investment Pool</u>	<u>Miscellaneous</u>	<u>Zoo Capital Improvements</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,378,546
-	-	-	-	-	-	-
143,055	-	3,725,490	2,347,253	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,782,561	613	-	-	808,435
-	-	-	-	-	-	-
-	-	2,407	-	-	-	-
-	-	19,122	-	-	-	-
584	-	122,720	167,804	4,752,989	264,999	222
143,639	-	5,652,300	2,515,670	4,752,989	264,999	7,187,203
-	25,263	526,595	2,125,784	-	287,101	-
217,585	-	1,764,695	-	4,492,920	-	-
-	-	3,511,778	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,673	-	-	-	-
-	-	-	-	-	-	7,207,371
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
217,585	25,263	5,808,741	2,125,784	4,492,920	287,101	7,207,371
(73,946)	(25,263)	(156,441)	389,886	260,069	(22,102)	(20,168)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	466,370	-	-	-	-
-	-	-	-	-	-	-
-	-	466,370	-	-	-	-
(73,946)	(25,263)	309,929	389,886	260,069	(22,102)	(20,168)
193,091	25,263	5,659,990	297,000	5,942,920	(29,432)	333,075
\$ 119,145	\$ -	\$ 5,969,919	\$ 686,886	\$ 6,202,989	\$ (51,534)	\$ 312,907

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Capital Improvements</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:		
Real property and other taxes.....	\$ -	\$ 20,675,266
Lodging taxes.....	-	8,101,654
Charges for services.....	-	26,510,018
Licenses and permits.....	200	2,032,389
Fines and forfeitures.....	-	912,480
Intergovernmental.....	1,588,272	118,824,790
Special assessments.....	-	2,313,762
Investment income.....	-	183,477
Rental income.....	640,887	660,009
Other.....	483,848	8,550,696
Total revenues.....	2,713,207	188,764,541
Expenditures:		
Current:		
General government:		
Legislative and executive.....	-	15,636,851
Judicial.....	-	27,111,087
Public safety.....	-	37,582,803
Public works.....	-	21,394,767
Health.....	-	18,727,766
Human services.....	-	50,945,333
Conservation and recreation.....	-	14,022,766
Capital outlay.....	14,185,678	14,185,678
Debt service:		
Principal retirement.....	-	199,096
Interest and fiscal charges.....	134,937	179,959
Bond issuance costs.....	-	134,587
Note issuance costs.....	16,829	21,444
Total expenditures.....	14,337,444	200,142,137
Excess (deficiency) of revenues over (under) expenditures.....	(11,624,237)	(11,377,596)
Other financing sources (uses):		
Issuance of bonds.....	-	5,000,000
Premium on bond issuance.....	-	134,587
Issuance of loans.....	-	378,330
Transfers in.....	11,800,000	27,726,780
Transfers (out).....	(385,000)	(3,613,031)
Total other financing sources (uses).....	11,415,000	29,626,666
Net change in fund balances.....	(209,237)	18,249,070
Fund balances (deficit) at beginning of year (restated).....	26,059,448	92,279,663
Fund balances (deficit) at end of year.....	\$ 25,850,211	\$ 110,528,733

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SPECIAL ELECTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ -	\$ 62,851	\$ 62,851
<u>Expenditures:</u>			
General Government - Legislative and Executive			
Other.....	228,210	228,210	-
Net change in fund balance.....	(228,210)	(165,359)	62,851
Fund balance at beginning of year.....	165,359	165,359	-
Fund balance at end of year.....	\$ (62,851)	\$ -	\$ 62,851

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JOB AND FAMILY SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 38,136,533	\$ 35,148,958	\$ (2,987,575)
Other.....	287,000	402,375	115,375
Total revenues.....	38,423,533	35,551,333	(2,872,200)
Expenditures:			
Human Services			
Personal services.....	21,778,949	20,350,331	1,428,618
Materials and supplies.....	303,702	246,389	57,313
Charges and services.....	19,308,173	18,971,222	336,951
Other	12,011	7,092	4,919
Capital outlay and equipment.....	189,431	189,431	-
<i>Total Human Services.....</i>	<i>41,592,266</i>	<i>39,764,465</i>	<i>1,827,801</i>
Total expenditures.....	41,592,266	39,764,465	1,827,801
(Deficiency) of revenues (under) expenditures.....	(3,168,733)	(4,213,132)	(1,044,399)
Other financing sources:			
Transfers in.....	2,059,605	2,061,897	2,292
Net change in fund balance.....	(1,109,128)	(2,151,235)	(1,042,107)
Fund balance at beginning of year.....	1,794,816	1,794,816	-
<i>Prior year encumbrances appropriated.....</i>	<i>723,517</i>	<i>723,517</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,409,205	\$ 367,098	\$ (1,042,107)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 REAL ESTATE ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,600,000	\$ 4,953,675	\$ 353,675
Intergovernmental.....	200,000	252,267	52,267
Other.....	600	20,513	19,913
Total revenues.....	4,800,600	5,226,455	425,855
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	4,199,021	3,467,753	731,268
Materials and supplies.....	48,629	42,858	5,771
Charges and services.....	443,526	260,837	182,689
Other.....	250	35	215
Capital outlay and equipment.....	473,777	434,326	39,451
<i>Total General Government - Legislative and Executive.....</i>	<i>5,165,203</i>	<i>4,205,809</i>	<i>959,394</i>
Total expenditures.....	5,165,203	4,205,809	959,394
Net change in fund balance.....	(364,603)	1,020,646	1,385,249
Fund balance at beginning of year.....	957,549	957,549	-
<i>Prior year encumbrances appropriated.....</i>	<i>22,035</i>	<i>22,035</i>	<i>-</i>
Fund balance at end of year.....	\$ 614,981	\$ 2,000,230	\$ 1,385,249

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 2,450	\$ 158,552	\$ 156,102
Licenses and permits.....	-	65,597	65,597
Fines and forfeitures.....	260,000	306,610	46,610
Intergovernmental.....	18,476,670	18,774,906	298,236
Investment income.....	145,000	141,626	(3,374)
Other.....	-	318,028	318,028
Total revenues.....	18,884,120	19,765,319	881,199
Expenditures:			
Public Works			
Personal services.....	5,990,487	5,770,108	220,379
Materials and supplies.....	875,095	592,381	282,714
Charges and services.....	16,371,261	16,116,268	254,993
Other.....	5,736	5,225	511
Capital outlay and equipment.....	70,975	69,382	1,593
Debt service:			
Principal retirement.....	1,759,635	1,759,635	-
Interest and fiscal charges.....	40,375	40,375	-
<i>Total Public Works.....</i>	<i>25,113,564</i>	<i>24,353,374</i>	<i>760,190</i>
Total expenditures.....	25,113,564	24,353,374	760,190
(Deficiency) of revenues (under) expenditures.....	(6,229,444)	(4,588,055)	1,641,389
Other financing sources:			
Bond issuance.....	5,000,000	5,000,000	-
Note issuance.....	1,210,000	1,210,000	-
Issuance of OPWC loans.....	378,330	378,330	-
Total other financing sources.....	6,588,330	6,588,330	-
Net change in fund balance.....	358,886	2,000,275	1,641,389
Fund balance at beginning of year.....	6,748,429	6,748,429	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,100,733</i>	<i>1,100,733</i>	<i>-</i>
Fund balance at end of year.....	\$ 8,208,048	\$ 9,849,437	\$ 1,641,389

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY MEDICAL SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,800,000	\$ 3,387,516	\$ (412,484)
Other.....	-	12,254	12,254
Total revenues.....	3,800,000	3,399,770	(400,230)
Expenditures:			
Public Safety			
Personal services.....	2,223,976	2,109,769	114,207
Materials and supplies.....	1,184,321	1,124,950	59,371
Charges and services.....	10,318,809	10,213,815	104,994
Other.....	15,000	11,188	3,812
Capital outlay and equipment.....	187,764	158,346	29,418
<i>Total Public Safety.....</i>	<i>13,929,870</i>	<i>13,618,068</i>	<i>311,802</i>
Total expenditures.....	13,929,870	13,618,068	311,802
(Deficiency) of revenues (under) expenditures.....	(10,129,870)	(10,218,298)	(88,428)
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(946,940)	(1,035,368)	(88,428)
Fund balance at beginning of year.....	5,189,147	5,189,147	-
<i>Prior year encumbrances appropriated.....</i>	<i>374,650</i>	<i>374,650</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,616,857	\$ 4,528,429	\$ (88,428)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY TELEPHONE SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,366,316	\$ 4,483,827	\$ 117,511
Intergovernmental.....	579,170	565,905	(13,265)
Other.....	2,000	4,341	2,341
Total revenues.....	4,947,486	5,054,073	106,587
Expenditures:			
Public Safety			
Personal services.....	944,000	857,592	86,408
Materials and supplies.....	52,450	25,291	27,159
Charges and services.....	4,430,705	4,177,721	252,984
Capital outlay and equipment.....	382,883	295,029	87,854
<i>Total Public Safety.....</i>	<i>5,810,038</i>	<i>5,355,633</i>	<i>454,405</i>
Total expenditures.....	5,810,038	5,355,633	454,405
Net change in fund balance.....	(862,552)	(301,560)	560,992
Fund balance at beginning of year.....	3,260,495	3,260,495	-
<i>Prior year encumbrances appropriated.....</i>	<i>626,158</i>	<i>626,158</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,024,101	\$ 3,585,093	\$ 560,992

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILD SUPPORT ENFORCEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,672,024	\$ 1,706,472	\$ 34,448
Intergovernmental.....	9,365,586	8,367,074	(998,512)
Other.....	200,000	228,166	28,166
Total revenues.....	11,237,610	10,301,712	(935,898)
Expenditures:			
General Government -			
Judicial			
Personal services.....	6,995,313	6,291,736	703,577
Charges and services.....	4,518,518	3,645,596	872,922
Other.....	1,000	-	1,000
<i>Total General Government - Judicial.....</i>	<i>11,514,831</i>	<i>9,937,332</i>	<i>1,577,499</i>
Total expenditures.....	11,514,831	9,937,332	1,577,499
Net change in fund balance.....	(277,221)	364,380	641,601
Fund balance at beginning of year.....	2,469,525	2,469,525	-
Fund balance at end of year.....	\$ 2,192,304	\$ 2,833,905	\$ 641,601

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO OPERATING
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes.....	\$ 4,860,000	\$ 4,804,101	\$ (55,899)
Intergovernmental.....	540,000	606,326	66,326
Other.....	-	167	167
Total revenues.....	5,400,000	5,410,594	10,594
<u>Expenditures:</u>			
Conservation and Recreation			
Charges and services.....	5,404,279	5,404,279	-
Net change in fund balance.....	(4,279)	6,315	10,594
Fund balance at beginning of year.....	5,000	5,000	-
Fund balance at end of year.....	\$ 721	\$ 11,315	\$ 10,594

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 LAW LIBRARY RESOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 751	\$ 751
Fines and forfeitures.....	453,618	442,330	(11,288)
Other.....	1,300	9,549	8,249
Total revenues	454,918	452,630	(2,288)
Expenditures:			
General Government -			
Judicial			
Personal services.....	250,586	243,406	7,180
Materials and supplies.....	3,000	2,839	161
Charges and services.....	293,508	277,889	15,619
Other.....	3,539	3,539	-
Capital outlay and equipment.....	10,516	10,516	-
<i>Total General Government - Judicial.....</i>	<i>561,149</i>	<i>538,189</i>	<i>22,960</i>
Total expenditures.....	561,149	538,189	22,960
(Deficiency) of revenues (under) expenditures.....	(106,231)	(85,559)	20,672
Other financing sources:			
Transfers in.....	15,000	-	(15,000)
Net change in fund balance.....	(91,231)	(85,559)	5,672
Fund balance at beginning of year.....	334,979	334,979	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,289</i>	<i>2,289</i>	<i>-</i>
Fund balance at end of year.....	\$ 246,037	\$ 251,709	\$ 5,672

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SENIOR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes.....	\$ 3,958,500	\$ 3,928,612	\$ (29,888)
Intergovernmental.....	391,500	395,020	3,520
Other.....	-	133	133
Total revenues.....	4,350,000	4,323,765	(26,235)
<u>Expenditures:</u>			
Human Services			
Charges and services.....	4,350,000	4,340,601	9,399
Net change in fund balance.....	-	(16,836)	(16,836)
Fund balance at beginning of year.....	5,000	5,000	-
Fund balance at end of year.....	\$ 5,000	\$ (11,836)	\$ (16,836)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 8,564,819	\$ 6,202,908	\$ (2,361,911)
Other.....	1,000	5,069	4,069
Total revenues.....	8,565,819	6,207,977	(2,357,842)
Expenditures:			
Human Services			
Personal services.....	1,109,458	1,026,873	82,585
Materials and supplies.....	7,866	3,003	4,863
Charges and services.....	7,426,229	5,931,506	1,494,723
Other.....	4,000	-	4,000
Capital outlay and equipment.....	39,774	17,636	22,138
<i>Total Human Services.....</i>	<i>8,587,327</i>	<i>6,979,018</i>	<i>1,608,309</i>
Total expenditures.....	8,587,327	6,979,018	1,608,309
Net change in fund balance.....	(21,508)	(771,041)	(749,533)
Fund balance at beginning of year.....	220,056	220,056	-
<i>Prior year encumbrances appropriated.....</i>	<i>21,508</i>	<i>21,508</i>	<i>-</i>
Fund balance at end of year.....	\$ 220,056	\$ (529,477)	\$ (749,533)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 29,809	\$ 29,809	\$ -
Intergovernmental.....	7,837,018	7,837,018	-
Other.....	960,059	960,059	-
Total revenues.....	8,826,886	8,826,886	-
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,198,367	1,198,367	-
Materials and supplies.....	11,735	11,735	-
Charges and services.....	1,185,293	1,185,293	-
Other.....	79,657	79,657	-
Capital outlay and equipment.....	67,008	67,008	-
<i>Total General Government - Legislative and Executive.....</i>	<i>2,542,060</i>	<i>2,542,060</i>	<i>-</i>
Judicial			
Personal services.....	2,247,827	2,247,827	-
Materials and supplies.....	48,025	48,025	-
Charges and services.....	2,630,744	2,630,744	-
Other.....	617,231	617,231	-
Capital outlay and equipment.....	54,052	54,052	-
<i>Total General Government - Judicial.....</i>	<i>5,597,879</i>	<i>5,597,879</i>	<i>-</i>
Public Safety			
Personal services.....	10,059	10,059	-
Materials and supplies.....	206,225	206,225	-
Charges and services.....	423,599	423,599	-
Other.....	39,702	39,702	-
Capital outlay and equipment.....	59,227	59,227	-
<i>Total Public Safety.....</i>	<i>738,812</i>	<i>738,812</i>	<i>-</i>
Public Works			
Charges and services.....	19,368	19,368	-
<i>Total Public Works.....</i>	<i>19,368</i>	<i>19,368</i>	<i>-</i>
Human Services			
Personal services.....	277,371	277,371	-
Materials and supplies.....	13,525	13,525	-
Charges and services.....	1,408,889	1,408,889	-
Other.....	183	183	-
Capital outlay and equipment.....	11,010	11,010	-
<i>Total Human Services.....</i>	<i>1,710,978</i>	<i>1,710,978</i>	<i>-</i>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Expenditures (continued):</u>			
Conservation and Recreation			
Charges and services.....	\$ 185,000	\$ 185,000	\$ -
Other.....	14	14	-
<i>Total Conservation and Recreation.....</i>	<u>185,014</u>	<u>185,014</u>	<u>-</u>
Total expenditures.....	<u>10,794,111</u>	<u>10,794,111</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures.....	<u>(1,967,225)</u>	<u>(1,967,225)</u>	<u>-</u>
<u>Other financing sources:</u>			
Transfers in.....	<u>2,570,000</u>	<u>2,570,000</u>	<u>-</u>
Net change in fund balance.....	602,775	602,775	-
Fund balance at beginning of year.....	4,069,382	4,069,382	-
<i>Prior year encumbrances appropriated.....</i>	629,809	629,809	-
Fund balance at end of year.....	<u>\$ 5,301,966</u>	<u>\$ 5,301,966</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 STORMWATER UTILITY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 20,000	\$ 82,106	\$ 62,106
Special assessments.....	2,167,000	2,323,047	156,047
Other.....	-	143,036	143,036
Total revenues.....	2,187,000	2,548,189	361,189
Expenditures:			
Public Works			
Personal services.....	554,200	460,015	94,185
Materials and supplies.....	2,000	638	1,362
Charges and services.....	3,469,366	3,466,102	3,264
Other.....	4,000	3,733	267
Capital outlay.....	10,000	8,802	1,198
<i>Total Public Works.....</i>	<i>4,039,566</i>	<i>3,939,290</i>	<i>100,276</i>
Total expenditures.....	4,039,566	3,939,290	100,276
Net change in fund balance.....	(1,852,566)	(1,391,101)	461,465
Fund balance at beginning of year.....	1,697,805	1,697,805	-
<i>Prior year encumbrances appropriated.....</i>	<i>287,987</i>	<i>287,987</i>	<i>-</i>
Fund balance at end of year.....	\$ 133,226	\$ 594,691	\$ 461,465

