

COMPREHENSIVE ANNUAL FINANCIAL REPORT



LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 2011

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2011



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Lucas County Auditor

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Accounting Specialist

Tom Nichter
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CAFR/PAFR Squad

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



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

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



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May 25, 2012

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, 2011.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

Located in Northwest Ohio on the Lake Erie coast, Lucas County is situated in the center of a trade area comprised of 16 counties in Northwestern Ohio and Southeastern Michigan, with a population of nearly 1.4 million people. The County is in the Toledo Metropolitan Statistical Area (MSA) and lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. Approximately three-eighths of the population of the United States resides within 500 miles of Lucas County.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified, especially in the area of solar and alternative energy. While the County remains the home of four of the nation's largest glass companies, DaimlerChrysler (Chrysler), General Motors Corporation, and Dana Holding Corporation also continue to be major private employers in the County. Additionally, two corporations headquartered in the County, Dana Holding and Owens-Corning, made the 2011 Fortune 500, while Owens-Illinois is also a Fortune 500 company that is located within the Toledo MSA.

Lucas County has a growing healthcare sector that includes the University of Toledo Medical Center, as well as two major private hospital employers: ProMedica (formerly ProMedica Health System), and Mercy Health Partners. ProMedica recently opened the ProMedica Wildwood Orthopedic and Spine Hospital in October 2011, which is the first specialty center of its kind in Northwest Ohio. Private service industries and governmental employers have traditionally provided more than three-fourths of the total employment in the Toledo MSA and approximately 70 percent of total payrolls in the County.

The County also maintains a significant oil refining presence in the Lucas County community of Oregon, Ohio. BP/Husky Oil Company opened a new quality assurance laboratory and continues to work on constructing the \$400 million Reformer III Project. The Toledo Refining Group, new owners of the former Sun Refining and Marketing Company, Inc. continue to operate and upgrade their facilities in Oregon, with considerable construction activity continuing through 2012.

Chrysler, the largest manufacturing employer in the County, is making a new \$500 million dollar investment in its Toledo Assembly plant to bring a new vehicle production line to this plant. This new investment in Toledo was predicated on the Toledo Assembly Plant improving its performance and successfully implementing Chrysler's World Class Manufacturing Program. This expansion is projected to result in the addition of a second shift of employees starting mid to late summer 2013. In conjunction with the expansion of Chrysler's Toledo Assembly Plant, the Toledo-Lucas County Port Authority is redeveloping what is known as "Jeep Parkway." The remediation and demolition of the former Jeep property will be completed during the summer of 2012 and will allow the Toledo-Lucas County Port Authority to construct a spec building that will serve the area's large market demand of Tier I Auto Suppliers for a location within close proximity of the \$500 million dollar investment by Chrysler in its Toledo Assembly Plant and the new vehicle production line.

In 2006, General Motors Corp. (GM) announced a \$332 million investment at the Toledo Powertrain Plant to build their new front-wheel drive, six-speed transmission. The production for this new line began in June of 2010. In May of 2011, General Motors Corp. made the commitment to invest an additional \$204 million at the Powertrain Plant for the addition of an 8-speed transmission production line that is scheduled to begin production in 2014. This new production line is expected to lead to 250 new jobs.

Meanwhile, the County's infrastructure continues to be upgraded. The Toledo Express Airport recently completed design work on a \$7.2 million improvement project for the cargo hub, including a new cross dock facility and airport access upgrades. These improvements have contributed to BX Solutions entering into an agreement in 2011 with the Toledo-Lucas County Port Authority for use of airport facilities that employ, during their peak season, 400 employees. With BX Solutions on site, significant interest now exists that will encourage additional business development that will generate additional employment.

In May of 2008, the Toledo-Lucas County Port Authority (Port Authority) acquired 181 acres of former industrial land on the east side of the Maumee River from the Chevron Corporation. This area is now known as the Ironville Dock, and its purpose is to provide additional inventory to site selection professionals. The land has several interesting transportation assets including the only Class I Rail on the Great Lakes East of the Mississippi River, access to a deepwater port, and the ability to move heavy loads via truck to the interstate system. In late 2009, the State of Ohio awarded the County \$5 million to enhance the transportation assets described above. The Port Authority also worked very closely with its operator, Midwest Terminals of Toledo,

at the General Cargo Facility to further develop its Lucas County operations. Midwest Terminals is in the process of finalizing their first agreement with an alternative energy company at this location. The alternative energy company is expected to be operating during the first quarter of 2013. This agreement will generate 100 temporary construction jobs and 30 fulltime positions. Meanwhile, the second phase of the Ironville Dock re-development is underway, consisting of dock wall modifications and other site related work. The completion of this work will provide opportunities to further utilize the facility to support the growth in shale oil and natural gas development that is taking place in southwest Ohio. This facility will be beneficial because the type of oil that is being captured can only be refined by a handful of refineries, many of which are near this Lucas County based facility. Ironville Dock will be one of the few places where the oil can be transported by rail and then sent to the refineries through a pipeline owned by the Port Authority.

Another recent major development is Penn National Gaming, Inc.'s August 12, 2010 groundbreaking of the \$250 million dollar "Hollywood Casino Toledo" on a remediated brownfield site in the City of Toledo, as authorized by an amendment to the Ohio Constitution (Article XV, Section 6) and approved by the voters on November 3, 2009. A Penn National affiliate has acquired the 44 acre site for the casino, and the company began construction on the 125,000 square foot facility that will feature up to 3,000 slot machines, 80 gaming tables and 20 poker tables, a parking garage with 2,500 parking spaces, as well as food and beverage outlets, and an entertainment lounge. The facility will be completed in the first half of 2012 with the grand opening scheduled to take place on May 29, 2012. Penn National estimated that 1,000 temporary jobs were created during construction of the facility, and approximately 1,100 permanent casino positions are to be filled. Under the provisions of the Constitutional amendment, a portion of the gross revenue generated by casinos will be distributed to all eighty-eight counties in Ohio in proportion to each county's annual population, as determined by the US Census Bureau.

MAJOR COUNTY INITIATIVES

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

- The Huntington Center (the Arena), a \$100 million multi-purpose arena in downtown Toledo, was completed in 2009 (\$5 million under budget) and stands as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. Located within one block of Fifth Third Field, the highly successful minor league ballpark after which the Arena project is modeled, the Arena held its public open house on October 3rd and 4th, 2009 and hosted over 10,000 citizens during the two day event. Since opening its doors in October, 2009, the Huntington Center has received widespread support and recognition, hosting over 315 events with 1,280,252 in attendance. In 2011, Venues Today, an industry publication, reported that the Huntington Center was ranked #1 in the Midwest and #8 in the world in arenas with a 5,000 to 10,000 seat capacity. Pollstar, another industry publication, has ranked the Huntington Center as #98 in the world in venues of any seating capacity.
- Lucas County has partnered with the Toledo Arena Sports, Inc. (TASI), an Ohio non-profit corporation, to secure a sports tenant for the Arena. TASI's ECHL hockey team is the Toledo Walleye, the main tenant in the Huntington Center Arena. In the Walleye's inaugural season of play, the support of the community was evident, as the Walleye sold over 2,100 season tickets, led the league in souvenir sales, and the total attendance of 226,575 eclipsed the city's all-time record in over 60 years of Toledo hockey history by nearly 50,000. TASI is treated as a component unit of the County pursuant to governmental accounting standards, and further information regarding TASI and its component unit status is located in Note 2 of the *Notes to the Basic Financial Statements*.

- In response to neighborhood decline and the loss of property values resulting from the foreclosure crisis, the Ohio Legislature granted urban counties the power to create land reutilization corporations ("LRC"). Modeled after successful efforts in Genesee County, Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant and abandoned properties, with a dedicated funding stream that enables it to remove blight and return the land to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the penalties and interest collected from delinquent property taxpayers in the County. In its first full year of operations, the LRC was on track to acquire more than 300 distressed parcels for redevelopment throughout Lucas County. The Lucas County LRC has a small staff, a 2011 operating budget of \$1.7 million, and is treated as a component unit of the County pursuant to governmental accounting standards. Further information regarding the component unit status of Lucas County's LRC is located in Note 2 of *Notes to the Basic Financial Statements*.
- The Source, Lucas County's "one-stop" employment center for businesses and job seekers, continued its success by posting 1,218 jobs for nearly 500 companies despite the region's ongoing economic struggles. These postings represented 5,578 open positions with wages averaging \$13.14 per hour. In addition, 46,209 people passed through the doors of the one-stop including 9,940 first time visitors.
- Recognizing how strongly the national foreclosure crisis has impacted the economy, the Commissioners continue foreclosure prevention efforts, bringing social service agencies, government officials, non-profit providers, and commercial bankers together to coordinate a foreclosure response. The Task Force has not only created a resource portfolio for homeowners facing foreclosure, but has worked with Lucas County Job and Family Services to target foreclosure prevention dollars toward struggling families. The Judges of the Common Pleas Court, in cooperation with the Commissioners, created a full-time foreclosure magistrate position to help homeowners work-out mortgage difficulties with their debtors before litigation.
- As a result of difficult economic conditions and cuts in intergovernmental subsidies, the Commissioners have worked with elected officials and department heads to develop a balanced budget while continuing to maintain necessary services. The Commissioners worked cooperatively with the collective bargaining units of its employees and negotiated 0% wage increases in light of these tough economic times. The Lucas County Commissioners have asked all general fund offices to aggressively reduce expenses for the 2011 budget. Moreover, further cost controls are continually considered as the county closely monitors its financial status in the face of a difficult economy.
- In an effort to promote regional cooperation and efficiency, the Lucas County Solid Waste Management District (LCSWMD) entered into an agreement to assume refuse and recycling responsibilities for the City of Toledo as of September, 2011. This partnership has effectively reduced the costs to the citizens of the City of Toledo for the refuse and recycling collection. Additionally, the LCSWMD is currently seeking proposals from private companies to develop, implement and operate a single stream material recovery facility in Lucas County. This facility will allow recyclables to be processed and marketed locally, thereby reducing costs and enabling economic development.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

Under Ohio law, the Lucas County Board of Commissioners must adopt an appropriations budget by January 1 of 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, cash balances, as well as unencumbered balances by fund, department and account.

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2011, 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 twelve years (2000—2011). 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 maintaining an 8% unappropriated capital improvement reserve for unanticipated capital needs.

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County is subject to an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County routinely continues to strengthen the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, the firm of Spilman, Hills & Heidebrink, Ltd., located in the City of Toledo within Lucas County was awarded a five year audit contract, beginning in 2010. The unqualified opinion, of Spilman, Hills & Heidebrink, Ltd., with respect to the basic financial statements of the County as of, and for the year ended, December 31, 2011, is included on pages 10 and 11 of this report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL AND POPULAR REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 27 straight years, 1984—2010. 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 14 straight years, 1997—2010. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

ACKNOWLEDGMENTS

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

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

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

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

Sincerely,



Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS DECEMBER 31, 2011

Administrators

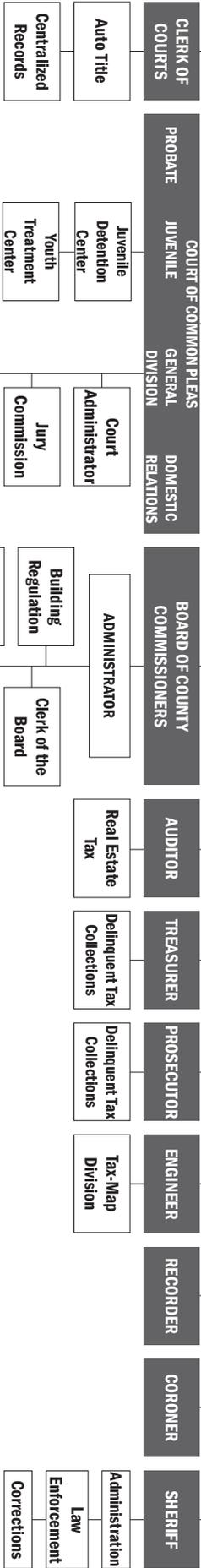
| | |
|-----------------------------|--------------------------|
| Anita Lopez----- | Auditor |
| Bernie Quilter----- | Clerk of Courts |
| James R. Patrick, M.D.----- | Coroner |
| Carol Contrada----- | Commissioner |
| Pete Gerken----- | Commissioner (president) |
| Tina Skeldon Wozniak----- | Commissioner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

Judges

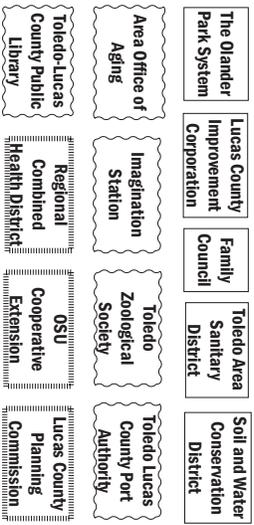
| | |
|----------------------------|---------------------------------|
| James D. Bates----- | Common Pleas Court |
| Gary G. Cook----- | Common Pleas Court |
| Stacy L. Cook----- | Common Pleas Court |
| Myron C. Duhart----- | Common Pleas Court |
| Ruth Ann Franks----- | Common Pleas Court |
| Linda J. Jennings----- | Common Pleas Court |
| James D. Jensen----- | Common Pleas Court |
| Dean Mandros----- | Common Pleas Court |
| Frederick H. McDonald----- | Common Pleas Court |
| Gene A. Zmuda----- | Common Pleas Court |
| David E. Lewandowski----- | Domestic Relations Court |
| Norman G. Zimmelman----- | Domestic Relations Court |
| Denise Navarre Cubbon----- | Juvenile Court |
| Connie Zimmelman----- | Juvenile Court |
| Jack R. Puffenberger----- | Probate Court |
| Peter M. Handwork----- | Sixth District Court of Appeals |
| Thomas J. Osowik----- | Sixth District Court of Appeals |
| Mark Pietrykowski----- | Sixth District Court of Appeals |
| Arlene Singer----- | Sixth District Court of Appeals |
| Stephen A. Yarbrough----- | Sixth District Court of Appeals |

Lucas County Government

CITIZENS



AFFILIATED COUNTY AGENCIES



DISCREETLY PRESENTED COMPONENT UNITS

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

COUNTY COMMISSIONS

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

COUNTY BOARDS



KEY

Voted levy provides some or all of the funding

Elected Officials

Administrative Jurisdiction

County provides some or all of the funding

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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



Linda C. Danison

President

Jeffrey R. Emer

Executive Director



Independent Auditors' Report

Lucas County Board of Commissioners
Toledo, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Toledo-Lucas County Convention and Visitors Bureau, and Lucas County Land Reutilization Corporation, which represent 100% of the assets and net assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the respective budgetary comparison for the General, Mental Health and Recovery, Board of Developmental Disabilities, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County implemented Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and restated the December 31, 2010 fund balances of the Governmental Funds due to a change in fund structure. In addition, the County reclassified a long-term liability related to a storm water utility project from the business-type activities to the governmental activities to be consistent with the source of repayment. Due to this reclassification, the December 31, 2010 net assets of the governmental activities and business-type activities were restated. Also, as described in Note 3, the County restated the December 31, 2010 fund balances of the business-type activities for capital asset related activities.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

Spilman, Hills & Heideman, Ltd.

May 25, 2012

Tall Ship Tarangini Passes Toledo Harbor



The tall ship Tarangini passes Toledo Harbor Light heading to the downtown parade of tall ships.

Photo and caption courtesy of The Toledo Blade, credits to Luke Black.

INS Tarangini is a tall ship of the Indian Navy, commissioned in 1997 as a sail training ship for naval cadets. INS Tarangini started its first circumnavigation of the globe in the year 2003-04 with the theme of 'Building Bridges of Friendship across the Oceans'. During the fifteen month voyage, the ship covered 33,000 nautical miles (61,000 km) and visited 36 ports in 18 countries.

Source: http://en.wikipedia.org/wiki/INS_Tarangini#cite_note-0

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

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, 2011. 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 2011 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2011, by \$500,052,474 (net assets). Of this amount, \$88,741,716 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$7,629,164, or 1.55%, from December 31, 2010 (as restated).
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$141,160,667, an increase of \$3,037,749 from the prior year. Of this amount, \$19,831,597 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 \$26,997,468. This amount represents 26.68% of total general fund expenditures in 2011.
- The County's total long-term liabilities (including bonds and loans) decreased by \$9,823,102 primarily due to scheduled principal payments on outstanding debt.

Overview of the Financial Statements

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

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

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

County - wide Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

Statement of Net Assets and the Statement of Activities

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

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

- **Governmental Activities** - Most of the County's services are reported in this category including public safety, social services programs, administration, and all departments with the exception of the Water and Sewer Funds and Wastewater Treatment.
- **Business-Type Activities** - These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer and Wastewater Treatment Plants, as well as all capital expenses associated with these facilities.
- **Component Units** - The County includes financial data of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and the Toledo-Lucas County Convention and Visitor's Bureau. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name. More information on the component units, including contact information on how to obtain access to their individual financial statements, can be found in Note 2 to the Basic Financial Statements.

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

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

Proprietary Funds: The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water supply and sewer and wastewater treatment operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, vehicle maintenance, telecommunications, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have primarily been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 38 - 45 of this report.

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

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

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 51 - 101 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 103 - 218 of this report.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

County-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. The County restated net assets at December 31, 2010 as described in Note 3.C to the basic financial statements. The County's assets exceeded liabilities by \$500,052,474 (\$398,445,156 in governmental activities and \$101,607,318 in business type activities) as of December 31, 2011. This is an increase of \$3,829,242, or 0.97% for governmental activities and an increase of \$3,799,922, or 3.89%, for business-type activities. By far, the largest portion of the County's net assets (53.32%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The table below provides a summary of the County's net assets at December 31, 2011 and 2010:

| | Net Assets | | | | | |
|--|----------------------------|-----------------------------|--|---|-----------------------|-----------------------|
| | Governmental Activities | Business-type Activities | Restated Governmental Activities | Restated Business-type Activities | 2011 Total | 2010 Total |
| | 2011 | 2011 | 2010 | 2010 | | |
| <u>Assets:</u> | | | | | | |
| Current and other assets | \$ 387,740,852 | \$ 20,916,409 | \$ 391,961,270 | \$ 18,153,257 | \$ 408,657,261 | \$ 410,114,527 |
| Capital assets, net | 316,140,194 | 109,151,089 | 319,262,002 | 110,098,911 | 425,291,283 | 429,360,913 |
| Total assets | 703,881,046 | 130,067,498 | 711,223,272 | 128,252,168 | 833,948,544 | 839,475,440 |
| <u>Liabilities:</u> | | | | | | |
| Current and other liabilities | 159,289,664 | 3,484,982 | 162,688,647 | 3,418,957 | 162,774,646 | 166,107,604 |
| Long-term liabilities | 146,146,226 | 24,975,198 | 153,918,711 | 27,025,815 | 171,121,424 | 180,944,526 |
| Total liabilities | 305,435,890 | 28,460,180 | 316,607,358 | 30,444,772 | 333,896,070 | 347,052,130 |
| <u>Net Assets:</u> | | | | | | |
| Invested in capital assets, net of related debt | 183,060,631 | 83,570,040 | 175,461,604 | 82,255,638 | 266,630,671 | 257,717,242 |
| Restricted | 144,680,087 | - | 173,835,725 | - | 144,680,087 | 173,835,725 |
| Unrestricted | 70,704,438 | 18,037,278 | 45,318,585 | 15,551,758 | 88,741,716 | 60,870,343 |
| Total net assets | \$ 398,445,156 | \$ 101,607,318 | \$ 394,615,914 | \$ 97,807,396 | \$ 500,052,474 | \$ 492,423,310 |

An additional portion of the County's net assets (28.93%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets of \$88,741,716, or 17.75%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major variance from 2010 in the above schedule is in the long-term liabilities. This variance is the result of the principal payments made on the long-term bonds that are included in long-term liabilities.

As of December 31, 2011, the County is able to report positive net asset balances in both the governmental and business-type activities of \$398,445,156 and \$101,607,318, respectively. The table on page 17 provides a summary of the changes in net assets for the years ended December 31, 2011 and 2010.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011*

The table below shows the changes in net assets for fiscal years 2011 and 2010:

| | Change in Net Assets | | | | | |
|---|-----------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | Governmental | Business-type | Governmental | Business-type | 2011 | 2010 |
| | Activities 2011 | Activities 2011 | Activities 2010 | Activities 2010 | Total | Total |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services and sales | \$ 35,932,576 | \$ 15,318,911 | \$ 40,509,871 | \$ 10,895,247 | \$ 51,251,487 | \$ 51,405,118 |
| Operating grants and contributions | 194,805,926 | 4,984,122 | 222,284,059 | 151,415 | 199,790,048 | 222,435,474 |
| Capital grants and contributions | 6,187,291 | 3,560,282 | 6,362,043 | 548,088 | 9,747,573 | 6,910,131 |
| Total program revenues | <u>236,925,793</u> | <u>23,863,315</u> | <u>269,155,973</u> | <u>11,594,750</u> | <u>260,789,108</u> | <u>280,750,723</u> |
| General revenues: | | | | | | |
| Taxes | 168,959,708 | - | 164,893,749 | - | 168,959,708 | 164,893,749 |
| Investment income | 3,086,880 | 58 | 4,957,751 | - | 3,086,938 | 4,957,751 |
| Grants, contributions and charges not restricted to specific programs | 21,871,707 | - | 26,653,179 | - | 21,871,707 | 26,653,179 |
| Other | 15,938,910 | 2,058,665 | 27,986,962 | 8,140,603 | 17,997,575 | 36,127,565 |
| Total general revenues | <u>209,857,205</u> | <u>2,058,723</u> | <u>224,491,641</u> | <u>8,140,603</u> | <u>211,915,928</u> | <u>232,632,244</u> |
| Total revenues | <u>446,782,998</u> | <u>25,922,038</u> | <u>493,647,614</u> | <u>19,735,353</u> | <u>472,705,036</u> | <u>513,382,967</u> |
| Expenses | | | | | | |
| Program Expenses: | | | | | | |
| Legislative and executive | 42,123,307 | - | 43,523,364 | - | 42,123,307 | 43,523,364 |
| Judicial system | 59,855,126 | - | 57,513,591 | - | 59,855,126 | 57,513,591 |
| Public safety | 73,539,160 | - | 75,890,806 | - | 73,539,160 | 75,890,806 |
| Public works | 14,040,555 | - | 22,753,282 | - | 14,040,555 | 22,753,282 |
| Health | 140,443,284 | - | 134,793,714 | - | 140,443,284 | 134,793,714 |
| Human services | 89,825,983 | - | 102,068,218 | - | 89,825,983 | 102,068,218 |
| Conservation and recreation | 17,604,097 | - | 16,715,134 | - | 17,604,097 | 16,715,134 |
| Interest and fiscal charges | 5,408,065 | - | 5,714,103 | - | 5,408,065 | 5,714,103 |
| Other | - | - | - | - | - | - |
| Water supply system | - | 3,245,725 | - | 3,461,537 | 3,245,725 | 3,461,537 |
| Waste water treatment | - | 6,124,599 | - | 4,429,311 | 6,124,599 | 4,429,311 |
| Sewer system | - | 2,938,494 | - | 2,904,417 | 2,938,494 | 2,904,417 |
| Sanitary engineer | - | 4,369,045 | - | 4,530,538 | 4,369,045 | 4,530,538 |
| Stormwater utility | - | - | - | 66,123 | - | 66,123 |
| Solid waste | - | 5,300,067 | - | 1,767,265 | 5,300,067 | 1,767,265 |
| Parking facilities | - | 258,365 | - | 505,819 | 258,365 | 505,819 |
| Total expenses | <u>442,839,577</u> | <u>22,236,295</u> | <u>458,972,212</u> | <u>17,665,010</u> | <u>465,075,872</u> | <u>476,637,222</u> |
| Increase (decrease) in net assets before transfers | 3,943,421 | 3,685,743 | 34,675,402 | 2,070,343 | 7,629,164 | 36,745,745 |
| Transfers | (114,179) | 114,179 | - | - | - | - |
| Increase in net assets | 3,829,242 | 3,799,922 | 34,675,402 | 2,070,343 | 7,629,164 | 36,745,745 |
| Net assets at beginning of year (restated) | 394,615,914 | 97,807,396 | 359,940,512 | 95,737,053 | 492,423,310 | 455,677,565 |
| Net assets at end of year | <u>\$ 398,445,156</u> | <u>\$ 101,607,318</u> | <u>\$ 394,615,914</u> | <u>\$ 97,807,396</u> | <u>\$ 500,052,474</u> | <u>\$ 492,423,310</u> |

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

Governmental Activities

Health accounts for \$140,443,284 of the \$442,839,577 total expenses for governmental activities, or 31.71% of total expenses. The increase of \$5,649,570, or 4.19%, from the prior year was due to an increase in programs and services implemented by the County. The next largest program is Human Services, accounting for \$89,825,983, which represents 20.28% of total governmental expenses. This is a decrease of 11.99% from the prior year and includes a decrease in expenses related to both the Job and Family Services Fund and the Children Services Board Fund. The primary cause of the decrease stems from reduced intergovernmental funding in 2011 which resulted in cost cutting measures being implemented to offset the reduced funding. Expenses were closely monitored as services were reduced in 2011.

Tax revenue accounts for \$168,959,708 of the \$446,782,998 total revenues for governmental activities, or 37.82% of total revenues. Tax revenue increased \$4,065,959, or 2.47%, from the prior year partially due to an increase in sales tax revenues.

Operating grants and contributions were the largest component of program revenue accounting for \$194,805,926, or 43.60% of total governmental revenue. Operating grants and contributions decreased \$27,478,133, or 12.36%, due to a decrease in grant funding received for Health and Human Services programs. On the modified accrual basis of accounting, the major recipients of intergovernmental revenue were the Mental Health Recovery Board Fund receiving \$51,654,277, the Job and Family Services Fund receiving \$33,352,837, the Board of Developmental Disabilities Fund receiving \$25,283,711, the Children Services Board Fund receiving \$23,145,769, the Motor Vehicle and Gas Tax Fund receiving \$13,203,242, the Community MR/RES Services Fund receiving \$9,200,000, the Workforce Development Fund receiving \$4,596,312, the Child Support Enforcement Agency Fund receiving \$9,458,203 and the Community Development Grant Fund receiving \$9,742,253. The total operating grants related to these funds/departments were \$179,636,604, or 92.21%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$35,932,576, or 8.04%, of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenue from these charges decreased \$4,577,295, or 11.30%, from 2010 due to decreases in public safety and public works revenues.

Business-type Activities

The net assets for the business-type activities for the County increased by \$3,799,922 from the prior year primarily due to increased operating and capital grant revenues that offset an increase in overall expenses. During 2011, total revenues increased 31.35% while total expenses increased only 15.44%. Major revenue sources were charges for service of \$15,318,911, operating grants of \$4,984,122 and capital grants of \$3,560,282. Charges for services revenue increased 40.60% primarily due to an increase in revenues generated by the Sanitary Engineer Fund. During 2011, the County has classified certain intergovernmental revenues as operating grants and capital grants that were reported as other revenue in the prior year.

Financial Analysis of the County's Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

Governmental Funds

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

At December 31, 2010, the County reclassified fund balances for the implementation of GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$26,997,468 while total fund balance reached \$34,502,827, an increase of 7.09%. 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 26.68% to total 2011 General Fund expenditures, while total fund balance represents 34.10% of that same amount. The fund balance of the County's General Fund increased by \$2,284,747 from the prior fiscal year as the County continued to take measures to control its costs during a difficult economic period.

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

- Total revenues decreased \$4,679,452 compared to 2010. In detail, the major increase of \$3,961,308 occurred in sales taxes. Sales taxes increased as the economic conditions plaguing the County and the State of Ohio improved from 2010. Property tax revenues decreased \$179,165 due to the lower collections resulting from a depressed real estate market. Other significant revenue items such as investment income, intergovernmental, and charges for services all decreased compared to the prior year. Intergovernmental revenues decreased \$4,582,915 from 2010.
- Expenditures decreased \$7,061,991 as the County implemented cost cutting measures in an effort to help offset decreased revenues. The primary areas of decrease were in judicial operations (\$2,917,471) and public safety operations (\$3,144,412). All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds decreased \$578,276 from 2010 to 2011.

The Debt Service Fund has a fund balance of \$7,262,444. The Debt Service Fund balance decreased by \$1,152,151 from a balance of \$8,414,595 at December 31, 2010, primarily due to the repayment of short-term construction notes previously reported as a fund liability of the Capital Improvement Fund. During 2011, the County obtained long-term financing of the notes. In addition, the Debt Service Fund reported a decrease in other revenues of \$6,062,754 due to fewer refunds and reimbursements.

The Capital Improvements Fund has a fund deficit of (\$6,337,136). This fund deficit is partially due to the reporting of \$23,955,000 in construction notes payable as a fund liability. The Capital Improvements Fund deficit improved by \$6,875,863 from (\$13,212,999) to (\$6,337,136) during 2011 as the County repaid \$3,760,000 in short-term construction notes previously reported as a fund liability by obtaining long-term financing of the notes. Expenditures in the Capital Improvements Fund decreased \$7,424,846 as the County completed major construction projects in 2010. Revenues of the Capital Improvements Fund decreased \$4,728,074 primarily due to refunds and reimbursements related to construction projects which are reported in other revenue.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

The fund balance of the Children Services Board Fund decreased \$4,023,147 to \$13,411,696. Property tax revenues decreased by 0.74% and intergovernmental revenues decreased by 9.81%. The Children Services Board Fund received less State and Federal funding in 2011 versus 2010. Expenditures increased slightly by \$339,059, or 0.79%. For 2011, total expenditures exceeded total revenues by \$4,023,147. This was an increase over 2010 when total expenditures exceeded total revenues by \$1,093,932.

The fund balance of the Board of Developmental Disabilities Fund decreased \$4,526,011 to \$26,110,944. Property tax revenues decreased by 1.24% and intergovernmental revenues decreased by 13.47%. Expenditures were reduced by \$1,137,965, or 1.85% as cost cutting measures were implemented to help offset the decrease in revenues. For 2011, total expenditures exceeded total revenues, before transfers, by \$526,011. For 2010, total revenues exceeded total expenditures by \$2,702,284. Additionally, the Board of Developmental Disabilities Fund transferred \$4,000,000 to other Community MR/RES Services nonmajor governmental fund during 2011.

The fund balance of the Mental Health and Recovery Fund decreased \$734,760 to \$8,956,852. Property tax revenues decreased by 1.03% and intergovernmental revenues decreased by 1.08%. Expenditures were increased by \$3,139,738, or 5.28%, as all programs and services were used to their fullest extent. For 2011, total expenditures exceeded total revenues by \$734,760. For 2010, total revenues exceeded total expenditures by \$3,075,674.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net assets of the Water Supply System Fund at the end of the year amounted to \$38,864,265, the Wastewater Treatment Fund amounted to \$17,820,989, and the Sewer System Fund amounted to \$38,107,970. The total change in net assets for these funds included a decrease of \$295,282, an increase of \$2,023,132, and an increase of \$404,643, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund decreased \$148,967, \$1,983,327 and \$418,357, respectively. Operating expenses of the Water Supply System Fund decreased \$347,851, the Wastewater Treatment Fund increased \$563,101 and Sewer System Fund increased \$648,775. For 2011, the operating loss of the Water Supply System Fund was \$1,285,647 which represents a decrease of \$198,884 from the operating loss of \$1,484,531 reported for 2010. For 2011, the operating income of the Wastewater Treatment Fund was \$1,346,172 which represents a decrease of \$2,546,428 from the operating income of \$3,892,600 reported for 2010. For 2011, the operating loss of the Sewer System Fund was \$1,266,216 which represents an increase of \$1,067,132 over the operating loss of \$199,084 reported for 2010.

General Fund Budgetary Highlights

Final budgeted revenues did not change from the original budget amounts. Actual revenues were \$112,712 less than estimated in the final budget. The County received \$2,130,276, \$367,050 and \$950,246 less in intergovernmental revenue, charges for services and investment income, respectively, than in the final budget. These decreases were partially offset by better than expected sales tax revenues of \$3,498,886.

Final budgeted expenditures were \$104,339,556, or 3.11%, lower than original budgeted expenditures. Actual expenditures were \$2,051,001 less than estimated in the final budget. Judicial functions reported the largest positive variance with the final budget of \$1,209,469 followed by legislative and executive operations which reported a positive variance of \$633,991. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

In the original budget, the County expected to transfer out \$18,440,192 to other funds. This amount was increased to \$22,151,494 in the final budget. There was also an advance to other funds in the amount of \$235,218. Actual transfers out for 2011 were \$21,501,494 which resulted in a positive variance of \$650,000 from the final budget.

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business type activities as of December 31, 2011, amounts to \$425,291,283 (net of accumulated depreciation). The amount of net assets, invested in capital assets, net of related debt to acquire the assets was \$266,630,671 at December 31, 2011. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current fiscal year was 0.58% (a 0.98% decrease for governmental activities and a 0.60% increase for business-type activities.)

During 2011, for governmental activities, the County expended approximately \$10.9 million on construction projects that are currently in progress at year end. These projects include primarily infrastructure projects. The County completed projects of approximately \$9.2 million.

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

Long-term debt: At the end of the current fiscal year, the County had total bonded debt outstanding of \$107,921,100. Of this total, \$83,950,000 are general obligation bonds backed by the full faith and credit of the County, \$14,796,000 are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment, \$8,480,000 are non-tax revenue bonds and \$695,100 are revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$22,196,895 and Ohio Public Works Commission (OPWC) loans of \$3,448,836.

In addition to the long-term debt above, the County has \$25,200,000 in short-term construction notes outstanding. These notes bear interest rates of 1.000% - 1.375% and mature on July 19, 2012.

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

The County's total bonded debt decreased \$6,443,700 during the fiscal year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current unvoted legal debt margin for Lucas County is \$66.334 million. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 14 of the statistical section.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 9.7%, which is a decrease from the rate of 11.3% one year ago. The state average unemployment rate is 8.6%, and the national average is 8.9%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2012 fiscal year.

At the end of the current fiscal year, unassigned fund balance in the General Fund, on the modified accrual basis of accounting, was \$26,997,468. The County reduced departmental requests for funding and prepared its 2012 budget without appropriating unreserved fund balance, and without an increase in taxes or an increase in rates charged by the enterprise funds.

Request for Information

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

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

LUCAS COUNTY, OHIO

STATEMENT OF NET ASSETS

DECEMBER 31, 2011

| | Primary Government | | | Component Units |
|--|----------------------------|-----------------------------|-----------------------|----------------------|
| | Governmental Activities | Business-type Activities | Total | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 185,530,392 | \$ 14,320,982 | \$ 199,851,374 | \$ 22,241,724 |
| Cash in segregated accounts | 2,106,880 | - | 2,106,880 | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes | 19,531,812 | - | 19,531,812 | - |
| Real property and other taxes | 87,501,216 | - | 87,501,216 | - |
| Accounts | 4,630,251 | 5,076,194 | 9,706,445 | 6,462,536 |
| Special assessments | 26,462,485 | - | 26,462,485 | - |
| Accrued interest | 300,327 | - | 300,327 | - |
| Due from other governments | 60,137,769 | 1,484,339 | 61,622,108 | - |
| Loans receivable | 2,624 | - | 2,624 | - |
| Materials and supplies inventory | 749,800 | 40,968 | 790,768 | 357,517 |
| Prepayments | 48,830 | - | 48,830 | 353,486 |
| Other assets | - | - | - | 692,143 |
| Unamortized bond issue costs | 732,392 | - | 732,392 | - |
| Internal balance | 6,074 | (6,074) | - | - |
| Capital assets: | | | | |
| Nondepreciable capital assets | 45,938,504 | 399,125 | 46,337,629 | 3,050,283 |
| Depreciable capital assets, net | 270,201,690 | 108,751,964 | 378,953,654 | 19,771,899 |
| Total capital assets, net | 316,140,194 | 109,151,089 | 425,291,283 | 22,822,182 |
| Total assets | 703,881,046 | 130,067,498 | 833,948,544 | 52,929,588 |
| Liabilities: | | | | |
| Accounts payable | 16,061,168 | 1,971,831 | 18,032,999 | 1,636,768 |
| Accrued liabilities | - | - | - | 5,482,896 |
| Accrued wages and benefits payable | 5,840,577 | 167,379 | 6,007,956 | - |
| Due to other governments | 3,151,940 | 95,178 | 3,247,118 | 29,416 |
| Accrued interest payable | 1,120,868 | 5,594 | 1,126,462 | - |
| Notes payable | 23,955,000 | 1,245,000 | 25,200,000 | - |
| Unearned revenue | 109,160,111 | - | 109,160,111 | 4,004,426 |
| Long-term liabilities: | | | | |
| Due within one year | 24,278,222 | 1,668,297 | 25,946,519 | 246,540 |
| Due in more than one year | 121,868,004 | 23,306,901 | 145,174,905 | 1,360,414 |
| Total liabilities | 305,435,890 | 28,460,180 | 333,896,070 | 12,760,460 |
| Net assets: | | | | |
| Invested in capital assets, net of related debt | 183,060,631 | 83,570,040 | 266,630,671 | 21,380,746 |
| Restricted for: | | | | |
| Debt service | 6,374,354 | - | 6,374,354 | - |
| Human services programs | 15,334,040 | - | 15,334,040 | - |
| Public works projects | 6,618,275 | - | 6,618,275 | - |
| Health programs | 62,750,567 | - | 62,750,567 | 12,085,437 |
| Legislative and executive | 7,883,952 | - | 7,883,952 | - |
| Public safety | 21,564,395 | - | 21,564,395 | - |
| Judicial | 4,593,559 | - | 4,593,559 | - |
| Conservation and recreation programs | 2,092,287 | - | 2,092,287 | - |
| Community development | 6,545,955 | - | 6,545,955 | - |
| Other purposes | 10,922,703 | - | 10,922,703 | 68,406 |
| Unrestricted | 70,704,438 | 18,037,278 | 88,741,716 | 6,634,539 |
| Total net assets | \$ 398,445,156 | \$ 101,607,318 | \$ 500,052,474 | \$ 40,169,128 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Expenses | Program Revenues | | |
|--|-----------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental activities: | | | | |
| General government: | | | | |
| Legislative and executive | \$ 42,123,307 | \$ 15,325,472 | \$ 2,086,950 | \$ - |
| Judicial | 59,855,126 | 8,546,513 | 11,611,102 | - |
| Public safety | 73,539,160 | 4,041,977 | 21,175,765 | - |
| Public works | 14,040,555 | 683,803 | 13,308,825 | 4,028,095 |
| Health | 140,443,284 | 7,126,116 | 84,009,566 | - |
| Human services | 89,825,983 | 21,958 | 61,402,604 | - |
| Conservation and recreation | 17,604,097 | 5 | 1,211,114 | 2,159,196 |
| Interest and fiscal charges | 5,408,065 | 186,732 | - | - |
| <i>Total governmental activities</i> | <u>442,839,577</u> | <u>35,932,576</u> | <u>194,805,926</u> | <u>6,187,291</u> |
| Business-type activities: | | | | |
| Water supply system | 3,245,725 | 1,227,684 | 1,023,543 | 236,868 |
| Wastewater treatment | 6,124,599 | 6,089,403 | - | 1,864,115 |
| Sewer system | 2,938,494 | 1,128,208 | 212,637 | 1,205,695 |
| Sanitary engineer | 4,369,045 | 4,833,377 | 10,119 | 253,604 |
| Solid waste | 5,300,067 | 1,879,720 | 3,737,823 | - |
| Parking facilities | 258,365 | 160,519 | - | - |
| <i>Total business-type activities</i> | <u>22,236,295</u> | <u>15,318,911</u> | <u>4,984,122</u> | <u>3,560,282</u> |
| <i>Total Primary Government</i> | <u>\$ 465,075,872</u> | <u>\$ 51,251,487</u> | <u>\$ 199,790,048</u> | <u>\$ 9,747,573</u> |
| Component Units: | | | | |
| Lott Industries, Inc. | \$ 13,151,370 | \$ 3,049,984 | \$ 9,354,513 | \$ - |
| Lucas County Land Reutilization Corporation | 390,184 | 47,235 | 1,621,048 | - |
| Preferred Properties, Inc & Affiliates | 2,012,067 | 1,094,003 | 1,436,776 | - |
| Toledo-Lucas County Convention and Visitors Bureau | 6,784,840 | 4,823,434 | 1,442,857 | - |
| Toledo Arena Sports, Inc. | 5,949,260 | 5,946,288 | - | - |
| Toledo Mud Hens Baseball Club, Inc. | 13,852,245 | 14,614,937 | - | - |
| <i>Total component units</i> | <u>\$ 42,139,966</u> | <u>\$ 29,575,881</u> | <u>\$ 13,855,194</u> | <u>\$ -</u> |
| General revenues: | | | | |
| Property taxes | | | | |
| Sales taxes | | | | |
| Other taxes | | | | |
| Grants and entitlements not restricted to specific programs | | | | |
| Investment earnings | | | | |
| Miscellaneous | | | | |
| Total general revenues | | | | |
| Special item: Forgiveness of debt | | | | |
| Transfers | | | | |
| Total general revenues, transfers and special items | | | | |
| Change in net assets | | | | |
| Net assets at beginning of year (restated) | | | | |
| Net assets at end of year | | | | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Net (Expense) Revenue and Changes in Net Assets | | | | |
|--|-----------------------|-----------------------|----------------------|----------|
| Primary Government | | | | |
| Governmental | Business-type | Total | Component | |
| Activities | Activities | | Units | |
| \$ (24,710,885) | \$ - | \$ (24,710,885) | \$ - | - |
| (39,697,511) | - | (39,697,511) | - | - |
| (48,321,418) | - | (48,321,418) | - | - |
| 3,980,168 | - | 3,980,168 | - | - |
| (49,307,602) | - | (49,307,602) | - | - |
| (28,401,421) | - | (28,401,421) | - | - |
| (14,233,782) | - | (14,233,782) | - | - |
| (5,221,333) | - | (5,221,333) | - | - |
| <u>(205,913,784)</u> | <u>-</u> | <u>(205,913,784)</u> | <u>-</u> | <u>-</u> |
| - | (757,630) | (757,630) | - | - |
| - | 1,828,919 | 1,828,919 | - | - |
| - | (391,954) | (391,954) | - | - |
| - | 728,055 | 728,055 | - | - |
| - | 317,476 | 317,476 | - | - |
| - | (97,846) | (97,846) | - | - |
| - | 1,627,020 | 1,627,020 | - | - |
| <u>(205,913,784)</u> | <u>1,627,020</u> | <u>(204,286,764)</u> | <u>-</u> | <u>-</u> |
| - | - | - | (746,873) | - |
| - | - | - | 1,278,099 | - |
| - | - | - | 518,712 | - |
| - | - | - | (518,549) | - |
| - | - | - | (2,972) | - |
| - | - | - | 762,692 | - |
| - | - | - | 1,291,109 | - |
| 91,424,977 | - | 91,424,977 | - | - |
| 72,654,001 | - | 72,654,001 | - | - |
| 4,880,730 | - | 4,880,730 | - | - |
| 21,871,707 | - | 21,871,707 | - | - |
| 3,086,880 | 58 | 3,086,938 | 174,695 | - |
| 15,938,910 | 2,058,665 | 17,997,575 | 563,290 | - |
| <u>209,857,205</u> | <u>2,058,723</u> | <u>211,915,928</u> | <u>737,985</u> | - |
| - | - | - | 453,331 | - |
| <u>(114,179)</u> | <u>114,179</u> | <u>-</u> | <u>-</u> | - |
| <u>209,743,026</u> | <u>2,172,902</u> | <u>211,915,928</u> | <u>1,191,316</u> | - |
| 3,829,242 | 3,799,922 | 7,629,164 | 2,482,425 | - |
| 394,615,914 | 97,807,396 | 492,423,310 | 37,686,703 | - |
| <u>\$ 398,445,156</u> | <u>\$ 101,607,318</u> | <u>\$ 500,052,474</u> | <u>\$ 40,169,128</u> | - |

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|--|----------------------|-------------------------------|----------------------------|---|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 23,966,042 | \$ 4,785,505 | \$ 14,307,778 | \$ 25,870,714 |
| Cash in segregated accounts | 2,106,880 | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes | 19,531,812 | - | - | - |
| Real property and other taxes | 13,182,865 | 9,872,358 | 15,257,138 | 28,369,472 |
| Accounts | 395,161 | 1,187 | 17,645 | 322,792 |
| Special assessments | 601,038 | - | - | - |
| Interfund loans | 235,218 | - | - | - |
| Accrued interest | 300,327 | - | - | - |
| Due from other governments | 5,678,647 | 28,047,399 | 4,324,630 | 11,535,195 |
| Loans receivable | - | - | - | - |
| Materials and supplies inventory | - | - | - | - |
| Total assets | \$ 65,997,990 | \$ 42,706,449 | \$ 33,907,191 | \$ 66,098,173 |
| Liabilities: | | | | |
| Accounts payable | \$ 1,826,619 | \$ 4,706,724 | \$ 392,849 | \$ 1,083,114 |
| Accrued wages and benefits payable | 2,390,174 | 32,909 | 754,384 | 962,500 |
| Due to other governments | 1,278,997 | 18,429 | 403,790 | 540,019 |
| Due to other funds | 47,326 | 802 | 11,620 | - |
| Interfund loans payable | - | - | - | - |
| Notes payable | - | - | - | - |
| Accrued interest payable | - | - | - | - |
| Deferred revenue | 12,876,295 | 19,644,551 | 4,481,388 | 10,430,650 |
| Unearned revenue | 13,075,752 | 9,346,182 | 14,451,464 | 26,970,946 |
| Total liabilities | 31,495,163 | 33,749,597 | 20,495,495 | 39,987,229 |
| Fund balances: | | | | |
| Nonspendable | 1,709,192 | - | - | - |
| Restricted | 281,128 | 8,956,852 | 13,411,696 | 26,110,944 |
| Committed | 4,933,338 | - | - | - |
| Assigned | 581,701 | - | - | - |
| Unassigned (deficit) | 26,997,468 | - | - | - |
| Total fund balances (deficit) | 34,502,827 | 8,956,852 | 13,411,696 | 26,110,944 |
| Total liabilities and fund balances | \$ 65,997,990 | \$ 42,706,449 | \$ 33,907,191 | \$ 66,098,173 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| <u>Debt Service</u> | <u>Capital Improvements</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|----------------------|-----------------------------|------------------------------------|---------------------------------|
| \$ 7,085,812 | \$ 16,660,209 | \$ 58,724,728 | \$ 151,400,788 |
| - | - | - | 2,106,880 |
| - | - | - | 19,531,812 |
| - | - | 20,819,383 | 87,501,216 |
| 26,513 | 1,555,844 | 2,114,045 | 4,433,187 |
| 23,718,948 | - | 2,142,499 | 26,462,485 |
| - | - | - | 235,218 |
| - | - | - | 300,327 |
| - | - | 10,551,898 | 60,137,769 |
| - | - | 2,624 | 2,624 |
| - | - | 726,158 | 726,158 |
| <u>\$ 30,831,273</u> | <u>\$ 18,216,053</u> | <u>\$ 95,081,335</u> | <u>\$ 352,838,464</u> |
| | | | |
| \$ - | \$ 473,073 | \$ 6,225,135 | \$ 14,707,514 |
| - | 584 | 1,666,924 | 5,807,475 |
| - | 391 | 891,423 | 3,133,049 |
| - | - | 40,145 | 99,893 |
| - | - | 235,218 | 235,218 |
| - | 23,955,000 | - | 23,955,000 |
| - | 124,141 | - | 124,141 |
| 108,637 | - | 6,913,875 | 54,455,396 |
| 23,460,192 | - | 21,855,575 | 109,160,111 |
| <u>23,568,829</u> | <u>24,553,189</u> | <u>37,828,295</u> | <u>211,677,797</u> |
| | | | |
| - | - | 726,158 | 2,435,350 |
| 125,058 | - | 57,155,617 | 106,041,295 |
| 7,137,386 | - | 200,000 | 12,270,724 |
| - | - | - | 581,701 |
| - | (6,337,136) | (828,735) | 19,831,597 |
| <u>7,262,444</u> | <u>(6,337,136)</u> | <u>57,253,040</u> | <u>141,160,667</u> |
| | | | |
| <u>\$ 30,831,273</u> | <u>\$ 18,216,053</u> | <u>\$ 95,081,335</u> | <u>\$ 352,838,464</u> |

LUCAS COUNTY, OHIO

*RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2011*

| | | |
|--|----------------------|--------------------|
| Total governmental fund balances | \$ | 141,160,667 |
| Amounts reported for governmental activities on the statement of net assets are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | 316,140,194 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. | | |
| Sales taxes receivable | \$ 7,891,964 | |
| Real property taxes receivable | 6,374,315 | |
| Accounts receivable | 2,745,390 | |
| Intergovernmental receivable | 37,128,718 | |
| Special assessments receivable | 109,408 | |
| Accrued interest receivable | 205,601 | |
| Total | 54,455,396 | |
| Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets, less \$131,486 net capital assets included above as capital assets used in governmental activities and \$109,549 for compensated absences and \$19,500 for capital leases included below. | | 23,214,631 |
| On the statement of net assets, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due. | | (996,727) |
| Unamortized bond issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in governmental funds. | | 732,392 |
| Unamortized deferred amounts on refundings are not recognized in the governmental funds. | | 89,497 |
| Unamortized premiums on bond issuances are not recognized in governmental funds. | | (500,214) |
| Unamortized discounts on bond issuances are not recognized in governmental funds. | | 29,823 |
| 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. | | 2,893 |
| 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 | (19,496,832) | |
| Capital lease payable | (155,782) | |
| Landfill obligations | (7,000,000) | |
| Bonds payable | (107,921,100) | |
| OWDA loans payable | (365,935) | |
| OPWC loans payable | (943,747) | |
| Total | (135,883,396) | |
| Net assets of governmental activities | \$ | 398,445,156 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Children Services

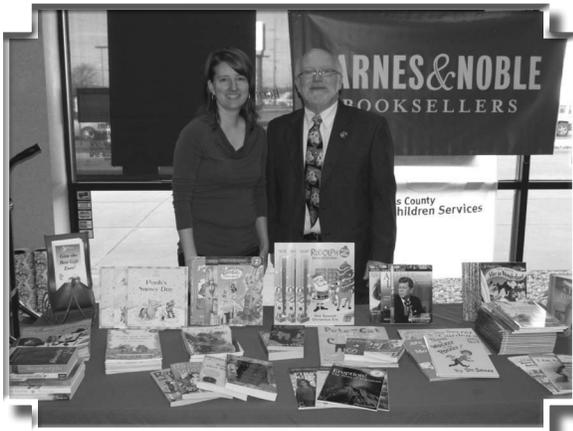
Lucas County Children Services is the county agency responsible for protecting children from abuse and neglect, and for providing foster care and adoptive services for children who are unable to live safely at home. We work with families to try to help them provide safe, secure and nurturing homes for their children. In 2011, LCCS received 4,148 reports of suspected abuse or neglect involving 6,046 children; we substantiated that 587 children were victims. In 2011, we also found adoptive homes for 99 children. LCCS remains committed to protecting children and promoting families.



Caseworkers Sheila Metternick, Nancy Gosselin, Sylvia Johnson and Renee Lewis listen as LCCS Executive Director Dean Sparks speaks during the agency's annual memorial to children lost to abuse, neglect and street violence.



Community leaders gathered at the Main Branch library for a "Wear Blue to Work Day" photo that appeared on the cover of the April 8, 2012 edition of the Toledo Free Press.



Stephanie Hinamon, Community Relations Manager for Barnes & Noble, presents LCCS Executive Director Dean Sparks with some of the 1,400-plus books that B&N customers donated to the agency's 2011 Holiday Gift Drive.



Caseworkers Linda Baker (left) and Susan Mills (right) are joined by Linda's grandson Brian Blunk, to walk in a local parade.

Photos and captions courtesy of Lucas County Children Services, credits to Julie Malkin.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|--|----------------------|-------------------------------|----------------------------|---|
| Revenues: | | | | |
| Sales taxes | \$ 72,035,424 | \$ - | \$ - | \$ - |
| Property taxes | 13,708,947 | 10,248,058 | 15,800,576 | 29,609,868 |
| Lodging taxes | - | - | - | - |
| Charges for services | 8,811,592 | - | 610 | 4,559,058 |
| Licenses and permits | 24,545 | - | - | - |
| Fines and forfeitures | 183,052 | - | - | - |
| Intergovernmental | 22,027,743 | 51,654,277 | 23,145,769 | 25,283,711 |
| Special assessments | 27,361 | - | - | - |
| Investment income | 3,062,308 | - | - | 132 |
| Rental income | 1,416,145 | - | - | - |
| Other | 2,184,201 | 23,614 | 48,145 | 282,208 |
| Total revenues | 123,481,318 | 61,925,949 | 38,995,100 | 59,734,977 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 23,117,394 | - | - | - |
| Judicial | 38,884,835 | - | - | - |
| Public safety | 35,347,784 | - | - | - |
| Public works | 265,334 | - | - | - |
| Health | 1,278,596 | 62,660,709 | - | 60,260,988 |
| Human services | 1,431,239 | - | 43,018,247 | - |
| Conservation and recreation | 228,888 | - | - | - |
| Capital outlay | - | - | - | - |
| Other | 637,908 | - | - | - |
| Debt service: | | | | |
| Principal retirement | 2,612 | - | - | - |
| Interest and fiscal charges | 486 | - | - | - |
| Bond issuance costs | - | - | - | - |
| Note issuance costs | - | - | - | - |
| Total expenditures | 101,195,076 | 62,660,709 | 43,018,247 | 60,260,988 |
| Excess (deficiency) of revenues over (under) expenditures | 22,286,242 | (734,760) | (4,023,147) | (526,011) |
| Other financing sources (uses): | | | | |
| Refunding bonds issued | - | - | - | - |
| Payment to refunding bond escrow agent | - | - | - | - |
| Premium on refunding bond issuance | - | - | - | - |
| Premium on note issuance | - | - | - | - |
| Capital lease transaction | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers (out) | (20,001,495) | - | - | (4,000,000) |
| Total other financing sources (uses) | (20,001,495) | - | - | (4,000,000) |
| Net change in fund balances | 2,284,747 | (734,760) | (4,023,147) | (4,526,011) |
| Fund balances (deficit) at beginning of year (restated) | 32,218,080 | 9,691,612 | 17,434,843 | 30,636,955 |
| Fund balances (deficit) at end of year | \$ 34,502,827 | \$ 8,956,852 | \$ 13,411,696 | \$ 26,110,944 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| <u>Debt Service</u> | <u>Capital Improvements</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---------------------|-----------------------------|------------------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ 72,035,424 |
| - | - | 21,563,097 | 90,930,546 |
| - | - | 4,880,730 | 4,880,730 |
| 89,180 | 100,596 | 18,974,122 | 32,535,158 |
| - | - | 815,630 | 840,175 |
| - | - | 356,203 | 539,255 |
| 1,379,312 | 645,688 | 100,037,352 | 224,173,852 |
| 1,935,795 | - | - | 1,963,156 |
| - | - | 25,746 | 3,088,186 |
| 97,552 | 256,330 | 29,498 | 1,799,525 |
| 1,613,313 | 5,703,951 | 6,564,397 | 16,419,829 |
| <u>5,115,152</u> | <u>6,706,565</u> | <u>153,246,775</u> | <u>449,205,836</u> |
| 31,242 | - | 13,974,364 | 37,123,000 |
| - | - | 18,953,770 | 57,838,605 |
| - | - | 39,909,578 | 75,257,362 |
| - | - | 13,023,671 | 13,289,005 |
| - | - | 15,958,668 | 140,158,961 |
| - | - | 45,043,280 | 89,492,766 |
| - | - | 17,092,761 | 17,321,649 |
| - | 2,093,852 | 123,802 | 2,217,654 |
| - | - | - | 637,908 |
| 6,508,700 | - | 387,184 | 6,898,496 |
| 5,085,246 | 341,256 | 25,044 | 5,452,032 |
| 70,175 | - | - | 70,175 |
| - | 55,230 | - | 55,230 |
| <u>11,695,363</u> | <u>2,490,338</u> | <u>164,492,122</u> | <u>445,812,843</u> |
| <u>(6,580,211)</u> | <u>4,216,227</u> | <u>(11,245,347)</u> | <u>3,392,993</u> |
| 4,395,000 | - | - | 4,395,000 |
| (4,422,869) | - | - | (4,422,869) |
| 66,352 | - | - | 66,352 |
| - | 99,391 | - | 99,391 |
| - | - | 123,802 | 123,802 |
| 5,389,577 | 2,560,245 | 15,719,751 | 23,669,573 |
| - | - | (284,998) | (24,286,493) |
| <u>5,428,060</u> | <u>2,659,636</u> | <u>15,558,555</u> | <u>(355,244)</u> |
| (1,152,151) | 6,875,863 | 4,313,208 | 3,037,749 |
| 8,414,595 | (13,212,999) | 52,939,832 | 138,122,918 |
| <u>\$ 7,262,444</u> | <u>\$ (6,337,136)</u> | <u>\$ 57,253,040</u> | <u>\$ 141,160,667</u> |

LUCAS COUNTY, OHIO

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | | |
|--|---------------|------------------|
| Net change in fund balances - total governmental funds | \$ | 3,037,749 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period (excluding internal service funds). | | |
| Capital outlay - non-depreciable capital assets | \$ 11,316,028 | |
| Capital outlay - depreciable capital assets | 2,169,305 | |
| Current year depreciation | (16,190,652) | |
| Total | | (2,705,319) |
| Contributed capital assets are not reported in the governmental funds. | | 49,758 |
| The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net assets (excludes internal service funds activity). | | (449,119) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in in the governmental funds. | | |
| Sales tax revenue | 618,577 | |
| Property tax revenue | 494,431 | |
| Intergovernmental revenues and other revenues | (4,001,741) | |
| Total | | (2,888,733) |
| The issuances of refunding bonds and capital leases are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets. | | (4,518,802) |
| Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets (excluding internal service funds activity). | | |
| Bond principal payments | 6,508,700 | |
| Refunded bonds redeemed | 4,330,000 | |
| Loan principal payments | 331,802 | |
| Capital lease principal payments | 64,106 | |
| Total | | 11,234,608 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to additional interest being reported in the statement of activities: | | |
| Decrease in accrued interest payable | 36,286 | |
| Premiums incurred in the current year | (66,352) | |
| Amortization of bond premiums | 19,622 | |
| Amortization of bond discounts | (3,008) | |
| Deferred charges on refundings incurred in the current year | 92,869 | |
| Amortization of deferred charges on refundings | (3,372) | |
| Bond issue costs incurred in the current year | 70,175 | |
| Amortization of bond issue costs | (49,638) | |
| Total | | 96,582 |
| 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). | | 696,866 |
| 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 \$9,299, is allocated among the governmental activities. | | (724,348) |
| Change in net assets of governmental activities | \$ | 3,829,242 |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Sales taxes | \$ 68,119,732 | \$ 68,119,732 | \$ 71,618,618 | \$ 3,498,886 |
| Property taxes | 13,605,383 | 13,605,383 | 13,703,968 | 98,585 |
| Charges for services | 10,721,588 | 10,721,588 | 10,354,538 | (367,050) |
| Licenses and permits | 25,000 | 25,000 | 23,970 | (1,030) |
| Fines and forfeitures | 233,000 | 233,000 | 183,663 | (49,337) |
| Intergovernmental | 24,110,412 | 24,110,412 | 21,980,136 | (2,130,276) |
| Special assessments | 35,275 | 35,275 | 25,676 | (9,599) |
| Investment income | 4,525,000 | 4,525,000 | 3,574,754 | (950,246) |
| Rental income | 1,464,338 | 1,464,338 | 1,416,146 | (48,192) |
| Other | 2,298,320 | 2,298,320 | 2,143,867 | (154,453) |
| Total revenues | 125,138,048 | 125,138,048 | 125,025,336 | (112,712) |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 27,566,527 | 24,142,550 | 23,508,559 | 633,991 |
| Judicial | 41,441,048 | 40,665,123 | 39,455,654 | 1,209,469 |
| Public safety | 34,562,134 | 35,546,828 | 35,394,729 | 152,099 |
| Public works | 304,822 | 290,601 | 288,288 | 2,313 |
| Health | 1,371,827 | 1,303,145 | 1,303,145 | - |
| Human services | 1,707,477 | 1,525,354 | 1,472,225 | 53,129 |
| Conservation and recreation | 228,949 | 228,888 | 228,888 | - |
| Miscellaneous | 507,050 | 637,067 | 637,067 | - |
| Total expenditures | 107,689,834 | 104,339,556 | 102,288,555 | 2,051,001 |
| Excess (deficiency) of revenues over (under) expenditures | 17,448,214 | 20,798,492 | 22,736,781 | 1,938,289 |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 114,179 | 114,179 |
| Advances (out) | - | (235,218) | (235,218) | - |
| Transfers (out) | (18,440,192) | (22,151,494) | (21,501,494) | 650,000 |
| Total other financing sources (uses) | (18,440,192) | (22,386,712) | (21,622,533) | 764,179 |
| Net change in fund balances | (991,978) | (1,588,220) | 1,114,248 | 2,702,468 |
| Fund balances at beginning of year | 14,691,370 | 14,691,370 | 14,691,370 | - |
| Prior year encumbrances appropriated | 969,962 | 969,962 | 969,962 | - |
| Fund balance at end of year | \$ 14,669,354 | \$ 14,073,112 | \$ 16,775,580 | \$ 2,702,468 |