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DISASTER SERVICES EMA
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 479,081	\$ 387,966	\$ (91,115)
Other.....	8,500	28,159	19,659
Total revenues.....	487,581	416,125	(71,456)
Expenditures:			
Public Safety			
Personal services.....	404,454	326,818	77,636
Materials and supplies.....	4,500	3,076	1,424
Charges and services.....	218,271	196,802	21,469
Other.....	1,702	505	1,197
Capital outlay and equipment.....	26,500	25,893	607
<i>Total Public Safety.....</i>	<i>655,427</i>	<i>553,094</i>	<i>102,333</i>
Total expenditures.....	655,427	553,094	102,333
(Deficiency) of revenues (under) expenditures.....	(167,846)	(136,969)	30,877
Other financing sources:			
Transfers in.....	159,725	105,583	(54,142)
Net change in fund balance.....	(8,121)	(31,386)	(23,265)
Fund balance at beginning of year.....	225,270	225,270	-
<i>Prior year encumbrances appropriated.....</i>	<i>12,476</i>	<i>12,476</i>	<i>-</i>
Fund balance at end of year.....	\$ 229,625	\$ 206,360	\$ (23,265)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOG AND KENNEL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,566,500	\$ 1,463,800	\$ (102,700)
Fines and forfeitures.....	88,625	66,430	(22,195)
Other.....	80,000	93,552	13,552
Total revenues.....	1,735,125	1,623,782	(111,343)
Expenditures:			
Health			
Personal services.....	1,971,813	1,939,580	32,233
Materials and supplies.....	215,733	206,018	9,715
Charges and services.....	399,496	354,927	44,569
Other.....	7,544	7,544	-
Capital outlay and equipment.....	20,798	20,798	-
<i>Total Health.....</i>	<i>2,615,384</i>	<i>2,528,867</i>	<i>86,517</i>
Total expenditures.....	2,615,384	2,528,867	86,517
(Deficiency) of revenues (under) expenditures.....	(880,259)	(905,085)	(24,826)
Other financing sources:			
Transfers in.....	708,404	950,000	241,596
Net change in fund balance.....	(171,855)	44,915	216,770
Fund balance at beginning of year.....	375,631	375,631	-
<i>Prior year encumbrances appropriated.....</i>	<i>51,798</i>	<i>51,798</i>	<i>-</i>
Fund balance at end of year.....	\$ 255,574	\$ 472,344	\$ 216,770

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 HOTEL LODGING TAX
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 6,800,000	\$ 8,053,218	\$ 1,253,218
Other.....	-	478	478
Total revenues.....	6,800,000	8,053,696	1,253,696
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	97,058	88,760	8,298
Materials and supplies.....	3,100	24	3,076
Charges and services.....	3,903,492	3,579,163	324,329
Other.....	3,655	-	3,655
<i>Total General Government - Legislative and Executive.....</i>	<i>4,007,305</i>	<i>3,667,947</i>	<i>339,358</i>
Total expenditures.....	4,007,305	3,667,947	339,358
Excess of revenues over expenditures.....	2,792,695	4,385,749	1,593,054
Other financing sources (uses):			
Transfers in.....	-	385,000	385,000
Transfers (out).....	(3,048,031)	(3,048,031)	-
Total other financing sources (uses).....	(3,048,031)	(2,663,031)	385,000
Net change in fund balance.....	(255,336)	1,722,718	1,978,054
Fund balance at beginning of year.....	3,559,138	3,559,138	-
<i>Prior year encumbrances appropriated.....</i>	<i>17,000</i>	<i>17,000</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,320,802	\$ 5,298,856	\$ 1,978,054

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOMESTIC VIOLENCE PREVENTION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 96,000	\$ 79,268	\$ (16,732)
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	619	381
Other.....	95,000	88,410	6,590
<i>Total Health.....</i>	<u>96,000</u>	<u>89,029</u>	<u>6,971</u>
Total expenditures.....	<u>96,000</u>	<u>89,029</u>	<u>6,971</u>
Net change in fund balance.....	-	(9,761)	(9,761)
Fund balance at beginning of year.....	96,065	96,065	-
Fund balance at end of year.....	<u>\$ 96,065</u>	<u>\$ 86,304</u>	<u>\$ (9,761)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 INDIGENT GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 48,000	\$ 64,983	\$ 16,983
Expenditures:			
General Government -			
Judicial			
Personal services.....	10,500	9,622	878
Charges and services.....	51,756	33,355	18,401
<i>Total General Government - Judicial.....</i>	<u>62,256</u>	<u>42,977</u>	<u>19,279</u>
Total expenditures.....	<u>62,256</u>	<u>42,977</u>	<u>19,279</u>
Net change in fund balance.....	(14,256)	22,006	36,262
Fund balance at beginning of year.....	197,010	197,010	-
Fund balance at end of year.....	<u>\$ 182,754</u>	<u>\$ 219,016</u>	<u>\$ 36,262</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOMESTIC RELATIONS COURT SPECIAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 92,000	\$ 84,749	\$ (7,251)
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Personal services.....	1,577	1,577	-
Charges and services.....	54,890	54,889	1
<i>Total General Government -</i>			
<i>Judicial</i>	56,467	56,466	1
Total expenditures	56,467	56,466	1
Net change in fund balance.....	35,533	28,283	(7,250)
Fund balance at beginning of year	58,348	58,348	-
Fund balance at end of year	<u>\$ 93,881</u>	<u>\$ 86,631</u>	<u>\$ (7,250)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CORONER LABORATORY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,045,000	\$ 1,159,715	\$ 114,715
Other.....	73,845	461	(73,384)
Total revenues.....	1,118,845	1,160,176	41,331
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.....	76,356	75,921	435
Materials and supplies.....	98,509	91,172	7,337
Charges and services.....	933,174	908,140	25,034
Capital outlay and equipment.....	45,193	27,374	17,819
<i>Total Health.....</i>	<i>1,153,232</i>	<i>1,102,607</i>	<i>50,625</i>
Total expenditures.....	1,153,232	1,102,607	50,625
Excess (deficiency) of revenues over (under) expenditures.....	(34,387)	57,569	91,956
Other financing uses:			
Transfers (out).....	(210,500)	(180,000)	30,500
Net change in fund balance.....	(244,887)	(122,431)	122,456
Fund balance at beginning of year.....	603,379	603,379	-
<i>Prior year encumbrances appropriated.....</i>	<i>100,325</i>	<i>100,325</i>	<i>-</i>
Fund balance at end of year.....	\$ 458,817	\$ 581,273	\$ 122,456

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TOXICOLOGY LAB
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 467,000	\$ 422,901	\$ (44,099)
Intergovernmental.....	38,205	-	(38,205)
Other.....	-	1,851	1,851
Total revenues.....	505,205	424,752	(80,453)
Expenditures:			
Health			
Personal services.....	432,421	430,141	2,280
Materials and supplies.....	139,340	131,139	8,201
Charges and services.....	72,683	68,618	4,065
Capital outlay and equipment.....	147,478	146,406	1,072
<i>Total Health.....</i>	<i>791,922</i>	<i>776,304</i>	<i>15,618</i>
Total expenditures.....	791,922	776,304	15,618
(Deficiency) of revenues (under) expenditures.....	(286,717)	(351,552)	(64,835)
Other financing sources:			
Transfers in.....	155,500	205,000	49,500
Net change in fund balance.....	(131,217)	(146,552)	(15,335)
Fund balance at beginning of year.....	132,346	132,346	-
<i>Prior year encumbrances appropriated.....</i>	<i>14,468</i>	<i>14,468</i>	<i>-</i>
Fund balance at end of year.....	\$ 15,597	\$ 262	\$ (15,335)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MOTOR VEHICLE ENFORCEMENT AND EDUCATION
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures.....	\$ -	\$ 2,821	\$ 2,821
Net change in fund balance.....	-	2,821	2,821
Fund balance at beginning of year.....	92,780	92,780	-
Fund balance at end of year.....	\$ 92,780	\$ 95,601	\$ 2,821

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT DRIVERS ALCOHOL TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,200	\$ 1,241	\$ 41
Fines and forfeitures.....	50,000	65,052	15,052
Total revenues.....	51,200	66,293	15,093
Expenditures:			
General Government -			
Judicial			
Charges and services.....	100,000	2,957	97,043
Net change in fund balance.....	(48,800)	63,336	112,136
Fund balance at beginning of year.....	169,693	169,693	-
Fund balance at end of year.....	\$ 120,893	\$ 233,029	\$ 112,136

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SHERIFF POLICING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 3,697,265	\$ 3,435,461	\$ (261,804)
Other.....	-	26,367	26,367
Total revenues.....	3,697,265	3,461,828	(235,437)
Expenditures:			
Public Safety			
Personal services.....	3,666,149	3,542,038	124,111
Materials and supplies.....	6,056	6,056	-
Charges and services.....	25,330	25,213	117
<i>Total Public Safety.....</i>	<i>3,697,535</i>	<i>3,573,307</i>	<i>124,228</i>
Total expenditures.....	3,697,535	3,573,307	124,228
Net change in fund balance.....	(270)	(111,479)	(111,209)
Fund balance at beginning of year.....	685,009	685,009	-
Fund balance at end of year.....	\$ 684,739	\$ 573,530	\$ (111,209)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CONCEALED HANDGUN
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 225,000	\$ 144,325	\$ (80,675)
Other.....	-	585	585
Total revenues.....	225,000	144,910	(80,090)
Expenditures:			
Public Safety			
Personal services.....	87,897	71,313	16,584
Materials and supplies.....	13,699	5,743	7,956
Charges and services.....	95,000	50,264	44,736
<i>Total Public Safety.....</i>	<i>196,596</i>	<i>127,320</i>	<i>69,276</i>
Total expenditures.....	196,596	127,320	69,276
Net change in fund balance.....	28,404	17,590	(10,814)
Fund balance at beginning of year.....	399,643	399,643	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,699</i>	<i>1,699</i>	<i>-</i>
Fund balance at end of year.....	\$ 429,746	\$ 418,932	\$ (10,814)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COUNTYWIDE COMMUNICATION SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,550,962	\$ 1,513,680	\$ (37,282)
Intergovernmental.....	8,760	-	(8,760)
Other.....	-	2,803	2,803
Total revenues.....	1,559,722	1,516,483	(43,239)
Expenditures:			
Public Safety			
Personal services.....	289,180	269,513	19,667
Materials and supplies.....	9,915	4,491	5,424
Charges and services.....	1,942,303	1,903,117	39,186
Capital outlay and equipment.....	45,494	37,336	8,158
<i>Total Public Safety.....</i>	<i>2,286,892</i>	<i>2,214,457</i>	<i>72,435</i>
Total expenditures.....	2,286,892	2,214,457	72,435
Net change in fund balance.....	(727,170)	(697,974)	29,196
Fund balance at beginning of year.....	1,118,459	1,118,459	-
<i>Prior year encumbrances appropriated.....</i>	<i>757,869</i>	<i>757,869</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,149,158	\$ 1,178,354	\$ 29,196

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DETAC
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,375,000	\$ 1,433,344	\$ 58,344
Other.....	525,200	571,469	46,269
Total revenues.....	1,900,200	2,004,813	104,613
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	711,433	543,288	168,145
Materials and supplies.....	14,667	264	14,403
Charges and services.....	445,500	282,640	162,860
Other.....	5,000	-	5,000
Capital outlay and equipment.....	5,000	-	5,000
<i>Total General Government - Legislative and Executive.....</i>	<i>1,181,600</i>	<i>826,192</i>	<i>355,408</i>
Judicial			
Personal services.....	773,789	662,212	111,577
Materials and supplies.....	15,000	6,522	8,478
Charges and services.....	403,671	216,603	187,068
Capital outlay and equipment.....	2,750	2,732	18
<i>Total General Government - Judicial.....</i>	<i>1,195,210</i>	<i>888,069</i>	<i>307,141</i>
Total expenditures.....	2,376,810	1,714,261	662,549
Net change in fund balance.....	(476,610)	290,552	767,162
Fund balance at beginning of year.....	1,684,627	1,684,627	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,681</i>	<i>1,681</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,209,698	\$ 1,976,860	\$ 767,162

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TAX CERTIFICATE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund balance at beginning of year.....	\$ 11,780	\$ 11,780	\$ -
Fund balance at end of year.....	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 T.I.P.P.
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.....	\$ 15,000	\$ 28,192	\$ 13,192
Expenditures:			
General Government -			
Legislative and Executive			
Personal service.....	20,000	-	20,000
Materials and supplies.....	6,000	122	5,878
Charges and services.....	19,000	7,154	11,846
Other.....	500	-	500
<i>Total General Government - Legislative and Executive.....</i>	<u>45,500</u>	<u>7,276</u>	<u>38,224</u>
Total expenditures.....	<u>45,500</u>	<u>7,276</u>	<u>38,224</u>
Net change in fund balance.....	(30,500)	20,916	51,416
Fund balance at beginning of year.....	125,145	125,145	-
<i>Prior year encumbrances appropriated.....</i>	408	408	-
Fund balance at end of year.....	<u>\$ 95,053</u>	<u>\$ 146,469</u>	<u>\$ 51,416</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY MR/RES SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental.....	\$ 20,240,000	\$ 20,240,000	\$ -
<u>Expenditures:</u>			
Health			
Charges and services.....	20,451,575	18,826,340	1,625,235
Net change in fund balance.....	(211,575)	1,413,660	1,625,235
Fund balance at beginning of year.....	1,800,461	1,800,461	-
<i>Prior year encumbrances appropriated.....</i>	226,636	226,636	-
Fund balance at end of year.....	\$ 1,815,522	\$ 3,440,757	\$ 1,625,235

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 1,085,000	\$ 1,088,928	\$ 3,928
Intergovernmental.....	140,000	137,434	(2,566)
Other.....	-	37	37
Total revenues.....	1,225,000	1,226,399	1,399
Expenditures:			
Conservation and Recreation			
Charges and services.....	1,226,101	1,226,101	-
Net change in fund balance.....	(1,101)	298	1,399
Fund balance at beginning of year.....	5,000	5,000	-
Fund balance at end of year.....	\$ 3,899	\$ 5,298	\$ 1,399

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BUILDING REGULATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 1,700,000	\$ 2,042,204	\$ 342,204
Other.....	-	5,444	5,444
Total revenues.....	1,700,000	2,047,648	347,648
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,185,310	1,183,500	1,810
Materials and supplies.....	27,396	24,729	2,667
Charges and services.....	460,844	435,704	25,140
<i>Total General Government - Legislative and Executive.....</i>	<i>1,673,550</i>	<i>1,643,933</i>	<i>29,617</i>
Total expenditures.....	1,673,550	1,643,933	29,617
Net change in fund balance.....	26,450	403,715	377,265
Fund balance at beginning of year.....	786,862	786,862	-
<i>Prior year encumbrances appropriated.....</i>	<i>10,116</i>	<i>10,116</i>	<i>-</i>
Fund balance at end of year.....	\$ 823,428	\$ 1,200,693	\$ 377,265

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CERTIFICATE OF TITLE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,015,000	\$ 3,085,506	\$ 70,506
Investment income.....	2,400	5,466	3,066
Other.....	1,000	9,771	8,771
Total revenues.....	3,018,400	3,100,743	82,343
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,967,280	1,873,983	93,297
Materials and supplies.....	110,300	79,521	30,779
Charges and services.....	254,550	213,849	40,701
Other.....	116,500	-	116,500
Capital outlay and equipment.....	75,000	66,249	8,751
<i>Total General Government - Judicial.....</i>	<i>2,523,630</i>	<i>2,233,602</i>	<i>290,028</i>
Total expenditures.....	2,523,630	2,233,602	290,028
Excess of revenues over expenditures.....	494,770	867,141	372,371
Other financing (uses):			
Transfers (out).....	(750,000)	(500,000)	250,000
Net change in fund balance.....	(255,230)	367,141	622,371
Fund balance at beginning of year.....	6,407,549	6,407,549	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,340</i>	<i>3,340</i>	<i>-</i>
Fund balance at end of year.....	\$ 6,155,659	\$ 6,778,030	\$ 622,371

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 RECORDER EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 208,000	\$ 331,136	\$ 123,136
Other.....	-	276	276
Total revenues.....	208,000	331,412	123,412
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	63,261	62,679	582
Materials and supplies.....	16,377	9,404	6,973
Charges and services.....	147,044	48,212	98,832
Capital outlay and equipment.....	13,000	1,031	11,969
<i>Total General Government - Legislative and Executive.....</i>	<i>239,682</i>	<i>121,326</i>	<i>118,356</i>
Total expenditures.....	239,682	121,326	118,356
Net change in fund balance.....	(31,682)	210,086	241,768
Fund balance at beginning of year.....	378,850	378,850	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,694</i>	<i>1,694</i>	<i>-</i>
Fund balance at end of year.....	\$ 348,862	\$ 590,630	\$ 241,768

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE TREATMENT CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 3,065,557	\$ 3,065,557	\$ -
Other.....	14,467	14,467	-
Total revenues.....	3,080,024	3,080,024	-
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,507,663	1,507,663	-
Materials and supplies.....	13,832	13,832	-
Charges and services.....	105,673	105,673	-
Capital outlay and equipment.	1,966	1,966	-
<i>Total General Government - Judicial.....</i>	<i>1,629,134</i>	<i>1,629,134</i>	<i>-</i>
Public Safety			
Personal services.....	1,251,274	1,251,274	-
Materials and supplies.....	14,418	14,418	-
Charges and services.....	74,672	74,672	-
<i>Total Public Safety.....</i>	<i>1,340,364</i>	<i>1,340,364</i>	<i>-</i>
Total expenditures.....	2,969,498	2,969,498	-
Net change in fund balances.....	110,526	110,526	-
Fund balance at beginning of year.....	165,132	165,132	-
<i>Prior year encumbrances appropriated.....</i>	<i>7,577</i>	<i>7,577</i>	<i>-</i>
Fund balance at end of year.....	\$ 283,235	\$ 283,235	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE FELONY DELINQUENCY CARE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ 60	\$ 60	\$ -
Intergovernmental.....	1,863,798	1,863,798	-
Other.....	32,369	32,369	-
Total revenues.....	1,896,227	1,896,227	-
Expenditures:			
Public Safety			
Personal services.....	894,294	894,294	-
Materials and supplies.....	5,702	5,702	-
Charges and services.....	2,777,093	2,777,093	-
<i>Total Public Safety.....</i>	<i>3,677,089</i>	<i>3,677,089</i>	<i>-</i>
Total expenditures.....	3,677,089	3,677,089	-
Net change in fund balance.....	(1,780,862)	(1,780,862)	-
Fund balance at beginning of year.....	1,070,391	1,070,391	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,962,316</i>	<i>1,962,316</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,251,845	\$ 1,251,845	\$ -

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE COURT INDIGENT DRIVERS TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures.....	\$ 500	\$ 209	\$ (291)
<u>Expenditures:</u>			
General Government -			
Judicial			
Charges and services.....	1,000	-	1,000
Net change in fund balance.....	(500)	209	709
Fund balance at beginning of year.....	5,425	5,425	-
Fund balance at end of year.....	\$ 4,925	\$ 5,634	\$ 709

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FELONY DIVERSION PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,196,984	\$ 1,196,984	\$ -
Other.....	5,490	5,490	-
Total revenues.....	1,202,474	1,202,474	-
Expenditures:			
Public Safety			
Personal services.....	1,073,249	1,073,249	-
Materials and supplies.....	8,703	8,703	-
Charges and services.....	113,957	113,957	-
<i>Total Public Safety.....</i>	<i>1,195,909</i>	<i>1,195,909</i>	<i>-</i>
Total expenditures.....	1,195,909	1,195,909	-
Net change in fund balance.....	6,565	6,565	-
Fund balance at beginning of year.....	41,398	41,398	-
<i>Prior year encumbrances appropriated</i>	<i>131</i>	<i>131</i>	<i>-</i>
Fund balance at end of year.....	\$ 48,094	\$ 48,094	\$ -

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CORRECTION TREATMENT FACILITY
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 4,377,520	\$ 4,377,520	\$ -
Other.....	19,737	19,737	-
Total revenues.....	4,397,257	4,397,257	-
Expenditures:			
Public Safety			
Personal services.....	3,554,210	3,554,210	-
Materials and supplies.....	276,515	276,515	-
Charges and services.....	390,358	390,358	-
Capital outlay and equipment.....	41,559	41,559	-
<i>Total Public Safety.....</i>	<i>4,262,642</i>	<i>4,262,642</i>	<i>-</i>
Total expenditures.....	4,262,642	4,262,642	-
Net change in fund balance.....	134,615	134,615	-
Fund balance at beginning of year.....	218,677	218,677	-
<i>Prior year encumbrances appropriated.....</i>	<i>114,222</i>	<i>114,222</i>	<i>-</i>
Fund balance at end of year.....	\$ 467,514	\$ 467,514	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMON PLEAS CIVIL MEDIATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures:			
General Government - Judicial			
Other.....	\$ -	\$ 366	\$ (366)
<i>Total General Government - Judicial.....</i>	<u>-</u>	<u>366</u>	<u>(366)</u>
Net change in fund balance.....	-	(366)	(366)
Fund balance at beginning of year.....	<u>366</u>	<u>366</u>	<u>-</u>
Fund balance at end of year.....	<u><u>\$ 366</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (366)</u></u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ADMINISTRATION OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ 2,000	\$ 1,038	\$ (962)
Expenditures:			
General Government -			
Judicial			
Materials and supplies.....	2,000	173	1,827
Charges and services.....	1,000	548	452
Capital outlay and equipment.....	3,810	2,010	1,800
<i>Total General Government - Judicial.....</i>	<u>6,810</u>	<u>2,731</u>	<u>4,079</u>
Total expenditures.....	<u>6,810</u>	<u>2,731</u>	<u>4,079</u>
Net change in fund balance.....	(4,810)	(1,693)	3,117
Fund balance at beginning of year.....	2,822	2,822	-
Prior year encumbrances appropriated.....	2,010	2,010	-
Fund balance at end of year.....	<u>\$ 22</u>	<u>\$ 3,139</u>	<u>\$ 3,117</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 PROBATION SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 210,000	\$ 153,214	\$ (56,786)
Other.....	-	584	584
Total revenues.....	210,000	153,798	(56,202)
Expenditures:			
General Government -			
Judicial			
Personal services.....	167,213	106,524	60,689
Charges and services.....	20,450	15,491	4,959
Capital outlay and equipment.....	106,092	105,618	474
<i>Total General Government - Judicial.....</i>	<i>293,755</i>	<i>227,633</i>	<i>66,122</i>
Total expenditures.....	293,755	227,633	66,122
Net change in fund balance.....	(83,755)	(73,835)	9,920
Fund balance at beginning of year.....	186,274	186,274	-
Fund balance at end of year.....	\$ 102,519	\$ 112,439	\$ 9,920

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FORECLOSURE MAGISTRATE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures:			
General Government - Legislative and Executive			
Other.....	\$ -	\$ 25,263	\$ (25,263)
Net change in fund balance.....	-	(25,263)	(25,263)
Fund balance at beginning of year.....	<u>25,263</u>	<u>25,263</u>	<u>-</u>
Fund balance at end of year.....	<u>\$ 25,263</u>	<u>\$ -</u>	<u>\$ (25,263)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 OTHER SPECIAL REVENUE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,485,302	\$ 4,192,605	\$ 707,303
Intergovernmental.....	986,000	1,782,561	796,561
Investment income.....	-	2,307	2,307
Rental income.....	18,000	19,122	1,122
Other.....	-	122,720	122,720
Total revenues.....	4,489,302	6,119,315	1,630,013
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	122,544	72,750	49,794
Charges and services.....	153,456	120,000	33,456
Other.....	581,806	-	581,806
Capital outlay and equipment.....	611,495	446,082	165,413
<i>Total General Government - Legislative and Executive.....</i>	<i>1,469,301</i>	<i>638,832</i>	<i>830,469</i>
Judicial			
Personal services.....	944,015	841,292	102,723
Materials and supplies.....	101,822	72,866	28,956
Charges and services.....	688,491	450,127	238,364
Other.....	160,908	87,785	73,123
Capital outlay and equipment.....	694,599	497,772	196,827
<i>Total General Government - Judicial.....</i>	<i>2,589,835</i>	<i>1,949,842</i>	<i>639,993</i>
Public Safety			
Personal services.....	1,921,419	1,873,888	47,531
Materials and supplies.....	121,496	51,367	70,129
Charges and services.....	1,710,559	1,414,227	296,332
Other.....	5,917	2,517	3,400
Capital outlay and equipment.....	355,908	234,639	121,269
<i>Total Public Safety.....</i>	<i>4,115,299</i>	<i>3,576,638</i>	<i>538,661</i>
Human Services			
Charges and services.....	8,000	5,673	2,327
Total expenditures.....	8,182,435	6,170,985	2,011,450
(Deficiency) of revenues (under) expenditures.....	(3,693,133)	(51,670)	3,641,463
Other financing sources:			
Transfers in.....	575,000	866,370	291,370
Net change in fund balance.....	(3,118,133)	814,700	3,932,833
Fund balance at beginning of year.....	9,339,521	9,339,521	-
<i>Prior year encumbrances appropriated.....</i>	<i>652,009</i>	<i>652,009</i>	<i>-</i>
Fund balance at end of year.....	\$ 6,873,397	\$ 10,806,230	\$ 3,932,833

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ECONOMIC DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 2,072,253	\$ 2,347,253	\$ 275,000
Intergovernmental.....	52,500	613	(51,887)
Other.....	-	167,804	167,804
Total revenues.....	2,124,753	2,515,670	390,917
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	874,842	867,209	7,633
Materials and supplies.....	3,864	2,468	1,396
Charges and services.....	1,434,345	1,186,966	247,379
Other.....	125,092	79,816	45,276
Capital outlay and equipment.....	3,500	-	3,500
<i>Total General Government - Legislative and Executive.....</i>	<i>2,441,643</i>	<i>2,136,459</i>	<i>305,184</i>
Total expenditures.....	2,441,643	2,136,459	305,184
Net change in fund balance.....	(316,890)	379,211	696,101
Fund balance at beginning of year.....	323,741	323,741	-
<i>Prior year encumbrances appropriated.....</i>	<i>390</i>	<i>390</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,241	\$ 703,342	\$ 696,101

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Other financing (uses):</u>			
Transfers (out).....	\$ (7,000,000)	\$ (3,000,000)	\$ 4,000,000
Net change in fund balance.....	(7,000,000)	(3,000,000)	4,000,000
Fund balance at beginning of year.....	12,214,934	12,214,934	-
Fund balance at end of year.....	\$ 5,214,934	\$ 9,214,934	\$ 4,000,000

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ZOO CAPITAL IMPROVEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 6,405,467	\$ 6,405,467	\$ -
Intergovernmental.....	808,435	808,435	-
Other.....	222	222	-
Total revenues.....	7,214,124	7,214,124	-
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,207,372	7,207,372	-
Net change in fund balance.....	6,752	6,752	-
Fund balance at beginning of year.....	5,001	5,001	-
Fund balance at end of year.....	\$ 11,753	\$ 11,753	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CAPITAL IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 200	\$ 200	\$ -
Intergovernmental.....	1,588,272	1,588,272	-
Rental income.....	640,887	640,887	-
Other.....	467,019	467,019	-
Total revenues.....	2,696,378	2,696,378	-
Expenditures:			
Capital outlay:			
Personal services.....	451,185	451,185	-
Materials and supplies.....	3,950	3,950	-
Charges and services.....	18,382,372	18,382,372	-
Other.....	30,604	30,604	-
Capital outlay and equipment.....	5,913,445	5,913,445	-
Debt service:			
Principal retirement.....	5,085,000	5,085,000	-
Interest and fiscal charges.....	152,550	152,550	-
Total expenditures	30,019,106	30,019,106	-
(Deficiency) of revenues (under) expenditures.....	(27,322,728)	(27,322,728)	-
Other financing sources (uses):			
Issuance of notes.....	4,150,000	4,150,000	-
Transfers in.....	11,800,000	11,800,000	-
Transfers (out).....	(385,000)	(385,000)	-
Total other financing sources (uses).....	15,565,000	15,565,000	-
Net change in fund balance.....	(11,757,728)	(11,757,728)	-
Fund balance at beginning of year.....	24,423,547	24,423,547	-
<i>Prior year encumbrances appropriated.....</i>	<i>8,581,954</i>	<i>8,581,954</i>	<i>-</i>
Fund balance at end of year.....	\$ 21,247,773	\$ 21,247,773	\$ -

LUCAS COUNTY, OHIO

Nonmajor Enterprise Funds – Fund Descriptions

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

The County operates the following *Nonmajor Enterprise Funds*:

Sanitary Engineer Fund

To account for the administrative costs of operating water supply system, wastewater treatment system, and sewer system.

Solid Waste Fund

To account for the administrative costs of County-wide solid waste disposal.

Parking Facilities Fund

To account for the operation of the parking facilities.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2019

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 6,734,694	\$ 8,459,775	\$ 902,603	\$ 16,097,072
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,879,500	1,101,251	28,256	3,009,007
<i>Total current assets.....</i>	<u>8,614,194</u>	<u>9,561,026</u>	<u>930,859</u>	<u>19,106,079</u>
Noncurrent assets:				
Net pension asset.....	19,951	4,229	-	24,180
Capital assets:				
Nondepreciable capital assets.....	-	75,663	-	75,663
Depreciable capital assets, net.....	1,509,499	2,480,306	-	3,989,805
Total capital assets, net.....	1,509,499	2,555,969	-	4,065,468
<i>Total noncurrent assets.....</i>	<u>1,529,450</u>	<u>2,560,198</u>	<u>-</u>	<u>4,089,648</u>
<i>Total assets.....</i>	<u>10,143,644</u>	<u>12,121,224</u>	<u>930,859</u>	<u>23,195,727</u>
Deferred outflows of resources:				
Pension.....	1,558,862	331,153	-	1,890,015
OPEB.....	196,068	41,560	-	237,628
<i>Total deferred outflows of resources.....</i>	<u>1,754,930</u>	<u>372,713</u>	<u>-</u>	<u>2,127,643</u>
Liabilities:				
Current liabilities:				
Accounts payable.....	5,504	1,684,079	45,088	1,734,671
Accrued wages and benefits payable.....	74,495	27,399	-	101,894
Due to other funds.....	917	202	-	1,119
Due to other governments.....	38,968	11,266	-	50,234
Compensated absences payable - current.....	201,395	50,245	-	251,640
OWDA loans payable - current.....	-	63,732	-	63,732
<i>Total current liabilities.....</i>	<u>321,279</u>	<u>1,836,923</u>	<u>45,088</u>	<u>2,203,290</u>
Long-term liabilities:				
Compensated absences payable.....	92,544	21,740	-	114,284
OWDA loans payable.....	-	610,043	-	610,043
Net pension liability.....	5,265,713	1,116,162	-	6,381,875
Net OPEB liability.....	2,462,685	522,010	-	2,984,695
<i>Total long-term liabilities.....</i>	<u>7,820,942</u>	<u>2,269,955</u>	<u>-</u>	<u>10,090,897</u>
<i>Total liabilities.....</i>	<u>8,142,221</u>	<u>4,106,878</u>	<u>45,088</u>	<u>12,294,187</u>
Deferred inflows of resources:				
Pension.....	197,990	65,673	-	263,663
OPEB.....	67,601	29,329	-	96,930
<i>Total deferred inflows of resources.....</i>	<u>265,591</u>	<u>95,002</u>	<u>-</u>	<u>360,593</u>
Net position:				
Net investment in capital assets.....	1,509,499	1,882,194	-	3,391,693
Unrestricted.....	1,981,263	6,409,863	885,771	9,276,897
<i>Total net position.....</i>	<u>\$ 3,490,762</u>	<u>\$ 8,292,057</u>	<u>\$ 885,771</u>	<u>\$ 12,668,590</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services.....	\$ 7,447,026	\$ 2,577,830	\$ 362,670	\$ 10,387,526
Special assessments.....	-	776,681	-	776,681
Other.....	23,121	4,246	-	27,367
<i>Total operating revenues.....</i>	<u>7,470,147</u>	<u>3,358,757</u>	<u>362,670</u>	<u>11,191,574</u>
Operating expenses:				
Personal services.....	4,675,838	977,587	-	5,653,425
Contract services.....	1,084,881	11,669,792	182,517	12,937,190
Materials and supplies.....	290,633	127,933	-	418,566
Heat, light and power.....	39,333	11,690	-	51,023
Depreciation.....	188,265	341,855	-	530,120
Other.....	10	1,017	87,916	88,943
<i>Total operating expenses.....</i>	<u>6,278,960</u>	<u>13,129,874</u>	<u>270,433</u>	<u>19,679,267</u>
<i>Operating income (loss).....</i>	<u>1,191,187</u>	<u>(9,771,117)</u>	<u>92,237</u>	<u>(8,487,693)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges.....	-	(40,635)	-	(40,635)
Loss on disposal of capital assets.....	(89,810)	(19,719)	-	(109,529)
Intergovernmental.....	118,624	10,363,176	-	10,481,800
<i>Total nonoperating revenues (expenses).....</i>	<u>28,814</u>	<u>10,302,822</u>	<u>-</u>	<u>10,331,636</u>
<i>Change in net position.....</i>	<u>1,220,001</u>	<u>531,705</u>	<u>92,237</u>	<u>1,843,943</u>
<i>Net position at beginning of year.....</i>	<u>2,270,761</u>	<u>7,760,352</u>	<u>793,534</u>	<u>10,824,647</u>
<i>Net position at end of year.....</i>	<u>\$ 3,490,762</u>	<u>\$ 8,292,057</u>	<u>\$ 885,771</u>	<u>\$ 12,668,590</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 7,563,435	\$ 2,495,733	\$ 359,900	\$ 10,419,068
Cash received from special assessments.....	-	776,681	-	776,681
Cash received from other operations.....	39,912	4,246	-	44,158
Cash payments to employees.....	(3,632,512)	(757,149)	-	(4,389,661)
Cash payments for contractual services.....	(1,079,673)	(11,662,939)	(137,429)	(12,880,041)
Cash payments for materials and supplies.....	(290,633)	(156,803)	-	(447,436)
Cash payments for heat, light and power.....	(39,333)	(11,690)	-	(51,023)
Cash payments for other expenses.....	(10)	(1,017)	(87,916)	(88,943)
<i>Net cash provided by (used in) operating activities.....</i>	<u>2,561,186</u>	<u>(9,312,938)</u>	<u>134,555</u>	<u>(6,617,197)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	118,624	10,363,176	-	10,481,800
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	-	(1,129,648)	-	(1,129,648)
Principal paid on loans.....	-	(60,278)	-	(60,278)
Interest paid on loans.....	-	(40,635)	-	(40,635)
<i>Net cash used in capital and related financing activities.....</i>	<u>-</u>	<u>(1,230,561)</u>	<u>-</u>	<u>(1,230,561)</u>
Net increase (decrease) in cash and cash equivalents.....	2,679,810	(180,323)	134,555	2,634,042
<i>Cash and cash equivalents at beginning of year.....</i>	<i>4,054,884</i>	<i>8,640,098</i>	<i>768,048</i>	<i>13,463,030</i>
<i>Cash and cash equivalents at end of year.....</i>	<u><u>\$ 6,734,694</u></u>	<u><u>\$ 8,459,775</u></u>	<u><u>\$ 902,603</u></u>	<u><u>\$ 16,097,072</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ 1,191,187	\$ (9,771,117)	\$ 92,237	\$ (8,487,693)
Adjustments:				
Depreciation.....	188,265	341,855	-	530,120
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	133,200	(82,097)	(2,770)	48,333
Decrease in prepayments.....	5,140	-	-	5,140
(Increase) in deferred outflows of resources - pension...	(746,915)	(143,068)	-	(889,983)
(Increase) in deferred outflows of resources - OPEB.....	(36,635)	(6,331)	-	(42,966)
Decrease in net pension asset.....	5,806	1,462	-	7,268
Increase (decrease) in accounts payable.....	70	(22,016)	45,088	23,142
Increase in accrued wages and benefits.....	33,912	11,579	-	45,491
(Decrease) in due to other funds.....	(2)	(1)	-	(3)
Increase in due to other governments.....	5,846	2,407	-	8,253
(Decrease) in deferred inflows of resources - pension...	(593,731)	(115,517)	-	(709,248)
(Decrease) in deferred inflows of resources - OPEB.....	(106,472)	(13,131)	-	(119,603)
Increase in net pension liability.....	2,131,636	423,641	-	2,555,277
Increase in net OPEB liability.....	334,415	51,737	-	386,152
Increase in compensated absences payable.....	15,464	7,659	-	23,123
<i>Net cash provided by (used in) operating activities.....</i>	<u><u>\$ 2,561,186</u></u>	<u><u>\$ (9,312,938)</u></u>	<u><u>\$ 134,555</u></u>	<u><u>\$ (6,617,197)</u></u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 5,371,000	\$ 5,585,863	\$ 214,863
Intergovernmental.....	90,000	118,624	28,624
Other.....	10,000	39,912	29,912
Total operating revenues.....	5,471,000	5,744,399	273,399
<u>Operating expenses:</u>			
Personal services.....	4,065,930	3,632,512	433,418
Contract services.....	1,538,908	1,356,739	182,169
Materials and supplies.....	366,521	306,498	60,023
Other.....	2,500	10	2,490
Capital outlay and equipment.....	20,448	15,821	4,627
Total operating expenses.....	5,994,307	5,311,580	682,727
Net change in net position.....	(523,307)	432,819	956,126
Net position at beginning of year.....	3,979,669	3,979,669	-
<i>Prior year encumbrances appropriated.....</i>	<i>32,172</i>	<i>32,172</i>	<i>-</i>
Net position at end of year.....	\$ 3,488,534	\$ 4,444,660	\$ 956,126