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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Property taxes | \$ 12,678,000 | \$ 12,678,000 | \$ 10,243,961 | \$ (2,434,039) |
| Charges for services | - | - | 1,520 | 1,520 |
| Intergovernmental | 46,594,137 | 49,094,137 | 52,865,239 | 3,771,102 |
| Other | 527,000 | 527,000 | 22,824 | (504,176) |
| Total revenues | <u>59,799,137</u> | <u>62,299,137</u> | <u>63,133,544</u> | <u>834,407</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | 59,769,087 | 63,769,087 | 62,967,306 | 801,781 |
| Total expenditures | <u>59,769,087</u> | <u>63,769,087</u> | <u>62,967,306</u> | <u>801,781</u> |
| Net change in fund balances | 30,050 | (1,469,950) | 166,238 | 1,636,188 |
| Fund balances at beginning of year | 4,284,883 | 4,284,883 | 4,284,883 | - |
| Prior year encumbrances appropriated | 349 | 349 | 349 | - |
| Fund balance at end of year | <u>\$ 4,315,282</u> | <u>\$ 2,815,282</u> | <u>\$ 4,451,470</u> | <u>\$ 1,636,188</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 15,574,273 | \$ 15,574,273 | \$ 15,792,935 | \$ 218,662 |
| Charges for services. | - | - | 610 | 610 |
| Intergovernmental. | 23,922,010 | 23,922,010 | 22,210,318 | (1,711,692) |
| Other | 127,980 | 127,980 | 31,318 | (96,662) |
| Total revenues | <u>39,624,263</u> | <u>39,624,263</u> | <u>38,035,181</u> | <u>(1,589,082)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services. | 46,012,271 | 45,078,916 | 44,511,390 | 567,526 |
| Total expenditures | <u>46,012,271</u> | <u>45,078,916</u> | <u>44,511,390</u> | <u>567,526</u> |
| Net change in fund balances | (6,388,008) | (5,454,653) | (6,476,209) | (1,021,556) |
| Fund balances at beginning of year | 17,609,114 | 17,609,114 | 17,609,114 | - |
| Prior year encumbrances appropriated | 1,261,351 | 1,261,351 | 1,261,351 | - |
| Fund balance at end of year | <u>\$ 12,482,457</u> | <u>\$ 13,415,812</u> | <u>\$ 12,394,256</u> | <u>\$ (1,021,556)</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Property taxes | \$ 37,905,278 | \$ 37,905,278 | \$ 29,597,925 | \$ (8,307,353) |
| Charges for services. | 4,479,231 | 4,479,231 | 4,238,266 | (240,965) |
| Intergovernmental. | 22,067,972 | 22,067,972 | 25,144,745 | 3,076,773 |
| Investment income. | - | - | 132 | 132 |
| Other | 755,000 | 755,000 | 280,208 | (474,792) |
| Total revenues | 65,207,481 | 65,207,481 | 59,261,276 | (5,946,205) |
| Expenditures: | | | | |
| Current: | | | | |
| Health | 73,497,378 | 68,747,719 | 64,531,483 | 4,216,236 |
| Total expenditures | 73,497,378 | 68,747,719 | 64,531,483 | 4,216,236 |
| Excess (deficiency) of revenues over (under) expenditures. | (8,289,897) | (3,540,238) | (5,270,207) | (1,729,969) |
| Other financing sources (uses): | | | | |
| Transfers (out). | - | (4,000,000) | (4,000,000) | - |
| Total other financing sources (uses) | - | (4,000,000) | (4,000,000) | - |
| Net change in fund balances | (8,289,897) | (7,540,238) | (9,270,207) | (1,729,969) |
| Fund balances at beginning of year | 25,548,681 | 25,548,681 | 25,548,681 | - |
| Prior year encumbrances appropriated | 4,400,044 | 4,400,044 | 4,400,044 | - |
| Fund balance at end of year | \$ 21,658,828 | \$ 22,408,487 | \$ 20,678,518 | \$ (1,729,969) |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

The Clipper Schooner Lynx



The Clipper Schooner Lynx, a 122-foot square top sail schooner, sails into Toledo to dock next to the museum ship James M. Schoonmaker/Willis B. Boyer as part of the 2011 Red, White, and Kaboom festivities.

Photo and caption courtesy of The Toledo Blade, credits to Andy Morrison.

The Clipper Schooner Lynx, a tall ship built to recreate a ship from the War of 1812, is an interpretation of an actual privateer named Lynx built by Thomas Kemp in 1812 in Fell's Point, Md. The original Lynx was among the first ships to defend American freedom by evading the British naval fleet then blockading American ports and serving in the important privateering efforts.

Source: <http://staugustine.com/news/local-news/2010-10-28/schooner-lynx-coming-st-augustine-nov-11>

LUCAS COUNTY, OHIO

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 DECEMBER 31, 2011

| | Business-type Activities - | | |
|---|----------------------------|-------------------------|----------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| Assets: | | | |
| Current assets: | | | |
| Equity in pooled cash and investments | \$ 862,705 | \$ 4,957,021 | \$ 4,490,223 |
| Receivables (net of allowances for uncollectibles): | | | |
| Accounts | 760,448 | 2,108,611 | 293,819 |
| Due from other funds | - | - | - |
| Due from other governments | - | - | 13,639 |
| Materials and supplies inventory | - | 40,968 | - |
| Prepayments | - | - | - |
| Total current assets | 1,623,153 | 7,106,600 | 4,797,681 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Nondepreciable capital assets | 191,035 | 39,170 | 34,380 |
| Depreciable capital assets | 78,633,481 | 41,580,720 | 73,373,394 |
| Accumulated depreciation | (36,842,115) | (13,432,849) | (37,871,690) |
| Total capital assets, net. | 41,982,401 | 28,187,041 | 35,536,084 |
| Total noncurrent assets | 41,982,401 | 28,187,041 | 35,536,084 |
| Total assets | 43,605,554 | 35,293,641 | 40,333,765 |
| Liabilities: | | | |
| Current liabilities: | | | |
| Accounts payable | 96,750 | 125,490 | 151,805 |
| Accrued wages and benefits payable | - | 44,876 | - |
| Due to other funds | - | 782 | - |
| Due to other governments | - | 24,466 | - |
| Accrued interest payable | 4,695 | - | 899 |
| Compensated absences payable - current | - | 81,476 | - |
| Capital lease obligations payable - current | - | - | - |
| Claims payable - current | - | - | - |
| OWDA loans payable | 187,441 | 736,704 | 154,496 |
| OPWC loans payable | 3,070 | 40,203 | 47,907 |
| Notes payable | 1,045,000 | - | 200,000 |
| Total current liabilities | 1,336,956 | 1,053,997 | 555,107 |
| Long-term liabilities: | | | |
| Compensated absences payable | - | 53,183 | - |
| OWDA loans payable | 3,284,595 | 15,333,700 | 408,289 |
| OPWC loans payable | 119,738 | 1,031,772 | 1,262,399 |
| Capital lease obligations payable | - | - | - |
| Claims payable | - | - | - |
| Total long-term liabilities | 3,404,333 | 16,418,655 | 1,670,688 |
| Total liabilities | 4,741,289 | 17,472,652 | 2,225,795 |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 37,342,557 | 11,044,662 | 33,462,993 |
| Unrestricted | 1,521,708 | 6,776,327 | 4,644,977 |
| Total net assets | \$ 38,864,265 | \$ 17,820,989 | \$ 38,107,970 |

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

Net assets of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Enterprise Funds | | Governmental | |
|--|-----------------------|--|--|
| Nonmajor Enterprise Funds | Total | Activities - Internal Service Funds | |
| \$ 4,011,033 | \$ 14,320,982 | \$ 34,129,604 | |
| 1,913,316 | 5,076,194 | 197,064 | |
| - | - | 105,272 | |
| 1,470,700 | 1,484,339 | - | |
| - | 40,968 | 23,642 | |
| - | - | 48,830 | |
| <u>7,395,049</u> | <u>20,922,483</u> | <u>34,504,412</u> | |
| 134,540 | 399,125 | 82,786 | |
| 6,707,023 | 200,294,618 | 412,256 | |
| <u>(3,396,000)</u> | <u>(91,542,654)</u> | <u>(363,556)</u> | |
| <u>3,445,563</u> | <u>109,151,089</u> | <u>131,486</u> | |
| <u>3,445,563</u> | <u>109,151,089</u> | <u>131,486</u> | |
| <u>10,840,612</u> | <u>130,073,572</u> | <u>34,635,898</u> | |
| 1,597,786 | 1,971,831 | 1,353,654 | |
| 122,503 | 167,379 | 33,102 | |
| 2,399 | 3,181 | 2,198 | |
| 70,712 | 95,178 | 18,891 | |
| - | 5,594 | - | |
| 346,349 | 427,825 | 59,020 | |
| - | - | 9,000 | |
| - | - | 5,465,321 | |
| 70,651 | 1,149,292 | - | |
| - | 91,180 | - | |
| - | 1,245,000 | - | |
| <u>2,210,400</u> | <u>5,156,460</u> | <u>6,941,186</u> | |
| 158,141 | 211,324 | 50,529 | |
| 1,655,084 | 20,681,668 | - | |
| - | 2,413,909 | - | |
| - | - | 10,500 | |
| - | - | 4,416,615 | |
| <u>1,813,225</u> | <u>23,306,901</u> | <u>4,477,644</u> | |
| <u>4,023,625</u> | <u>28,463,361</u> | <u>11,418,830</u> | |
| 1,719,828 | 83,570,040 | 111,986 | |
| <u>5,097,159</u> | <u>18,040,171</u> | <u>23,105,082</u> | |
| <u>\$ 6,816,987</u> | <u>101,610,211</u> | <u>\$ 23,217,068</u> | |
| | (2,893) | | |
| | <u>\$ 101,607,318</u> | | |

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Business-type Activities - | | |
|--|-----------------------------------|---------------------------------|-------------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| Operating revenues: | | | |
| Charges for services | \$ 1,222,131 | \$ 6,089,403 | \$ 1,095,440 |
| Special assessments | 5,553 | - | 32,768 |
| Other operating revenues | 444,243 | 181,191 | 363,822 |
| <i>Total operating revenues.</i> | <u>1,671,927</u> | <u>6,270,594</u> | <u>1,492,030</u> |
| Operating expenses: | | | |
| Personal services | - | 1,479,856 | - |
| Contract services | 507,906 | 1,405,264 | 840,079 |
| Materials and supplies. | 80,713 | 355,165 | 40,399 |
| Depreciation. | 1,852,630 | 959,882 | 1,764,452 |
| Heat, light and power | 366,747 | 607,765 | 113,316 |
| Employee medical benefits. | - | - | - |
| Other | 149,578 | 116,490 | - |
| <i>Total operating expenses.</i> | <u>2,957,574</u> | <u>4,924,422</u> | <u>2,758,246</u> |
| <i>Operating income (loss)</i> | <u>(1,285,647)</u> | <u>1,346,172</u> | <u>(1,266,216)</u> |
| Nonoperating revenues (expenses): | | | |
| Interest and fiscal charges | (227,684) | (757,523) | (59,426) |
| Loss on disposal of capital assets | (60,467) | - | (120,822) |
| Interest income. | - | - | 58 |
| Intergovernmental | 1,023,543 | - | 212,637 |
| Other nonoperating expenses | - | (432,717) | - |
| Other nonoperating revenues. | 18,105 | 3,085 | 432,717 |
| <i>Total nonoperating revenues (expenses).</i> | <u>753,497</u> | <u>(1,187,155)</u> | <u>465,164</u> |
| <i>Income (loss) before contributions and transfers.</i> | <u>(532,150)</u> | <u>159,017</u> | <u>(801,052)</u> |
| Transfer in | - | - | - |
| Capital contributions. | <u>236,868</u> | <u>1,864,115</u> | <u>1,205,695</u> |
| <i>Change in net assets.</i> | <u>(295,282)</u> | <u>2,023,132</u> | <u>404,643</u> |
| <i>Net assets at beginning of year (restated)</i> | <u>39,159,547</u> | <u>15,797,857</u> | <u>37,703,327</u> |
| <i>Net assets at end of year</i> | <u>\$ 38,864,265</u> | <u>\$ 17,820,989</u> | <u>\$ 38,107,970</u> |

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

Change in net assets of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| <u>Enterprise Funds</u> | | <u>Governmental</u> |
|---------------------------------|---------------------|---|
| Nonmajor Enterprise Funds | Total | Activities - Internal Service Funds |
| \$ 6,873,616 | \$ 15,280,590 | \$ 39,231,989 |
| - | 38,321 | - |
| 615,502 | 1,604,758 | 3,220,767 |
| <u>7,489,118</u> | <u>16,923,669</u> | <u>42,452,756</u> |
| 4,051,677 | 5,531,533 | 1,204,393 |
| 4,602,774 | 7,356,023 | 2,104,269 |
| 421,191 | 897,468 | 941,720 |
| 382,239 | 4,959,203 | 24,230 |
| 52,367 | 1,140,195 | - |
| - | - | 39,741,849 |
| 277,951 | 544,019 | 82,624 |
| <u>9,788,199</u> | <u>20,428,441</u> | <u>44,099,085</u> |
| <u>(2,299,081)</u> | <u>(3,504,772)</u> | <u>(1,646,329)</u> |
| (106,274) | (1,150,907) | (84) |
| (33,642) | (214,931) | - |
| - | 58 | 55,783 |
| 3,747,942 | 4,984,122 | 354,242 |
| - | (432,717) | - |
| - | 453,907 | - |
| <u>3,608,026</u> | <u>3,639,532</u> | <u>409,941</u> |
| 1,308,945 | 134,760 | (1,236,388) |
| 114,179 | 114,179 | 502,741 |
| <u>253,604</u> | <u>3,560,282</u> | <u>-</u> |
| 1,676,728 | 3,809,221 | (733,647) |
| <u>5,140,259</u> | | <u>23,950,715</u> |
| <u>\$ 6,816,987</u> | | <u>\$ 23,217,068</u> |
| | (9,299) | |
| | <u>\$ 3,799,922</u> | |

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Business-type Activities - | | |
|---|----------------------------|-------------------------|---------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| Cash flows from operating activities: | | | |
| Cash received from sales/charges for services | \$ 1,610,552 | \$ 5,995,876 | \$ 1,157,564 |
| Cash received from special assessments | 5,553 | - | 32,768 |
| Cash received from other operations | 431,455 | 201,357 | 364,295 |
| Cash payments to employees | - | (1,482,998) | - |
| Cash payments for contractual services | (1,064,141) | (1,479,948) | (969,430) |
| Cash payments for materials and supplies | (86,729) | (353,186) | (36,338) |
| Cash payments for heat, light and power. | (366,747) | (607,765) | (113,316) |
| Cash payments for employee medical benefits | - | - | - |
| Cash payments for other expenses | (149,578) | (116,606) | (30,072) |
| <i>Net cash provided by (used in) operating activities</i> | <u>380,365</u> | <u>2,156,730</u> | <u>405,471</u> |
| Cash flows from noncapital financing activities: | | | |
| Cash received from grants and subsidies. | 1,023,543 | - | 233,354 |
| Cash received from transfers in | 182,982 | 1,635,558 | - |
| Cash used in transfers out | (182,982) | (1,635,558) | - |
| Cash received from interfund loans | 182,982 | 1,635,558 | - |
| Cash used in repayment of interfund loans. | (182,982) | (1,635,558) | - |
| <i>Net cash provided by noncapital financing activities.</i> | <u>1,023,543</u> | <u>-</u> | <u>233,354</u> |
| Cash flows from capital and related financing activities: | | | |
| Acquisition of capital assets | (975,999) | (1,503,150) | (1,324,860) |
| Capital contributions | 236,868 | 1,864,115 | 1,205,695 |
| Issuance of notes | 1,045,000 | - | 200,000 |
| Premium on notes issued | 4,661 | - | 892 |
| Note issuance costs | (2,242) | - | (429) |
| Issuance of loans | 198,384 | 235,285 | 3,175 |
| Principal paid on notes | (1,185,000) | - | (280,000) |
| Interest paid on notes | (1,333) | - | (350) |
| Principal paid on loans | (395,285) | (1,505,126) | (420,605) |
| Interest paid on loans | (227,984) | (757,523) | (59,564) |
| Principal paid on capital leases. | - | - | - |
| Interest paid on capital leases | - | - | - |
| <i>Net cash used in capital and related financing activities.</i> | <u>(1,302,930)</u> | <u>(1,666,399)</u> | <u>(676,046)</u> |
| Cash flows from investing activities: | | | |
| Interest received | - | - | 58 |
| <i>Net cash provided by investing activities</i> | <u>-</u> | <u>-</u> | <u>58</u> |
| <i>Net increase (decrease) in cash and cash equivalents</i> | 100,978 | 490,331 | (37,163) |
| <i>Cash and cash equivalents at beginning of year</i> | 761,727 | 4,466,690 | 4,527,386 |
| <i>Cash and cash equivalents at end of year</i> | <u>\$ 862,705</u> | <u>\$ 4,957,021</u> | <u>\$ 4,490,223</u> |

| Enterprise Funds | | Governmental | |
|-------------------------|----------------------|----------------------|--|
| Nonmajor | | Activities - | |
| Enterprise | | Internal | |
| Funds | Total | Service Funds | |
| \$ 6,970,998 | \$ 15,734,990 | \$ 39,234,482 | |
| - | 38,321 | - | |
| 580,583 | 1,577,690 | 2,713,519 | |
| (4,043,792) | (5,526,790) | (725,497) | |
| (3,460,336) | (6,973,855) | (2,090,936) | |
| (490,179) | (966,432) | (988,081) | |
| (52,367) | (1,140,195) | - | |
| - | - | (40,149,070) | |
| (277,951) | (574,207) | (83,036) | |
| <u>(773,044)</u> | <u>2,169,522</u> | <u>(2,088,619)</u> | |
| 2,277,242 | 3,534,139 | 354,242 | |
| 114,179 | 1,932,719 | 502,741 | |
| - | (1,818,540) | - | |
| - | 1,818,540 | - | |
| (114,179) | (1,932,719) | - | |
| <u>2,277,242</u> | <u>3,534,139</u> | <u>856,983</u> | |
| (429,206) | (4,233,215) | (7,102) | |
| 253,604 | 3,560,282 | - | |
| - | 1,245,000 | - | |
| - | 5,553 | - | |
| - | (2,671) | - | |
| - | 436,844 | - | |
| - | (1,465,000) | - | |
| - | (1,683) | - | |
| (136,862) | (2,457,878) | - | |
| (106,274) | (1,151,345) | - | |
| - | - | (9,592) | |
| - | - | (84) | |
| <u>(418,738)</u> | <u>(4,064,113)</u> | <u>(16,778)</u> | |
| - | 58 | 55,783 | |
| - | 58 | 55,783 | |
| 1,085,460 | 1,639,606 | (1,192,631) | |
| 2,925,573 | 12,681,376 | 35,322,235 | |
| <u>\$ 4,011,033</u> | <u>\$ 14,320,982</u> | <u>\$ 34,129,604</u> | |

-- Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Business-type Activities - | | |
|--|----------------------------|-------------------------|-------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Operating income (loss) | \$ (1,285,647) | \$ 1,346,172 | \$ (1,266,216) |
| Adjustments: | | | |
| Depreciation. | 1,852,630 | 959,882 | 1,764,452 |
| Changes in assets and liabilities: | | | |
| Decrease (increase) in accounts receivable. | 375,633 | (73,361) | 62,597 |
| Decrease (increase) in materials and supplies inventory | - | 4,181 | - |
| Decrease (increase) in due from other funds | - | - | - |
| Decrease (increase) in prepayments | - | - | - |
| Increase (decrease) in accounts payable | (562,251) | (76,725) | (155,362) |
| Increase (decrease) in accrued wages and benefits | - | (4,563) | - |
| Increase (decrease) in due to other funds | - | (43) | - |
| Increase (decrease) in due to other governments | - | 4,855 | - |
| Increase (decrease) in compensated absences payable. | - | (3,668) | - |
| Increase (decrease) in claims payable | - | - | - |
| <i>Net cash provided by (used in) operating activities</i> | <u>\$ 380,365</u> | <u>\$ 2,156,730</u> | <u>\$ 405,471</u> |

Noncash Transactions:

During 2011, the Water Supply System fund received \$236,868 in contributed capital assets.
 During 2011, the Wastewater Treatment fund received \$1,864,115 in contributed capital assets.
 During 2011, the Sewer System fund received \$1,205,695 in contributed capital assets.
 During 2011, the nonmajor enterprise funds received \$253,604 in contributed capital assets.
 At December 31, 2011 and 2010, the the nonmajor enterprise funds purchased \$1,750 and \$8,652, respectively, of capital assets on account.

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> | |
| \$ (2,299,081) | \$ (3,504,772) | \$ (1,646,329) | |
| 382,239 | 4,959,203 | 24,230 | |
| 62,463 | 427,332 | (33,283) | |
| - | 4,181 | 7,150 | |
| - | - | 5,627 | |
| - | - | (19,142) | |
| 1,074,543 | 280,205 | (123,289) | |
| (6,736) | (11,299) | 366 | |
| (152) | (195) | 1,392 | |
| 18,405 | 23,260 | 5,121 | |
| (4,725) | (8,393) | 15,221 | |
| - | - | (325,683) | |
| <u>\$ (773,044)</u> | <u>\$ 2,169,522</u> | <u>\$ (2,088,619)</u> | |

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2011

| | Agency Funds |
|--|-------------------------|
| <u>Assets:</u> | |
| Current assets: | |
| Equity in pooled cash and investments | \$ 29,008,003 |
| Cash in segregated accounts | 5,120,507 |
| Receivables (net of allowance for uncollectibles): | |
| Taxes | 781,939,460 |
| Due from other governments | 20,027,567 |
| <i>Total assets</i> | \$ 836,095,537 |
| <u>Liabilities:</u> | |
| Due to other governments | \$ 14,382,024 |
| Payroll withholdings | 2,766,040 |
| Deposits | 7,672,753 |
| Undistributed assets. | 811,274,720 |
| <i>Total liabilities.</i> | \$ 836,095,537 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2011

| | Toledo Mud Hens Baseball Club, Inc. | Lott Industries Inc. | Preferred Properties, Inc. and Affiliates | Toledo Arena Sports, Inc. | Toledo-Lucas County Convention and Visitors Bureau | Lucas County Land Reutilization Corporation | Total |
|--|---|----------------------------|--|---------------------------------|---|--|----------------------|
| Assets: | | | | | | | |
| Equity in pooled cash and investments | \$ 10,320,466 | \$ 1,608,845 | \$ 280,695 | \$ 5,717,673 | \$ 3,176,046 | \$ 1,137,999 | \$ 22,241,724 |
| Receivables (net of allowances for uncollectibles): | | | | | | | |
| Accounts | 739,529 | 746,305 | 3,997,727 | 306,236 | 672,739 | - | 6,462,536 |
| Materials and supplies inventory | 191,580 | 13,758 | - | 152,179 | - | - | 357,517 |
| Prepayments | 109,209 | - | 7,158 | 16,843 | 65,276 | 155,000 | 353,486 |
| Other assets | 39,781 | 47,531 | 43,060 | 561,771 | - | - | 692,143 |
| Capital assets: | | | | | | | |
| Nondepreciable capital assets | 118,250 | 188,082 | 1,568,951 | - | 1,175,000 | - | 3,050,283 |
| Depreciable capital assets, net | 3,329,773 | 6,260,857 | 9,277,791 | 279,191 | 624,287 | - | 19,771,899 |
| Total capital assets, net | 3,448,023 | 6,448,939 | 10,846,742 | 279,191 | 1,799,287 | - | 22,822,182 |
| Total assets | 14,848,588 | 8,865,378 | 15,175,382 | 7,033,893 | 5,713,348 | 1,292,999 | 52,929,588 |
| Liabilities: | | | | | | | |
| Accounts payable | 151,960 | 118,025 | 166,793 | 871,405 | 312,100 | 16,485 | 1,636,768 |
| Accrued liabilities | 2,646,663 | 80,648 | 65,110 | 2,298,183 | 382,898 | 9,394 | 5,482,896 |
| Due to other governments | - | - | - | - | 23,597 | 5,819 | 29,416 |
| Unearned revenue | 1,047,053 | 92,733 | 19,737 | 1,038,449 | 1,806,454 | - | 4,004,426 |
| Long-term liabilities: | | | | | | | |
| Due within one year | - | - | 27,619 | - | 218,921 | - | 246,540 |
| Due in more than one year | 164,156 | - | 120,015 | 1,362 | 1,074,881 | - | 1,360,414 |
| Total liabilities | 4,009,832 | 291,406 | 399,274 | 4,209,399 | 3,818,851 | 31,698 | 12,760,460 |
| Net assets: | | | | | | | |
| Invested in capital assets, net of related debt | 3,448,023 | 6,448,939 | 10,699,108 | 279,191 | 651,634 | - | 21,526,895 |
| Restricted for: | | | | | | | |
| Health programs | - | - | 12,085,437 | - | - | - | 12,085,437 |
| Other purposes | - | - | - | - | 68,406 | - | 68,406 |
| Unrestricted (deficit) | 7,390,733 | 2,125,033 | (8,008,437) | 2,545,303 | 1,174,457 | 1,261,301 | 6,488,390 |
| Total net assets | \$ 10,838,756 | \$ 8,573,972 | \$ 14,776,108 | \$ 2,824,494 | \$ 1,894,497 | \$ 1,261,301 | \$ 40,169,128 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Program Revenues | | |
|---|---|---|----------------------|
| Expenses | Charges for Services and Sales | Operating Grants and Contributions | |
| <u>Component Units:</u> | | | |
| Toledo Mud Hens Baseball Club, Inc. | | | |
| Recreation. | \$ 13,852,245 | \$ 14,614,937 | \$ - |
| Lott Industries, Inc. | | | |
| Health | 13,151,370 | 3,049,984 | 9,354,513 |
| Preferred Properties, Inc. and Affiliates | | | |
| Health | 2,012,067 | 1,094,003 | 1,436,776 |
| Toledo Arena Sports, Inc. | | | |
| Recreation. | 5,949,260 | 5,946,288 | - |
| Toledo-Lucas County Convention and Visitors Bureau | | | |
| Recreation. | 6,784,840 | 4,823,434 | 1,442,857 |
| Lucas County Land Reutilization Corporation | | | |
| Public works | 390,184 | 47,235 | 1,621,048 |
| Total component units | \$ 42,139,966 | \$ 29,575,881 | \$ 13,855,194 |

| | |
|---|--|
| <u>General revenues:</u> | |
| Investment earnings | |
| Miscellaneous | |
| Total general revenues | |
| Special item: Forgiveness of debt | |
| Total general revenues and special items. | |
| Change in net assets. | |
| Net assets (deficit) at beginning of year | |
| Net assets at end of year. | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets

| <u>Toledo Mud Hens Baseball Club, Inc.</u> | <u>Lott Industries Inc.</u> | <u>Preferred Properties, Inc. and Affiliates</u> | <u>Toledo Arena Sports, Inc.</u> | <u>Toledo-Lucas County Convention and Visitors Bureau</u> | <u>Lucas County Land Reutilization Corporation</u> | <u>Total</u> |
|--|-----------------------------|--|----------------------------------|---|--|----------------------|
| \$ 762,692 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 762,692 |
| - | (746,873) | - | - | - | - | (746,873) |
| - | - | 518,712 | - | - | - | 518,712 |
| - | - | - | (2,972) | - | - | (2,972) |
| - | - | - | - | (518,549) | - | (518,549) |
| - | - | - | - | - | 1,278,099 | 1,278,099 |
| <u>762,692</u> | <u>(746,873)</u> | <u>518,712</u> | <u>(2,972)</u> | <u>(518,549)</u> | <u>1,278,099</u> | <u>1,291,109</u> |
| 9,549 | 43,865 | 118,274 | 1,277 | 675 | 1,055 | 174,695 |
| <u>63,133</u> | <u>377,366</u> | <u>12,490</u> | <u>1,695</u> | <u>108,606</u> | <u>-</u> | <u>563,290</u> |
| <u>72,682</u> | <u>421,231</u> | <u>130,764</u> | <u>2,972</u> | <u>109,281</u> | <u>1,055</u> | <u>737,985</u> |
| - | - | - | - | 453,331 | - | 453,331 |
| <u>72,682</u> | <u>421,231</u> | <u>130,764</u> | <u>2,972</u> | <u>562,612</u> | <u>1,055</u> | <u>1,191,316</u> |
| 835,374 | (325,642) | 649,476 | - | 44,063 | 1,279,154 | 2,482,425 |
| <u>10,003,382</u> | <u>8,899,614</u> | <u>14,126,632</u> | <u>2,824,494</u> | <u>1,850,434</u> | <u>(17,853)</u> | <u>37,686,703</u> |
| <u>\$ 10,838,756</u> | <u>\$ 8,573,972</u> | <u>\$ 14,776,108</u> | <u>\$ 2,824,494</u> | <u>\$ 1,894,497</u> | <u>\$ 1,261,301</u> | <u>\$ 40,169,128</u> |

The Anderson's Maumee River Dock



The ship Canadian Explorer is loaded with corn at the Anderson docks.