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SOLID WASTE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,369,795	\$ 2,495,733	\$ 125,938
Special assessments.....	785,000	776,681	(8,319)
Other.....	-	4,246	4,246
Total operating revenues.....	3,154,795	3,276,660	121,865
<u>Operating expenses:</u>			
Personal services.....	858,700	757,149	101,551
Contract services.....	14,076,793	13,731,911	344,882
Materials and supplies.....	287,597	159,197	128,400
Other.....	1,017	1,017	-
Capital outlay and equipment.....	90,926	80,105	10,821
Total operating expenses.....	15,315,033	14,729,379	585,654
Operating (loss).....	(12,160,238)	(11,452,719)	707,519
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(60,278)	(60,278)	-
Interest and fiscal charges.....	(40,635)	(40,635)	-
Intergovernmental.....	9,788,088	10,363,176	575,088
Total nonoperating revenues (expenses).....	9,687,175	10,262,263	575,088
Net change in net position.....	(2,473,063)	(1,190,456)	1,282,607
Net position at beginning of year.....	7,164,622	7,164,622	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,475,474</i>	<i>1,475,474</i>	<i>-</i>
Net position at end of year.....	\$ 6,167,033	\$ 7,449,640	\$ 1,282,607

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 180,000	\$ 287,471	\$ 107,471
Other.....	45,720	72,429	26,709
Total operating revenues.....	225,720	359,900	134,180
<u>Operating expenses:</u>			
Contract services.....	161,289	137,520	23,769
Other.....	100,000	87,916	12,084
Total operating expenses.....	261,289	225,436	35,853
Net change in net position.....	(35,569)	134,464	170,033
Net position at beginning of year.....	756,759	756,759	-
<i>Prior year encumbrances appropriated.....</i>	<i>11,289</i>	<i>11,289</i>	<i>-</i>
Net position at end of year.....	\$ 732,479	\$ 902,512	\$ 170,033

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

Internal service funds account for the financing of goods or services provided by one department to other departments of the government unit, or to other governmental units and agencies on a cost reimbursement basis. The following are the internal service funds which Lucas County operates:

Imaging Lab Fund

To account for salaries, fringe benefits, and various operating costs associated with the conversion of old paper files to more permanent digital files. Users are billed for costs incurred.

Central Supplies Fund

To account for supplies, mailing, and copying services provided to County departments and other governmental units. Users are billed for costs incurred.

Vehicle Maintenance Fund

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telecommunications Fund

To account for interdepartmental charges for the use of the telephone system. Users are billed for costs incurred.

Self-Funded Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund

To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund

To account for the claims and administration of liability insurance for County departments. The departments are billed based on the cost of the insurance policies.

Self-Funded Workers' Compensation Fund

To account for the claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

Self-Funded Prescription Drug Fund

To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Centralized Drug Testing Fund

To account for drug testing charges incurred by the jail and other criminal justice system departments.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2019

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 143,545	\$ 82,036	\$ 2,156,889
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	1,027	126	3,787
Due from other funds.....	-	23,444	13,731	48,037
Materials and supplies inventory.....	-	5,068	8,562	-
Prepayments.....	-	92,797	-	42,879
Total current assets.....	32,877	265,881	104,455	2,251,592
Noncurrent assets:				
Net pension asset.....	-	145	1,349	489
Capital assets:				
Nondepreciable capital assets.....	-	-	39,736	470,618
Depreciable capital assets, net.....	-	-	71,983	8,384
Total capital assets, net.....	-	-	111,719	479,002
Total noncurrent assets.....	-	145	113,068	479,491
Total assets.....	32,877	266,026	217,523	2,731,083
Deferred outflows of resources:				
Pension.....	-	12,572	105,675	41,568
OPEB.....	-	2,299	13,789	6,943
Total deferred outflows of resources.....	-	14,871	119,464	48,511
Liabilities:				
Current liabilities:				
Accounts payable.....	-	-	28,214	287,910
Accrued wages and benefits payable.....	-	547	3,696	2,726
Due to other funds.....	-	66	198	-
Due to other governments.....	-	304	2,161	1,513
Compensated absences payable - current.....	-	-	6,648	-
Claims payable - current.....	-	-	-	-
Total current liabilities.....	-	917	40,917	292,149
Long-term liabilities:				
Compensated absences payable.....	-	-	1,931	-
Claims payable.....	-	-	-	-
Net pension liability.....	-	38,230	356,069	129,015
Net OPEB liability.....	-	17,880	166,527	60,338
Total long-term liabilities.....	-	56,110	524,527	189,353
Total liabilities.....	-	57,027	565,444	481,502
Deferred inflows of resources:				
Pension.....	-	2,645	17,352	10,909
OPEB.....	-	1,415	7,433	6,172
Total deferred inflows of resources.....	-	4,060	24,785	17,081
Net position:				
Investment in capital assets.....	-	-	111,719	479,002
Unrestricted (deficit).....	32,877	219,810	(364,961)	1,802,009
Total net position.....	\$ 32,877	\$ 219,810	\$ (253,242)	\$ 2,281,011

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 6,282,355	\$ 3,080,085	\$ 11,227,737	\$ 10,000,599	\$ 4,130,702	\$ -	\$ 37,136,825
-	-	-	-	-	-	4,940
-	-	-	-	-	-	85,212
-	-	-	-	-	-	13,630
998	-	439,211	2,080,599	-	-	2,656,484
<u>6,283,353</u>	<u>3,080,085</u>	<u>11,666,948</u>	<u>12,081,198</u>	<u>4,130,702</u>	<u>-</u>	<u>39,897,091</u>
2,053	-	581	774	-	-	5,391
-	-	-	-	-	-	510,354
-	-	-	-	-	-	80,367
-	-	-	-	-	-	590,721
<u>2,053</u>	<u>-</u>	<u>581</u>	<u>774</u>	<u>-</u>	<u>-</u>	<u>596,112</u>
<u>6,285,406</u>	<u>3,080,085</u>	<u>11,667,529</u>	<u>12,081,972</u>	<u>4,130,702</u>	<u>-</u>	<u>40,493,203</u>
160,974	-	45,350	63,672	-	-	429,811
20,174	-	5,711	10,349	-	-	59,265
<u>181,148</u>	<u>-</u>	<u>51,061</u>	<u>74,021</u>	<u>-</u>	<u>-</u>	<u>489,076</u>
79,017	-	1,226	-	-	-	396,367
5,118	-	1,916	2,694	-	-	16,697
2,030	-	22	22	-	-	2,338
2,838	-	1,297	1,413,247	-	-	1,421,360
15,933	-	9,588	-	-	-	32,169
3,982,900	187,900	-	492,670	404,400	-	5,067,870
<u>4,087,836</u>	<u>187,900</u>	<u>14,049</u>	<u>1,908,633</u>	<u>404,400</u>	<u>-</u>	<u>6,936,801</u>
14,738	-	3,847	-	-	-	20,516
-	-	-	1,289,190	-	-	1,289,190
541,793	-	153,378	204,319	-	-	1,422,804
253,388	-	71,732	95,556	-	-	665,421
<u>809,919</u>	<u>-</u>	<u>228,957</u>	<u>1,589,065</u>	<u>-</u>	<u>-</u>	<u>3,397,931</u>
<u>4,897,755</u>	<u>187,900</u>	<u>243,006</u>	<u>3,497,698</u>	<u>404,400</u>	<u>-</u>	<u>10,334,732</u>
46,812	-	3,402	2,995	-	-	84,115
23,443	-	488	259	-	-	39,210
<u>70,255</u>	<u>-</u>	<u>3,890</u>	<u>3,254</u>	<u>-</u>	<u>-</u>	<u>123,325</u>
-	-	-	-	-	-	590,721
<u>1,498,544</u>	<u>2,892,185</u>	<u>11,471,694</u>	<u>8,655,041</u>	<u>3,726,302</u>	<u>-</u>	<u>29,933,501</u>
<u>\$ 1,498,544</u>	<u>\$ 2,892,185</u>	<u>\$ 11,471,694</u>	<u>\$ 8,655,041</u>	<u>\$ 3,726,302</u>	<u>\$ -</u>	<u>\$ 30,524,222</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 320,244	\$ 394,042	\$ 898,576
Other.....	-	156	1,282	531
<i>Total operating revenues.....</i>	<u>-</u>	<u>320,400</u>	<u>395,324</u>	<u>899,107</u>
<u>Operating expenses:</u>				
Personal services.....	-	19,818	305,635	122,506
Contract services.....	-	10,144	27,696	1,667,052
Materials and supplies.....	-	331,767	267,326	13
Employee medical benefits.....	-	-	-	-
Depreciation.....	-	-	2,250	4,192
Other.....	-	-	597	-
<i>Total operating expenses.....</i>	<u>-</u>	<u>361,729</u>	<u>603,504</u>	<u>1,793,763</u>
<i>Operating income (loss).....</i>	<u>-</u>	<u>(41,329)</u>	<u>(208,180)</u>	<u>(894,656)</u>
<u>Nonoperating revenue (expense):</u>				
Loss on disposal of capital assets.....	-	-	(59,682)	(34,332)
Interest income.....	-	-	-	-
<i>Total nonoperating revenue (expense).....</i>	<u>-</u>	<u>-</u>	<u>(59,682)</u>	<u>(34,332)</u>
<i>Income (loss) before transfers</i>	<u>-</u>	<u>(41,329)</u>	<u>(267,862)</u>	<u>(928,988)</u>
<i>Transfer in.....</i>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
<i>Change in net position.....</i>	<u>-</u>	<u>8,671</u>	<u>(267,862)</u>	<u>(928,988)</u>
<i>Net position at beginning of year.....</i>	<u>32,877</u>	<u>211,139</u>	<u>14,620</u>	<u>3,209,999</u>
<i>Net position at end of year (deficit).....</i>	<u>\$ 32,877</u>	<u>\$ 219,810</u>	<u>\$ (253,242)</u>	<u>\$ 2,281,011</u>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Centralized Drug Testing	Total Internal Service Funds
\$ 27,337,681	\$ 2,473,189	\$ -	\$ 1,294,920	\$ 7,803,195	\$ -	\$ 40,521,847
191,208	-	1,831,142	2,682,243	1,698,113	-	6,404,675
<u>27,528,889</u>	<u>2,473,189</u>	<u>1,831,142</u>	<u>3,977,163</u>	<u>9,501,308</u>	<u>-</u>	<u>46,926,522</u>
447,234	-	137,995	174,141	-	-	1,207,329
1,927,720	49,696	1,999,116	209,904	191,461	2,252	6,085,041
9,940	-	40	45,663	-	-	654,749
27,114,131	1,909,518	-	3,240,574	8,467,317	-	40,731,540
-	-	-	-	-	-	6,442
-	-	-	-	-	-	597
<u>29,499,025</u>	<u>1,959,214</u>	<u>2,137,151</u>	<u>3,670,282</u>	<u>8,658,778</u>	<u>2,252</u>	<u>48,685,698</u>
<u>(1,970,136)</u>	<u>513,975</u>	<u>(306,009)</u>	<u>306,881</u>	<u>842,530</u>	<u>(2,252)</u>	<u>(1,759,176)</u>
-	-	-	-	-	-	(94,014)
284,892	-	-	-	-	-	284,892
<u>284,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,878</u>
(1,685,244)	513,975	(306,009)	306,881	842,530	(2,252)	(1,568,298)
-	-	-	-	-	-	50,000
(1,685,244)	513,975	(306,009)	306,881	842,530	(2,252)	(1,518,298)
3,183,788	2,378,210	11,777,703	8,348,160	2,883,772	2,252	32,042,520
<u>\$ 1,498,544</u>	<u>\$ 2,892,185</u>	<u>\$ 11,471,694</u>	<u>\$ 8,655,041</u>	<u>\$ 3,726,302</u>	<u>\$ -</u>	<u>\$ 30,524,222</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 302,860	\$ 394,572	\$ 927,878
Cash received from other operations.....	-	156	1,282	531
Cash payments to employees.....	-	(14,732)	(238,081)	(102,390)
Cash payments for contractual services.....	-	(10,144)	(20,291)	(1,428,624)
Cash payments for materials and supplies.....	-	(331,579)	(246,905)	(13)
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	(597)	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>-</i>	<i>(53,439)</i>	<i>(110,020)</i>	<i>(602,618)</i>
Cash flows from noncapital financing activities:				
Cash received from transfers in.....	-	50,000	-	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	-	-	-	(470,618)
Cash flows from investing activities:				
Interest received.....	-	-	-	-
Net increase (decrease) in cash and cash equivalents.....	-	(3,439)	(110,020)	(1,073,236)
Cash and cash equivalents at beginning of year.....	32,877	146,984	192,056	3,230,125
Cash and cash equivalents at end of year.....	<u>\$ 32,877</u>	<u>\$ 143,545</u>	<u>\$ 82,036</u>	<u>\$ 2,156,889</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ (41,329)	\$ (208,180)	\$ (894,656)
Adjustments:				
Depreciation.....	-	-	2,250	4,192
Changes in assets and liabilities:				
(Increase) decrease in materials supplies inventory.....	-	188	(388)	-
(Increase) decrease in accounts receivable.....	-	(765)	(88)	891
(Increase) decrease in due from other funds.....	-	(16,619)	618	28,411
(Increase) decrease in prepayments.....	-	-	-	(42,879)
(Increase) in deferred outflows of resources - pension...	-	(7,763)	(46,577)	(19,266)
(Increase) decrease in				
deferred outflows of resources - OPEB.....	-	(1,282)	(1,607)	(3,420)
Decrease in net pension asset.....	-	19	454	80
Increase in accounts payable.....	-	-	28,214	281,307
Increase in accrued wages and benefits.....	-	311	850	1,838
Increase (decrease) in due to other funds.....	-	-	-	-
Increase (decrease) in due to other governments.....	-	64	(275)	714
(Decrease) in deferred				
inflows of resources - pension.....	-	(6,599)	(34,963)	(24,069)
Increase (decrease) in deferred				
inflows of resources - OPEB.....	-	(2,214)	(3,666)	(8,843)
Increase in net pension liability.....	-	18,243	136,655	59,768
Increase in net OPEB liability.....	-	4,307	17,529	13,314
Increase (decrease) in compensated absences.....	-	-	(846)	-
Increase (decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>\$ -</i>	<i>\$ (53,439)</i>	<i>\$ (110,020)</i>	<i>\$ (602,618)</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Centralized Drug Testing	Total Internal Service Funds
\$ 27,337,681	\$ 2,473,189	\$ -	\$ 1,294,920	\$ 7,803,195	\$ -	\$ 40,534,295
191,208	-	1,831,142	4,061,952	1,698,113	-	7,784,384
(359,728)	-	(104,755)	(124,643)	-	-	(944,329)
(1,933,043)	(49,696)	(1,909,856)	(255,415)	(191,461)	(2,252)	(5,800,782)
(9,940)	-	(40)	(152)	-	-	(588,629)
(27,332,002)	(1,911,318)	-	(2,216,174)	(8,449,417)	-	(39,908,911)
-	-	-	-	-	-	(597)
(2,105,824)	512,175	(183,509)	2,760,488	860,430	(2,252)	1,075,431
-	-	-	-	-	-	50,000
-	-	-	-	-	-	(470,618)
284,892	-	-	-	-	-	284,892
(1,820,932)	512,175	(183,509)	2,760,488	860,430	(2,252)	939,705
8,103,287	2,567,910	11,411,246	7,240,111	3,270,272	2,252	36,197,120
<u>\$ 6,282,355</u>	<u>\$ 3,080,085</u>	<u>\$ 11,227,737</u>	<u>\$ 10,000,599</u>	<u>\$ 4,130,702</u>	<u>\$ -</u>	<u>\$ 37,136,825</u>
\$ (1,970,136)	\$ 513,975	\$ (306,009)	\$ 306,881	\$ 842,530	\$ (2,252)	\$ (1,759,176)
-	-	-	-	-	-	6,442
-	-	-	-	-	-	(200)
-	-	-	-	-	-	38
-	-	-	-	-	-	12,410
(64)	-	88,043	29,002	-	-	74,102
(61,086)	-	(23,146)	(26,433)	-	-	(184,271)
(1,874)	-	(1,226)	43	-	-	(9,366)
904	-	144	181	-	-	1,782
5,997	-	1,226	-	-	-	316,744
332	-	797	1,181	-	-	5,309
1,673	-	(9)	(1)	-	-	1,663
(1,423)	-	161	1,399,894	-	-	1,399,135
(42,296)	-	(18,721)	(24,711)	-	-	(151,359)
4,588	-	(4,312)	(5,620)	-	-	(20,067)
182,047	-	65,217	88,098	-	-	550,028
9,094	-	11,864	16,633	-	-	72,741
(2,780)	-	2,462	-	-	-	(1,164)
(230,800)	(1,800)	-	975,340	17,900	-	760,640
<u>\$ (2,105,824)</u>	<u>\$ 512,175</u>	<u>\$ (183,509)</u>	<u>\$ 2,760,488</u>	<u>\$ 860,430</u>	<u>\$ (2,252)</u>	<u>\$ 1,075,431</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2019*