Photo and caption courtesy of The Toledo Blade, credits to Diane Hires.

The Andersons, Toledo Edwin Drive Elevator Dock, serves the Maumee River waterway. The facility specializes in the shipment of grain. Grain elevators, in addition to grain storage, and two surface railway tracks which connect to the Norfolk Southern railway, are available at the location.

Source: <http://seaport.findthebest.com/l/5974/The-Andersons-Toledo-Edwin-Drive-Elevator-Dock>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental activities and its proprietary funds provided it does not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB guidance issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected not to apply this FASB guidance.

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

A. Reporting Entity

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Lott Industries, Inc.

Lott Industries, Inc. is a nonprofit organization affiliated with the Lucas County Board of Developmental Disabilities (LCBDD), a special revenue fund of the County. It provides employment for individuals with developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of Lott Industries, Inc. is appointed by the LCBDD. The LCBDD pays the salaries of the administrative staff and other administrative expenses, which is a financial obligation of the County and approximated \$9 million in 2011. Lott Industries, Inc. exists solely to provide service to the LCBDD. Complete financial statements for the component unit can be obtained from its administrative office at 3350 Hill Avenue, Toledo, Ohio 43607.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

Lucas County Land Reutilization Corporation ("LCLRC")

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

Toledo Arena Sports, Inc. ("TASI")

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Corrections Commission of Northwest Ohio ("CCNO")

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

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

| | |
|-----------------|----------------|
| City of Toledo | 37.62% |
| Lucas County | 31.04% |
| Defiance County | 9.40% |
| Fulton County | 8.15% |
| Williams County | 8.15% |
| Henry County | 5.64% |
| Totals | <u>100.00%</u> |

In 2011, the County contributed \$4,510,191 for the CCNO's operations, which represents 31.04% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

B. Basis of Presentation

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

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

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

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

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

C. Fund Accounting

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Governmental Funds - Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used.

Current liabilities are assigned to the fund from which they will be paid. The difference between governmental funds assets and liabilities is reported as fund balance.

The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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 financial statements.

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

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds are primarily established to account for the collection of various taxes, as well as other intergovernmental resources that will be distributed to other taxing districts located within the County. The County's agency funds also include activity for outside entities for which the County acts as fiscal agent.

D. Measurement Focus

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

E. Basis of Accounting

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance fiscal year 2012 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met and long-term special assessments are recorded as unearned revenue. On governmental fund financial statements, delinquent taxes due at December 31, 2011 and receivables that will not be collected within the available period have been reported as deferred revenue.

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

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities | Nonmajor Governmental |
|--|----------------------|----------------------------------|-------------------------------|---|--------------------------|
| Gross taxes receivable | \$ 13,899,789 | \$ 10,409,296 | \$ 16,100,566 | \$ 30,009,091 | \$ 21,951,848 |
| Less: allowance for doubtful accounts | <u>(716,924)</u> | <u>(536,938)</u> | <u>(843,428)</u> | <u>(1,639,619)</u> | <u>(1,132,465)</u> |
| Net taxes receivable | <u>\$ 13,182,865</u> | <u>\$ 9,872,358</u> | <u>\$ 15,257,138</u> | <u>\$ 28,369,472</u> | <u>\$ 20,819,383</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 agency funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services, and capital outlays and equipment).

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

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 2011, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, foreign government bonds, Port Authority bonds and State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price, which is the price the investment could be sold for on December 31, 2011.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2011 amounted to \$3,062,308.

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.

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date. The County's intangible assets include right of way and internally generated computer software.

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

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

| <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 |
| Infrastructure | 20 - 40 years |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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.

K. Interfund Transactions

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

The internal service funds record charges for services to all County funds, departments and other governmental units as operating revenue. Both governmental and proprietary funds record these payments to the internal service funds as operating expenditures/expenses.

The County uses internal service funds to account for self-funded insurance programs, risk retention insurance, central supplies, vehicle maintenance, telecommunications, and centralized drug testing and imaging.

L. Compensated Absences

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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. The programs are administered by third party administrators that provide claims review and processing services. Each County fund is charged a proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Timothy P. Berghoff, LLC.

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The future retrospective premium liability of \$6,835,602 reported in the fund at December 31, 2011 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which approximate the claims liability.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

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, unclaimed monies and year-end balances of materials and supplies inventories and prepaid assets.

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 governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners.

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

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, 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 fund balance classifications could be used.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

O. Prepaid Items

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

S. Accrued Liabilities and Long-Term Obligations

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

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

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

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

Bond premiums and discounts are deferred and amortized over the term of the bonds using the straight line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds and bond discounts are presented as a reduction to the face amount of the bonds.

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

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

U. Contributions of Capital

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

V. Estimates

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2011, the County has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", and GASB Statement No. 59, "Financial Instruments Omnibus".

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. GASB Statement No. 54 also clarifies the definitions of governmental fund types.

GASB Statement No. 59 updates and improves guidance for financial reporting and disclosure requirements of certain financial instruments and external investment pools. The implementation of GASB Statement No. 59 did not have an effect on the financial statements of the County.

B. Fund Reclassifications

Fund reclassifications are required in order to report funds in accordance with GASB Statement No 54. These fund reclassifications had the following effect on the County's governmental fund balances as previously reported:

| | <u>General</u> | <u>Major Governmental</u> | <u>Nonmajor Governmental</u> | <u>Total Governmental</u> |
|---|----------------------|-------------------------------|----------------------------------|-------------------------------|
| Fund balance at December 31, 2010 | \$ 28,364,703 | \$ 52,965,006 | \$ 56,793,209 | \$ 138,122,918 |
| Fund reclassifications: | | | | |
| Local Development Fund | 221,521 | - | (221,521) | - |
| Other Special Revenue Fund: | | | | |
| Payroll Reserve | 2,850,305 | - | (2,850,305) | - |
| Sick Reserve | 781,551 | - | (781,551) | - |
| Total reclassifications | <u>3,853,377</u> | <u>-</u> | <u>(3,853,377)</u> | <u>-</u> |
| Restated fund balance at January 1, 2011 | <u>\$ 32,218,080</u> | <u>\$ 52,965,006</u> | <u>\$ 52,939,832</u> | <u>\$ 138,122,918</u> |

The fund reclassifications did not have an effect on net assets as previously reported.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Prior Period Adjustment and Reclassification of OWDA Loan

The County has recorded a prior period adjustment to properly report the balance of construction in progress, land improvements and related accumulated depreciation in the Water Supply System and Wastewater Treatment enterprise funds. The total prior period adjustment related to the incorrect recording of capital asset transactions was \$1,596,752 and the adjustments resulted in an increase in the change in net assets of \$920,576 in the County's 2010 statement of activities.

The County began reporting stormwater utility operations in a governmental fund rather than in an enterprise fund as the stormwater utility now receives special assessments to fund its projects. As such, the OWDA loan payable at December 31, 2010 associated with stormwater utility projects must be reclassified to governmental activities from business-type activities and the Stormwater Utility nonmajor enterprise fund.

The prior period adjustment to properly state capital asset balances and the reclassification of the OWDA loan had the following effect on the net assets of the governmental activities, enterprise funds and business-type activities as follows:

| | Governmental Activities | Enterprise Funds | | | Business-type Activities |
|---|----------------------------|------------------------|-------------------------|------------------------|-----------------------------|
| | | Water Supply System | Wastewater Treatment | Nonmajor Enterprise | |
| Net assets at December 31, 2010 | \$ 395,063,131 | \$ 38,354,909 | \$ 15,005,743 | \$ 4,693,042 | \$ 95,763,427 |
| Reclassification of OWDA loan | (447,217) | - | - | 447,217 | 447,217 |
| Capital asset adjustments: | | | | | |
| Accumulated depreciation | - | 388,542 | - | - | 388,542 |
| Construction in progress | - | 952,026 | 792,114 | - | 1,744,140 |
| Land improvements | - | (535,930) | - | - | (535,930) |
| Restated net assets at January 1, 2011 | <u>\$ 394,615,914</u> | <u>\$ 39,159,547</u> | <u>\$ 15,797,857</u> | <u>\$ 5,140,259</u> | <u>\$ 97,807,396</u> |

D. Deficit Fund Balances

Fund balances at December 31, 2011 included the following individual fund deficits:

| Major Governmental Funds | Deficit |
|------------------------------------|-----------------------|
| Capital Improvements | \$ (6,337,136) |
| Total Major Funds | <u>\$ (6,337,136)</u> |
| Nonmajor Governmental Funds | |
| Toxicology Lab | \$ (8,876) |
| Community MR/RES Services | (139,256) |
| Workforce Development | (435,578) |
| Stormwater Utility | (245,025) |
| Total Nonmajor Funds | <u>\$ (828,735)</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County;
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;

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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

A. Cash on Hand

At year-end, the County had \$5,750 in undeposited cash on hand and \$1,375 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "Equity in Pooled Cash and Investments".

B. Cash in Segregated Accounts

At year-end, the County had \$7,227,387 cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" below.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

C. Deposits with Financial Institutions

At December 31, 2011, the carrying amount of all County deposits was \$19,298,107. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2011, \$18,244,344 of the County's bank balance of \$22,732,132 was exposed to custodial risk as discussed below, while \$4,487,788 was covered by the FDIC.

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

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

D. Investments

As of December 31, 2011, the County had the following investments and maturities:

| Investment type | Fair Value | Investment Maturities | | | |
|--------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| | | 1 Year or Less | 1 to 2 Years | 2 to 3 Years | More than 3 Years |
| FFCB | \$ 58,842,869 | \$ 9,642,748 | \$ 2,543,042 | \$ 22,108,517 | \$ 24,548,562 |
| FHLB | 25,000,548 | 7,285,685 | 1,263,590 | 7,020,008 | 9,431,265 |
| FHLMC | 72,102,581 | 2,014,788 | 1,996,658 | 22,010,037 | 46,081,098 |
| FNMA | 57,102,594 | 2,755,836 | 8,832,797 | 26,515,778 | 18,998,183 |
| Foreign Government Bonds | 1,500,000 | 1,500,000 | - | - | - |
| Port Authority Bonds | 2,000,000 | - | - | - | 2,000,000 |
| STAR Ohio | 232,940 | 232,940 | - | - | - |
| Total | <u>\$ 216,781,532</u> | <u>\$ 23,431,997</u> | <u>\$ 14,636,087</u> | <u>\$ 77,654,340</u> | <u>\$ 101,059,108</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

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

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

Foreign Currency Risk: Lucas County does have a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2011, the County had exposure of approximately \$1,500,000 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2011, the County was not subject to custodial credit risk on investments.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2011, the County had the following investments:

| <u>Investment type</u> | <u>Fair Value</u> | <u>% of Total</u> |
|--------------------------|-----------------------|-------------------|
| FFCB | \$ 58,842,869 | 27.14% |
| FHLB | 25,000,548 | 11.53% |
| FHLMC | 72,102,581 | 33.27% |
| FNMA | 57,102,594 | 26.34% |
| Foreign Government Bonds | 1,500,000 | 0.69% |
| Port Authority Bonds | 2,000,000 | 0.92% |
| STAR Ohio | 232,940 | 0.11% |
| Total | <u>\$ 216,781,532</u> | <u>100.00%</u> |

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the financial statements as of December 31, 2011:

| | |
|--|-----------------------|
| <u>Cash and Investments per note</u> | |
| Carrying amount of deposits | \$ 19,298,107 |
| Investments | 216,781,532 |
| Cash on hand | 7,125 |
| Total | <u>\$ 236,086,764</u> |
| <u>Cash and Investments per Financial Statements</u> | |
| Governmental activities | \$ 187,637,272 |
| Business-type activities | 14,320,982 |
| Agency funds | 34,128,510 |
| Total | <u>\$ 236,086,764</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund transfers for the year ended December 31, 2011, consisted of the following, as reported on the fund financial statements:

| Transfer To | Transfer From | | | Total |
|------------------------|----------------------|---|--------------------------|----------------------|
| | Governmental Funds | | | |
| | General Fund | Board of Developmental Disabilities | Nonmajor Governmental | |
| Governmental Funds: | | | | |
| Debt Service | \$ 5,389,577 | \$ - | \$ - | \$ 5,389,577 |
| Capital Improvements | 2,560,245 | - | - | 2,560,245 |
| Nonmajor Governmental | 11,434,753 | 4,000,000 | 284,998 | 15,719,751 |
| Internal Service Funds | 502,741 | - | - | 502,741 |
| Enterprise Funds: | | | | |
| Stormwater Utility | 114,179 | - | - | 114,179 |
| Total | \$ 20,001,495 | \$ 4,000,000 | \$ 284,998 | \$ 24,286,493 |

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

The transfer from the Board of Development Disabilities Fund to the Community MR/RES Services Fund (a nonmajor governmental fund) was to move resources in accordance with Ohio Revised Code Section 5705.14(H)(1).

The transfer from the Coroner Laboratory Fund (a nonmajor governmental fund) to the Toxicology Lab Fund (a nonmajor governmental fund) was to move resources to support the operations of the toxicology lab whose operations are directly related to those of the coroner laboratory.

Interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements. Residual transfers between governmental activities and business-type activities are reported on the statement of activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Interfund loans receivable/payable consisted of the following at December 31, 2011, as reported on the fund financial statements:

| <u>Interfund Loans Receivable</u> | <u>Interfund Loans Payable</u> | <u>Amount</u> |
|-----------------------------------|--------------------------------|-------------------|
| General | Nonmajor Governmental | <u>\$ 235,218</u> |

During 2011, the County began reporting stormwater utility operations in a governmental fund rather than in an enterprise fund due to the special assessments received for the project. The Stormwater Utility Fund (a nonmajor governmental fund) received an advance from the General Fund during 2011. The advance was not repaid by December 31, 2011 and is reported as an interfund loan payable in the Stormwater Utility Fund (a nonmajor governmental fund) and an interfund loan receivable in the General Fund. The interfund loan is expected to be repaid in the subsequent year. Interfund loans receivable/payable between governmental funds are eliminated for reporting on the statement of net assets.

- C.** Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2011, 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 | \$ 47,326 |
| Mental Health and Recovery | Internal Service Funds | 802 |
| Children Services Board | Internal Service Funds | 11,620 |
| Nonmajor Governmental Funds | Internal Service Funds | 40,145 |
| Wastewater Treatment | Internal Service Funds | 782 |
| Nonmajor Enterprise Funds | Internal Service Funds | 2,399 |
| Internal Service Funds | Internal Service Funds | 2,198 |
| Total | | <u>\$ 105,272</u> |

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 6 - PROPERTY TAXES

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

Public utility real 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 proceeding 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. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 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 recorded as a receivable on a full accrual basis, it is classified as deferred revenue on a modified accrual basis.

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

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

The full tax rate for all County operations for the year ended December 31, 2011 was \$14.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

| | |
|-------------------------------|--------------------------------|
| <u>Real Property</u> | |
| Residential/Agricultural | \$ 5,726,573,490 |
| Commercial/Industrial/Mineral | 2,046,868,164 |
| <u>Public Utility</u> | |
| Real | 11,471,600 |
| Personal | 221,492,520 |
| Total Assessed Value | <u><u>\$ 8,006,405,774</u></u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 6 - PROPERTY TAXES - (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 12.07 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2011 is as follows:

| <u>Purpose</u> | Voter Authorized Rate (a) | <u>Effective Rate Levied for 2011 Collection Year (b)</u> | | Final Collection Year |
|------------------------------|---------------------------------|---|------------------------------------|-----------------------------|
| | | <u>Agricultural / Residential</u> | <u>Commercial / Industrial</u> | |
| Voted Millage: | | | | |
| Senior Services | 0.45 | 0.450000 | 0.450000 | 2014 |
| Mental Health & Recovery | 1.50 | 1.500000 | 1.483644 | 2014/2018 |
| Developmental Disabilities | 5.00 | 4.232511 | 4.454701 | continuous |
| Children Services | 2.40 | 2.281988 | 2.350976 | 2013/2016 |
| Zoo Operating | 0.85 | 0.850000 | 0.822194 | 2016 |
| Zoo Improvements | 1.00 | 1.000000 | 0.967288 | 2016 |
| 911 Emergency Telephone Sys. | 0.70 | 0.700000 | 0.677101 | 2016 |
| Science & Natural History | 0.17 | 0.170000 | 0.170000 | 2013 |
| Total voted tax rates | <u>12.07</u> | <u>11.184499</u> | <u>11.375904</u> | |
| Inside (Unvoted) Millage: | | | | |
| General Fund | <u>2.00</u> | <u>2.000000</u> | <u>2.000000</u> | N/A |
| Total direct tax rates | <u>14.07</u> | <u>13.184499</u> | <u>13.375904</u> | |

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

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

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Office of Budget and Management (OBM) the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The OBM then has five (5) days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are accrued as revenue, as measurable and available. Sales tax revenue reported in the General Fund for 2011 amounted to \$72,035,424.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

During 2011, the County has reclassified certain amounts out of the buildings, structures and improvements asset class and into the land asset class to properly report the capital assets in the correct category. The reclassification had no effect on the total balance of governmental activities capital assets, net at December 31, 2010. Capital asset activity for year ended December 31, 2011 follows:

| | Balance 12/31/2010 | Reclassification | Reclassified Balance 12/31/2010 | Increases | Decreases | Balance 12/31/11 |
|---|-----------------------|--------------------|---------------------------------------|---------------------|-----------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | | | |
| Capital assets, not being depreciated: | | | | | | |
| Land | \$ 22,457,066 | \$ 5,984,133 | \$ 28,441,199 | \$ 330,019 | \$ (203,594) | \$ 28,567,624 |
| Right of way | 1,157,265 | - | 1,157,265 | 144,072 | - | 1,301,337 |
| Construction in progress | 14,375,754 | - | 14,375,754 | 10,876,695 | (9,182,906) | 16,069,543 |
| Total capital assets, not being depreciated | <u>37,990,085</u> | <u>5,984,133</u> | <u>43,974,218</u> | <u>11,350,786</u> | <u>(9,386,500)</u> | <u>45,938,504</u> |
| Capital assets, being depreciated: | | | | | | |
| Buildings, structures and improvements | 312,614,892 | (5,984,133) | 306,630,759 | 641,595 | (325,004) | 306,947,350 |
| Furniture, fixtures and equipment | 59,893,166 | - | 59,893,166 | 1,511,912 | (1,291,075) | 60,114,003 |
| Computer software | 3,056,770 | - | 3,056,770 | 37,900 | (22,423) | 3,072,247 |
| Infrastructure | 336,671,559 | - | 336,671,559 | 9,182,906 | - | 345,854,465 |
| Total capital assets, being depreciated | <u>712,236,387</u> | <u>(5,984,133)</u> | <u>706,252,254</u> | <u>11,374,313</u> | <u>(1,638,502)</u> | <u>715,988,065</u> |
| Accumulated depreciation: | | | | | | |
| Buildings, structures and improvements | (100,947,804) | - | (100,947,804) | (8,011,691) | 89,376 | (108,870,119) |
| Furniture, fixtures and equipment | (44,647,113) | - | (44,647,113) | (4,095,966) | 1,287,535 | (47,455,544) |
| Computer software | (2,780,637) | - | (2,780,637) | (170,315) | 16,066 | (2,934,886) |
| Infrastructure | (282,588,916) | - | (282,588,916) | (3,936,910) | - | (286,525,826) |
| Total accumulated depreciation | <u>(430,964,470)</u> | <u>-</u> | <u>(430,964,470)</u> | <u>(16,214,882)</u> | <u>1,392,977</u> | <u>(445,786,375)</u> |
| Total capital assets being depreciated, net | <u>281,271,917</u> | <u>(5,984,133)</u> | <u>275,287,784</u> | <u>(4,840,569)</u> | <u>(245,525)</u> | <u>270,201,690</u> |
| Governmental activities capital assets, net | <u>\$ 319,262,002</u> | <u>\$ -</u> | <u>\$ 319,262,002</u> | <u>\$ 6,510,217</u> | <u>\$ (9,632,025)</u> | <u>\$ 316,140,194</u> |

Construction in progress: During 2011, the County incurred additional expenditures of \$10,876,695, with completed projects amounting to \$9,182,906. All completed projects in 2011 related to infrastructure. New expenditures for construction-in-progress were primarily for infrastructure related projects.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

| | |
|--|----------------------|
| Legislative and executive | \$ 6,194,745 |
| Judicial | 1,993,485 |
| Public safety | 2,638,850 |
| Public works | 4,289,528 |
| Health | 520,035 |
| Human services | 428,946 |
| Conservation and recreation | 125,063 |
| Internal service funds | <u>24,230</u> |
| Total depreciation expense - governmental activities | <u>\$ 16,214,882</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 8 - CAPITAL ASSETS - (Continued)

B. Business-Type Activities

Capital assets of the business-type activities have been restated as described in Note 3.C.
Capital asset activity for year ended December 31, 2011 follows:

| <u>Business-Type Activities:</u> | Balance 12/31/10 | Restatement | Restated Balance 12/31/10 | Increases | Decreases | Balance 12/31/11 |
|--|-----------------------|---------------------|---------------------------------|---------------------|-----------------------|-----------------------|
| Capital assets, not being depreciated: | | | | | | |
| Land | \$ 383,090 | \$ - | \$ 383,090 | \$ - | \$ - | \$ 383,090 |
| Construction in progress | 2,668,615 | 1,744,140 | 4,412,755 | 1,842,648 | (6,239,368) | 16,035 |
| Total capital assets, not being depreciated | <u>3,051,705</u> | <u>1,744,140</u> | <u>4,795,845</u> | <u>1,842,648</u> | <u>(6,239,368)</u> | <u>399,125</u> |
| Capital assets, being depreciated: | | | | | | |
| Buildings, structures and improvements | 39,006,994 | - | 39,006,994 | 235,628 | (93,070) | 39,149,552 |
| Land improvements | 145,733,441 | (535,930) | 145,197,511 | 8,200,729 | (231,828) | 153,166,412 |
| Furniture, fixtures and equipment | 8,333,224 | - | 8,333,224 | 186,676 | (563,749) | 7,956,151 |
| Computer software | 22,503 | - | 22,503 | - | - | 22,503 |
| Total capital assets, being depreciated | <u>193,096,162</u> | <u>(535,930)</u> | <u>192,560,232</u> | <u>8,623,033</u> | <u>(888,647)</u> | <u>200,294,618</u> |
| Accumulated depreciation: | | | | | | |
| Buildings, structures and improvements | (11,604,951) | - | (11,604,951) | (960,994) | 93,070 | (12,472,875) |
| Land improvements | (68,632,441) | 388,542 | (68,243,899) | (3,679,643) | 50,539 | (71,873,003) |
| Furniture, fixtures and equipment | (7,387,726) | - | (7,387,726) | (316,654) | 530,107 | (7,174,273) |
| Computer software | (20,591) | - | (20,591) | (1,912) | - | (22,503) |
| Total accumulated depreciation | <u>(87,645,709)</u> | <u>388,542</u> | <u>(87,257,167)</u> | <u>(4,959,203)</u> | <u>673,716</u> | <u>(91,542,654)</u> |
| Total capital assets, being depreciated net | <u>105,450,453</u> | <u>(147,388)</u> | <u>105,303,065</u> | <u>3,663,830</u> | <u>(214,931)</u> | <u>108,751,964</u> |
| Business-type activities capital assets, net | <u>\$ 108,502,158</u> | <u>\$ 1,596,752</u> | <u>\$ 110,098,910</u> | <u>\$ 5,506,478</u> | <u>\$ (6,454,299)</u> | <u>\$ 109,151,089</u> |

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

Business-type Activities:

| | |
|---|---------------------|
| Water Supply System | \$ 1,852,630 |
| Wastewater treatment | 959,882 |
| Sewer System | 1,764,452 |
| Sanitary Engineer | 269,875 |
| Solid Waste | <u>112,364</u> |
| Total depreciation expense - business-type activities | <u>\$ 4,959,203</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 8 - CAPITAL ASSETS - (Continued)

C. Component Units

Capital asset activity for year ended December 31, 2011 follows:

| | Balance 12/31/2010 | Changes in Assets | Balance 12/31/2011 |
|--|-----------------------|----------------------|-----------------------|
| Capital assets, not being depreciated: | | | |
| Land, construction in progress and parking rights | \$ 4,963,071 | \$ (1,912,788) | \$ 3,050,283 |
| Total capital assets, not being depreciated | 4,963,071 | (1,912,788) | 3,050,283 |
| Capital assets, being depreciated: | | | |
| Buildings, structures and improvements | 25,735,251 | 2,561,527 | 28,296,778 |
| Furniture, fixtures and equipment | 5,220,715 | 429,529 | 5,650,244 |
| Total capital assets, being depreciated | 30,955,966 | 2,991,056 | 33,947,022 |
| Total accumulated depreciation | (12,693,275) | (1,481,848) | (14,175,123) |
| Total capital assets being depreciated, net | 18,262,691 | 1,509,208 | 19,771,899 |
| Component units capital assets, net | \$ 23,225,762 | \$ (403,580) | \$ 22,822,182 |

Depreciation expense was charged to component units as follows:

Component Units:

| | |
|--|--------------|
| Toledo Mud Hens Baseball Club, Inc. | \$ 575,279 |
| Lott Industries, Inc. | 351,938 |
| Preferred Industries, Inc. and Affiliates | 446,602 |
| Toledo Arena Sports, Inc. | 49,235 |
| Toledo-Lucas Convention and Visitors Bureau | 151,314 |
| Total depreciation expense - component units | \$ 1,574,368 |

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 9 - NOTES PAYABLE

During the fiscal year 2011, the following note payable activity occurred:

| Note Issue | Maturity Date | Rate | Balance 12/31/2010 | Issued | Redeemed | Balance 12/31/2011 |
|--|------------------|--------|-----------------------|----------------------|----------------------|-----------------------|
| Taxable Arena Improvement BAN Series 2010 | 7/22/2011 | 1.250% | \$ 12,950,000 | \$ - | \$ 12,950,000 | \$ - |
| Taxable Arena Improvement BAN Series 2010-1 | 7/22/2011 | 1.880% | 13,800,000 | - | 13,800,000 | - |
| Various Purpose Improvements - Series 2010 | 9/15/2011 | 1.125% | 965,000 | - | 965,000 | - |
| Taxable Arena Improvement Notes, Series 2011 | 7/19/2012 | 1.375% | - | 9,800,000 | - | 9,800,000 |
| Various Purpose Improvements - Series 2011 | 7/19/2012 | 1.000% | - | 14,155,000 | - | 14,155,000 |
| Total governmental activities | | | <u>\$ 27,715,000</u> | <u>\$ 23,955,000</u> | <u>\$ 27,715,000</u> | <u>\$ 23,955,000</u> |
| Various Purpose Improvements - Series 2010 | 9/15/2011 | 1.125% | \$ 1,465,000 | \$ - | \$ 1,465,000 | \$ - |
| Various Purpose Improvements - Series 2011 | 7/19/2012 | 1.000% | - | 1,245,000 | - | 1,245,000 |
| Total business type activities | | | <u>\$ 1,465,000</u> | <u>\$ 1,245,000</u> | <u>\$ 1,465,000</u> | <u>\$ 1,245,000</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 2011: \$9,800,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes, Series 2011: \$14,155,000 of outstanding various purpose improvements notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes, Series 2011: \$200,000 of outstanding various purpose improvements notes payable are reported in the Sewer System Fund. These notes are liabilities of the fund which received the proceeds.

Various Purpose Improvements Notes, Series 2011: \$1,045,000 of outstanding various purpose improvements notes payable are reported in the Water Supply System Fund. These notes are liabilities of the fund which received the proceeds.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The beginning balance of the long-term obligations has been restated to move an OWDA loan with an outstanding balance of \$447,217 at December 31, 2010 from business-type activities to governmental activities as the County began reporting stormwater utility operations in a governmental fund during 2011 (see Note 3.C).

General Obligation Bonds

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

In 2007, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2011, \$10,310,000 of bonds outstanding are considered defeased.

On September 15, 2003, the County issued \$7,250,000 of various purpose improvement bonds (Series 2003 Court of Appeals Bonds) of which \$6,260,000 was issued for the purpose of constructing, furnishing, equipping, improving the site of, and otherwise improving the Court of Appeals building (the court of Appeals building Improvement) and \$990,000 was issued for sanitary and water line improvements. The County is obligated to pay this bond using legally available resources including tax revenue through December 2023.

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

As a result of this refunding, the Series 2003 Court of Appeals bonds are considered defeased and the liability for those bonds have been removed from the County's basic financial statements. The current refunding reduces debt service payments over the next 13 years by \$686,457 resulting in an economic gain (difference between the present value of the old and new debt service payments) of \$221,847.

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."

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Non-tax Revenue Bonds

The County has pledged future non-tax revenues, net of specified operating expenses, to repay the Series 2010 Taxable Economic Development Revenue Refunding Bonds. Proceeds of the refunding bonds were used to currently refund the 2001 Taxable Economic Development Revenue Bonds which were used to construct a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2010 Taxable Economic Development Revenue Refunding Bonds are payable solely from non-tax revenues and are payable through October 2016. Principal and interest payments made in 2011 on the Series 2010 non-tax revenue bonds were 1,845,184. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is \$9,280,875.

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 2011 principal and interest payments on the bonds required 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,393,948. Principal and interest paid for the current year and total net revenues were \$39,849 and \$40,395, respectively.