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

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 425,250	\$ 302,860	\$ (122,390)
Other operating revenues.....	-	156	156
Total operating revenues.....	425,250	303,016	(122,234)
<u>Operating expenses:</u>			
Personal services.....	31,276	14,732	16,544
Contract services.....	19,628	16,665	2,963
Materials and supplies.....	454,841	333,161	121,680
Capital outlay and equipment.....	1,000	-	1,000
Total operating expenses.....	506,745	364,558	142,187
Operating (loss).....	(81,495)	(61,542)	19,953
<u>Nonoperating revenues:</u>			
Transfer in.....	65,000	50,000	(15,000)
Net change in net position.....	(16,495)	(11,542)	4,953
Net position at beginning of year.....	139,296	139,296	-
<i>Prior year encumbrances appropriated.....</i>	<i>7,687</i>	<i>7,687</i>	<i>-</i>
Net position at end of year.....	\$ 130,488	\$ 135,441	\$ 4,953

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 475,000	\$ 394,572	\$ (80,428)
Other.....	500	1,282	782
Total operating revenues.....	475,500	395,854	(79,646)
<u>Operating expenses:</u>			
Personal services.....	266,530	238,081	28,449
Contract services.....	37,218	27,771	9,447
Materials and supplies.....	390,036	288,676	101,360
Other.....	600	597	3
Capital outlay and equipment.....	14,439	7,081	7,358
Total operating expenses.....	708,823	562,206	146,617
Operating loss.....	(233,323)	(166,352)	66,971
<u>Nonoperating revenues:</u>			
Transfer in.....	200,000	-	(200,000)
Net change in net position.....	(33,323)	(166,352)	(133,029)
Net position at beginning of year.....	139,694	139,694	-
<i>Prior year encumbrances appropriated.....</i>	<i>52,363</i>	<i>52,363</i>	<i>-</i>
Net position at end of year.....	\$ 158,734	\$ 25,705	\$ (133,029)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TELECOMMUNICATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 990,000	\$ 927,878	\$ (62,122)
Other.....	-	531	531
Total operating revenues.....	990,000	928,409	(61,591)
<u>Operating expenses:</u>			
Personal services.....	104,909	102,390	2,519
Contract services.....	2,769,425	2,404,952	364,473
Materials and supplies.....	678	13	665
Capital outlay and equipment.....	50,230	29,533	20,697
Total operating expenses.....	2,925,242	2,536,888	388,354
Net change in net position.....	(1,935,242)	(1,608,479)	326,763
Net position at beginning of year.....	1,751,990	1,751,990	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,478,136</i>	<i>1,478,136</i>	<i>-</i>
Net position at end of year.....	\$ 1,294,884	\$ 1,621,647	\$ 326,763

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED HEALTH INSURANCE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 28,025,000	\$ 27,337,681	\$ (687,319)
Investment Income.....	200,000	273,539	73,539
Other.....	95,000	191,208	96,208
Total operating revenues.....	28,320,000	27,802,428	(517,572)
<u>Operating expenses:</u>			
Personal services.....	421,895	359,728	62,167
Materials and supplies.....	16,300	11,120	5,180
Employee medical benefits.....	35,365,416	33,758,362	1,607,054
Other.....	921	-	921
Capital outlay and equipment.....	14,760	5,865	8,895
Total operating expenses.....	35,819,292	34,135,075	1,684,217
Net change in net position.....	(7,499,292)	(6,332,647)	1,166,645
Net position at beginning of year.....	4,910,063	4,910,063	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,193,224</i>	<i>3,193,224</i>	<i>-</i>
Net position at end of year.....	\$ 603,995	\$ 1,770,640	\$ 1,166,645

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,555,000	\$ 2,473,189	\$ (81,811)
<u>Operating expenses:</u>			
Employee medical benefits.....	2,772,280	2,770,261	2,019
Net change in net position.....	(217,280)	(297,072)	(79,792)
Net position at beginning of year.....	1,865,164	1,865,164	-
<i>Prior year encumbrances appropriated.....</i>	702,746	702,746	-
Net position at end of year.....	\$ 2,350,630	\$ 2,270,838	\$ (79,792)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 2,000,000	\$ 1,831,142	\$ (168,858)
<u>Operating expenses:</u>			
Personal services.....	108,200	104,755	3,445
Contract services.....	2,522,924	1,964,647	558,277
Materials and supplies.....	450	80	370
Capital outlay.....	51,213	34,558	16,655
Total operating expenses.....	2,682,787	2,104,040	578,747
Net change in net position.....	(682,787)	(272,898)	409,889
Net position at beginning of year.....	11,208,169	11,208,169	-
<i>Prior year encumbrances appropriated.....</i>	<i>203,076</i>	<i>203,076</i>	<i>-</i>
Net position at end of year.....	\$ 10,728,458	\$ 11,138,347	\$ 409,889

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED WORKERS' COMPENSATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 1,235,000	\$ 1,294,920	\$ 59,920
Other.....	-	2,682,243	2,682,243
Total operating revenues.....	1,235,000	3,977,163	2,742,163
<u>Operating expenses:</u>			
Personal services.....	127,210	124,643	2,567
Materials and supplies.....	800	192	608
Employee medical benefits.....	2,592,403	2,426,511	165,892
Other.....	500	-	500
Capital outlay.....	48,730	47,476	1,254
Total operating expenses.....	2,769,643	2,598,822	170,821
Net change in net position.....	(1,534,643)	1,378,341	2,912,984
Net position at beginning of year.....	7,239,678	7,239,678	-
<i>Prior year encumbrances appropriated.....</i>	<i>433</i>	<i>433</i>	<i>-</i>
Net position at end of year.....	\$ 5,705,468	\$ 8,618,452	\$ 2,912,984

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 7,907,000	\$ 7,803,195	\$ (103,805)
Other.....	1,200,000	1,698,113	498,113
Total operating revenues.....	9,107,000	9,501,308	394,308
<u>Operating expenses:</u>			
Employee medical benefits.....	10,406,337	9,756,337	650,000
Net change in net position.....	(1,299,337)	(255,029)	1,044,308
Net position at beginning of year.....	1,751,553	1,751,553	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,518,719</i>	<i>1,518,719</i>	<i>-</i>
Net position at end of year.....	\$ 1,970,935	\$ 3,015,243	\$ 1,044,308

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating expenses:</u>			
Other.....	\$ 2,252	\$ 2,252	\$ -
Total operating expenses.....	2,252	2,252	-
 Net change in net position.....	 (2,252)	 (2,252)	 -
 Net position at beginning of year.....	 2,252	 2,252	 -
Net position at end of year.....	\$ -	\$ -	\$ -

LUCAS COUNTY, OHIO

Custodial Funds – Fund Descriptions

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Undivided Taxes Fund

To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County excluding 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 Fees Fund

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

Estate Tax Fund

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

Other Funds

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

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

Lucas County Family and Children First Council Fund

To process the accounting transactions as the administrative agent for the council.

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 Board of Health Fund

To process the accounting transactions as the administrative agent for the board of health.

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.



Sailing on Lake Erie Cir. 1896

Photo courtesy of Skinner Family Collection

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	Undivided Taxes	Local Government Fund	Subdivision Advance Fund	Recorder's Housing Fees Fund	Estate Tax
Assets:					
Equity in pooled cash and cash equivalents.....	\$ 16,895,114	\$ -	\$ -	\$ 49,703	\$ 5,345
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	947,895,399	-	-	-	-
Accounts.....	-	-	-	-	-
Due from other governments.....	10,705,575	8,156,085	-	-	-
Total assets.....	975,496,088	8,156,085	-	49,703	5,345
Liabilities:					
Due to other governments.....	16,895,114	8,156,085	-	-	-
Total liabilities.....	16,895,114	8,156,085	-	-	-
Deferred inflows of resources:					
Property taxes levied for the next fiscal year.....	803,224,006	-	-	-	-
Total deferred inflows of resources.....	803,224,006	-	-	-	-
Net position:					
Restricted for individuals, organizations and other governments.....	155,376,968	-	-	49,703	5,345
Total net position.....	\$ 155,376,968	\$ -	\$ -	\$ 49,703	\$ 5,345

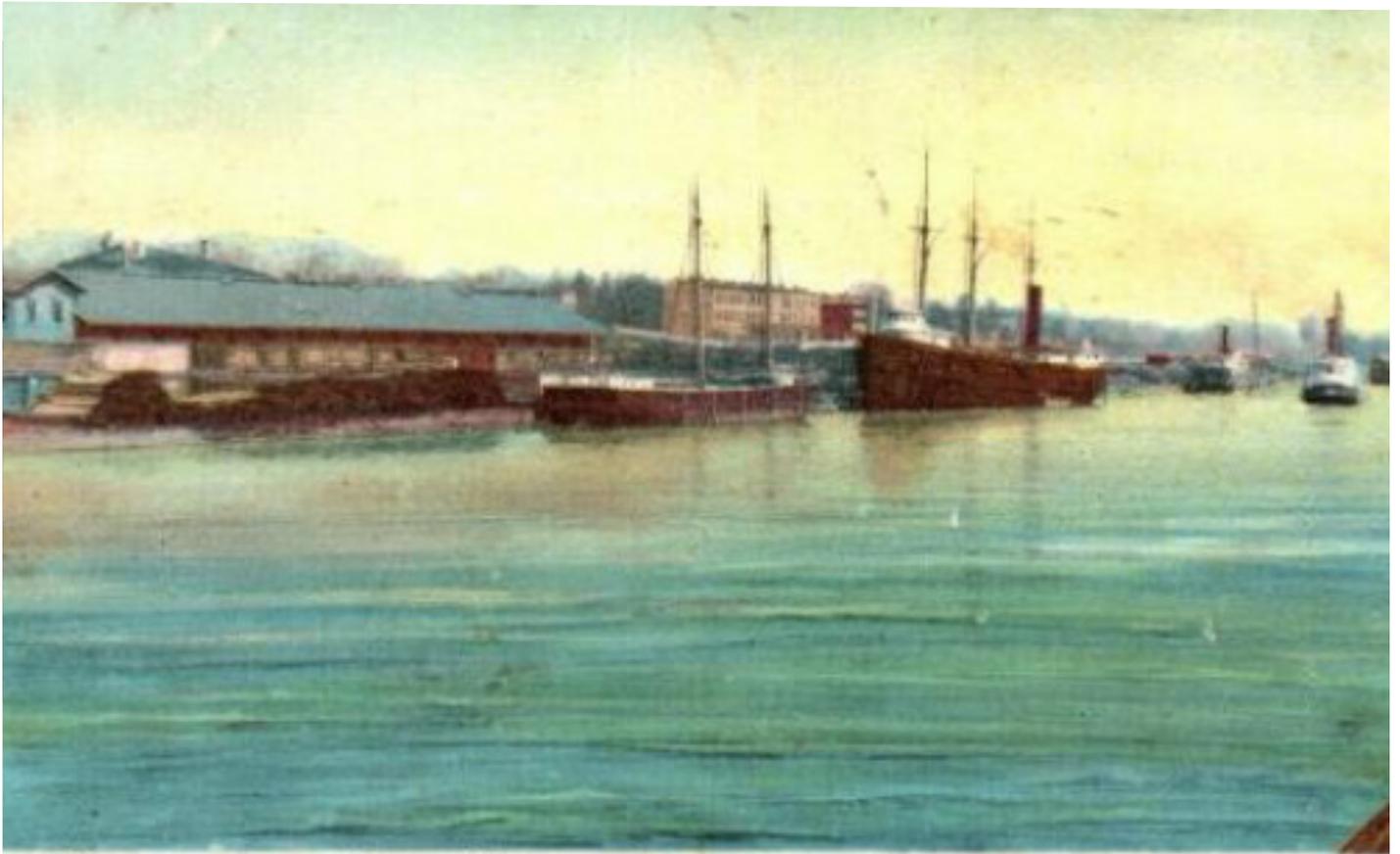
Other Funds	Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Total Custodial Funds
\$ 255,596	\$ 419,890	\$ 282,117	\$ 803,212	\$ 151,326	\$ 3,875,252	\$ 22,737,555
-	-	-	-	-	-	947,895,399
54	-	-	-	-	-	54
-	-	-	28,439	-	-	18,890,099
<u>255,650</u>	<u>419,890</u>	<u>282,117</u>	<u>831,651</u>	<u>151,326</u>	<u>3,875,252</u>	<u>989,523,107</u>
-	-	-	-	-	-	25,051,199
-	-	-	-	-	-	25,051,199
-	-	-	-	-	-	803,224,006
-	-	-	-	-	-	803,224,006
<u>255,650</u>	<u>419,890</u>	<u>282,117</u>	<u>831,651</u>	<u>151,326</u>	<u>3,875,252</u>	<u>161,247,902</u>
<u>\$ 255,650</u>	<u>\$ 419,890</u>	<u>\$ 282,117</u>	<u>\$ 831,651</u>	<u>\$ 151,326</u>	<u>\$ 3,875,252</u>	<u>\$ 161,247,902</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Undivided Taxes	Local Government Fund	Subdivision Advance Fund	Recorder's Housing Fees Fund	Estate Tax
Additions:					
Intergovernmental.....	\$ 11,025,981	\$ 27,466,604	\$ -	\$ -	\$ -
Amounts received as fiscal agent.....	-	-	-	-	-
Licenses, permits and fees for other governments.....	-	-	-	1,353,217	-
Fines and forfeitures for other governments.....	-	-	-	-	-
Property tax collection for other governments.....	575,044,929	-	-	-	-
Special assessments collections for other governments.....	104,078,541	-	-	-	-
Other custodial fund collections.....	-	-	542,233,348	-	5,124
Total additions.....	690,149,451	27,466,604	542,233,348	1,353,217	5,124
Deductions:					
Distributions to the State of Ohio.....	-	-	-	1,597,491	-
Distributions of state funds to other governments.....	337,404	27,466,604	-	-	-
Distributions as fiscal agent.....	-	-	-	-	-
Fines and forfeitures distributions to other governments.....	-	-	-	-	-
Property tax distributions to other governments.....	554,784,804	-	-	-	-
Other custodial fund disbursements.....	-	-	542,233,848	-	500
Total deductions.....	555,122,208	27,466,604	542,233,848	1,597,491	500
Net change in fiduciary net position.....	135,027,243	-	(500)	(244,274)	4,624
Net position beginning of year (restated).....	20,349,725	-	500	293,977	721
Net position end of year.....	\$ 155,376,968	\$ -	\$ -	\$ 49,703	\$ 5,345

<u>Other Funds</u>	<u>Family & Children First Council</u>	<u>Soil & Water Conservation District</u>	<u>Olander Park District</u>	<u>Local Emergency Planning Commission</u>	<u>Board of Health</u>	<u>TIPP</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 28,439	\$ -	\$ -	\$ -	\$ 38,521,024
-	5,849,550	374,982	1,584,710	61,213	14,806,614	-	22,677,069
-	-	-	-	-	-	-	1,353,217
34,692	-	-	-	-	-	-	34,692
-	-	-	-	-	-	11,274,614	586,319,543
-	-	-	-	-	-	-	104,078,541
2,744,680	-	-	-	-	-	-	544,983,152
<u>2,779,372</u>	<u>5,849,550</u>	<u>374,982</u>	<u>1,613,149</u>	<u>61,213</u>	<u>14,806,614</u>	<u>11,274,614</u>	<u>1,297,967,238</u>
-	-	-	-	-	-	-	1,597,491
-	-	-	-	-	-	-	27,804,008
-	5,717,420	334,556	1,468,044	63,644	13,993,915	-	21,577,579
34,413	-	-	-	-	-	-	34,413
-	-	-	-	-	-	11,274,614	566,059,418
2,687,308	-	-	-	-	-	-	544,921,656
<u>2,721,721</u>	<u>5,717,420</u>	<u>334,556</u>	<u>1,468,044</u>	<u>63,644</u>	<u>13,993,915</u>	<u>11,274,614</u>	<u>1,161,994,565</u>
57,651	132,130	40,426	145,105	(2,431)	812,699	-	135,972,673
197,999	287,760	241,691	686,546	153,757	3,062,553	-	25,275,229
<u>\$ 255,650</u>	<u>\$ 419,890</u>	<u>\$ 282,117</u>	<u>\$ 831,651</u>	<u>\$ 151,326</u>	<u>\$ 3,875,252</u>	<u>\$ -</u>	<u>\$ 161,247,902</u>



Maumee River Front, Toledo, O.

Statistical Section



Historic Towpath of the Miami and Erie Canal

Photo courtesy of Metroparks

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends	256
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	266
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	280
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	289
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.	
Operating Information	291
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

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

	2019	2018 ⁽²⁾	2017 ⁽¹⁾	2016
Governmental Activities:				
Net investment in capital assets.....	\$ 214,204	\$ 214,821	\$ 211,940	\$ 213,982
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	120,341	102,742	116,938	106,148
Unrestricted.....	(139,484)	(101,343)	(97,950)	31,570
Total Governmental Activities Net Position.....	195,061	216,220	230,928	351,700
Business-type Activities:				
Net investment in capital assets.....	73,813	80,277	78,391	78,880
Invested in capital assets, net of related debt.....	-	-	-	-
Unrestricted.....	29,010	28,417	27,702	29,918
Total Business-type Activities Net Position.....	102,823	108,694	106,093	108,798
Primary Government:				
Net investment in capital assets.....	288,017	295,098	290,331	292,862
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	120,341	102,742	116,938	106,148
Unrestricted.....	(110,474)	(72,926)	(70,248)	61,488
Total Primary Government Net Position.....	\$ 297,884	\$ 324,914	\$ 337,021	\$ 460,498

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

² 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 211,446	\$ 210,484	\$ 200,849	\$ 188,730	\$ 183,061	\$ -
-	-	-	-	-	175,462
103,579	92,712	98,567	109,189	144,680	173,835
17,443	(6,551)	84,283	79,494	69,972	45,766
<u>332,468</u>	<u>296,645</u>	<u>383,699</u>	<u>377,413</u>	<u>397,713</u>	<u>395,063</u>
81,791	82,152	81,615	81,774	83,570	-
-	-	-	-	-	80,659
25,075	23,393	23,504	21,637	18,037	15,105
<u>106,866</u>	<u>105,545</u>	<u>105,119</u>	<u>103,411</u>	<u>101,607</u>	<u>95,764</u>
293,237	292,636	282,464	270,504	266,631	-
-	-	-	-	-	256,121
103,579	92,712	98,567	109,189	144,680	173,835
42,518	16,842	107,787	101,131	88,009	60,871
<u>\$ 439,334</u>	<u>\$ 402,190</u>	<u>\$ 488,818</u>	<u>\$ 480,824</u>	<u>\$ 499,320</u>	<u>\$ 490,827</u>

TABLE 2
LUCAS COUNTY, OHIO

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

<u>Program Revenues:</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 21,694	\$ 20,550	\$ 19,267	\$ 16,769
Judicial.....	8,961	8,752	8,412	9,363
Public safety.....	8,133	8,278	6,963	6,419
Public works.....	4,354	3,723	2,810	2,817
Health.....	3,218	3,496	4,549	5,521
Human services.....	24	4	10	3
Conservation and recreation.....	1	-	-	-
Interest and fiscal charges.....	927	-	2,415	54
Operating grants and contributions.....	187,477	164,172	164,911	167,255
Capital grants and contributions.....	2,396	1,586	2,190	1,400
Total Governmental Activities Program Revenues.....	237,185	210,561	211,527	209,601
Business-type activities: Charges for Services				
Water supply.....	2,445	2,496	2,368	2,273
Wastewater treatment.....	7,326	6,757	6,293	6,056
Sewer system.....	2,356	2,090	2,061	1,946
Sanitary engineer.....	7,447	5,651	5,559	5,421
Solid waste.....	3,354	3,193	3,266	4,018
Parking facilities.....	363	288	236	194
Operating grants and contributions.....	13,578	11,201	9,950	9,612
Capital grants and contributions.....	2,747	4,525	2,537	2,118
Total Business-type Activities Program Revenues.....	39,616	36,201	32,270	31,638
Total Primary Government Program Revenues.....	276,801	246,762	243,797	241,239
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	67,721	65,781	62,125	66,737
Judicial.....	81,405	66,933	69,612	60,063
Public safety.....	104,872	95,758	98,253	87,127
Public works.....	27,227	20,840	20,206	14,997
Health.....	102,770	103,919	102,345	102,827
Human services.....	112,637	102,793	103,304	91,813
Conservation and recreation.....	14,449	14,367	13,809	14,560
Interest and fiscal charges.....	3,407	4,029	3,587	4,134
Note issuance costs.....	-	-	-	-
Total Governmental Activities Expense.....	514,488	474,420	473,241	442,258
Business-type activities:				
Water supply.....	4,565	2,959	3,566	3,114
Wastewater treatment.....	16,715	8,388	6,449	5,942
Sewer system.....	4,359	3,025	4,955	5,438
Sanitary engineer.....	6,413	7,298	5,209	4,436
Stormwater utility.....	-	-	-	-
Solid waste.....	13,203	11,680	11,424	10,634
Parking facilities.....	270	292	204	152
Total Business-type Activities Program Expense.....	45,525	33,642	31,807	29,716
Total Primary Government Program Expense.....	560,013	508,062	505,048	471,974

	2015	2014	2013	2012	2011	2010
\$	16,411	\$ 16,622	\$ 17,444	\$ 18,097	\$ 15,325	\$ 15,763
	9,820	9,264	8,518	8,367	8,547	8,994
	6,763	5,294	4,867	4,979	4,042	5,345
	4,455	3,495	3,370	3,099	684	2,931
	5,859	5,281	5,249	6,830	7,126	7,446
	6	4	7	17	22	31
	-	-	-	56	5	-
	1,500	2,943	2,214	17	187	-
	168,288	184,381	161,413	157,989	194,806	222,284
	1,982	1,039	907	4,129	6,187	6,362
	<u>215,084</u>	<u>228,323</u>	<u>203,989</u>	<u>203,580</u>	<u>236,931</u>	<u>269,156</u>
	2,034	2,137	1,989	1,895	1,228	713
	6,213	5,884	6,850	5,894	6,089	6,688
	2,079	2,101	1,835	1,541	1,128	351
	5,049	4,853	4,878	5,334	4,833	1,278
	3,053	3,050	2,293	2,364	1,880	1,619
	209	146	204	232	160	247
	9,360	9,628	9,770	9,020	4,984	151
	1,731	2,036	2,000	1,474	3,940	548
	<u>29,728</u>	<u>29,835</u>	<u>29,819</u>	<u>27,754</u>	<u>24,242</u>	<u>11,595</u>
	<u>244,812</u>	<u>258,158</u>	<u>233,808</u>	<u>231,334</u>	<u>261,173</u>	<u>280,751</u>
	59,538	54,548	48,338	51,782	42,123	43,523
	56,315	55,723	53,952	52,654	59,855	57,514
	81,589	78,649	70,485	71,705	73,539	75,891
	17,328	29,105	23,577	19,921	14,041	22,753
	96,919	108,120	102,362	127,667	140,443	134,794
	87,537	90,948	86,005	85,990	89,826	102,068
	14,378	14,176	14,209	15,946	17,604	16,715
	4,552	4,595	4,669	4,942	5,408	5,714
	-	-	48	-	-	-
	<u>418,156</u>	<u>435,864</u>	<u>403,645</u>	<u>430,607</u>	<u>442,839</u>	<u>458,972</u>
	3,115	3,032	3,435	2,618	3,246	4,266
	5,482	4,842	4,848	4,952	6,125	5,221
	3,434	3,428	3,726	3,101	2,938	2,905
	5,081	4,569	5,064	4,550	4,369	4,531
	-	-	-	-	-	66
	11,220	10,976	10,825	10,442	5,300	1,767
	225	147	265	558	258	506
	<u>28,557</u>	<u>26,994</u>	<u>28,163</u>	<u>26,221</u>	<u>22,236</u>	<u>19,262</u>
	<u>446,713</u>	<u>462,858</u>	<u>431,808</u>	<u>456,828</u>	<u>465,075</u>	<u>478,234</u>

TABLE 2
LUCAS COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (277,303)	\$ (263,859)	\$ (261,714)	\$ (232,657)
Business-type Activities.....	(5,909)	2,559	463	1,922
Total Primary Government Net Expense.....	<u>(283,212)</u>	<u>(261,300)</u>	<u>(261,251)</u>	<u>(230,735)</u>
<u>General Revenues:</u>				
Property Tax.....	112,237	116,020	108,627	109,509
Sales Tax.....	103,857	100,176	102,017	106,284
Other Tax.....	8,101	7,246	6,671	6,422
Grant and Entitlements not restricted to specific programs.....	20,524	11,508	33,248	21,894
Investment Income.....	7,162	5,052	3,753	2,497
Increase (decrease) in fair value of investments.....	2,428	444	(840)	(592)
Other.....	1,835	2,792	2,622	5,774
Transfers.....	-	-	-	-
Total Governmental Activities.....	<u>256,144</u>	<u>243,238</u>	<u>256,098</u>	<u>251,788</u>
Business-type Activities				
Other.....	38	42	192	10
Transfers.....	-	-	-	-
Total Business-type Activities.....	<u>38</u>	<u>42</u>	<u>192</u>	<u>10</u>
Total Primary Government.....	<u>256,182</u>	<u>243,280</u>	<u>256,290</u>	<u>251,798</u>
<u>Change in Net Position:</u>				
Governmental Activities.....	(21,159)	(20,621)	(5,616)	19,131
Business-type Activities.....	(5,871)	2,601	655	1,932
Total Primary Government Change in Net Position.....	<u>\$ (27,030)</u>	<u>\$ (18,020)</u>	<u>\$ (4,961)</u>	<u>\$ 21,063</u>

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ (203,072)	\$ (207,541)	\$ (199,656)	\$ (227,027)	\$ (205,908)	\$ (189,816)
1,171	2,841	1,656	1,533	2,006	(7,667)
<u>(201,901)</u>	<u>(204,700)</u>	<u>(198,000)</u>	<u>(225,494)</u>	<u>(203,902)</u>	<u>(197,483)</u>
105,616	99,531	88,559	90,098	91,425	92,211
100,294	82,062	76,916	75,013	72,654	68,196
5,720	5,348	5,000	5,114	4,881	4,486
19,495	21,811	23,077	21,394	21,871	26,653
2,022	1,564	1,229	1,923	3,087	4,958
(261)	(7)	(1,028)	-	-	-
6,009	5,144	12,189	13,185	15,939	27,987
-	-	-	-	(114)	-
<u>238,895</u>	<u>215,453</u>	<u>205,942</u>	<u>206,727</u>	<u>209,743</u>	<u>224,491</u>
151	942	52	271	2,059	8,141
-	-	-	-	114	-
<u>151</u>	<u>942</u>	<u>52</u>	<u>271</u>	<u>2,173</u>	<u>8,141</u>
<u>239,046</u>	<u>216,395</u>	<u>205,994</u>	<u>206,998</u>	<u>211,916</u>	<u>232,632</u>
35,823	7,912	6,286	(20,300)	3,835	34,675
<u>1,322</u>	<u>3,783</u>	<u>1,708</u>	<u>1,804</u>	<u>4,179</u>	<u>474</u>
<u>\$ 37,145</u>	<u>\$ 11,695</u>	<u>\$ 7,994</u>	<u>\$ (18,496)</u>	<u>\$ 8,014</u>	<u>\$ 35,149</u>

**TABLE 3
LUCAS COUNTY, OHIO**

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

	<u>2019</u>	<u>2018 ⁽¹⁾</u>	<u>2017</u>	<u>2016</u>
General Fund:				
Nonspendable.....	\$ 1,561	\$ 2,155	\$ 1,935	\$ 1,526
Restricted.....	295	294	276	266
Committed.....	5,537	5,187	4,849	4,808
Assigned.....	1,248	2,656	2,984	8,385
Unassigned.....	53,882	50,224	49,149	33,077
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>62,523</u>	<u>60,516</u>	<u>59,193</u>	<u>48,062</u>
All Other Governmental Funds:				
Nonspendable.....	1,652	1,435	1,874	2,160
Restricted.....	171,663	142,355	119,426	102,994
Committed.....	35,423	30,814	18,740	12,707
Unassigned (deficit).....	(395)	(2,429)	(484)	(191)
Reserved.....	-	-	-	-
Unreserved, Undesignated, Reported in:.....				
Special Revenue funds.....	-	-	-	-
Debt Service funds.....	-	-	-	-
Capital Projects funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>208,343</u>	<u>172,175</u>	<u>139,556</u>	<u>117,670</u>
Total Governmental Funds.....	<u>\$ 270,866</u>	<u>\$ 232,691</u>	<u>\$ 198,749</u>	<u>\$ 165,732</u>

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

¹ 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

2015	2014	2013	2012	2011	2010
\$ 1,416	\$ 1,161	\$ 1,110	\$ 1,596	\$ 1,709	\$ -
276	268	260	259	281	-
5,870	6,698	6,105	5,714	4,933	-
1,634	4,214	978	472	582	-
41,176	32,808	36,895	31,508	26,998	-
-	-	-	-	-	478
-	-	-	-	-	27,887
<u>50,372</u>	<u>45,149</u>	<u>45,348</u>	<u>39,549</u>	<u>34,503</u>	<u>28,365</u>
2,056	721	771	916	726	-
89,990	76,224	75,982	87,618	105,760	-
8,502	9,766	9,388	8,427	7,337	-
(346)	(4,035)	(5,126)	(4,223)	(7,166)	-
-	-	-	-	-	19,009
-	-	-	-	-	96,284
-	-	-	-	-	8,400
-	-	-	-	-	(13,935)
<u>100,202</u>	<u>82,676</u>	<u>81,015</u>	<u>92,738</u>	<u>106,657</u>	<u>109,758</u>
<u>\$ 150,574</u>	<u>\$ 127,825</u>	<u>\$ 126,363</u>	<u>\$ 132,287</u>	<u>\$ 141,160</u>	<u>\$ 138,123</u>

TABLE 4
LUCAS COUNTY, OHIO

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

	2019	2018	2017	2016
Revenues:				
Taxes.....	\$ 223,681	\$ 222,505	\$ 218,665	\$ 220,767
Charges for services.....	37,996	37,151	36,129	35,527
Licenses and permits.....	2,059	2,121	1,259	1,062
Fines and forfeitures.....	1,267	1,236	1,160	1,089
Intergovernmental.....	199,225	181,123	195,555	181,248
Special assessments.....	3,537	3,482	3,622	3,722
Investment income.....	9,537	5,383	2,793	2,456
Rental income and other revenue.....	13,994	9,386	9,198	13,749
Total revenues.....	491,296	462,387	468,381	459,620
Expenditures:				
Current:				
General government:				
Legislative and executive.....	56,307	55,224	54,112	65,890
Judicial.....	67,542	61,590	60,559	58,159
Public safety.....	82,034	82,942	82,842	81,292
Public works.....	21,593	18,036	16,884	18,963
Health.....	95,926	100,911	98,281	102,247
Human services.....	99,062	96,408	95,240	89,913
Conservation and recreation.....	14,380	14,332	13,933	7,546
Capital outlay.....	14,186	6,768	6,366	10,327
Miscellaneous.....	292	240	190	494
Debt service:				
Principal retirement.....	4,311	3,920	4,015	5,369
Interest and fiscal charges.....	3,426	3,374	3,064	4,309
Bond issuance costs.....	145	214	396	425
Note issuance costs.....	21	29	55	69
Total expenditures.....	459,225	443,988	435,937	445,003
Excess (deficiency) of revenues over (under) expenditures.....	32,071	18,399	32,444	14,617
Other financing sources (uses):				
Issuance of loans.....	378	143	457	16
Bond issuance.....	5,000	9,255	27,300	39,815
Refunded bonds redeemed.....	-	-	(28,159)	(40,048)
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	250	-	-	-
Premium on bonds issued.....	525	378	778	658
Premium on notes issued.....	-	-	179	251
Capital lease transaction.....	-	-	138	23
Transfers in.....	32,596	28,538	26,582	24,764
Transfers (out).....	(32,646)	(28,685)	(26,702)	(24,939)
Total other financing sources (uses).....	6,103	9,629	573	540
Net change in fund balances.....	\$ 38,174	\$ 28,028	\$ 33,017	\$ 15,157
Debt service as a percentage of noncapital expenditures.....	1.8%	1.7%	1.7%	2.3%

2015	2014	2013	2012	2011	2010
\$ 208,025	\$ 187,059	\$ 169,051	\$ 170,468	\$ 167,847	\$ 164,434
36,615	35,123	34,805	34,894	32,535	35,914
1,098	1,104	940	910	840	810
1,069	768	708	577	539	674
181,449	199,088	184,641	200,570	224,174	246,625
3,761	3,857	3,957	3,841	1,963	3,193
3,083	1,608	1,264	2,024	3,088	4,695
12,194	14,279	13,080	15,125	18,219	30,894
<u>447,294</u>	<u>442,886</u>	<u>408,446</u>	<u>428,409</u>	<u>449,205</u>	<u>487,239</u>