Ohio Public Works Commission (OPWC) Loans

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

Ohio Water Development (OWDA) Loans

The County has issued OWDA loans to finance various construction and improvement projects related to the governmental and business-type activities. The OWDA loans bear interest rates ranging from 4.2% to 7.67%. Debt service payments on OWDA loans are made from the following enterprise funds: Water Supply System Fund, Wastewater Treatment Fund, Sewer System Fund, Sanitary Engineer Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund). Debt service payments on an OWDA loan are also made from the Stormwater Utility Fund (a nonmajor governmental fund).

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

In 2011, the following changes occurred in the governmental activities long-term obligations:

| Governmental Activities | Original Issued | Maturity Date | Restated Balance 12/31/10 | Additions | Reductions | Balance 12/31/11 | Amount Due in in One Year |
|--|-----------------------|------------------|---------------------------------|------------------|--------------------|---------------------|------------------------------|
| <u>General Obligation Bonds:</u> | | | | | | | |
| 1986 - 8.00% County public assistance building | \$ 5,500,000 | 12/01/11 | \$ 220,000 | \$ - | \$ (220,000) | \$ - | \$ - |
| 1986 - 6.50% Convention Center land | 8,400,000 | 12/01/12 | 680,000 | - | (340,000) | 340,000 | 340,000 |
| 2003 - 2.25% to 5.00% Court of Appeals | 6,260,000 | 12/01/23 | 4,600,000 | - | (4,600,000) | - | - |
| 2011 - 2.25-4.00% Court of Appeals Refunding | 4,395,000 | 12/01/23 | - | 4,395,000 | - | 4,395,000 | 300,000 |
| 2005 - 3.50% to 4.00% Current Refunding | 3,005,000 | 12/01/25 | 1,650,000 | - | (305,000) | 1,345,000 | 315,000 |
| 2007 - 3.50% to 4.25% Advance Refunding | 11,740,000 | 12/01/21 | 11,385,000 | - | (860,000) | 10,525,000 | 880,000 |
| 2008 - 3.00% to 4.00% - Advance Refunding | 2,865,000 | 12/01/20 | 1,005,000 | - | (1,005,000) | - | - |
| 2010 - 2.00% to 5.00% Convention Center and Arena Improvement | 48,860,000 | 10/01/40 | 48,860,000 | - | (515,000) | 48,345,000 | 525,000 |
| 2010 - 1.25% to 6.15% - Arena Improvement | 19,100,000 | 10/01/40 | 19,100,000 | - | (100,000) | 19,000,000 | 100,000 |
| Total general obligation bonds | <u>\$ 110,125,000</u> | | <u>87,500,000</u> | <u>4,395,000</u> | <u>(7,945,000)</u> | <u>83,950,000</u> | <u>2,460,000</u> |
| <u>Special Assessment Bonds with Governmental Commitment:</u> | | | | | | | |
| 1974 - 7.625% Waterline | \$ 528,320 | 11/01/14 | 65,000 | - | (20,000) | 45,000 | 15,000 |
| 1992 - 3.40% to 6.65% Sewers & waterlines | 496,000 | 12/01/11 | 40,000 | - | (40,000) | - | - |
| 1992 - 3.40% to 6.65% Sewers & waterlines | 981,000 | 12/01/12 | 155,000 | - | (75,000) | 80,000 | 80,000 |
| 1994 - 4.00% to 6.05% Sewers & waterlines | 905,000 | 12/01/13 | 225,000 | - | (70,000) | 155,000 | 75,000 |
| 1995 - 4.30% to 6.80% Sewers & waterlines | 680,000 | 12/01/15 | 205,000 | - | (45,000) | 160,000 | 50,000 |
| 1996 - 5.375% to 6.50% Sewers & waterlines | 2,460,000 | 12/01/16 | 1,160,000 | - | (160,000) | 1,000,000 | 175,000 |
| 1997 - 4.90% to 5.45% Sewers & waterlines | 1,235,000 | 12/01/17 | 575,000 | - | (70,000) | 505,000 | 75,000 |
| 1998 - 4.30% to 5.00% Sewers & waterlines | 2,460,000 | 12/01/18 | 1,260,000 | - | (130,000) | 1,130,000 | 140,000 |
| 1999 - 5.15% to 6.00% Sewers & waterlines | 535,000 | 12/01/19 | 315,000 | - | (25,000) | 290,000 | 30,000 |
| 2000 - 5.20% to 5.60% Sewers & waterlines | 1,560,000 | 12/01/20 | 975,000 | - | (75,000) | 900,000 | 80,000 |
| 2001 - 4.10% to 5.10% Sewers & waterlines | 1,585,000 | 12/01/21 | 1,030,000 | - | (75,000) | 955,000 | 80,000 |
| 2002 - 3.00% to 4.60% Sewers & waterlines | 1,050,000 | 12/01/22 | 725,000 | - | (50,000) | 675,000 | 50,000 |
| 2003 - 2.75% to 5.00% Sewers & waterlines | 990,000 | 12/01/23 | 730,000 | - | (45,000) | 685,000 | 45,000 |
| 2004 - 3.00% to 5.25% Sewers & waterlines | 1,545,000 | 12/01/24 | 1,195,000 | - | (65,000) | 1,130,000 | 70,000 |
| 2005 - 3.50% to 4.25% Sewers & waterlines | 1,620,000 | 12/01/25 | 1,325,000 | - | (65,000) | 1,260,000 | 70,000 |
| 2005 - 3.50% to 4.00% Technology drive | 765,000 | 12/01/25 | 415,000 | - | (48,000) | 367,000 | 80,000 |
| 2005 - 3.50% to 4.25% Technology drive | 1,035,000 | 12/01/25 | 850,000 | - | (72,000) | 778,000 | 45,000 |
| 2006 - 4.25% to 4.35% Sewers & waterlines | 1,230,000 | 12/01/26 | 1,080,000 | - | (45,000) | 1,035,000 | 23,266 |
| 2006 - 4.50% S.S. 772 | 936,100 | 09/01/26 | 806,500 | - | (35,500) | 771,000 | 37,000 |
| 2007 - 4.25% to 5.00% Water & Sewer | 470,000 | 12/01/27 | 425,000 | - | (15,000) | 410,000 | 20,000 |
| 2008 - 3.00% to 4.70% SS758 Bond | 730,394 | 12/01/28 | 688,053 | - | (28,228) | 659,825 | 28,228 |
| 2008 - 3.00% to 4.70% WL1569,1577,1609,1616 | 304,606 | 12/01/28 | 286,947 | - | (11,772) | 275,175 | 11,772 |
| 2009 - 2.20 to 7.00% various purpose imp. | 1,250,000 | 12/01/29 | 1,225,000 | - | (45,000) | 1,180,000 | 50,000 |
| 2010 - 1.125 to 5.375% Sewer & waterlines | 360,000 | 12/01/30 | 360,000 | - | (10,000) | 350,000 | 15,000 |
| Total special assessment bonds | <u>\$ 25,711,420</u> | | <u>16,116,500</u> | <u>-</u> | <u>(1,320,500)</u> | <u>14,796,000</u> | <u>1,345,266</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Governmental Activities - (Continued)

| | Original Issued | Maturity Date | Restated Balance 12/31/10 | Additions | Reductions | Balance 12/31/11 | Amount Due in One Year |
|--|----------------------|------------------|---------------------------------|-----------|--------------------|---------------------|---------------------------|
| <u>Non-Tax Revenue Bonds:</u> | | | | | | | |
| 2010 - 1.25% to 3.75% Refunding | 10,045,000 | 10/01/16 | 10,045,000 | - | (1,565,000) | 8,480,000 | 1,620,000 |
| Total Non-Revenue Bonds | <u>\$ 10,045,000</u> | | <u>10,045,000</u> | <u>-</u> | <u>(1,565,000)</u> | <u>8,480,000</u> | <u>1,620,000</u> |
| <u>Revenue Bonds:</u> | | | | | | | |
| 2006 - 4.50% S.S. 772 | \$ 725,700 | 09/01/46 | 703,300 | - | (8,200) | 695,100 | 8,500 |
| Total Revenue Bonds | <u>\$ 725,700</u> | | <u>703,300</u> | <u>-</u> | <u>(8,200)</u> | <u>695,100</u> | <u>8,500</u> |
| <u>OWDA Loans:</u> | | | | | | | |
| 2009 - 4.20% Stormwater Utility Project | \$ 507,184 | 07/01/15 | 447,217 | - | (81,282) | 365,935 | 76,623 |
| Total Revenue Bonds | <u>\$ 507,184</u> | | <u>447,217</u> | <u>-</u> | <u>(81,282)</u> | <u>365,935</u> | <u>76,623</u> |
| <u>OPWC Loans:</u> | | | | | | | |
| 2001 - 0% Road improvements - Garden | 161,510 | 1/1/2012 | 16,151 | - | (16,151) | - | - |
| 2002 - 0% Road improvements - Dutch Rd. | 236,895 | 1/1/2012 | 35,533 | - | (23,688) | 11,845 | 11,845 |
| 2002 - 0% Road improvements - Multi Jurisd. | 513,160 | 1/1/2012 | 102,634 | - | (51,316) | 51,318 | 25,658 |
| 2002 - 0% Road improvements - Bancroft | 154,865 | 1/1/2012 | 23,230 | - | (15,487) | 7,743 | 7,743 |
| 2003 - 0% Road improvements - Centennial/Albon | 540,000 | 1/1/2013 | 189,000 | - | (54,000) | 135,000 | 27,000 |
| 2006 - 0% Road improvements - Eber Wilkins | 500,000 | 1/1/2016 | 275,000 | - | (50,000) | 225,000 | 25,000 |
| 2008 - 0% Road improvements - Wilkins Rd. | 186,756 | 1/1/2027 | 158,742 | - | (9,338) | 149,404 | 4,669 |
| 2008 - 0% Road improvements - Abon Signal | 15,147 | 1/1/2028 | 11,360 | - | (1,515) | 9,845 | 757 |
| 2008 - 0% Road improvements - Yarberg Bridge | 99,404 | 1/1/2028 | 89,464 | - | (4,970) | 84,494 | 2,485 |
| 2008 - 0% Road improvements - Yarberg Bridge | 95,797 | 1/1/2028 | 86,218 | - | (4,789) | 81,429 | 2,395 |
| 2009 - 0% Road improvements - Lathrop Bridge | 67,096 | 1/1/2030 | 63,741 | - | (3,355) | 60,386 | 1,677 |
| 2009 - 0% Road improvements - King Rd. | 109,454 | 1/1/2020 | 98,508 | - | (10,945) | 87,563 | 5,473 |
| 2009 - 0% Road improvements - Dorr Street | 37,207 | 1/1/2020 | 33,486 | - | (3,721) | 29,765 | 1,860 |
| 2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd. | 12,445 | 1/1/2020 | 11,200 | - | (1,245) | 9,955 | 622 |
| Total OPWC Loans: | <u>\$ 2,729,736</u> | | <u>1,194,267</u> | <u>-</u> | <u>(250,520)</u> | <u>943,747</u> | <u>117,184</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Governmental Activities - (Continued)

| | Original Issued | Maturity Date | Restated Balance 12/31/10 | Additions | Reductions | Balance 12/31/11 | Amount Due in One Year |
|--|--------------------|------------------|---------------------------------|----------------------|------------------------|-----------------------|---------------------------|
| <u>Other long-term obligations</u> | | | | | | | |
| Capital lease obligations | | | \$ 105,678 | \$ 123,802 | \$ (73,698) | \$ 155,782 | \$ 51,634 |
| Compensated absences | | | 20,178,477 | 12,609,842 | (13,291,487) | 19,496,832 | 12,983,694 |
| Landfill obligation | | | 7,000,000 | - | - | 7,000,000 | 150,000 |
| Claims payable | | | <u>10,207,619</u> | <u>9,881,936</u> | <u>(10,207,619)</u> | <u>9,881,936</u> | <u>5,465,321</u> |
| Total other long-term obligations | | | <u>37,491,774</u> | <u>22,615,580</u> | <u>(23,572,804)</u> | <u>36,534,550</u> | <u>18,650,649</u> |
| Total governmental activities obligations | | | 153,498,058 | <u>\$ 27,010,580</u> | <u>\$ (34,743,306)</u> | 145,765,332 | <u>\$ 24,278,222</u> |
| Add: unamortized bond premiums | | | 453,484 | | | 500,214 | |
| Less: unamortized bond discounts | | | (32,831) | | | (29,823) | |
| Less: unamortized deferred charges on refundings | | | <u>-</u> | | | <u>(89,497)</u> | |
| Total on statement of net assets | | | <u>\$ 153,918,711</u> | | | <u>\$ 146,146,226</u> | |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

During the fiscal year 2011, the following changes occurred in the County's business-type activities long-term obligations:

| Business-type Activities | Original Issued | Maturity Date | Restated | | | Balance 12/31/11 | Amount Due in One Year |
|---|----------------------|------------------|---------------------|----------------|--------------------|---------------------|---------------------------|
| | | | Balance 12/31/10 | Additions | Reductions | | |
| <u>OWDA Loans:</u> | | | | | | | |
| 1980-1984 - 6.24% to 6.25% Sewer system | \$ 6,588,707 | 07/01/13 | \$ 587,277 | \$ - | \$ (223,498) | \$ 363,779 | \$ 115,135 |
| 1984 - 6.24-6.25% Wastewater treatment | incl. above | 07/01/13 | 432,717 | - | (164,519) | 268,198 | 84,752 |
| 1983-1984 - 7.38% to 7.67% Sewers | 662,191 | 1/1/2007 | 30,216 | - | (30,216) | - | - |
| 1991 - 7.45% to 7.5% Water supply system | 310,473 | 07/01/11 | 14,167 | - | (14,167) | - | - |
| 1991 - 6.16% to 7.45% Sewer 1100 | 403,165 | 7/1/2011 | 18,341 | - | (18,341) | - | - |
| 1991 - 6.16% to 7.45% Sewer 0526A | 426,937 | 7/1/2011 | 19,483 | - | (19,483) | - | - |
| 1991 - 6.16% to 7.45% Sewer 0526B | 257,591 | 7/1/2011 | 11,718 | - | (11,718) | - | - |
| 1993 - 6.16% Water supply system | 1,128,300 | 07/01/18 | 525,176 | - | (57,259) | 467,917 | 29,485 |
| 1994 - 6.72% Sewer system | 644,200 | 07/01/14 | 179,851 | - | (47,405) | 132,446 | 24,473 |
| 1994 - 6.72% Sewer system | 308,300 | 07/01/14 | 86,072 | - | (22,687) | 63,385 | 11,712 |
| 1994 - 6.72% Water | 405,026 | 7/1/2019 | 213,980 | - | (19,504) | 194,476 | 10,069 |
| 1994 - 5.77% Wastewater treatment | 11,539,293 | 07/01/15 | 3,812,215 | - | (767,383) | 3,044,832 | 394,451 |
| 1995 - 6.35% Water supply system | 501,750 | 01/01/21 | 293,668 | - | (21,917) | 271,751 | 11,654 |
| 1997 - 5.86% Sanitary Engineer | 1,650,000 | 07/01/17 | 750,191 | - | (98,262) | 651,929 | 50,530 |
| 1997 - 5.86% Water supply system - SW Tank | 1,102,927 | 07/01/17 | 501,451 | - | (65,683) | 435,768 | 33,776 |
| 1997 - 5.86% Water supply system - Water main | 680,585 | 07/01/17 | 309,437 | - | (40,531) | 268,906 | 20,842 |
| 2001 - 5.39% Water supply system | 1,268,385 | 01/01/21 | 798,978 | - | (62,164) | 736,814 | 32,344 |
| 2003 - 4.40% Water supply system | 290,000 | 01/01/13 | 68,509 | - | (33,509) | 35,000 | 17,310 |
| 2003 - 3.85% Water supply system | 200,000 | 07/01/13 | 57,360 | - | (22,290) | 35,070 | 11,468 |
| 2004 - 3.85% Wastewater treatment | 15,170,142 | 07/01/29 | 12,493,707 | - | (473,875) | 12,019,832 | 243,801 |
| 2008 - 5.65% Solid Waste Project | 1,200,000 | 07/01/28 | 1,112,406 | - | (38,600) | 1,073,806 | 20,121 |
| 2009 - 4.36% Water 5114 | 1,097,053 | 1/1/2030 | 978,566 | 74,121 | (27,810) | 1,024,877 | 19,038 |
| 2009 - 4.36% Sewer 5113 | 789,485 | 1/1/2030 | 645,715 | 116,818 | (24,989) | 737,544 | 13,701 |
| 2011 - 3.55% Water Dist. System Improvements | 417,174 | 1/1/1932 | - | 1,455 | - | 1,455 | 1,455 |
| 2011 - 3.55% Sanitary Sewer Improvements | 909,742 | 1/1/1932 | - | 3,175 | - | 3,175 | 3,175 |
| Total OWDA loans | <u>\$ 47,951,426</u> | | <u>23,941,201</u> | <u>195,569</u> | <u>(2,305,810)</u> | <u>21,830,960</u> | <u>1,149,292</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

Business-type Activities - (Continued)

| | Original Issued | Maturity Date | Restated Balance 12/31/10 | Additions | Reductions | Balance 12/31/11 | Amount Due in One Year |
|---|---------------------|------------------|---------------------------------|-------------------|-----------------------|----------------------|---------------------------|
| <u>OPWC Loans:</u> | | | | | | | |
| 1994 - 0% Wastewater - Maumee River | \$ 274,474 | 01/01/16 | \$ 89,203 | \$ - | \$ (13,724) | \$ 75,479 | \$ 6,862 |
| 2004 - 0% Sewer system - Schuler P.S. | 97,025 | 07/01/14 | 33,959 | - | (9,703) | 24,256 | 4,851 |
| 2005 - 0% Sewer system | 355,353 | 01/01/15 | 257,631 | - | (17,768) | 239,863 | 8,884 |
| 2005 - 0% Sewer system | 432,200 | 01/01/15 | 313,345 | - | (21,610) | 291,735 | 10,805 |
| 2005 - 0% Sewer system | 381,016 | 01/01/15 | 266,712 | - | (19,051) | 247,661 | 9,525 |
| 2006 - 0% Wastewater | 1,215,159 | 01/01/26 | 941,748 | - | (60,758) | 880,990 | 30,379 |
| 2008 - 0% Sewer System | 71,487 | 01/01/29 | 64,338 | - | (3,574) | 60,764 | 1,787 |
| 2010 - 0% Sewer System | 482,191 | 07/01/30 | 470,136 | - | (24,108) | 446,028 | 12,055 |
| 2011 - 0% CL27M East Plant Sec. Clarifier | 118,467 | 07/01/31 | - | 118,467 | (2,962) | 115,505 | 2,962 |
| 2011 - -0% River Road Waterline Replacement | 196,000 | 01/01/32 | - | 87,312 | - | 87,312 | 2,183 |
| 2011 - 0% North Curtice Waterline Replacement | 157,860 | 01/01/32 | - | 35,496 | - | 35,496 | 887 |
| Total OPWC loans | <u>\$ 3,781,232</u> | | <u>2,437,072</u> | <u>241,275</u> | <u>(173,258)</u> | <u>2,505,089</u> | <u>91,180</u> |
| <u>Other long-term obligations:</u> | | | | | | | |
| Compensated Absences | | | <u>647,542</u> | <u>412,556</u> | <u>(420,949)</u> | <u>639,149</u> | <u>427,825</u> |
| Total business-type activities on statement of net assets | | | <u>\$ 27,025,815</u> | <u>\$ 849,400</u> | <u>\$ (2,900,017)</u> | <u>\$ 24,975,198</u> | <u>\$ 1,668,297</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

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, 2011 follows:

| Fiscal Year Ended | Bonds | | | | | |
|----------------------|----------------------|----------------------|---|---------------------|---------------------|-------------------|
| | General Obligation | | Special Assessment Government Commitment | | Non-Tax Revenue | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2012 | \$ 2,460,000 | \$ 3,871,251 | \$ 1,345,266 | \$ 689,093 | \$ 1,620,000 | \$ 235,150 |
| 2013 | 2,195,000 | 3,781,576 | 1,338,800 | 620,284 | 1,650,000 | 206,800 |
| 2014 | 2,260,000 | 3,707,876 | 1,320,500 | 554,265 | 1,695,000 | 169,675 |
| 2015 | 2,340,000 | 3,631,426 | 1,329,400 | 492,071 | 1,750,000 | 123,063 |
| 2016 | 2,110,000 | 3,554,389 | 1,279,200 | 430,210 | 1,765,000 | 66,188 |
| 2017 - 2021 | 12,080,000 | 16,614,289 | 4,707,900 | 1,379,584 | - | - |
| 2022 - 2026 | 6,465,000 | 14,699,481 | 2,924,934 | 481,499 | - | - |
| 2027 - 2031 | 9,750,000 | 13,115,940 | 550,000 | 48,373 | - | - |
| 2032 - 2036 | 21,055,000 | 9,715,368 | - | - | - | - |
| 2037 - 2040 | 23,235,000 | 3,212,273 | - | - | - | - |
| Total | <u>\$ 83,950,000</u> | <u>\$ 75,903,869</u> | <u>\$ 14,796,000</u> | <u>\$ 4,695,379</u> | <u>\$ 8,480,000</u> | <u>\$ 800,876</u> |

| Fiscal Year Ended | Bonds | | Loans | | | |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------------|-------------|
| | Revenue | | OWDA | | OPWC | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2012 | \$ 8,500 | \$ 31,365 | \$ 1,225,915 | \$ 534,681 | \$ 208,364 | \$ - |
| 2013 | 8,900 | 30,897 | 2,488,907 | 942,649 | 351,896 | - |
| 2014 | 9,300 | 30,497 | 2,121,292 | 817,867 | 326,238 | - |
| 2015 | 9,800 | 30,078 | 2,138,641 | 706,446 | 262,536 | - |
| 2016 | 10,100 | 29,718 | 1,162,155 | 595,858 | 262,536 | - |
| 2017 - 2021 | 58,100 | 140,993 | 4,990,915 | 2,206,248 | 979,374 | - |
| 2022 - 2026 | 72,500 | 126,663 | 4,754,906 | 1,213,078 | 838,980 | - |
| 2027 - 2031 | 89,831 | 108,149 | 3,314,164 | 236,873 | 215,842 | - |
| 2032 - 2036 | 111,588 | 84,814 | - | - | 3,070 | - |
| 2037 - 2041 | 139,396 | 57,006 | - | - | - | - |
| 2042 - 2046 | 174,134 | 22,268 | - | - | - | - |
| 2047 - 2049 | 2,951 | 6,400 | - | - | - | - |
| Total | <u>\$ 695,100</u> | <u>\$ 698,848</u> | <u>\$ 22,196,895</u> | <u>\$ 7,253,700</u> | <u>\$ 3,448,836</u> | <u>\$ -</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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 an unvoted debt limitation of \$79.337 million. After deducting the current net indebtedness, the County has the capacity to issue approximately \$66.334 million of additional unvoted general obligation debt.

Compensated Absences

Unpaid vested hours at December 31, 2011 representing the compensated absence liability recorded in governmental activities and business-type activities are as follows:

| | Total Hours | |
|--------------|--------------|---------------|
| | Governmental | Business-Type |
| | Activities | Activities |
| Vacation | 445,344 | 17,317 |
| Sick | 312,124 | 9,056 |
| Compensation | 25,332 | 467 |

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

Landfill Obligation

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

Claims Payable

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

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2011, the County added \$123,802 in new capital lease obligations and made principal payments of \$73,698.

| | |
|------------------------------|------------|
| | Total |
| Equipment | \$ 270,888 |
| Less Accumuated Depreciation | (144,954) |
| Net Book Value | \$ 125,934 |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

The following is a schedule of the future minimum lease payments required under capital lease obligations and the present value of the minimum lease payments as of December 31, 2011.

| <u>Year Ending December 31,</u> | <u>Government Activities</u> | <u>Internal Service Funds</u> |
|--|----------------------------------|-----------------------------------|
| 2012 | \$ 44,586 | \$ 9,000 |
| 2013 | 33,486 | 7,500 |
| 2014 | 31,936 | 3,000 |
| 2015 | 28,045 | - |
| 2016 | <u>381</u> | <u>-</u> |
| Total minimum lease payments | 138,434 | 19,500 |
| Less: amount representing interest | <u>(2,152)</u> | <u>-</u> |
| Present value of future minimum lease payments | <u>\$ 136,282</u> | <u>\$ 19,500</u> |

Component Units

The County's component units have the following long-term obligations due at December 31, 2011:

The Toledo Mud Hens have a long-term deferred compensation liability of \$164,156, with the entire amount considered due in more than one year.

Preferred Properties, Inc. and Affiliates have long-term mortgage and notes payable of \$147,634. Of this total, \$27,619 is due in one year with the remainder due in more than one year.

Toledo Arena Sports, Inc. has a \$1,362 long-term liability for an equity interest in the net loss of EHCL Properties, LLC in excess of net investment. This amount has been reported as due in more than one year.

Toledo-Lucas County Convention and Visitors Bureau has long-term notes payable of \$1,293,802. Of this total, \$218,921 is due in one year with the remainder due in more than one year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds, Hospital Facilities Bonds and Commercial Housing Revenue Bonds to provide financial assistance to private, profit and non-profit sector entities for the acquisition and construction of industrial, hospital and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received 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, 2011, there were 27 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$771,800,000, including \$723,295,000 for hospital, \$23,675,000 for industrial development, economic, and school facilities, and \$24,830,000 for housing.

NOTE 11 - PENSION PLAN

Ohio Public Employees Retirement System

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 11 - PENSION PLAN – (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2011 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 11.00% and 11.60%, respectively. The County's contribution rate for 2011 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2011 was 10.00%. The County's contribution rate for pension benefits for members in the Combined Plan for 2011 was 7.95%. For those plan members in law enforcement and public safety pension contributions were 14.10%. The County's required contributions to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$21.9 million, \$22.2 million, and \$23.4 million, respectively; 89.01% has been contributed for 2011 and 100% has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$361,785 made by the County and \$258,419 made by the plan members.

NOTE 12 - POSTRETIREMENT BENEFIT PLANS

Ohio Public Employees Retirement

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 12 - POSTRETIREMENT BENEFIT PLANS – (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2011, local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund postemployment health care for members in the Traditional Plan for 2011 was 4.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2011 was 6.05%.

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

The County's contributions allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$6.1 million, \$7.8 million, and \$9.6 million, respectively; 89.01% has been contributed for 2011 and 100% has been contributed for 2010 and 2009.

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

Net Change in Fund Balance

| | <u>General</u> | <u>Children Services Board</u> | <u>Board of Developmental Disabilities</u> | <u>Mental Health and Recovery</u> |
|---|---------------------|--|--|---|
| Budget basis | \$ 1,114,248 | \$(6,476,209) | \$ (9,270,207) | \$ 166,238 |
| Net adjustment for revenue accruals | (1,544,018) | 959,919 | 473,701 | (1,207,595) |
| Net adjustment for expenditure accruals | 540,653 | 112,871 | 189,237 | 305,843 |
| Net adjustment for other sources/uses | 121,038 | - | - | - |
| Funds budgeted elsewhere | 1,079,961 | - | - | - |
| Adjustment for encumbrances | <u>972,865</u> | <u>1,380,272</u> | <u>4,081,258</u> | <u>754</u> |
| GAAP basis | <u>\$ 2,284,747</u> | <u>\$(4,023,147)</u> | <u>\$ (4,526,011)</u> | <u>\$ (734,760)</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 Local Development Fund and the following sub-funds of the Other Special Revenue Fund: Payroll Reserve Fund, Sick Reserve Fund, Vacation Reserve Fund, and the Comp Time Reserve Fund.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 14 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned and/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 follows:

| Fund balance | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|--------------------------------------|----------------------|----------------------------------|-------------------------------|---|
| Nonspendable: | | | | |
| Materials and supplies inventory | \$ - | \$ - | \$ - | \$ - |
| Unclaimed monies | 1,709,192 | - | - | - |
| Total nonspendable | 1,709,192 | - | - | - |
| Restricted: | | | | |
| Ditch maintenance | 281,128 | - | - | - |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Public works projects | - | - | - | - |
| Health programs | - | 8,956,852 | - | 26,110,944 |
| Human services programs | - | - | 13,411,696 | - |
| Conservation and recreation programs | - | - | - | - |
| Debt service | - | - | - | - |
| Discretionary | - | - | - | - |
| Total restricted | 281,128 | 8,956,852 | 13,411,696 | 26,110,944 |
| Committed: | | | | |
| Legislative and executive | 221,521 | - | - | - |
| Payroll | 3,000,305 | - | - | - |
| Compensated absences | 1,711,512 | - | - | - |
| Public safety | - | - | - | - |
| Debt service | - | - | - | - |
| Total committed | 4,933,338 | - | - | - |
| Assigned: | | | | |
| Legislative and executive | 385,090 | - | - | - |
| Judicial | 186,451 | - | - | - |
| Public works projects | 1,683 | - | - | - |
| Human service programs | 8,477 | - | - | - |
| Total assigned | 581,701 | - | - | - |
| Unassigned (deficit) | 26,997,468 | - | - | - |
| Total fund balances | \$ 34,502,827 | \$ 8,956,852 | \$ 13,411,696 | \$ 26,110,944 |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 14 - FUND BALANCE – (Continued)

| Fund balance | Debt Service | Capital Improvements | Nonmajor Governmental | Total Governmental Funds |
|--------------------------------------|-----------------|-------------------------|--------------------------|--------------------------------|
| Nonspendable: | | | | |
| Materials and supplies inventory | \$ - | \$ - | \$ 726,158 | \$ 726,158 |
| Unclaimed monies | - | - | - | 1,709,192 |
| Total nonspendable | - | - | 726,158 | 2,435,350 |
| Restricted: | | | | |
| Ditch maintenance | - | - | - | 281,128 |
| Legislative and executive | - | - | 8,129,379 | 8,129,379 |
| Judicial | - | - | 5,534,052 | 5,534,052 |
| Public safety | - | - | 21,725,665 | 21,725,665 |
| Public works projects | - | - | 2,691,516 | 2,691,516 |
| Health programs | - | - | 895,449 | 35,963,245 |
| Human services programs | - | - | 459,865 | 13,871,561 |
| Conservation and recreation programs | - | - | 197,493 | 197,493 |
| Debt service | 125,058 | - | - | 125,058 |
| Community development | - | - | 6,628,752 | 6,628,752 |
| Other purposes | - | - | 10,893,446 | 10,893,446 |
| Total restricted | 125,058 | - | 57,155,617 | 106,041,295 |
| Committed: | | | | |
| Legislative and executive | - | - | - | 221,521 |
| Payroll | - | - | - | 3,000,305 |
| Compensated absences | - | - | - | 1,711,512 |
| Public safety | - | - | 200,000 | 200,000 |
| Debt service | 7,137,386 | - | - | 7,137,386 |
| Total committed | 7,137,386 | - | 200,000 | 12,270,724 |
| Assigned: | | | | |
| Legislative and executive | - | - | - | 385,090 |
| Judicial | - | - | - | 186,451 |
| Public works projects | - | - | - | 1,683 |
| Human Service programs | - | - | - | 8,477 |
| Total assigned | - | - | - | 581,701 |
| Unassigned (deficit) | - | (6,337,136) | (828,735) | 19,831,597 |
| Total fund balances | \$ 7,262,444 | \$ (6,337,136) | \$ 57,253,040 | \$ 141,160,667 |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 15 - OTHER COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

| <u>Fund</u> | <u>Year-End Encumbrances</u> |
|-------------------------------------|----------------------------------|
| General | \$ 537,669 |
| Mental Health and Recovery | 754 |
| Children Services Board | 1,216,238 |
| Board of Developmental Disabilities | 3,430,954 |
| Debt Service | 129,200 |
| Capital Improvements | 1,141,453 |
| Other Governmental | <u>8,021,001</u> |
| Total | <u>\$ 14,477,269</u> |

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates that \$7,000,000 will be required to clean up, monitor and maintain the site, of which approximately \$150,000 of the costs are to be incurred in the next year. The current liability of \$150,000 is included in the long-term liability due within a year with the remaining \$6,850,000 recorded as a long-term liability due in more than one year. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2011, consisted of taxes, accounts, accrued interest and intergovernmental receivables arising from grants, entitlements and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2011.

Intergovernmental receivables consist of the following at year end:

| <u>Fund</u> | <u>Amount</u> |
|---|----------------------|
| General Fund: | |
| Local Government Fund | \$ 3,513,555 |
| State Public Defender Reimbursement | 577,020 |
| Various Grants and Entitlements | 661,375 |
| Homestead and Rollback | <u>926,697</u> |
| | <u>5,678,647</u> |
| Mental Health and Recovery Fund: | |
| Grants and Entitlements | 27,352,377 |
| Homestead and Rollback | <u>695,022</u> |
| | <u>28,047,399</u> |
| Children Services Board Fund: | |
| Grants and Entitlements | 3,264,012 |
| Homestead and Rollback | <u>1,060,618</u> |
| | <u>4,324,630</u> |
| Board of Developmental Disabilities Fund: | |
| Grants and Entitlements | 9,573,417 |
| Homestead and Rollback | <u>1,961,778</u> |
| | <u>11,535,195</u> |
| Other Governmental Funds: | |
| Grants and Entitlements | 3,575,765 |
| License, Gasoline and Permissive Taxes | 5,507,328 |
| Homestead and Rollback | <u>1,468,805</u> |
| | <u>10,551,898</u> |
| Total Intergovernmental Receivables | <u>\$ 60,137,769</u> |

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011*

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

The claims liability of \$9,881,936 reported in the internal service funds at December 31, 2011, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2011 and 2010 were:

| | Balance at Beginning of Year | Current Year Claims | Change in Provision for for Workers' Compensation Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|---------------------------|--|-------------------|------------------------------|
| 2011 | \$ 10,207,619 | \$ 39,741,849 | \$ 81,538 | \$ (40,149,070) | \$ 9,881,936 |
| 2010 | \$ 11,409,319 | \$ 39,894,824 | \$ 352,376 | \$ (41,448,900) | \$ 10,207,619 |

The County estimates that \$5,465,321 of the claims payable liability at December 31, 2011 will be paid within one year with the remaining balance, \$4,416,615, 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: \$110,374 in 2012, \$103,415 in 2013, \$62,698 in 2014, \$30,149 in 2015, \$14,148 in 2016 and \$3,537 in 2017. The total future payments through 2017 are \$324,321.

NOTE 20 – SIGNIFICANT SUBSEQUENT EVENT

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The provisions of GASB 63 are effective for financial statements for periods beginning after December 15, 2011. The objective of this Statement is to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures.

The County will implement GASB No. 63 in 2012. Management has not yet determined the impact that this new GASB pronouncement will have on the County's financial statements.

The James M. Schoonmaker/Willis B. Boyer



Bunting and flags hang from the rear of the pilot house on the museum ship James M. Schoonmaker/Willis B. Boyer, Toledo. The ship was rechristened the Schoonmaker in 2011 as part of the Red, White, and Kaboom festivities.

Photo and caption courtesy of The Toledo Blade, credits to Andy Morrison.

S. S. Willis B. Boyer (formerly the Col. James M. Schoonmaker) was built in 1911 and retired in 1980 after 69 years of service. It is a lake freighter which served as a commercial vessel on the Great Lakes for much of the 20th Century, and is currently undergoing renovation as a museum ship in Toledo, Ohio. She broke many cargo records for iron ore, grain and coal in her first year.

Source: http://en.wikipedia.org/wiki/Willis_B_Boyer

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, 2011

| | Budgeted Amounts | | | Variance with |
|--|--------------------|--------------------|--------------------|--|
| | Original | Final | Actual | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Sales taxes | \$ 68,119,732 | \$ 68,119,732 | \$ 71,618,618 | \$ 3,498,886 |
| Property taxes | 13,605,383 | 13,605,383 | 13,703,968 | 98,585 |
| Charges for services | 10,721,588 | 10,721,588 | 10,354,538 | (367,050) |
| Licenses and permits | 25,000 | 25,000 | 23,970 | (1,030) |
| Fines and forfeitures | 233,000 | 233,000 | 183,663 | (49,337) |
| Intergovernmental | 24,110,412 | 24,110,412 | 21,980,136 | (2,130,276) |
| Special assessments | 35,275 | 35,275 | 25,676 | (9,599) |
| Investment income | 4,525,000 | 4,525,000 | 3,574,754 | (950,246) |
| Rental income | 1,464,338 | 1,464,338 | 1,416,146 | (48,192) |
| Other | 2,298,320 | 2,298,320 | 2,143,867 | (154,453) |
| Total revenues | 125,138,048 | 125,138,048 | 125,025,336 | (112,712) |
| Expenditures: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| <i>Auditor Accounting</i> | | | | |
| Personal services | 1,240,904 | 1,151,099 | 1,112,516 | 38,583 |
| Materials and supplies | 80,721 | 75,721 | 67,206 | 8,515 |
| Charges and services | 74,560 | 80,785 | 68,117 | 12,668 |
| Other | 10,000 | 8,051 | 8,050 | 1 |
| Capital outlay and equipment | 5,700 | 4,259 | 2,962 | 1,297 |
| <i>Assessing Personal Property</i> | | | | |
| Personal services | 196,952 | 231,960 | 228,545 | 3,415 |
| Materials and supplies | 3,110 | 2,610 | 1,825 | 785 |
| Charges and services | 30,965 | 30,950 | 28,053 | 2,897 |
| <i>Real Estate Support Staff</i> | | | | |
| Personal services | 602,553 | 628,339 | 628,339 | - |
| Materials and supplies | 5,000 | 4,000 | 4,000 | - |
| Charges and services | 8,500 | 2,671 | 2,671 | - |
| Other | 1,891 | 102 | - | 102 |
| Capital outlay and equipment | - | - | - | - |
| <i>Budget Commission</i> | | | | |
| Personal services | 89,685 | 94,644 | 94,281 | 363 |
| Materials and supplies | 45 | 45 | - | 45 |
| Other | 55 | 84 | - | 84 |
| <i>Board of Revision</i> | | | | |
| Personal services | 154,496 | 176,913 | 176,046 | 867 |
| Materials and supplies | 25,000 | 23,000 | 20,180 | 2,820 |
| Charges and services | 1,000 | 3,500 | 2,145 | 1,355 |
| Capital outlay and equipment | 2,933 | 2,433 | 1,046 | 1,387 |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | Actual | |
| Legislative and Executive - continued | | | | |
| <i>Information Services</i> | | | | |
| Personal services. | \$ 2,013,982 | \$ 2,002,680 | \$ 1,797,723 | \$ 204,957 |
| Materials and supplies | 18,300 | 10,400 | 7,077 | 3,323 |
| Charges and services. | 861,360 | 821,810 | 785,373 | 36,437 |
| Other | 7,986 | 7,241 | 6,741 | 500 |
| Capital outlay and equipment. | 62,707 | 92,707 | 79,313 | 13,394 |
| <i>Commissioners</i> | | | | |
| Personal services. | 538,530 | 532,568 | 515,683 | 16,885 |
| Materials and supplies | 4,106 | 3,788 | 2,938 | 850 |
| Charges and services. | 4,850 | 18,465 | 17,421 | 1,044 |
| Other | 14,000 | 2,405 | 2,382 | 23 |
| <i>County Administrator</i> | | | | |
| Personal services. | 419,690 | 420,199 | 406,835 | 13,364 |
| Materials and supplies | 1,500 | 1,374 | 697 | 677 |
| Charges and services. | 5,700 | 4,668 | 4,265 | 403 |
| Other | 2,677 | 1,459 | 1,454 | 5 |
| <i>Facilities</i> | | | | |
| Personal services. | 2,745,218 | 2,506,618 | 2,474,807 | 31,811 |
| Materials and supplies | 373,490 | 277,389 | 274,902 | 2,487 |
| Charges and services. | 881,009 | 948,512 | 947,601 | 911 |
| Other | 4,000 | 1,753 | 1,713 | 40 |
| Capital outlay and equipment. | 10,000 | 13,576 | 13,576 | - |
| <i>Department of Personnel</i> | | | | |
| Personal services. | 518,480 | 514,944 | 498,231 | 16,713 |
| Materials and supplies | 2,949 | 2,250 | 1,602 | 648 |
| Charges and services. | 9,050 | 9,050 | 7,906 | 1,144 |
| <i>Treasurer</i> | | | | |
| Personal services. | 670,470 | 673,521 | 655,314 | 18,207 |
| Materials and supplies | 19,792 | 19,588 | 13,434 | 6,154 |
| Charges and services. | 189,011 | 182,386 | 158,257 | 24,129 |
| Other | 1,000 | 1,000 | 300 | 700 |
| <i>Personal Property Tax</i> | | | | |
| Personal services. | 99,569 | 102,274 | 101,222 | 1,052 |
| Materials and supplies | 2,186 | 1,500 | 500 | 1,000 |
| Charges and services. | 6,348 | 3,625 | 2,019 | 1,606 |
| Other | 500 | 100 | - | 100 |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Legislative and Executive - continued | | | | |
| <i>Office of Management and Budget</i> | | | | |
| Personal services. | \$ 338,341 | \$ 326,414 | \$ 308,135 | \$ 18,279 |
| Materials and supplies | 2,663 | 2,401 | 2,174 | 227 |
| Charges and services. | 20,575 | 31,191 | 29,113 | 2,078 |
| Other | 2,000 | 984 | 490 | 494 |
| <i>Hotel Administration</i> | | | | |
| Materials and supplies | 63 | - | - | - |
| <i>Board of Elections</i> | | | | |
| Personal services. | 1,611,542 | 1,609,581 | 1,558,266 | 51,315 |
| Materials and supplies | 180,000 | 215,000 | 208,045 | 6,955 |
| Charges and services. | 1,044,710 | 1,010,568 | 981,578 | 28,990 |
| Capital outlay and equipment. | 8,000 | 7,026 | 2,604 | 4,422 |
| <i>Support Services</i> | | | | |
| Personal services. | 169,759 | 169,869 | 167,755 | 2,114 |
| Materials and supplies | 1,500 | 1,500 | 863 | 637 |
| Charges and services. | 1,750 | 1,750 | 1,306 | 444 |
| Other | 2,319 | 2,215 | 1,864 | 351 |
| <i>Centralized Records Center</i> | | | | |
| Personal services. | 164,025 | 164,322 | 164,103 | 219 |
| Materials and supplies | 16,438 | 16,438 | 14,670 | 1,768 |
| Charges and services. | 149,091 | 138,017 | 125,603 | 12,414 |
| Other | 9,500 | 7,731 | 3,661 | 4,070 |
| Capital outlay and equipment. | - | 9,566 | 7,780 | 1,786 |
| <i>Recorder</i> | | | | |
| Personal services. | 710,419 | 705,979 | 704,445 | 1,534 |
| Materials and supplies | 7,100 | 7,100 | 5,245 | 1,855 |
| Charges and services. | 13,229 | 13,178 | 7,403 | 5,775 |
| <i>Recorder Housing Trust Fee</i> | | | | |
| Personal services. | 19,077 | 18,857 | 4,341 | 14,516 |
| <i>Annual Audit</i> | | | | |
| Charges and services. | 283,998 | 219,211 | 219,211 | - |
| Other | 1,000 | 1,166 | 1,166 | - |
| <i>Plan Commission</i> | | | | |
| Other | 258,300 | 258,300 | 258,300 | - |

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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Legislative and Executive - continued | | | | |
| <i>Building Operations</i> | | | | |
| Charges and services. | \$ 6,049,076 | \$ 4,054,879 | \$ 4,054,879 | \$ - |
| Other | 155,740 | 163,054 | 163,054 | - |
| Capital outlay and equipment. | 5,000 | - | - | - |
| <i>Real Estate Taxes</i> | | | | |
| Other | 325,000 | 217,421 | 217,421 | - |
| <i>Insurance</i> | | | | |
| Personal services. | 780,000 | 217,157 | 217,157 | - |
| Charges and services. | 1,188,006 | 1,137,807 | 1,137,807 | - |
| Other | 5,000 | - | - | - |
| <i>Miscellaneous</i> | | | | |
| Personal services. | - | 1,864 | 1,864 | - |
| Charges and services. | 1,076,705 | 1,203,934 | 1,203,934 | - |
| Other | 944,071 | 509,054 | 509,054 | - |
| <i>Total General Government - Legislative and Executive.</i> | <u>27,566,527</u> | <u>24,142,550</u> | <u>23,508,559</u> | <u>633,991</u> |
| Judicial | | | | |
| <i>Juvenile Court</i> | | | | |
| Personal services. | 6,412,544 | 6,195,033 | 5,992,679 | 202,354 |
| Materials and supplies | 247,408 | 265,832 | 245,051 | 20,781 |
| Charges and services. | 337,859 | 279,831 | 249,316 | 30,515 |
| Other | 20,000 | 20,000 | 14,540 | 5,460 |
| Capital outlay and equipment. | 15,000 | 90,000 | 80,105 | 9,895 |
| <i>Juvenile Detention Center</i> | | | | |
| Personal services. | 3,802,589 | 3,631,846 | 3,519,572 | 112,274 |
| Materials and supplies | 43,874 | 44,430 | 22,427 | 22,003 |
| Charges and services. | 512,230 | 514,778 | 490,934 | 23,844 |
| Other | 11,000 | 2,316 | 150 | 2,166 |
| Capital outlay and equipment. | 32,100 | 32,100 | 23,180 | 8,920 |
| <i>Prosecutor</i> | | | | |
| Personal services. | 5,378,670 | 5,356,899 | 5,255,943 | 100,956 |
| Materials and supplies | 58,774 | 65,517 | 62,968 | 2,549 |
| Charges and services. | 53,800 | 51,133 | 47,719 | 3,414 |
| Other | 14,684 | 2,735 | 2,290 | 445 |
| <i>Domestic Relations Court</i> | | | | |
| Personal services. | 2,608,856 | 2,633,889 | 2,607,570 | 26,319 |
| Materials and supplies | 16,500 | 13,294 | 13,294 | - |
| Charges and services. | 97,840 | 91,823 | 91,823 | - |
| Other | 41,021 | 11,215 | 11,215 | - |
| Capital outlay and equipment. | 8,000 | 7,019 | 7,019 | - |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | Actual | |
| Judicial - continued | | | | |
| <i>Clerk of Courts</i> | | | | |
| Personal services. | \$ 1,940,593 | \$ 1,930,976 | \$ 1,810,731 | \$ 120,245 |
| Materials and supplies | 417,395 | 414,325 | 402,819 | 11,506 |
| Charges and services. | 82,128 | 80,678 | 60,722 | 19,956 |
| Other | 9,700 | 9,576 | 4,897 | 4,679 |
| Capital outlay and equipment. | 5,000 | 3,400 | 3,381 | 19 |
| <i>Probate Court</i> | | | | |
| Personal services. | 1,787,174 | 1,782,230 | 1,780,866 | 1,364 |
| Materials and supplies | 37,636 | 28,968 | 28,968 | - |
| Charges and services. | 18,000 | 18,645 | 18,421 | 224 |
| Other | 8,700 | 8,700 | 8,640 | 60 |
| <i>Common Pleas Court</i> | | | | |
| Personal services. | 3,395,485 | 3,375,190 | 3,276,560 | 98,630 |
| Materials and supplies | 60,690 | 59,051 | 51,132 | 7,919 |
| Charges and services. | 206,826 | 208,952 | 201,167 | 7,785 |
| Other | 12,094 | 9,958 | 7,028 | 2,930 |
| <i>Court Rehabilitation and Correction</i> | | | | |
| Personal services. | 320,083 | 318,598 | 318,321 | 277 |
| Materials and supplies | 3,766 | 3,290 | 2,914 | 376 |
| Charges and services. | 14,925 | 14,225 | 13,317 | 908 |
| Other | 1,500 | 1,500 | 1,392 | 108 |
| <i>Work Release</i> | | | | |
| Personal services. | 2,069,097 | 2,028,444 | 1,997,548 | 30,896 |
| Materials and supplies | 51,790 | 51,231 | 42,051 | 9,180 |
| Charges and services. | 300,242 | 295,988 | 281,486 | 14,502 |
| Other | 2,500 | 2,303 | 2,171 | 132 |
| Capital outlay and equipment. | 6,000 | 5,810 | 5,690 | 120 |
| <i>Jury Commission</i> | | | | |
| Personal services. | 103,630 | 102,991 | 102,965 | 26 |
| Materials and supplies | 27,008 | 26,627 | 21,166 | 5,461 |
| Charges and services. | 136,430 | 135,972 | 130,266 | 5,706 |
| Other | 15,590 | 14,908 | 12,956 | 1,952 |
| <i>Adult Probation</i> | | | | |
| Personal services. | 1,420,604 | 1,410,963 | 1,364,804 | 46,159 |
| Materials and supplies | 119,700 | 119,800 | 115,795 | 4,005 |
| Charges and services. | 16,678 | 16,578 | 14,187 | 2,391 |
| Other | 1,200 | 1,200 | 1,041 | 159 |

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, 2011

| | Budgeted Amounts | | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|--------------|--------------|-----------|---|
| | Original | Final | | | |
| Judicial - continued | | | | | |
| <i>Pretrial Presentence</i> | | | | | |
| Personal services. | \$ 1,890,169 | \$ 1,877,642 | \$ 1,825,106 | \$ 52,536 | |
| Materials and supplies | 68,786 | 67,286 | 56,885 | 10,401 | |
| Charges and services. | 25,610 | 25,547 | 19,277 | 6,270 | |
| Other | 1,000 | 1,000 | 291 | 709 | |
| Capital outlay and equipment. | 1,000 | 2,500 | 2,118 | 382 | |
| <i>Common Pleas Security</i> | | | | | |
| Personal services. | 1,185,527 | 1,178,308 | 1,167,520 | 10,788 | |
| Materials and supplies | 3,622 | 3,504 | 2,197 | 1,307 | |
| Charges and services. | 19,961 | 18,112 | 17,431 | 681 | |
| Other | 420 | 375 | 91 | 284 | |
| Capital outlay and equipment. | 3,500 | 3,500 | 3,249 | 251 | |
| <i>Community Supervision</i> | | | | | |
| Personal services. | 437,729 | 462,168 | 460,115 | 2,053 | |
| Materials and supplies | 7,630 | 9,272 | 9,262 | 10 | |
| Charges and services. | 8,840 | 9,997 | 9,148 | 849 | |
| Other | 850 | 850 | 519 | 331 | |
| Capital outlay and equipment. | 750 | 750 | 296 | 454 | |
| <i>Maumee Municipal Court</i> | | | | | |
| Personal services. | 142,986 | 141,964 | 122,657 | 19,307 | |
| Charges and services. | 17,000 | 17,000 | 15,832 | 1,168 | |
| <i>Oregon Municipal Court</i> | | | | | |
| Personal services. | 149,599 | 149,281 | 118,588 | 30,693 | |
| Charges and services. | 15,900 | 15,900 | 13,866 | 2,034 | |
| <i>Sylvania Municipal Court</i> | | | | | |
| Personal services. | 157,440 | 156,204 | 133,060 | 23,144 | |
| Charges and services. | 42,000 | 42,000 | 40,911 | 1,089 | |
| <i>Toledo Municipal Court</i> | | | | | |
| Personal services. | 375,397 | 370,880 | 356,122 | 14,758 | |
| Charges and services. | 44,345 | 46,034 | 44,784 | 1,250 | |
| <i>Integrated Justice System</i> | | | | | |
| Personal services. | 212,183 | 210,772 | 202,302 | 8,470 | |
| Materials and supplies | 562 | 933 | 487 | 446 | |
| Charges and services. | 189,248 | 188,066 | 161,478 | 26,588 | |
| Other | 200 | 400 | 380 | 20 | |
| Capital outlay and equipment. | 138 | 138 | 138 | - | |

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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Judicial - continued | | | | |
| <i>Attorney Fees Public Defender</i> | | | | |
| Charges and services. | \$ 3,657,000 | \$ 3,424,274 | \$ 3,424,274 | \$ - |
| Other | 20,000 | - | - | - |
| <i>Court of Appeals</i> | | | | |
| Materials and supplies | 27,561 | 32,245 | 31,513 | 732 |
| Charges and services. | 138,849 | 129,391 | 110,891 | 18,500 |
| Other | 285,733 | 264,063 | 263,891 | 172 |
| Capital outlay and equipment. | 4,600 | 24,000 | 19,778 | 4,222 |
| <i>Total General Government - Judicial</i> | <u>41,441,048</u> | <u>40,665,123</u> | <u>39,455,654</u> | <u>1,209,469</u> |
| Public Safety | | | | |
| <i>Coroner</i> | | | | |
| Personal services. | 1,202,621 | 1,200,729 | 1,192,059 | 8,670 |
| <i>Public Safety Court Security</i> | | | | |
| Personal services. | 3,224,155 | 2,077,448 | 2,036,850 | 40,598 |
| <i>Sheriff Law Enforcement</i> | | | | |
| Personal services. | 3,519,498 | 4,260,577 | 4,205,970 | 54,607 |
| Materials and supplies | 186,242 | 216,916 | 216,916 | - |
| Charges and services. | 167,351 | 208,596 | 208,596 | - |
| Other | 200 | - | - | - |
| Capital outlay and equipment. | 5,000 | 3,608 | 3,608 | - |
| <i>Sheriff Administration</i> | | | | |
| Personal services. | 2,255,349 | 2,284,861 | 2,255,323 | 29,538 |
| Materials and supplies | 25,673 | 30,873 | 30,230 | 643 |
| Charges and services. | 94,396 | 108,830 | 106,420 | 2,410 |
| Other | 57,000 | 27,293 | 25,923 | 1,370 |
| Capital outlay and equipment. | 5,000 | 13,383 | 13,383 | - |
| <i>Sheriff Correction Center</i> | | | | |
| Personal services. | 16,655,594 | 17,884,949 | 17,877,253 | 7,696 |
| Materials and supplies | 229,374 | 270,451 | 268,034 | 2,417 |
| Charges and services. | 908,839 | 951,959 | 947,810 | 4,149 |
| Other | 500 | 210 | 210 | - |
| Capital outlay and equipment. | 4,265 | 4,255 | 4,255 | - |
| <i>Medical Correction Center</i> | | | | |
| Personal services. | 860,367 | 978,802 | 978,801 | 1 |
| Materials and supplies | 3,000 | 4,035 | 4,035 | - |
| Charges and services. | 178,252 | 485,140 | 485,140 | - |
| Other | 278,458 | 23,225 | 23,225 | - |
| Capital outlay and equipment. | 1,000 | 497 | 497 | - |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Public Safety - continued | | | | |
| <i>Correction Center NW Ohio</i> | | | | |
| Charges and services. | \$ 4,700,000 | \$ 4,510,191 | \$ 4,510,191 | \$ - |
| <i>Total Public Safety</i> | <u>34,562,134</u> | <u>35,546,828</u> | <u>35,394,729</u> | <u>152,099</u> |
| Public Works | | | | |
| <i>County Engineer Tax Map</i> | | | | |
| Personal services. | 135,160 | 146,234 | 146,233 | 1 |
| Materials and supplies | 10,000 | 10,000 | 8,448 | 1,552 |
| Charges and services. | 9,845 | 9,845 | 9,085 | 760 |
| Other | 16,342 | 4,605 | 4,605 | - |
| <i>Ditch Maintenance Projects</i> | | | | |
| Charges and services. | 133,475 | 119,917 | 119,917 | - |
| <i>Total Public Works</i> | <u>304,822</u> | <u>290,601</u> | <u>288,288</u> | <u>2,313</u> |
| Health | | | | |
| <i>Health Services</i> | | | | |
| Charges and services. | 395,809 | 395,809 | 395,809 | - |
| Other | 976,018 | 907,336 | 907,336 | - |
| <i>Total Health</i> | <u>1,371,827</u> | <u>1,303,145</u> | <u>1,303,145</u> | <u>-</u> |
| Human Services | | | | |
| <i>Veterans Services Commission</i> | | | | |
| Personal services. | 771,158 | 765,915 | 726,259 | 39,656 |
| Materials and supplies | 10,000 | 10,079 | 9,733 | 346 |
| Charges and services. | 894,319 | 717,360 | 711,285 | 6,075 |
| Capital outlay and equipment. | 7,000 | 7,000 | 3,560 | 3,440 |
| <i>Veteran Services</i> | | | | |
| Charges and services. | 25,000 | 25,000 | 21,388 | 3,612 |
| <i>Total Human Services</i> | <u>1,707,477</u> | <u>1,525,354</u> | <u>1,472,225</u> | <u>53,129</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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Conservation and Recreation | | | | |
| <i>Agriculture</i> | | | | |
| Other | \$ 228,949 | \$ 228,888 | \$ 228,888 | \$ - |
| <i>Total Conservation and Recreation</i> | 228,949 | 228,888 | 228,888 | - |
| Miscellaneous | | | | |
| <i>Miscellaneous</i> | | | | |
| Other | 507,050 | 637,067 | 637,067 | - |
| <i>Total Miscellaneous.</i> | 507,050 | 637,067 | 637,067 | - |
| Total expenditures | 107,689,834 | 104,339,556 | 102,288,555 | 2,051,001 |
| Excess/deficiency of revenues over/under expenditures. | 17,448,214 | 20,798,492 | 22,736,781 | 1,938,289 |
| <u>Other financing sources (uses):</u> | | | | |
| Transfers (out). | (18,440,192) | (22,151,494) | (21,501,494) | 650,000 |
| Advances in | - | - | 114,179 | 114,179 |
| Advances (out) | - | (235,218) | (235,218) | - |
| Total other financing sources (uses). | (18,440,192) | (22,386,712) | (21,622,533) | 764,179 |
| Net change in fund balances | (991,978) | (1,588,220) | 1,114,248 | 2,702,468 |
| Fund balances at beginning of year | 14,691,370 | 14,691,370 | 14,691,370 | - |
| <i>Prior year encumbrances appropriated</i> | 969,962 | 969,962 | 969,962 | - |
| Fund balance at end of year. | \$ 14,669,354 | \$ 14,073,112 | \$ 16,775,580 | \$ 2,702,468 |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Property taxes | \$ 12,678,000 | \$ 12,678,000 | \$ 10,243,961 | \$ (2,434,039) |
| Charges for services | - | - | 1,520 | 1,520 |
| Intergovernmental | 46,594,137 | 49,094,137 | 52,865,239 | 3,771,102 |
| Other | 527,000 | 527,000 | 22,824 | (504,176) |
| Total revenues | 59,799,137 | 62,299,137 | 63,133,544 | 834,407 |
| Expenditures: | | | | |
| Health | | | | |
| Personal services | 1,102,020 | 1,215,320 | 1,181,597 | 33,723 |
| Materials and supplies | 10,020 | 16,020 | 9,127 | 6,893 |
| Charges and services | 405,534 | 423,634 | 328,810 | 94,824 |
| Other | 58,236,513 | 62,099,113 | 61,445,070 | 654,043 |
| Capital outlay and equipment | 15,000 | 15,000 | 2,702 | 12,298 |
| <i>Total Health</i> | <i>59,769,087</i> | <i>63,769,087</i> | <i>62,967,306</i> | <i>801,781</i> |
| Total expenditures | 59,769,087 | 63,769,087 | 62,967,306 | 801,781 |
| Net change in fund balances | 30,050 | (1,469,950) | 166,238 | 1,636,188 |
| Fund balances at beginning of year | 4,284,883 | 4,284,883 | 4,284,883 | - |
| <i>Prior year encumbrances appropriated</i> | <i>349</i> | <i>349</i> | <i>349</i> | <i>-</i> |
| Fund balance at end of year | \$ 4,315,282 | \$ 2,815,282 | \$ 4,451,470 | \$ 1,636,188 |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Property taxes | \$ 15,574,273 | \$ 15,574,273 | \$ 15,792,935 | \$ 218,662 |
| Charges for services. | - | - | 610 | 610 |
| Intergovernmental | 23,922,010 | 23,922,010 | 22,210,318 | (1,711,692) |
| Other. | 127,980 | 127,980 | 31,318 | (96,662) |
| Total revenues. | <u>39,624,263</u> | <u>39,624,263</u> | <u>38,035,181</u> | <u>(1,589,082)</u> |
| Expenditures: | | | | |
| Human Services | | | | |
| Personal services. | 25,952,975 | 25,388,975 | 24,932,999 | 455,976 |
| Materials and supplies | 878,000 | 878,000 | 845,944 | 32,056 |
| Charges and services. | 18,614,084 | 18,368,027 | 18,317,528 | 50,499 |
| Other | 180,906 | 177,000 | 176,777 | 223 |
| Capital outlay and equipment. | 386,306 | 266,914 | 238,142 | 28,772 |
| <i>Total Human Services</i> | <u>46,012,271</u> | <u>45,078,916</u> | <u>44,511,390</u> | <u>567,526</u> |
| Total expenditures | <u>46,012,271</u> | <u>45,078,916</u> | <u>44,511,390</u> | <u>567,526</u> |
| Net change in fund balances | (6,388,008) | (5,454,653) | (6,476,209) | (1,021,556) |
| Fund balances at beginning of year | 17,609,114 | 17,609,114 | 17,609,114 | - |
| <i>Prior year encumbrances appropriated</i> | 1,261,351 | 1,261,351 | 1,261,351 | - |
| Fund balance at end of year. | <u>\$ 12,482,457</u> | <u>\$ 13,415,812</u> | <u>\$ 12,394,256</u> | <u>\$ (1,021,556)</u> |