55,381	49,475	45,409	49,267	37,123	37,480
55,859	54,177	53,906	52,250	57,839	60,479
78,966	79,739	70,650	74,187	75,257	76,059
19,382	31,231	28,338	17,161	13,289	21,996
96,382	107,565	102,213	127,742	140,159	134,703
88,737	90,835	85,871	86,038	89,493	101,560
14,467	14,135	14,199	15,958	17,322	16,547
5,377	3,691	2,600	3,405	2,218	7,489
1	1,445	719	451	638	567
5,635	5,358	5,808	5,770	6,898	5,458
4,456	4,687	4,810	5,111	5,452	4,818
114	34	-	-	70	635
55	46	48	61	55	67
<u>424,812</u>	<u>442,418</u>	<u>414,571</u>	<u>437,401</u>	<u>445,813</u>	<u>467,858</u>

<u>22,482</u>	<u>468</u>	<u>(6,125)</u>	<u>(8,992)</u>	<u>3,392</u>	<u>19,381</u>
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300	97	47	-	-	-
7,790	715	-	-	-	-
(7,817)	-	-	-	(4,423)	(14,210)
-	-	-	147	4,461	78,757
-	-	-	-	-	-
141	35	-	-	-	-
-	144	155	-	99	158
39	42	62	22	124	68
19,243	18,597	17,167	16,586	23,670	26,860
(19,428)	(18,637)	(17,229)	(16,636)	(24,286)	(26,910)
<u>268</u>	<u>993</u>	<u>202</u>	<u>119</u>	<u>(355)</u>	<u>64,723</u>
<u>\$ 22,750</u>	<u>\$ 1,461</u>	<u>\$ (5,923)</u>	<u>\$ (8,873)</u>	<u>\$ 3,037</u>	<u>\$ 84,104</u>

2.5% 2.4% 2.7% 2.6% 2.9% 2.3%

**TABLE 5
LUCAS COUNTY, OHIO**

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

<u>Year</u>	<u>General & Tangible Personal Property Tax</u>	<u>Sales Tax</u>	<u>Lodging Tax</u>	<u>Investment Income</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>
2010	\$ 91,873	\$ 68,074	\$ 4,487	\$ 4,695	\$ 35,914	\$ 674
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089
2017	108,825	103,169	6,671	2,793	36,129	1,160
2018	115,429	99,830	7,246	5,383	37,151	1,236
2019	112,308	103,272	8,101	9,537	37,996	1,267

<u>Licenses & Permits</u>	<u>Special Assessments</u>	<u>Intergovernmental Revenue</u>	<u>Other</u>	<u>Total</u>
\$ 810	\$ 3,193	\$ 246,625	\$ 30,894	\$ 487,239
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620
1,259	3,622	195,555	9,198	468,381
2,121	3,482	181,123	9,386	462,387
2,059	3,537	199,225	13,994	491,296

TABLE 6
LUCAS COUNTY, OHIO

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

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate
2009/2010	\$ 5,739,765	\$ 2,095,040	\$ 10,994	\$ 7,845,799	\$ 14.07
2010/2011	5,726,573	2,046,868	11,472	7,784,913	14.07
2011/2012	5,705,432	1,989,810	12,548	7,707,790	14.07
2012/2013	4,896,533	1,876,834	12,720	6,786,086	15.07
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37
2017/2018	5,034,294	1,867,742	23,961	6,925,997	17.37
2018/2019	5,503,637	1,909,791	30,127	7,443,555	17.37

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
13.177727	13.275849	\$ 22,416,569	35.0%
13.184499	13.375904	22,242,609	35.0%
13.192758	13.461358	22,022,257	35.0%
14.342377	14.565695	19,388,818	35.0%
16.774767	16.821007	19,299,611	35.0%
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%
17.005977	17.272290	19,721,354	35.0%
17.027117	17.272742	19,788,563	35.0%
15.818182	17.107277	21,267,300	35.0%

**TABLE 7
LUCAS COUNTY, OHIO**

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

Taxable Year/Collection Year:	<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.65	3.65	3.25
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.60	0.60	0.60	0.60
Science & Natural History	0.17	0.17	0.17	0.17
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.75	0.75	0.75	0.85
Total Lucas County Direct Tax Rate	<u>17.37</u>	<u>17.37</u>	<u>17.37</u>	<u>17.07</u>
<u>Other Countywide Taxes:</u>				
Metroparks	2.30	2.30	2.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	<u>\$ 20.07</u>	<u>\$ 20.07</u>	<u>\$ 20.07</u>	<u>\$ 19.77</u>
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 3.70	\$ 3.70	\$ 2.90	\$ 2.90

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

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

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

3) The Toledo-Lucas County Public Library levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

Source: Lucas County Auditor

<u>2014/2015</u>	<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>
\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
6.00	6.00	5.00	5.00	5.00	5.00
3.25	3.25	2.40	2.40	2.40	2.40
2.50	2.50	2.50	1.50	1.50	1.50
0.60	0.45	0.45	0.45	0.45	0.45
0.17	0.17	0.17	0.17	0.17	0.17
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00	1.00
0.85	0.85	0.85	0.85	0.85	0.85
<u>17.07</u>	<u>16.92</u>	<u>15.07</u>	<u>14.07</u>	<u>14.07</u>	<u>14.07</u>
2.30	2.30	2.30	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
<u>\$ 19.77</u>	<u>\$ 19.62</u>	<u>\$ 17.77</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>
\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
\$ 2.90	\$ 2.90	\$ 2.90	\$ 2.00	\$ 2.00	\$ 2.00

Continued

**TABLE 7
LUCAS COUNTY, OHIO**

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

Taxable Year/Collection Year:	<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 72.66	\$ 73.77	\$ 73.78	\$ 71.30
Evergreen	43.60	43.60	44.10	44.20
Maumee	93.95	88.65	88.65	88.65
Oregon	69.20	69.70	69.75	69.65
Otsego	46.35	46.20	46.20	47.00
Ottawa Hills	139.05	139.05	139.05	140.05
Springfield	77.66	78.55	80.32	80.53
Swanton	60.30	60.30	62.75	62.56
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	87.99	88.56	88.45	83.30
Sylvania Area Joint Rec Dist ¹	2.00	2.11	2.11	2.10
Toledo	72.85	73.58	73.58	73.10
Washington	83.50	83.50	83.50	83.50
<u>Career Centers:</u>				
Four County	4.20	4.20	4.20	3.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.05	5.05	5.05	5.05
Jerusalem	11.00	10.75	10.75	10.75
Monclova	7.50	7.50	7.50	7.50
Providence	6.95	6.95	6.95	6.95
Richfield	8.30	8.40	8.40	8.40
Spencer	4.50	4.50	4.50	8.00
Springfield	11.20	11.20	11.20	11.20
Swanton	6.10	6.10	6.10	6.10
Sylvania	23.07	23.07	23.07	23.07
Olander Park ²	1.00	1.00	0.20	0.70
Washington	30.50	30.50	30.50	30.50
Waterville	14.60	14.60	14.60	14.60
<u>Municipalities:</u>				
Village of Berkey	4.00	4.00	4.00	4.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	2.50	2.50	2.50	2.50
Village of Ottawa Hills	8.00	8.00	8.00	8.00
Village of Swanton	5.00	5.00	5.00	5.00
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	3.70	3.70	3.70	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

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

Source: Lucas County Auditor

<u>2014/2015</u>	<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>
\$ 71.30	\$ 71.60	\$ 67.10	\$ 66.80	\$ 66.80	\$ 66.80
44.40	46.05	46.05	46.35	46.45	46.45
88.75	84.95	84.55	84.65	79.45	79.45
65.60	65.60	66.30	65.40	65.40	65.40
46.85	49.20	46.60	47.15	47.35	47.35
142.65	142.65	135.65	134.75	133.05	126.05
74.75	75.15	75.15	75.05	75.05	70.85
62.64	63.19	64.13	64.15	63.69	63.39
1.50	1.50	1.50	1.50	0.50	0.50
83.50	83.60	83.60	83.00	78.30	77.70
2.10	2.10	2.10	1.65	1.65	1.62
73.10	67.40	67.40	65.90	65.70	67.70
83.50	78.60	78.60	78.60	73.70	73.70
3.20	3.20	3.20	3.20	3.20	3.20
3.20	3.20	3.20	3.20	3.20	3.20
5.05	5.05	5.05	5.05	3.30	4.80
9.75	9.75	9.75	9.75	9.75	9.75
7.50	7.50	7.50	6.70	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.30	8.20	8.10	8.30	8.30	8.30
8.00	8.00	8.00	8.00	8.00	8.00
11.20	11.20	8.10	8.10	8.10	8.10
6.10	5.30	4.90	4.90	4.90	4.90
22.97	21.47	21.47	20.72	19.97	19.97
0.70	0.70	0.70	0.70	0.70	0.70
30.50	26.75	26.75	26.75	26.75	26.75
14.60	14.00	10.50	10.50	10.50	10.50
4.00	4.00	4.00	2.50	2.50	4.50
7.00	7.00	7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80	0.80	0.80
3.70	3.70	3.70	3.70	3.70	3.70
2.50	4.00	3.50	3.50	3.50	3.50
8.00	4.10	4.10	4.10	4.10	4.10
5.00	4.50	4.50	4.50	4.50	4.50
5.10	5.10	5.10	5.10	3.60	3.60
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50

**TABLE 8
LUCAS COUNTY, OHIO**

TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2019 AND DECEMBER 31, 2010
(Amounts in 000's)

<u>Firm</u>	<u>^a2019 Assessed Real Estate Values</u>	<u>2019 Percent Assessed Value to Total 2019 Assessed Property Values</u>
GLP Capital LP	\$ 56,561	0.76%
Kroger Co/Topvalco	19,167	0.26%
DFG	18,710	0.25%
Seagate Land Partners LLC	11,483	0.15%
Wal Mart Real Estate Business Trust	10,121	0.14%
Meijer Stores	9,605	0.13%
Ramco	9,563	0.13%
Star-West Franklin Park Mall LLC	9,123	0.12%
Realty Income Properties 25 LLC	7,387	0.10%
The Andersons LLC	5,603	0.08%
Totals	<u>\$ 157,323</u>	<u>2.12%</u>

^a Does not include hospitals, governments, or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2018 property values, collected during 2019.

	<u>2010 Assessed Real Estate Values</u>	<u>2010 Percent Assessed Value to Total 2010 Assessed Property Values</u>
Westfield/Franklin Park Mall	\$ 18,587	0.24%
Empirian CKT LLC	15,711	0.20%
Harvey Tolson/Fordmau LLC	14,368	0.18%
Kroger Co.	13,220	0.17%
One Seagate Partners LLC	12,950	0.17%
Wal Mart/Scott Lee	12,224	0.16%
The Andersons	12,198	0.16%
Meijer Stores	11,289	0.14%
Centro NP Miracle Mile	10,809	0.14%
R.J. Lloyd & Co., LTD	8,235	0.10%
Totals	<u>\$ 129,591</u>	<u>1.66%</u>

Source: Lucas County Auditor

**TABLE 9
LUCAS COUNTY, OHIO**

*TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2019 AND DECEMBER 31, 2010
(Amounts in 000's)*

<u>Utility</u>	<u>2019 Assessed Public Utility Values</u>	<u>2019 Percent of Utilities Assessed Value to Total 2019 Assessed Value</u>
Toledo Edison/First Energy	\$ 172,559	2.21%
American Transmission	103,324	1.32%
Columbia Gas of Ohio, Inc.	70,642	0.90%
Norfolk Southern Combined	21,430	0.27%
CSX Transportation	7,461	0.10%
Totals	<u>\$ 375,416</u>	<u>4.80%</u>

Source: Lucas County Auditor

<u>Utility</u>	<u>2010 Assessed Public Utility Values</u>	<u>2010 Percent of Utilities Assessed Value to Total 2010 Assessed Value</u>
Toledo Edison	\$ 136,804	1.69%
Columbia 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	<u>\$ 216,818</u>	<u>2.68%</u>

Source: Lucas County Auditor

TABLE 10
LUCAS COUNTY, OHIO

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

<u>Tax Levy Year</u>	<u>Collection Year</u>	<u>Current Tax Levied</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected During Levy Year</u>
2009	2010	\$ 106,803	\$ 10,195	\$ 116,998	\$ 102,152
2010	2011	106,355	10,722	117,077	103,075
2011	2012	105,551	10,565	116,116	102,244
2012	2013	101,570	12,364	113,934	98,479
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477
2016	2017	123,626	12,379	136,005	121,747
2017	2018	124,523	13,470	137,993	123,607
2018	2019	126,656	14,225	140,881	125,220

1) Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government which include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System.

Source: Lucas County Auditor

<u>Percent Collected During Levy Year</u>	<u>Subsequent Period Collections</u>	<u>Total Tax Collected</u>	<u>Percent Collected of Adjusted Levy</u>
87.31%	\$ 4,272	\$ 106,424	90.96%
88.04%	4,769	107,844	92.11%
88.05%	4,231	106,475	91.70%
86.44%	4,531	103,010	90.41%
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%
89.52%	5,752	127,499	93.75%
89.57%	4,353	127,960	92.73%
88.88%	3,792	129,012	91.58%

**TABLE 11
LUCAS COUNTY, OHIO**

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

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected¹	Delinquent Assessments Collected as a Percent of Assessment Levies
2009	2010	\$ 2,025	\$ 1,826	90.17%	\$ 124	6.12%
2010	2011	2,023	1,819	89.92%	205	10.13%
2011	2012	4,081	3,732	91.45%	227	5.56%
2012	2013	3,908	3,671	93.94%	263	6.73%
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%
2016	2017	4,451	4,158	93.42%	241	5.41%
2017	2018	4,364	3,967	90.90%	253	5.80%
2018	2019	4,780	4,518	94.52%	219	4.58%

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

Source: Lucas County Auditor

<u>Total Assessments Collected</u>	<u>Total Collections as a Percent of Current Assessments Levies</u>	<u>Accumulated Delinquencies</u>
\$ 1,950	96.30%	\$ 341
2,024	100.05%	369
3,959	97.01%	532
3,934	100.67%	488
4,624	98.32%	623
4,661	100.34%	632
4,600	100.02%	730
4,399	98.83%	866
4,220	96.70%	897
4,737	99.10%	1,007

TABLE 12
LUCAS COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Governmental Activities:</u>				
General obligation bonds	\$ 83,060	\$ 81,220	\$ 74,610	\$ 75,575
Unamortized bond premiums	2,316	2,098	1,864	1,184
Unamortized bond discounts	(6)	(9)	(12)	(15)
Special assessment bonds with governmental commitment	5,988	6,664	7,732	8,848
Revenue bonds	615	627	638	649
OWDA loans ¹	-	-	-	-
OPWC loans	1,308	1,074	1,058	716
Capital lease obligations	-	70	140	78
Subtotal	<u>93,281</u>	<u>91,744</u>	<u>86,030</u>	<u>87,035</u>
<u>Business-type Activities:</u>				
OWDA loans	27,097	22,893	15,558	15,452
OPWC loans	4,776	3,282	2,304	2,524
Capital lease obligations	377	-	87	260
Subtotal	<u>32,250</u>	<u>26,175</u>	<u>17,949</u>	<u>18,236</u>
Total	<u><u>\$ 125,531</u></u>	<u><u>\$ 117,919</u></u>	<u><u>\$ 103,979</u></u>	<u><u>\$ 105,271</u></u>
Percentage of personal income ²	N/A	0.59%	0.54%	0.56%
Amount per capita (not thousands) ³	\$ 293.06	\$ 273.67	\$ 241.31	\$ 243.41

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

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	74,665	\$ 77,035	\$ 79,295	\$ 81,490	\$ 83,950	\$ 87,500
	572	467	455	478	500	454
	(18)	(21)	(24)	(27)	(30)	(33)
	10,157	11,480	12,085	13,424	14,796	16,117
	2,424	4,183	5,784	7,547	9,175	10,748
	-	-	-	317	366	-
	796	605	629	729	944	1,194
	88	114	130	123	156	106
	<u>88,684</u>	<u>93,863</u>	<u>98,354</u>	<u>104,081</u>	<u>109,857</u>	<u>116,086</u>
	15,274	16,430	18,512	20,764	21,831	24,388
	2,752	2,407	2,358	2,449	2,505	2,437
	428	592	341	-	-	-
	<u>18,454</u>	<u>19,429</u>	<u>21,211</u>	<u>23,213</u>	<u>24,336</u>	<u>26,825</u>
\$	<u>107,138</u>	<u>113,292</u>	<u>119,565</u>	<u>127,294</u>	<u>134,193</u>	<u>142,911</u>
	0.59%	0.64%	0.71%	0.75%	0.81%	0.91%
\$	247.04	\$ 260.27	\$ 273.98	\$ 291.16	\$ 305.14	\$ 323.46

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2019
(Amounts in 000's)

	<u>General Obligation (GO) Debt¹ Outstanding</u>	<u>Percent Applicable to County⁵</u>	<u>Amount Applicable to County</u>
<u>Direct Debt¹</u>			
Lucas County	\$ 93,281	100.0%	\$ 93,281
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	98,724	100.0%	98,724
Swanton Village	800	7.8%	62
School Districts ⁴ wholly located in Lucas County	212,865	100.0%	212,865
Anthony Wayne	55,075	96.6%	53,202
Evergreen	5,250	23.8%	1,250
Four County Career Center	2,290	1.6%	37
Otsego	11,310	11.7%	1,323
Swanton LSD	4,065	36.3%	1,476
Sylvania Area Joint Rec District	6,235	100.0%	6,235
Total Overlapping Debt	<u>396,614</u>		<u>375,174</u>
<i>Total direct and overlapping debt</i>	<u>\$ 489,895</u>		<u>\$ 468,455</u>