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, 2011

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Property taxes | \$ 37,905,278 | \$ 37,905,278 | \$ 29,597,925 | \$ (8,307,353) |
| Charges for services | 4,479,231 | 4,479,231 | 4,238,266 | (240,965) |
| Intergovernmental | 22,067,972 | 22,067,972 | 25,144,745 | 3,076,773 |
| Investment income | - | - | 132 | 132 |
| Other | 755,000 | 755,000 | 280,208 | (474,792) |
| Total revenues | 65,207,481 | 65,207,481 | 59,261,276 | (5,946,205) |
| Expenditures: | | | | |
| Health | | | | |
| Personal services | 38,630,831 | 38,569,250 | 37,565,854 | 1,003,396 |
| Materials and supplies | 1,540,940 | 1,377,049 | 1,010,756 | 366,293 |
| Charges and services | 18,307,781 | 14,417,586 | 14,288,632 | 128,954 |
| Other | 13,942,037 | 13,904,124 | 11,263,126 | 2,640,998 |
| Capital outlay and equipment | 1,075,789 | 479,710 | 403,115 | 76,595 |
| <i>Total Health</i> | <i>73,497,378</i> | <i>68,747,719</i> | <i>64,531,483</i> | <i>4,216,236</i> |
| Total expenditures | 73,497,378 | 68,747,719 | 64,531,483 | 4,216,236 |
| Excess/deficiency of revenues over/under expenditures | (8,289,897) | (3,540,238) | (5,270,207) | (1,729,969) |
| Other financing sources (uses): | | | | |
| Transfers (out) | - | (4,000,000) | (4,000,000) | - |
| Total other financing sources (uses) | - | (4,000,000) | (4,000,000) | - |
| Net change in fund balances | (8,289,897) | (7,540,238) | (9,270,207) | (1,729,969) |
| Fund balances at beginning of year | 25,548,681 | 25,548,681 | 25,548,681 | - |
| <i>Prior year encumbrances appropriated</i> | <i>4,400,044</i> | <i>4,400,044</i> | <i>4,400,044</i> | <i>-</i> |
| Fund balance at end of year | \$ 21,658,828 | \$ 22,408,487 | \$ 20,678,518 | \$ (1,729,969) |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---|
| Revenues: | | | |
| Charges for services | \$ 89,180 | \$ 89,180 | \$ - |
| Intergovernmental | 1,379,312 | 1,379,312 | - |
| Special assessments | 1,919,914 | 1,919,914 | - |
| Rental income | 97,552 | 97,552 | - |
| Other | 1,663,113 | 1,921,852 | 258,739 |
| Total revenues. | <u>5,149,071</u> | <u>5,407,810</u> | <u>258,739</u> |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Charges and services | 76,175 | 76,175 | - |
| Other | 84,517 | 84,517 | - |
| Debt service: | | | |
| Principal retirement | 6,508,700 | 6,508,700 | - |
| Interest and fiscal charges | 5,085,246 | 5,085,246 | - |
| Bond issuance costs | 70,175 | 70,175 | - |
| Total expenditures | <u>11,824,813</u> | <u>11,824,813</u> | <u>-</u> |
| Excess/deficiency of revenues over/under expenditures. | <u>(6,675,742)</u> | <u>(6,417,003)</u> | <u>258,739</u> |
| Other financing sources (uses): | | | |
| Issuance of refunding bonds | 4,395,000 | 4,395,000 | - |
| Premium on refunding bonds issued | 66,352 | 66,352 | - |
| Payment to refunding bond escrow agent | (4,422,869) | (4,422,869) | - |
| Transfers in | 5,389,577 | 5,389,577 | - |
| Total other financing sources (uses). | <u>5,428,060</u> | <u>5,428,060</u> | <u>-</u> |
| Net change in fund balances | (1,247,682) | (988,943) | 258,739 |
| Fund balances at beginning of year | 7,930,555 | 7,930,555 | - |
| <i>Prior year encumbrances appropriated</i> | 15,000 | 15,000 | - |
| Fund balance at end of year. | <u>\$ 6,697,873</u> | <u>\$ 6,956,612</u> | <u>\$ 258,739</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------------|----------------------|---|
| Revenues: | | | |
| Charges for services | \$ 109,914 | \$ 109,914 | \$ - |
| Intergovernmental | 645,688 | 645,688 | - |
| Rental income | 256,330 | 256,330 | - |
| Other | 12,373,428 | 4,781,830 | (7,591,598) |
| Total revenues | 13,385,360 | 5,793,762 | (7,591,598) |
| Expenditures: | | | |
| Capital outlay: | | | |
| Capital outlay and equipment | 3,191,960 | 3,191,960 | - |
| Debt service: | | | |
| Principal retirement | 27,715,000 | 27,715,000 | - |
| Interest and fiscal charges | 431,481 | 431,481 | - |
| Note issuance costs | 55,230 | 55,230 | - |
| Total expenditures | 31,393,671 | 31,393,671 | - |
| Excess/deficiency of revenues over/under expenditures | (18,008,311) | (25,599,909) | (7,591,598) |
| Other financing sources: | | | |
| Note issuance | 23,955,000 | 23,955,000 | - |
| Premium on notes issued | 99,395 | 99,395 | - |
| Transfers in | 2,560,245 | 2,560,245 | - |
| Total other financing sources | 26,614,640 | 26,614,640 | - |
| Net change in fund balances | 8,606,329 | 1,014,731 | (7,591,598) |
| Fund balances at beginning of year | 14,520,288 | 14,520,288 | - |
| <i>Prior year encumbrances appropriated</i> | <i>1,067,137</i> | <i>1,067,137</i> | <i>-</i> |
| Fund balance at end of year | \$ 24,193,754 | \$ 16,602,156 | \$ (7,591,598) |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WATER SUPPLY SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 1,668,157 | \$ 1,610,552 | \$ (57,605) |
| Special assessments | 5,553 | 5,553 | - |
| Other operating revenues | 443,647 | 431,455 | (12,192) |
| Total operating revenues. | <u>2,117,357</u> | <u>2,047,560</u> | <u>(69,797)</u> |
| <u>Operating expenses:</u> | | | |
| Contract services | 2,394,828 | 2,341,788 | 53,040 |
| Materials and supplies | 133,088 | 96,493 | 36,595 |
| Other | 154,000 | 149,578 | 4,422 |
| Total operating expenses. | <u>2,681,916</u> | <u>2,587,859</u> | <u>94,057</u> |
| Operating income | <u>(564,559)</u> | <u>(540,299)</u> | <u>24,260</u> |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Advance in | 182,982 | 182,982 | - |
| Advances (out) | (182,982) | (182,982) | - |
| Principal retirement | (1,580,285) | (1,580,285) | - |
| Interest and fiscal charges | (229,317) | (229,317) | - |
| Note issuance | 1,045,000 | 1,045,000 | - |
| Premium on note issuance | 4,661 | 4,661 | - |
| Note issuance costs | (2,242) | (2,242) | - |
| OPWC loans | 122,808 | 122,808 | - |
| OWDA loans | 75,576 | 75,576 | - |
| Intergovernmental | 1,047,726 | 1,023,543 | (24,183) |
| Total nonoperating revenues (expenses). | <u>483,927</u> | <u>459,744</u> | <u>(24,183)</u> |
| (Loss) before transfers | (80,632) | (80,555) | 77 |
| Transfer in | 182,982 | 182,982 | - |
| Transfer out | <u>(187,982)</u> | <u>(182,982)</u> | <u>5,000</u> |
| Change in net assets | (85,632) | (80,555) | 5,077 |
| Fund equity at beginning of year | (259,342) | (259,342) | - |
| Prior year encumbrances appropriated | 1,021,069 | 1,021,069 | - |
| Fund equity (deficit) at end of year | <u>\$ 676,095</u> | <u>\$ 681,172</u> | <u>\$ 5,077</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 4,911,105 | \$ 5,995,876 | \$ 1,084,771 |
| Other operating revenues | 228,648 | 201,357 | (27,291) |
| Total operating revenues. | 5,139,753 | 6,197,233 | 1,057,480 |
| <u>Operating expenses:</u> | | | |
| Personal services | 1,658,527 | 1,484,145 | 174,382 |
| Contract services | 2,341,888 | 2,097,903 | 243,985 |
| Materials and supplies. | 791,438 | 536,887 | 254,551 |
| Other | 146,756 | 116,778 | 29,978 |
| Capital outlay | 60,000 | 25,613 | 34,387 |
| Total operating expenses. | 4,998,609 | 4,261,326 | 737,283 |
| Operating (loss) | 141,144 | 1,935,907 | 1,794,763 |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Advance in. | 1,635,558 | 1,635,558 | - |
| Advances (out). | (1,635,558) | (1,635,558) | - |
| Principal retirement | (1,507,218) | (1,505,126) | 2,092 |
| Interest and fiscal charges | (950,860) | (757,523) | 193,337 |
| OPWC loans | 118,467 | 118,467 | - |
| OWDA loans | 116,818 | 116,818 | - |
| Total nonoperating revenues (expenses). | (2,222,793) | (2,027,364) | 195,429 |
| Income (loss) before transfers and contributions. | (2,081,649) | (91,457) | 1,990,192 |
| Transfer in | 1,635,558 | 1,635,558 | - |
| Transfer out | (1,722,558) | (1,635,558) | 87,000 |
| Change in net assets | (2,168,649) | (91,457) | 2,077,192 |
| Fund equity at beginning of year | 3,861,884 | 3,861,884 | - |
| Prior year encumbrances appropriated | 604,806 | 604,806 | - |
| Fund equity at end of year. | \$ 2,298,041 | \$ 4,375,233 | \$ 2,077,192 |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SEWER SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 1,567,032 | \$ 1,157,565 | \$ (409,467) |
| Special assessments | 32,768 | 32,768 | - |
| Investment income. | 58 | 58 | - |
| Other operating revenues | 499,150 | 364,294 | (134,856) |
| Total operating revenues. | 2,099,008 | 1,554,685 | (544,323) |
| <u>Operating expenses:</u> | | | |
| Contract services | 1,441,772 | 1,366,326 | 75,446 |
| Materials and supplies. | 48,173 | 37,919 | 10,254 |
| Other | 30,000 | 19,631 | 10,369 |
| Total operating expenses. | 1,519,945 | 1,423,876 | 96,069 |
| Operating income. | 579,063 | 130,809 | (448,254) |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Principal retirement | (700,790) | (700,605) | 185 |
| Interest and fiscal charges | (61,150) | (59,914) | 1,236 |
| Note issuance | 200,000 | 200,000 | - |
| Premium on note issuance | 892 | 892 | - |
| Note issuance costs | (429) | (429) | - |
| OWDA loans | 3,175 | 3,175 | - |
| Intergovernmental | 233,354 | 233,354 | - |
| Total nonoperating revenues (expenses). | (324,948) | (323,527) | 1,421 |
| Income (loss) before transfers and contributions. | 254,115 | (192,718) | (446,833) |
| Transfer out | (15,000) | - | 15,000 |
| Change in net assets | 239,115 | (192,718) | (431,833) |
| Fund equity at beginning of year | 3,219,387 | 3,219,387 | - |
| Prior year encumbrances appropriated | 139,430 | 139,430 | - |
| Fund equity at end of year. | \$ 3,597,932 | \$ 3,166,099 | \$ (431,833) |

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis). These funds are not included in the combining statements for the nonmajor governmental funds since they are reported in the general fund (GAAP basis); however, the budgetary schedules for these funds are presented in this section.

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

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.

The Freighter American Mariner



The freighter American Mariner sails behind the Toledo Harbor Lighthouse in the shipping lane.

Photo and caption courtesy of The Toledo Blade, credits to Andy Morrison.

Launched on August 2, 1979, the American Mariner is a self-unloading bulk freighter built by Bay Shipbuilding Co., Sturgeon Bay, WI for American Steamship Co., Buffalo, NY. Her maiden voyage took place April 18, 1980 from Sturgeon Bay light for Escanaba, MI to load taconite pellets for Ashtabula, OH.

Source: <http://www.boatnerd.com/pictures/fleet/americanmariner.htm>

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2011

| | Job and Family Services | Real Estate Assessment | Motor Vehicle and Gas Tax | Emergency Medical Services | Emergency Telephone Service |
|--|----------------------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| Assets: | | | | | |
| Equity in pooled cash and investments | \$ 1,370,863 | \$ 5,000,712 | \$ 1,465,636 | \$ 4,090,295 | \$ 11,890,732 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Real property and other taxes | - | - | - | - | 4,593,292 |
| Accounts | 4,562 | - | 4,253 | 784,093 | 269 |
| Special assessments | - | - | - | - | - |
| Due from other governments | 548,335 | - | 5,507,328 | - | 324,341 |
| Loans receivable | - | - | - | - | - |
| Materials and supplies inventory | - | - | 726,158 | - | - |
| Total assets | <u>\$ 1,923,760</u> | <u>\$ 5,000,712</u> | <u>\$ 7,703,375</u> | <u>\$ 4,874,388</u> | <u>\$ 16,808,634</u> |
| Liabilities: | | | | | |
| Accounts payable | \$ 865,417 | \$ 21,217 | \$ 386,646 | \$ 1,779,959 | \$ 322,972 |
| Accrued wages and benefits payable | 519,384 | 81,603 | 145,088 | 51,203 | 22,818 |
| Due to other governments | 287,686 | 45,601 | 81,788 | 27,166 | 12,169 |
| Interfund loans payable | - | - | - | - | - |
| Due to other funds | 17,737 | 1,935 | 627 | 4,085 | 929 |
| Deferred revenue | - | - | 3,671,552 | - | 656,436 |
| Unearned revenue | - | - | - | - | 4,349,518 |
| Total liabilities | <u>1,690,224</u> | <u>150,356</u> | <u>4,285,701</u> | <u>1,862,413</u> | <u>5,364,842</u> |
| Fund balances: | | | | | |
| Nonspendable | - | - | 726,158 | - | - |
| Restricted | 233,536 | 4,850,356 | 2,691,516 | 3,011,975 | 11,443,792 |
| Committed | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | - | - |
| Total fund balances (deficit) | <u>233,536</u> | <u>4,850,356</u> | <u>3,417,674</u> | <u>3,011,975</u> | <u>11,443,792</u> |
| Total liabilities and fund balances | <u>\$ 1,923,760</u> | <u>\$ 5,000,712</u> | <u>\$ 7,703,375</u> | <u>\$ 4,874,388</u> | <u>\$ 16,808,634</u> |

| Child Support Enforcement | Zoo Operating | Law Library Resources | Senior Services | Workforce Development | Community Development Grant |
|--|--------------------------|--------------------------------------|----------------------------|----------------------------------|--|
| \$ 1,086,374 | \$ 188,859 | \$ 80,253 | \$ 282,736 | \$ 65,037 | \$ 6,072,019 |
| - | 5,577,564 | - | 2,966,140 | - | - |
| 137,804 | - | 21,005 | - | - | 187 |
| - | - | - | - | - | - |
| 1,880 | 393,843 | - | 208,507 | - | 1,691,375 |
| - | - | - | - | - | 2,624 |
| - | - | - | - | - | - |
| <u>\$ 1,226,058</u> | <u>\$ 6,160,266</u> | <u>\$ 101,258</u> | <u>\$ 3,457,383</u> | <u>\$ 65,037</u> | <u>\$ 7,766,205</u> |
| \$ 155,152 | \$ - | \$ 11,039 | \$ - | \$ 448,500 | \$ 1,072,800 |
| 311,419 | - | 4,695 | - | 36,402 | 30,187 |
| 134,749 | - | 2,598 | - | 15,484 | 17,157 |
| - | - | - | - | - | - |
| - | - | 342 | - | 229 | 2,716 |
| 467 | 797,101 | 41 | 423,336 | - | 14,593 |
| - | 5,281,552 | - | 2,807,718 | - | - |
| <u>601,787</u> | <u>6,078,653</u> | <u>18,715</u> | <u>3,231,054</u> | <u>500,615</u> | <u>1,137,453</u> |
| - | - | - | - | - | - |
| 624,271 | 81,613 | 82,543 | 226,329 | - | 6,628,752 |
| - | - | - | - | - | - |
| - | - | - | - | (435,578) | - |
| <u>624,271</u> | <u>81,613</u> | <u>82,543</u> | <u>226,329</u> | <u>(435,578)</u> | <u>6,628,752</u> |
| <u>\$ 1,226,058</u> | <u>\$ 6,160,266</u> | <u>\$ 101,258</u> | <u>\$ 3,457,383</u> | <u>\$ 65,037</u> | <u>\$ 7,766,205</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2011

| | Stormwater Utility | Disaster Services EMA | Dog and Kennel | Hotel Lodging Tax | Domestic Violence Prevention |
|--|-----------------------|-----------------------------|-------------------|-------------------------|------------------------------------|
| Assets: | | | | | |
| Equity in pooled cash and investments. | \$ - | \$ 182,154 | \$ 566,484 | \$ 273,117 | \$ 75,537 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Real property and other taxes. | - | - | - | - | - |
| Accounts | - | - | 167,626 | 466,341 | 18,040 |
| Special assessments. | 2,142,499 | - | - | - | - |
| Due from other governments. | - | 31,272 | - | - | - |
| Loans receivable. | - | - | - | - | - |
| Materials and supplies inventory | - | - | - | - | - |
| Total assets | <u>\$ 2,142,499</u> | <u>\$ 213,426</u> | <u>\$ 734,110</u> | <u>\$ 739,458</u> | <u>\$ 93,577</u> |
| Liabilities: | | | | | |
| Accounts payable. | \$ 4,850 | \$ 17,358 | \$ 92,857 | \$ - | \$ 59,733 |
| Accrued wages and benefits payable | 3,880 | 8,818 | 43,020 | 2,181 | - |
| Due to other governments | 1,077 | 4,570 | 22,830 | 1,258 | - |
| Interfund loans payable. | 235,218 | - | - | - | - |
| Due to other funds | - | 278 | 2,299 | 22 | - |
| Deferred revenue | - | - | 2,335 | - | 10,921 |
| Unearned revenue | 2,142,499 | - | - | - | - |
| Total liabilities | <u>2,387,524</u> | <u>31,024</u> | <u>163,341</u> | <u>3,461</u> | <u>70,654</u> |
| Fund balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | 182,402 | 570,769 | 735,997 | 22,923 |
| Committed | - | - | - | - | - |
| Unassigned (deficit) | (245,025) | - | - | - | - |
| Total fund balances (deficit) | <u>(245,025)</u> | <u>182,402</u> | <u>570,769</u> | <u>735,997</u> | <u>22,923</u> |
| Total liabilities and fund balances | <u>\$ 2,142,499</u> | <u>\$ 213,426</u> | <u>\$ 734,110</u> | <u>\$ 739,458</u> | <u>\$ 93,577</u> |

| <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> |
|----------------------------------|---|-------------------------------|---------------------------|--|---|-----------------------------|
| \$ 84,298 | \$ 56,576 | \$ 311,980 | \$ 3,359 | \$ 65,300 | \$ 537,531 | \$ 15,273 |
| - | - | - | - | - | - | - |
| 5,645 | 6,030 | 40,346 | 5,690 | 61 | 2,267 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 331,358 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 89,943</u> | <u>\$ 62,606</u> | <u>\$ 352,326</u> | <u>\$ 9,049</u> | <u>\$ 65,361</u> | <u>\$ 539,798</u> | <u>\$ 346,631</u> |
| \$ 7,072 | \$ 4,333 | \$ 37,610 | \$ 3,917 | \$ - | \$ - | \$ - |
| - | - | - | 8,995 | - | - | 63,702 |
| - | - | - | 4,880 | - | - | 43,456 |
| - | - | - | - | - | - | - |
| - | - | 1,538 | 133 | - | - | - |
| - | - | 11,421 | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>7,072</u> | <u>4,333</u> | <u>50,569</u> | <u>17,925</u> | <u>-</u> | <u>-</u> | <u>107,158</u> |
| - | - | - | - | - | - | - |
| 82,871 | 58,273 | 301,757 | - | 65,361 | 539,798 | 239,473 |
| - | - | - | - | - | - | - |
| - | - | - | (8,876) | - | - | - |
| <u>82,871</u> | <u>58,273</u> | <u>301,757</u> | <u>(8,876)</u> | <u>65,361</u> | <u>539,798</u> | <u>239,473</u> |
| <u>\$ 89,943</u> | <u>\$ 62,606</u> | <u>\$ 352,326</u> | <u>\$ 9,049</u> | <u>\$ 65,361</u> | <u>\$ 539,798</u> | <u>\$ 346,631</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2011

| | Concealed Handgun | Countywide Communication System | DETAC | Tax Certificate Administration | T.I.P.P. |
|--|----------------------|---------------------------------------|---------------------|-----------------------------------|-------------------|
| Assets: | | | | | |
| Equity in pooled cash and investments | \$ 242,316 | \$ 1,628,031 | \$ 2,010,056 | \$ 219,766 | \$ 175,386 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Real property and other taxes | - | - | - | - | - |
| Accounts | - | - | 5,742 | - | - |
| Special assessments | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Loans receivable | - | - | - | - | - |
| Materials and supplies inventory | - | - | - | - | - |
| Total assets | <u>\$ 242,316</u> | <u>\$ 1,628,031</u> | <u>\$ 2,015,798</u> | <u>\$ 219,766</u> | <u>\$ 175,386</u> |
| Liabilities: | | | | | |
| Accounts payable | \$ 2,398 | \$ 17,558 | \$ 32,257 | \$ 289 | \$ 4,760 |
| Accrued wages and benefits payable | - | 4,900 | 44,905 | 3,543 | - |
| Due to other governments | 2,621 | 3,659 | 25,129 | 1,974 | - |
| Interfund loans payable | - | - | - | - | - |
| Due to other funds | - | 799 | 655 | - | - |
| Deferred revenue | - | - | 1,152 | - | - |
| Unearned revenue | - | - | - | - | - |
| Total liabilities | <u>5,019</u> | <u>26,916</u> | <u>104,098</u> | <u>5,806</u> | <u>4,760</u> |
| Fund balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 237,297 | 1,601,115 | 1,911,700 | 213,960 | 170,626 |
| Committed | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | - | - |
| Total fund balances (deficit) | <u>237,297</u> | <u>1,601,115</u> | <u>1,911,700</u> | <u>213,960</u> | <u>170,626</u> |
| Total liabilities and fund balances | <u>\$ 242,316</u> | <u>\$ 1,628,031</u> | <u>\$ 2,015,798</u> | <u>\$ 219,766</u> | <u>\$ 175,386</u> |

| Community MR/RES Services | Imagination Station | Building Regulation | Certificate of Title Administration | Recorder Equipment | Juvenile Treatment Center | Juvenile Felony Delinquency Care |
|--|--------------------------------|--------------------------------|--|-------------------------------|--|---|
| \$ 346,325 | \$ 40,779 | \$ 152,703 | \$ 2,146,699 | \$ 1,042,216 | \$ 182,784 | \$ 3,936,867 |
| - | 1,120,539 | - | - | - | - | - |
| - | - | 58,023 | 183,497 | - | - | - |
| - | - | - | - | - | - | - |
| - | 78,769 | - | - | - | 26,706 | 941,627 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 346,325</u> | <u>\$ 1,240,087</u> | <u>\$ 210,726</u> | <u>\$ 2,330,196</u> | <u>\$ 1,042,216</u> | <u>\$ 209,490</u> | <u>\$ 4,878,494</u> |
| \$ 485,581 | \$ - | \$ 27,008 | \$ 6,586 | \$ 2,650 | \$ 15,508 | \$ 232,310 |
| - | - | 12,895 | 39,768 | - | 67,702 | 20,676 |
| - | - | 7,394 | 22,018 | - | 35,858 | 11,550 |
| - | - | - | - | - | - | - |
| - | - | 405 | 1,252 | - | 1,073 | 1,731 |
| - | 159,927 | - | - | - | - | 169,756 |
| - | 1,060,690 | - | - | - | - | - |
| <u>485,581</u> | <u>1,220,617</u> | <u>47,702</u> | <u>69,624</u> | <u>2,650</u> | <u>120,141</u> | <u>436,023</u> |
| - | - | - | - | - | - | - |
| - | 19,470 | 163,024 | 2,260,572 | 1,039,566 | 89,349 | 4,442,471 |
| - | - | - | - | - | - | - |
| <u>(139,256)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>(139,256)</u> | <u>19,470</u> | <u>163,024</u> | <u>2,260,572</u> | <u>1,039,566</u> | <u>89,349</u> | <u>4,442,471</u> |
| <u>\$ 346,325</u> | <u>\$ 1,240,087</u> | <u>\$ 210,726</u> | <u>\$ 2,330,196</u> | <u>\$ 1,042,216</u> | <u>\$ 209,490</u> | <u>\$ 4,878,494</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2011

| | Juvenile Court Indigent Drivers | Felony Diversion Program | Correction Treatment Facility | Common Pleas Civil Mediation |
|--|---------------------------------------|--------------------------------|-------------------------------------|------------------------------------|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 5,540 | \$ 87,440 | \$ 568,068 | \$ 271,506 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Real property and other taxes | - | - | - | - |
| Accounts | 50 | - | - | 12,039 |
| Special assessments | - | - | - | - |
| Due from other governments | - | - | - | - |
| Loans receivable | - | - | - | - |
| Materials and supplies inventory | - | - | - | - |
| Total assets | <u>\$ 5,590</u> | <u>\$ 87,440</u> | <u>\$ 568,068</u> | <u>\$ 283,545</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 272 | \$ 15,691 | \$ 44,266 | \$ 52 |
| Accrued wages and benefits payable | - | 23,339 | 92,622 | 3,559 |
| Due to other governments | - | 13,055 | 52,926 | 1,909 |
| Interfund loans payable | - | - | - | - |
| Due to other funds | - | 341 | 838 | 45 |
| Deferred revenue | - | - | - | 3,477 |
| Unearned revenue | - | - | - | - |
| Total liabilities | <u>272</u> | <u>52,426</u> | <u>190,652</u> | <u>9,042</u> |
| Fund balances: | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 5,318 | 35,014 | 377,416 | 274,503 |
| Committed | - | - | - | - |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances (deficit) | <u>5,318</u> | <u>35,014</u> | <u>377,416</u> | <u>274,503</u> |
| Total liabilities and fund balances | <u>\$ 5,590</u> | <u>\$ 87,440</u> | <u>\$ 568,068</u> | <u>\$ 283,545</u> |

| <u>Administration of Justice</u> | <u>Probation Service</u> | <u>Foreclosure Magistrate Program</u> | <u>Other Special Revenue</u> | <u>Economic Development</u> | <u>Zoo Capital Improvements</u> | <u>Total Nonmajor Governmental Funds</u> |
|--------------------------------------|------------------------------|---|--------------------------------------|---------------------------------|-------------------------------------|--|
| \$ 9,995 | \$ 579,536 | \$ 75,736 | \$ 10,815,273 | \$ 200,000 | \$ 222,581 | \$ 58,724,728 |
| - | - | - | - | - | 6,561,848 | 20,819,383 |
| - | 24,130 | - | 166,345 | - | - | 2,114,045 |
| - | - | - | - | - | - | 2,142,499 |
| - | - | - | 3,212 | - | 463,345 | 10,551,898 |
| - | - | - | - | - | - | 2,624 |
| - | - | - | - | - | - | 726,158 |
| <u>\$ 9,995</u> | <u>\$ 603,666</u> | <u>\$ 75,736</u> | <u>\$ 10,984,830</u> | <u>\$ 200,000</u> | <u>\$ 7,247,774</u> | <u>\$ 95,081,335</u> |
| \$ - | \$ 14,893 | \$ 509 | \$ 31,115 | \$ - | \$ - | \$ 6,225,135 |
| - | 3,721 | 5,820 | 10,079 | - | - | 1,666,924 |
| - | 2,084 | 3,178 | 5,599 | - | - | 891,423 |
| - | - | - | - | - | - | 235,218 |
| - | 41 | 95 | - | - | - | 40,145 |
| - | 9,003 | - | 44,591 | - | 937,766 | 6,913,875 |
| - | - | - | - | - | 6,213,598 | 21,855,575 |
| - | <u>29,742</u> | <u>9,602</u> | <u>91,384</u> | - | <u>7,151,364</u> | <u>37,828,295</u> |
| - | - | - | - | - | - | 726,158 |
| 9,995 | 573,924 | 66,134 | 10,893,446 | - | 96,410 | 57,155,617 |
| - | - | - | - | 200,000 | - | 200,000 |
| - | - | - | - | - | - | (828,735) |
| <u>9,995</u> | <u>573,924</u> | <u>66,134</u> | <u>10,893,446</u> | <u>200,000</u> | <u>96,410</u> | <u>57,253,040</u> |
| <u>\$ 9,995</u> | <u>\$ 603,666</u> | <u>\$ 75,736</u> | <u>\$ 10,984,830</u> | <u>\$ 200,000</u> | <u>\$ 7,247,774</u> | <u>\$ 95,081,335</u> |