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

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

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

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

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

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

TABLE 14
LUCAS COUNTY, OHIO

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

2006 Sanitary Sewer Bond 772¹

Year	Special Assessments Collected	Debt Service		Coverage
		Principal	Interest	
2010	\$ 38	\$ 8	\$ 32	0.95
2011	40	8	32	1.00
2012	39	9	31	0.98
2013	38	9	31	0.95
2014	40	9	31	1.00
2015	40	10	30	1.00
2016	39	10	30	0.98
2017	39	11	29	0.98
2018	38	11	29	0.95
2019	36	12	28	0.90

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

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

TABLE 15
LUCAS COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit	\$ 197,576	\$ 183,836	\$ 180,495	\$ 179,344	\$ 177,397
Total net debt applicable to limit	11,598	5,314	11,373	11,038	6,829
Legal Debt Margin	<u>\$ 185,978</u>	<u>\$ 178,522</u>	<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>
Total net debt applicable to the limit as a percentage of debt limit	5.87%	2.89%	6.30%	6.15%	3.85%

Legal Debt Margin Calculation for 2019

Direct legal debt limitation¹:

3% of the first \$100,000 assessed valuation	\$	3,000
1.5% on excess of the \$100,000-not in excess of \$300,000		3,000
2.5% on the amount in excess of \$300,000 ⁴		191,576
Total direct legal debt limitation		<u>197,576</u>
Total of all county debt outstanding ²	\$	97,708

Less: ³		
Special assessment bonds	\$	5,988
Less: nonexempt special assessment debt		(423)
Exempt general obligation debt:		
2019 Taxable arena improvement notes		4,150
2018 Tax exempt arena improvement notes ⁵		8,755
2017 Convention center and arena improvement refunding bonds		11,440
2017 Arena improvement bonds		14,715
2016 Tax exempt arena and convention center refunding bonds		39,035
2010 Arena improvement bonds		100
2007 Juvenile center refunding bonds ⁶		2,350
Total exempt debt		<u>(86,110)</u>
Total net indebtedness (voted and unvoted) subject to the direct debt limitation		<u>11,598</u>
Direct legal debt margin		<u>\$ 185,978</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$	79,630
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(11,598)</u>
Total unvoted legal debt margin		<u>\$ 68,032</u>

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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 174,751	\$ 173,745	\$ 174,132	\$ 196,841	\$ 198,660
11,387	16,488	18,194	13,003	14,028
<u>\$ 163,364</u>	<u>\$ 157,257</u>	<u>\$ 155,938</u>	<u>\$ 183,838</u>	<u>\$ 184,632</u>
6.52%	9.49%	10.45%	6.61%	7.06%

TABLE 16
LUCAS COUNTY, OHIO

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

Year	Total Population <small>(i,ii)</small>	Personal Income <small>(iii)</small>	Per Capita Income <small>(iii)</small>	Total Assessed Value <small>(iv)</small>	Gross General Bonded Debt	Less Debt Service Fund Balance
2010	441,815	\$ 15,162,947	\$ 34,337	\$ 8,006,406	\$ 87,920	\$ 8,415
2011	439,770	16,066,970	36,535	7,933,657	84,331	7,262
2012	437,201	16,560,784	37,879	7,025,261	81,941	2,647
2013	436,393	16,846,330	38,604	7,009,816	79,726	2,936
2014	435,286	17,717,149	40,702	7,050,027	77,481	2,295
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	19,356,004	44,921	7,279,790	76,462	1,837
2018	430,887	19,900,137	46,290	7,413,428	83,309	1,823
2019	428,348	NA	NA	7,963,023	85,370	2,726

(i): Not in thousands

(ii): **Source:** U.S. Census Bureau

(iii): **Source:** Bureau of Economic Analysis.

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

<u>Net General Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Per Capita Net General Bonded Debt</u>	<u>Year</u>
\$ 79,505	0.993%	\$ 179.95	2010
77,069	0.971%	175.25	2011
79,294	1.129%	181.37	2012
76,790	1.095%	175.97	2013
75,186	1.066%	172.73	2014
73,861	1.032%	170.31	2015
75,884	1.050%	175.46	2016
74,625	1.025%	173.19	2017
81,486	1.099%	189.11	2018
82,644	1.038%	192.94	2019

TABLE 17
LUCAS COUNTY, OHIO

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

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	Total General Governmental Expenditures ¹	Ratio of Total Debt Service to General Governmental Expenditures
2010	\$ 2,895	\$ 1,941	\$ 4,836	\$ 467,858	1.03%
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	442,418	1.35%
2015	10,160	3,551	13,711	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%
2018	2,645	3,956	6,601	443,988	1.49%
2019	3,160	3,710	6,870	459,225	1.50%

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

TABLE 18
LUCAS COUNTY, OHIO

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2019

POPULATION DENSITY

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

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

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2010	192,300	25,100	11.5%	10.3%	9.6%
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%
2017	201,000	12,400	5.8%	5.0%	4.4%
2018	198,800	10,900	5.2%	4.5%	3.9%
2019	200,200	9,900	4.7%	4.1%	3.7%

2019 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	196,800	13,000	6.2%	5.4%	4.4%
February	198,300	10,800	5.2%	4.7%	4.1%
March	200,300	9,600	4.6%	4.1%	3.9%
April	200,900	7,600	3.7%	3.3%	3.3%
May	199,800	11,100	5.2%	3.5%	3.4%
June	201,600	9,400	4.5%	4.2%	3.8%
July	202,000	10,300	4.9%	4.6%	4.0%
August	200,600	9,800	4.7%	4.2%	3.8%
September	199,000	9,500	4.5%	4.1%	3.3%
October	201,900	9,300	4.4%	3.9%	3.3%
November	201,000	9,000	4.3%	3.8%	3.3%
December	200,800	8,800	4.2%	3.8%	3.4%

Sources: Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

**TABLE 19
LUCAS COUNTY, OHIO**

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Top 2019 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,517	Health Care	5.75%
University of Toledo	8,502	Education (advanced)/Health Care	4.25%
Fiat Chrysler - Toledo North Plant; Toledo South Plant	6,759	Automotive Manufacturing	3.38%
Mercy Health Partners	5,880	Health Care	2.94%
Toledo Public Schools	3,193	Education (primary-secondary)	1.59%
Lucas County ¹	2,821	Government	1.41%
City of Toledo	2,748	Government	1.37%
Kroger	2,300	Retail Grocery	1.15%
Wal-Mart	1,954	Retail Grocery	0.98%
General Motors-Powertrain	1,778	Automotive Manufacturing	0.89%
United Parcel Service	1,699	Delivery and Supply Chain Management	0.85%
State of Ohio	1,606	Government	0.80%
Meijer, Inc.	1,591	Retail/Grocery	0.79%
Libbey Glass	1,481	Glass Manufacturing	0.74%
St. Luke's Hospital	1,428	Health Care	0.71%
Top fifteen total employed	<u>55,257</u>	Percent of total county employment	<u>27.60%</u>
Total County Employment	200,200		
Percent of total county employment	27.60%		

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	3.39%
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 ¹	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	1.14%
The Andersons, Inc	1,726	Grain Storage/Processing, & 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	<u>50,734</u>	Percent of total county employment	<u>26.00%</u>
Total County Employment	195,150		
Percent of total county employment	26.00%		

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

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

**TABLE 20
LUCAS COUNTY, OHIO**

*COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS*

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Auditor ¹	102	100	110	112	114	114	112	112	109	119
Board of Elections	52	65	33	34	38	48	36	49	46	30
Building Regulation	11	11	10	9	10	7	6	6	6	6
Clerk of Courts	69	71	72	70	71	71	72	75	73	71
Commissioners ²	95	102	95	93	86	71	60	58	52	52
Facilities	49	45	45	40	38	37	37	44	43	43
Recorder	12	12	14	13	13	12	13	13	13	14
Treasurer	21	25	24	25	25	26	26	26	25	28
Judicial										
Common Pleas Court ³	330	344	310	310	307	293	285	274	268	268
Domestic Relations Court	42	44	41	42	41	42	38	38	42	42
Juvenile Court	207	213	211	216	207	210	210	207	216	245
Law Library ⁴	4	4	4	3	3	3	3	3	3	3
Probate Court	33	34	36	35	33	33	33	29	34	34
Prosecutors Office	97	100	98	100	102	97	96	97	100	98
Public Safety										
Coroner	24	22	21	22	20	18	17	18	20	15
Emergency Management Agency	5	5	6	6	6	5	5	6	6	5
Emergency Medical Services	38	37	36	37	38	39	35	31	33	34
Emergency Telephone	8	9	9	8	9	10	10	9	9	8
Sheriff	488	510	502	523	509	499	522	497	453	476
Human Services										
Child Support Enforcement	88	90	93	94	92	92	99	105	127	138
Children Services	372	358	350	338	342	349	370	373	376	375
Jobs and Family Services	312	312	321	322	320	327	332	338	334	377
Veterans Service Commission	18	17	18	18	17	19	16	16	15	17
Health										
Developmental Disabilities	274	296	339	449	509	566	588	622	658	677
Dog Warden	26	24	25	22	24	25	25	24	24	21
Mental Health & Recovery	19	18	18	17	18	16	16	14	14	14
Public Works										
Engineer/Road Maintenance	75	71	66	67	66	66	63	67	67	73
Sanitary Engineer	39	41	42	41	41	42	42	40	43	43
Solid Waste	9	10	10	10	10	10	9	9	10	10
Vehicle Maintenance	2	3	3	3	3	3	3	3	3	3
Water & Sewer Operations	22	22	21	21	19	20	20	21	20	21
Totals	2,943	3,015	2,983	3,100	3,131	3,170	3,199	3,224	3,242	3,360

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

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

Source: Lucas County Payroll Department

**TABLE 21
LUCAS COUNTY, OHIO**

*OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS*

Operating Indicators and Capital Asset Statistics

Function/Program	2019	2018	2017	2016
General government:				
<u>Auditor</u>				
Real Estate Transfers	10,326	10,383	9,981	9,106
Parcels on File	205,450	205,620	205,940	205,565
Dog licenses sold	51,643	53,205	54,211	54,705
Weights & Measures - Number of Inspections	741	798	754	1,022
Weights & Measures - Devices Tested	7,760	7,673	5,611	8,242
Weights & Measures - Locations Visited	487	487	490	509
<u>Commissioners</u>				
Resolutions presented	1,168	1,128	1,114	1,067
<u>Purchasing</u>				
Bid contracts awarded	26	23	29	26
Purchase orders issued	6,620	3,965	4,266	6,485
<u>Recorder</u>				
Deeds recorded	20,722	21,172	21,606	20,642
Mortgages recorded	14,576	15,445	13,962	13,869
<u>Treasurer</u>				
Net portfolio earnings	\$ 6,063,408	\$ 5,032,481	\$ 3,638,406	\$ 2,235,507
<u>Board of Elections</u>				
Registered voters	287,509	307,230	301,806	300,997
Voters last general election	56,389	154,622	91,264	200,973
Percentage of registered voters that voted	19.61%	50.33%	30.24%	66.77%
<u>Risk Management</u>				
Workers comp claims	103	122	149	151
<u>Clerk of Courts</u>				
Titles processed	331,848	339,858	344,978	361,775
Judicial				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	642	568	591	615
Cases filed - Lucas County	304	270	318	321
<u>Common Pleas Court</u>				
Civil cases filed	4,209	3,973	4,543	4,976
Criminal cases filed	1,859	1,950	2,020	2,215
<u>Domestic Relations Court</u>				
Cases filed	1,318	1,457	1,478	1,635
<u>Juvenile Court</u>				
Cases filed	11,444	11,743	12,045	9,179
<u>Probate Court</u>				
Cases filed	6,537	6,740	7,258	7,525

2015	2014	2013	2012	2011	2010
8,422	7,894	9,043	8,630	8,841	7,964
206,969	206,900	207,062	207,338	207,434	208,560
58,142	60,668	61,850	64,807	63,314	63,414
842	842	920	989	937	990
6,338	7,539	6,038	6,504	6,273	6,060
511	581	594	594	586	593
1,066	1,156	1,106	1,092	1,075	1,018
21	19	22	30	29	28
6,181	4,300	5,632	3,515	3,282	2,492
18,735	18,494	21,892	19,762	16,783	15,686
12,435	12,031	17,215	16,587	13,013	13,589
\$ 1,771,601	\$ 1,256,431	\$ 1,169,584	\$ 2,122,824	\$ 3,872,344	\$ 6,490,464
287,382	312,568	311,647	310,123	295,409	317,046
114,294	109,449	81,625	211,824	129,394	147,029
39.77%	35.02%	26.19%	68.30%	43.80%	46.30%
173	162	183	148	165	195
370,668	337,394	317,869	291,990	246,158	178,478
621	642	608	666	651	708
328	280	284	367	321	NA
4,780	4,138	5,480	7,372	7,151	8,611
2,128	2,045	2,072	2,160	1,985	2,270
1,559	1,571	1,649	1,761	1,835	1,823
8,978	8,278	7,918	9,092	9,950	10,293
7,575	7,828	7,958	7,993	7,885	7,942

**TABLE 21
LUCAS COUNTY, OHIO**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	388	401	430	448
Prisoners booked	15,849	16,453	15,485	16,464
Incidents reported	36,210	37,702	43,395	34,491
Civil papers served	15,761	15,779	17,543	18,181
 <u>Emergency Services</u>				
911 calls received	381,186	388,583	402,783	417,729
EMS calls for service	75,997	76,123	74,855	73,991
 <u>Animal Care & Control</u>				
Service requests	7,728	5,894	5,568	5,885
Dogs adopted	1,184	1,122	1,034	899
 Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	4,823	4,842	6,124	6,645
 <u>Job and Family Services</u>				
Clients-food stamps	90,930	80,745	105,829	112,173
Clients-Medicaid	131,220	137,132	146,398	117,630
 <u>Children Services</u>				
Children placed in adoptive homes	84	98	88	117
Child welfare investigations	5,132	4,558	4,830	4,564
Children in foster home care	439	436	475	428
Children served in paid placement	467	465	500	466
 <u>Child Support Enforcement Agency</u>				
Active support orders	54,804	56,411	57,991	59,678
Percentage of collected support orders	68.18%	66.90%	66.12%	66.76%
 Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,279	2,087	2,128	2,079
Children served county wide	2,054	2,105	1,968	2,366
 Public Works				
<u>Engineer</u>				
Miles of road resurfaced	22	18	19	14
Culverts built or replaced	1	0	0	2
County bridges repaired or replaced	3	3	2	2
 <u>Water and Sewer Operations</u>				
Permits/taps	548	578	493	573
Emergency/maintained responses	335	321	489	434
Million of gallons per day - average daily flow	17.3	15.1	14.9	15.4

Sources: The respective County agency or department

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
394	426	439	418	382	389
17,535	19,339	20,992	20,539	18,127	18,318
36,831	33,319	33,773	32,113	32,227	29,948
16,946	16,585	16,345	16,395	14,188	7,547
434,324	425,997	432,362	412,476	331,245	366,983
65,681	62,114	64,427	66,236	63,690	61,860
6,470	6,656	6,027	5,362	5,194	5,427
766	755	552	711	597	472
5,508	4,270	4,193	8,328	13,222	11,453
92,013	93,980	97,229	122,330	96,121	95,041
136,738	133,247	112,781	115,444	98,733	98,718
58	130	105	108	99	114
4,517	4,271	4,840	4,959	4,148	4,487
400	391	416	389	382	434
426	432	454	421	423	473
60,811	51,592	61,793	62,699	54,937	53,228
67.01%	66.43%	65.13%	61.97%	61.44%	61.71%
2,019	1,976	1,915	1,901	1,870	1,844
2,204	1,866	1,777	2,164	2,496	2,320
11	9	18	10	14	16
3	1	1	4	2	1
2	3	1	2	2	9
534	539	525	349	285	272
474	234	286	456	584	455
16.3	15.9	15.3	15.1	18.0	15.2

**TABLE 22
LUCAS COUNTY, OHIO**

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

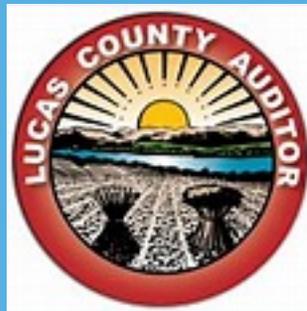
Function	2019	2018	2017	2016
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	14	14	14	13
Motor vehicles	11	37	45	43
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	3	18	16	15
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	44	119	121	115
<u>Public works</u>				
Bridges	168	162	162	162
Miles of roads	287	303	303	303
Vehicles	38	52	50	52
<u>Health and human services</u>				
Buildings	5	6	6	6
Motor vehicles	16	46	48	60
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	443	440	437	435
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	4	7	8	9
<u>Sewer system</u>				
Miles of sewer lines	291	288	286	284
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	29	38	44	40
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	3	7	5	2

Source: Respective County agency or department

2015	2014	2013	2012	2011	2010
14	14	14	14	13	12
35	34	35	31	31	31
8	8	8	8	8	8
15	15	15	14	15	14
1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496
112	117	115	118	130	130
162	162	162	162	162	162
303	303	289	289	282	282
54	54	53	56	58	61
6	7	7	7	7	7
77	83	76	86	98	101
9	9	9	9	9	9
3	3	3	3	3	2
351	350	430	428	426	422
3	3	3	3	3	3
1	1	1	1	1	1
9	8	8	8	8	10
245	279	279	278	277	275
1	1	1			
40	42	41	40	44	39
1	1	1	1	1	1
3	3	3	3	3	5



Tall Ship USS Niagra



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