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Job and Family Services | Real Estate Assessment | Motor Vehicle and Gas Tax | Emergency Medical Services | Emergency Telephone Service |
|--|----------------------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ 4,752,733 |
| Lodging taxes | - | - | - | - | - |
| Charges for services. | 9,656 | 4,386,919 | 115,384 | 3,447,097 | 1,100 |
| Licenses and permits | - | - | 20,479 | - | - |
| Fines and forfeitures. | - | - | 45,202 | - | - |
| Intergovernmental | 33,352,837 | 186,050 | 13,203,242 | - | 1,863,176 |
| Investment income. | - | - | 24,231 | - | - |
| Rental income | - | - | 24,808 | - | - |
| Other. | 1,215,266 | 2,861 | 15,870 | 2,717 | 93,676 |
| Total revenues. | 34,577,759 | 4,575,830 | 13,449,216 | 3,449,814 | 6,710,685 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | - | 4,457,629 | - | - | - |
| Judicial. | - | - | - | - | - |
| Public safety | - | - | - | 11,534,066 | 6,876,792 |
| Public works | - | - | 12,637,403 | - | - |
| Health | - | - | - | - | - |
| Human services. | 34,933,753 | - | - | - | - |
| Conservation and recreation | - | - | - | - | - |
| Capital outlay | 112,416 | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement. | 59,621 | - | 250,520 | - | - |
| Interest and fiscal charges | 3,757 | - | - | - | - |
| Total expenditures | 35,109,547 | 4,457,629 | 12,887,923 | 11,534,066 | 6,876,792 |
| Excess (deficiency) of revenues over (under) expenditures | (531,788) | 118,201 | 561,293 | (8,084,252) | (166,107) |
| Other financing sources: | | | | | |
| Capital lease transaction. | 112,416 | - | - | - | - |
| Transfers in | 2,260,877 | - | - | 8,786,846 | - |
| Transfers (out). | - | - | - | - | - |
| Total other financing sources | 2,373,293 | - | - | 8,786,846 | - |
| Net change in fund balances | 1,841,505 | 118,201 | 561,293 | 702,594 | (166,107) |
| Fund balances (deficit) at beginning of year. | (1,607,969) | 4,732,155 | 2,856,381 | 2,309,381 | 11,609,899 |
| Fund balances (deficit) at end of year | \$ 233,536 | \$ 4,850,356 | \$ 3,417,674 | \$ 3,011,975 | \$ 11,443,792 |

| <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> | <u>Stormwater Utility</u> |
|----------------------------------|----------------------|------------------------------|------------------------|------------------------------|------------------------------------|---------------------------|
| \$ - | \$ 5,771,648 | \$ - | \$ 3,083,528 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| 1,568,782 | - | 2,123 | - | - | - | - |
| - | - | - | - | - | 505 | - |
| - | - | 199,989 | - | - | - | - |
| 9,458,203 | 1,045,033 | - | 730,186 | 4,596,312 | 9,742,253 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 4,690 | - |
| 123,335 | - | 623 | - | - | 781,701 | 96,457 |
| <u>11,150,320</u> | <u>6,816,681</u> | <u>202,735</u> | <u>3,813,714</u> | <u>4,596,312</u> | <u>10,529,149</u> | <u>96,457</u> |
| - | - | - | - | - | 2,158,700 | - |
| 10,570,754 | - | 315,021 | - | - | 2,273,370 | - |
| - | - | - | - | - | 5,674,476 | - |
| - | - | - | - | - | - | 245,025 |
| - | - | - | - | - | 21,766 | - |
| - | - | - | 3,630,997 | 5,658,721 | 803,066 | - |
| - | 6,815,207 | - | - | - | 9,290 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 75,170 |
| - | - | - | - | - | - | 21,287 |
| <u>10,570,754</u> | <u>6,815,207</u> | <u>315,021</u> | <u>3,630,997</u> | <u>5,658,721</u> | <u>10,940,668</u> | <u>341,482</u> |
| 579,566 | 1,474 | (112,286) | 182,717 | (1,062,409) | (411,519) | (245,025) |
| - | - | - | - | - | - | - |
| - | - | 102,030 | - | - | 100,000 | - |
| - | - | - | - | - | - | - |
| - | - | 102,030 | - | - | 100,000 | - |
| 579,566 | 1,474 | (10,256) | 182,717 | (1,062,409) | (311,519) | (245,025) |
| 44,705 | 80,139 | 92,799 | 43,612 | 626,831 | 6,940,271 | - |
| <u>\$ 624,271</u> | <u>\$ 81,613</u> | <u>\$ 82,543</u> | <u>\$ 226,329</u> | <u>\$ (435,578)</u> | <u>\$ 6,628,752</u> | <u>\$ (245,025)</u> |

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LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | <u>Disaster Services EMA</u> | <u>Dog and Kennel</u> | <u>Hotel Lodging Tax</u> | <u>Domestic Violence Prevention</u> | <u>Indigent Guardianship</u> |
|--|--------------------------------------|---------------------------|----------------------------------|---|----------------------------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lodging taxes | - | - | 4,880,730 | - | - |
| Charges for services. | - | 1,644,808 | 14 | 120,072 | 56,489 |
| Licenses and permits | - | - | - | - | - |
| Fines and forfeitures. | - | 69,416 | - | - | - |
| Intergovernmental | 321,571 | - | - | - | - |
| Investment income. | - | - | - | - | - |
| Rental income | - | - | - | - | - |
| Other. | 37,267 | 38,739 | - | - | - |
| Total revenues. | <u>358,838</u> | <u>1,752,963</u> | <u>4,880,744</u> | <u>120,072</u> | <u>56,489</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | - | - | 4,964,597 | - | - |
| Judicial. | - | - | - | - | 138,456 |
| Public safety | 594,284 | - | - | - | - |
| Public works | - | - | - | - | - |
| Health | - | 2,258,489 | - | 116,761 | - |
| Human services. | - | - | - | - | - |
| Conservation and recreation | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement. | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total expenditures | <u>594,284</u> | <u>2,258,489</u> | <u>4,964,597</u> | <u>116,761</u> | <u>138,456</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(235,446)</u> | <u>(505,526)</u> | <u>(83,853)</u> | <u>3,311</u> | <u>(81,967)</u> |
| Other financing sources: | | | | | |
| Capital lease transaction. | - | - | - | - | - |
| Transfers in | 135,000 | - | - | - | - |
| Transfers (out). | - | - | - | - | - |
| Total other financing sources | <u>135,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>(100,446)</u> | <u>(505,526)</u> | <u>(83,853)</u> | <u>3,311</u> | <u>(81,967)</u> |
| Fund balances (deficit) at beginning of year. | 282,848 | 1,076,295 | 819,850 | 19,612 | 164,838 |
| Fund balances (deficit) at end of year | <u>\$ 182,402</u> | <u>\$ 570,769</u> | <u>\$ 735,997</u> | <u>\$ 22,923</u> | <u>\$ 82,871</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> | <u>Concealed Handgun</u> |
|---|-------------------------------|---------------------------|--|---|-----------------------------|------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| 113,479 | 565,443 | 142,632 | - | - | - | 91,727 |
| - | - | - | - | - | - | - |
| - | - | - | 5,699 | 35,897 | - | - |
| - | - | - | - | - | 3,212,502 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>113,479</u> | <u>565,443</u> | <u>142,632</u> | <u>5,699</u> | <u>35,897</u> | <u>3,212,502</u> | <u>91,727</u> |
| - | - | - | - | - | - | - |
| 152,184 | - | - | - | 113,722 | - | - |
| - | - | - | - | - | 3,113,979 | 71,885 |
| - | - | - | - | - | - | - |
| - | 249,362 | 442,596 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 11,386 | - | - | - | - | - |
| - | 1,873 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>152,184</u> | <u>262,621</u> | <u>442,596</u> | <u>-</u> | <u>113,722</u> | <u>3,113,979</u> | <u>71,885</u> |
| <u>(38,705)</u> | <u>302,822</u> | <u>(299,964)</u> | <u>5,699</u> | <u>(77,825)</u> | <u>98,523</u> | <u>19,842</u> |
| - | 11,386 | - | - | - | - | - |
| - | - | 284,998 | - | - | - | - |
| - | (284,998) | - | - | - | - | - |
| - | <u>(273,612)</u> | <u>284,998</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>(38,705)</u> | <u>29,210</u> | <u>(14,966)</u> | <u>5,699</u> | <u>(77,825)</u> | <u>98,523</u> | <u>19,842</u> |
| <u>96,978</u> | <u>272,547</u> | <u>6,090</u> | <u>59,662</u> | <u>617,623</u> | <u>140,950</u> | <u>217,455</u> |
| <u>\$ 58,273</u> | <u>\$ 301,757</u> | <u>\$ (8,876)</u> | <u>\$ 65,361</u> | <u>\$ 539,798</u> | <u>\$ 239,473</u> | <u>\$ 237,297</u> |

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LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Countywide Communication System | DETAC | Tax Certificate Administration | T.I.P.P. | Community MR/RES Services |
|--|---------------------------------------|---------------------|-----------------------------------|-------------------|---------------------------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lodging taxes | - | - | - | - | - |
| Charges for services | - | 1,674,854 | 4,260 | - | - |
| Licenses and permits | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 9,200,000 |
| Investment income | - | - | - | 1,460 | - |
| Rental income | - | - | - | - | - |
| Other | 1,534,949 | 333,106 | - | - | - |
| Total revenues | 1,534,949 | 2,007,960 | 4,260 | 1,460 | 9,200,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | - | 933,789 | 125,256 | 10,183 | - |
| Judicial | - | 1,029,978 | - | - | - |
| Public safety | 1,369,681 | - | - | - | - |
| Public works | - | - | - | - | - |
| Health | - | - | - | - | 12,869,694 |
| Human services | - | - | - | - | - |
| Conservation and recreation | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total expenditures | 1,369,681 | 1,963,767 | 125,256 | 10,183 | 12,869,694 |
| Excess (deficiency) of revenues over (under) expenditures | 165,268 | 44,193 | (120,996) | (8,723) | (3,669,694) |
| Other financing sources: | | | | | |
| Capital lease transaction | - | - | - | - | - |
| Transfers in | - | - | - | - | 4,000,000 |
| Transfers (out) | - | - | - | - | - |
| Total other financing sources | - | - | - | - | 4,000,000 |
| Net change in fund balances | 165,268 | 44,193 | (120,996) | (8,723) | 330,306 |
| Fund balances (deficit) at beginning of year | 1,435,847 | 1,867,507 | 334,956 | 179,349 | (469,562) |
| Fund balances (deficit) at end of year | \$ 1,601,115 | \$ 1,911,700 | \$ 213,960 | \$ 170,626 | \$ (139,256) |

| <u>Imagination Station</u> | <u>Building Regulation</u> | <u>Certificate of Title Administration</u> | <u>Recorder Equipment</u> | <u>Juvenile Treatment Center</u> | <u>Juvenile Felony Delinquency Care</u> | <u>Juvenile Court Indigent Drivers</u> |
|----------------------------|----------------------------|--|---------------------------|----------------------------------|---|--|
| \$ 1,164,888 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | 2,489,734 | 1,590 | 1,450 | - | - |
| - | 794,646 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 158,654 | - | - | - | 2,436,512 | 2,923,506 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,886 | - | 69 | 37,511 | 100 |
| <u>1,323,542</u> | <u>794,646</u> | <u>2,492,620</u> | <u>1,590</u> | <u>2,438,031</u> | <u>2,961,017</u> | <u>100</u> |
| - | 684,513 | - | 115,897 | - | - | - |
| - | - | 1,968,925 | - | - | - | 1,633 |
| - | - | - | - | 2,463,994 | 2,788,040 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,320,112 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>1,320,112</u> | <u>684,513</u> | <u>1,968,925</u> | <u>115,897</u> | <u>2,463,994</u> | <u>2,788,040</u> | <u>1,633</u> |
| <u>3,430</u> | <u>110,133</u> | <u>523,695</u> | <u>(114,307)</u> | <u>(25,963)</u> | <u>172,977</u> | <u>(1,533)</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 3,430 | 110,133 | 523,695 | (114,307) | (25,963) | 172,977 | (1,533) |
| 16,040 | 52,891 | 1,736,877 | 1,153,873 | 115,312 | 4,269,494 | 6,851 |
| <u>\$ 19,470</u> | <u>\$ 163,024</u> | <u>\$ 2,260,572</u> | <u>\$ 1,039,566</u> | <u>\$ 89,349</u> | <u>\$ 4,442,471</u> | <u>\$ 5,318</u> |

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LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Felony Diversion Program | Correction Treatment Facility | Common Pleas Civil Mediation | Administration of Justice | Probation Service |
|--|--------------------------------|-------------------------------------|------------------------------------|------------------------------|----------------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lodging taxes | - | - | - | - | - |
| Charges for services. | - | - | 104,206 | - | 269,829 |
| Licenses and permits | - | - | - | - | - |
| Fines and forfeitures. | - | - | - | - | - |
| Intergovernmental | 1,196,984 | 4,050,262 | - | - | - |
| Investment income. | - | - | - | - | - |
| Rental income | - | - | - | - | - |
| Other. | - | - | - | 1,525 | - |
| Total revenues. | <u>1,196,984</u> | <u>4,050,262</u> | <u>104,206</u> | <u>1,525</u> | <u>269,829</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | - | - | - | - | - |
| Judicial. | - | - | 127,563 | 1,355 | 275,797 |
| Public safety | 1,173,472 | 3,995,845 | - | - | - |
| Public works | - | - | - | - | - |
| Health | - | - | - | - | - |
| Human services. | - | - | - | - | - |
| Conservation and recreation | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement. | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total expenditures | <u>1,173,472</u> | <u>3,995,845</u> | <u>127,563</u> | <u>1,355</u> | <u>275,797</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>23,512</u> | <u>54,417</u> | <u>(23,357)</u> | <u>170</u> | <u>(5,968)</u> |
| Other financing sources: | | | | | |
| Capital lease transaction. | - | - | - | - | - |
| Transfers in | - | - | - | - | - |
| Transfers (out). | - | - | - | - | - |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 23,512 | 54,417 | (23,357) | 170 | (5,968) |
| Fund balances (deficit) at beginning of year. | 11,502 | 322,999 | 297,860 | 9,825 | 579,892 |
| Fund balances (deficit) at end of year | <u>\$ 35,014</u> | <u>\$ 377,416</u> | <u>\$ 274,503</u> | <u>\$ 9,995</u> | <u>\$ 573,924</u> |

| <u>Foreclosure Magistrate Program</u> | <u>Other Special Revenue</u> | <u>Economic Development</u> | <u>Zoo Capital Improvements</u> | <u>Total Nonmajor Governmental Funds</u> |
|---|--------------------------------------|---------------------------------|-------------------------------------|--|
| \$ - | \$ - | \$ - | \$ 6,790,300 | \$ 21,563,097 |
| - | - | - | - | 4,880,730 |
| - | 1,512,474 | 650,000 | - | 18,974,122 |
| - | - | - | - | 815,630 |
| - | - | - | - | 356,203 |
| - | 200,165 | - | 2,159,904 | 100,037,352 |
| - | 55 | - | - | 25,746 |
| - | - | - | - | 29,498 |
| 199,756 | 2,045,983 | - | - | 6,564,397 |
| <u>199,756</u> | <u>3,758,677</u> | <u>650,000</u> | <u>8,950,204</u> | <u>153,246,775</u> |
| - | 73,800 | 450,000 | - | 13,974,364 |
| 187,393 | 1,797,619 | - | - | 18,953,770 |
| - | 253,064 | - | - | 39,909,578 |
| - | 141,243 | - | - | 13,023,671 |
| - | - | - | - | 15,958,668 |
| - | 16,743 | - | - | 45,043,280 |
| - | - | - | 8,948,152 | 17,092,761 |
| - | - | - | - | 123,802 |
| - | - | - | - | 387,184 |
| - | - | - | - | 25,044 |
| <u>187,393</u> | <u>2,282,469</u> | <u>450,000</u> | <u>8,948,152</u> | <u>164,492,122</u> |
| 12,363 | 1,476,208 | 200,000 | 2,052 | (11,245,347) |
| - | - | - | - | 123,802 |
| - | 50,000 | - | - | 15,719,751 |
| - | - | - | - | (284,998) |
| - | 50,000 | - | - | 15,558,555 |
| 12,363 | 1,526,208 | 200,000 | 2,052 | 4,313,208 |
| 53,771 | 9,367,238 | - | 94,358 | 52,939,832 |
| <u>\$ 66,134</u> | <u>\$ 10,893,446</u> | <u>\$ 200,000</u> | <u>\$ 96,410</u> | <u>\$ 57,253,040</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|---|
| Revenues: | | | |
| From local sources: | | | |
| Charges for services. | \$ - | \$ 9,656 | \$ 9,656 |
| Intergovernmental | 32,538,562 | 32,851,287 | 312,725 |
| Other. | 3,542,274 | 1,283,758 | (2,258,516) |
| Total revenues. | 36,080,836 | 34,144,701 | (1,936,135) |
| Expenditures: | | | |
| Human Services | | | |
| Personal services. | 21,141,765 | 20,586,792 | 554,973 |
| Materials and supplies | 605,918 | 530,246 | 75,672 |
| Charges and services. | 15,888,891 | 14,699,058 | 1,189,833 |
| Other | 653,179 | 407,678 | 245,501 |
| Capital outlay and equipment. | 252,086 | 237,158 | 14,928 |
| <i>Total Human Services</i> | <i>38,541,839</i> | <i>36,460,932</i> | <i>2,080,907</i> |
| Total expenditures | 38,541,839 | 36,460,932 | 2,080,907 |
| Excess/deficiency of revenues over/under expenditures. | (2,461,003) | (2,316,231) | 144,772 |
| Other financing sources: | | | |
| Transfers in | 2,348,113 | 2,260,877 | (87,236) |
| Total other financing sources | 2,348,113 | 2,260,877 | (87,236) |
| Net change in fund balances | (112,890) | (55,354) | 57,536 |
| Fund balances (deficit) at beginning of year | (1,592,273) | (1,592,273) | - |
| <i>Prior year encumbrances appropriated</i> | <i>1,919,477</i> | <i>1,919,477</i> | <i>-</i> |
| Fund balance (deficit) at end of year | \$ 214,314 | \$ 271,850 | \$ 57,536 |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 REAL ESTATE ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 4,500,000 | \$ 4,386,924 | \$ (113,076) |
| Intergovernmental | - | 186,050 | 186,050 |
| Other. | 50,000 | 2,871 | (47,129) |
| Total revenues. | 4,550,000 | 4,575,845 | 25,845 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 3,046,822 | 2,728,959 | 317,863 |
| Materials and supplies | 69,432 | 54,703 | 14,729 |
| Charges and services. | 2,329,476 | 1,927,269 | 402,207 |
| Other | 93,962 | 93,778 | 184 |
| Capital outlay and equipment. | 387,309 | 41,736 | 345,573 |
| <i>Total General Government - Legislative and Executive.</i> | <i>5,927,001</i> | <i>4,846,445</i> | <i>1,080,556</i> |
| Total expenditures | 5,927,001 | 4,846,445 | 1,080,556 |
| Net change in fund balances | (1,377,001) | (270,600) | 1,106,401 |
| Fund balances at beginning of year | 4,784,955 | 4,784,955 | - |
| <i>Prior year encumbrances appropriated</i> | <i>61,465</i> | <i>61,465</i> | <i>-</i> |
| Fund balance at end of year. | \$ 3,469,419 | \$ 4,575,820 | \$ 1,106,401 |

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, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues: | | | |
| Charges for services | \$ 119,669 | \$ 119,669 | \$ - |
| Licenses and permits | 20,479 | 20,479 | - |
| Fines and forfeitures | 50,000 | 44,145 | (5,855) |
| Intergovernmental | 13,711,174 | 13,156,644 | (554,530) |
| Investment income | 10,000 | 24,231 | 14,231 |
| Rental income | 24,808 | 24,808 | - |
| Other | 15,870 | 15,870 | - |
| Total revenues | 13,952,000 | 13,405,846 | (546,154) |
| Expenditures: | | | |
| Public Works | | | |
| Personal services | 5,392,321 | 5,320,851 | 71,470 |
| Materials and supplies | 988,170 | 988,170 | - |
| Charges and services | 7,754,754 | 7,754,754 | - |
| Other | 83,543 | 83,179 | 364 |
| Capital outlay and equipment | 30,000 | 28,401 | 1,599 |
| Principal retirement | 250,520 | 250,520 | - |
| <i>Total Public Works</i> | <i>14,499,308</i> | <i>14,425,875</i> | <i>73,433</i> |
| Total expenditures | 14,499,308 | 14,425,875 | 73,433 |
| Net change in fund balances | (547,308) | (1,020,029) | (472,721) |
| Fund balances at beginning of year | (95,099) | (95,099) | - |
| <i>Prior year encumbrances appropriated</i> | <i>1,244,854</i> | <i>1,244,854</i> | <i>-</i> |
| Fund balance (deficit) at end of year | \$ 602,447 | \$ 129,726 | \$ (472,721) |

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, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 650,000 | \$ 650,000 | \$ - |
| Total revenues. | <u>650,000</u> | <u>650,000</u> | <u>-</u> |
| Expenditures: | | | |
| General Government - Legislative and Executive | | | |
| Other | 650,000 | 450,000 | 200,000 |
| <i>Total General Government - Legislative and Executive.</i> | <u>650,000</u> | <u>450,000</u> | <u>200,000</u> |
| Total expenditures | <u>650,000</u> | <u>450,000</u> | <u>200,000</u> |
| Net change in fund balances | - | 200,000 | 200,000 |
| Fund balances at beginning of year | - | - | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ -</u> | <u>\$ 200,000</u> | <u>\$ 200,000</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Licenses and permits | \$ 505 | \$ 505 | \$ - |
| Intergovernmental | 18,399,515 | 8,838,241 | (9,561,274) |
| Rental income | 12,800 | 12,800 | - |
| Other | 785,538 | 785,538 | - |
| Total revenues. | 19,198,358 | 9,637,084 | (9,561,274) |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 194 | 194 | - |
| Materials and supplies | 127 | 127 | - |
| Charges and services. | 1,830,131 | 1,830,131 | - |
| Other | 672 | 672 | - |
| <i>Total General Government - Legislative and Executive.</i> | 1,831,124 | 1,831,124 | - |
| Judicial | | | |
| Personal services. | 1,160,613 | 1,160,613 | - |
| Materials and supplies | 78,785 | 78,785 | - |
| Charges and services. | 1,628,856 | 1,628,856 | - |
| Other | 2,854 | 2,854 | - |
| Capital outlay and equipment. | 18,457 | 18,457 | - |
| <i>Total General Government - Judicial.</i> | 2,889,565 | 2,889,565 | - |
| Public Safety | | | |
| Personal services. | 392,755 | 392,755 | - |
| Materials and supplies | 6,543 | 6,543 | - |
| Charges and services. | 2,187,170 | 2,187,170 | - |
| Other | 2,949,987 | 2,949,987 | - |
| Capital outlay and equipment. | 48,491 | 48,491 | - |
| <i>Total Public Safety</i> | 5,584,946 | 5,584,946 | - |
| Health | | | |
| Materials and supplies | 1,521 | 1,521 | - |
| Charges and services. | 17,605 | 17,605 | - |
| <i>Total Health</i> | 19,126 | 19,126 | - |
| Human Services | | | |
| Charges and services. | 764,070 | 764,070 | - |
| Other | 26,616 | 26,616 | - |
| <i>Total Human Services</i> | 790,686 | 790,686 | - |
| Conservation and Recreation | | | |
| Charges and services. | 9,290 | 9,290 | - |
| <i>Total Conservation and Recreation</i> | 9,290 | 9,290 | - |
| Miscellaneous | | | |
| Other | 7,869,521 | - | 7,869,521 |
| <i>Total Miscellaneous.</i> | 7,869,521 | - | 7,869,521 |
| Total expenditures | 18,994,258 | 11,124,737 | 7,869,521 |
| Excess/deficiency of revenues over/under expenditures. | 204,100 | (1,487,653) | (1,691,753) |

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | | | |
|---|---------------------|---------------------|-----------------------|
| <u>Other financing sources:</u> | | | |
| Transfers in | - | 100,000 | 100,000 |
| Total other financing sources | - | 100,000 | 100,000 |
| | | | |
| Net change in fund balances | 204,100 | (1,387,653) | (1,591,753) |
| | | | |
| Fund balances at beginning of year | 4,454,795 | 4,454,795 | - |
| <i>Prior year encumbrances appropriated</i> | <i>2,479,126</i> | <i>2,479,126</i> | <i>-</i> |
| Fund balance at end of year | \$ 7,138,021 | \$ 5,546,268 | \$ (1,591,753) |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 LOCAL DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2011*

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---|
| Fund balances at beginning of year | \$ 221,521 | \$ 221,521 | \$ - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 221,521</u> | <u>\$ 221,521</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------------|---|
| Revenues: | | | |
| From local sources: | | | |
| Other | \$ - | \$ (235,218) | \$ (235,218) |
| Total revenues | - | (235,218) | (235,218) |
| Other financing sources (uses): | | | |
| Advances in | | 235,218 | \$ 235,218 |
| Total other financing sources | - | 235,218 | 235,218 |
| Net change in fund balances | - | - | - |
| Fund balances at beginning of year | - | - | - |
| <i>Prior year encumbrances appropriated</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balance at end of year | \$ - | \$ - | \$ - |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues: | | | |
| Charges for services | \$ 3,000,000 | \$ 2,736,870 | \$ (263,130) |
| Other | - | 2,717 | 2,717 |
| Total revenues | 3,000,000 | 2,739,587 | (260,413) |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 1,804,624 | 1,528,218 | 276,406 |
| Materials and supplies | 692,580 | 646,951 | 45,629 |
| Charges and services | 9,244,389 | 8,860,903 | 383,486 |
| Other | 147,096 | 122,531 | 24,565 |
| Capital outlay and equipment | 1,358,175 | 982,934 | 375,241 |
| <i>Total Public Safety</i> | <i>13,246,864</i> | <i>12,141,537</i> | <i>1,105,327</i> |
| Total expenditures | 13,246,864 | 12,141,537 | 1,105,327 |
| Excess/deficiency of revenues over/under expenditures | (10,246,864) | (9,401,950) | 844,914 |
| Other financing sources: | | | |
| Transfers in | 8,786,845 | 8,786,846 | 1 |
| Total other financing sources | 8,786,845 | 8,786,846 | 1 |
| Net change in fund balances | (1,460,019) | (615,104) | 844,915 |
| Fund balances at beginning of year | 1,115,474 | 1,115,474 | - |
| <i>Prior year encumbrances appropriated</i> | <i>1,593,289</i> | <i>1,593,289</i> | <i>-</i> |
| Fund balance at end of year | \$ 1,248,744 | \$ 2,093,659 | \$ 844,915 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---|
| Revenues: | | | |
| Property taxes | \$ 4,691,000 | \$ 4,750,481 | \$ 59,481 |
| Charges for services. | - | 831 | 831 |
| Intergovernmental | 1,302,184 | 1,863,176 | 560,992 |
| Other. | - | 93,676 | 93,676 |
| Total revenues. | <u>5,993,184</u> | <u>6,708,164</u> | <u>714,980</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services. | 817,457 | 727,813 | 89,644 |
| Materials and supplies | 28,906 | 19,174 | 9,732 |
| Charges and services. | 9,945,773 | 9,924,741 | 21,032 |
| Other | 451,680 | 318,883 | 132,797 |
| Capital outlay and equipment. | 215,584 | 206,148 | 9,436 |
| <i>Total Public Safety</i> | <u>11,459,400</u> | <u>11,196,759</u> | <u>262,641</u> |
| Total expenditures | <u>11,459,400</u> | <u>11,196,759</u> | <u>262,641</u> |
| Net change in fund balances | (5,466,216) | (4,488,595) | 977,621 |
| Fund balances at beginning of year | 6,863,738 | 6,863,738 | - |
| <i>Prior year encumbrances appropriated</i> | 5,821,225 | 5,821,225 | - |
| Fund balance at end of year. | <u>\$ 7,218,747</u> | <u>\$ 8,196,368</u> | <u>\$ 977,621</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 511,792 | \$ 321,203 | \$ (190,589) |
| Other | - | 37,267 | 37,267 |
| Total revenues. | <u>511,792</u> | <u>358,470</u> | <u>(153,322)</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 448,901 | 306,724 | 142,177 |
| Materials and supplies | 6,800 | 4,169 | 2,631 |
| Charges and services | 148,023 | 133,452 | 14,571 |
| Other | 129,070 | 128,169 | 901 |
| Capital outlay and equipment | 18,000 | 15,637 | 2,363 |
| <i>Total Public Safety</i> | <u>750,794</u> | <u>588,151</u> | <u>162,643</u> |
| Total expenditures | <u>750,794</u> | <u>588,151</u> | <u>162,643</u> |
| Excess/deficiency of revenues over/under expenditures | <u>(239,002)</u> | <u>(229,681)</u> | <u>9,321</u> |
| Other financing sources: | | | |
| Transfers in | 159,725 | 135,000 | (24,725) |
| Total other financing sources | <u>159,725</u> | <u>135,000</u> | <u>(24,725)</u> |
| Net change in fund balances | (79,277) | (94,681) | (15,404) |
| Fund balances at beginning of year | 260,782 | 260,782 | - |
| <i>Prior year encumbrances appropriated</i> | 2,863 | 2,863 | - |
| Fund balance at end of year. | <u>\$ 184,368</u> | <u>\$ 168,964</u> | <u>\$ (15,404)</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|---------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 1,464,000 | \$ 1,570,382 | \$ 106,382 |
| Intergovernmental | 9,255,832 | 9,457,316 | 201,484 |
| Other. | 370,000 | 120,653 | (249,347) |
| Total revenues. | 11,089,832 | 11,148,351 | 58,519 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 8,700,623 | 8,259,784 | 440,839 |
| Materials and supplies | 1,592,396 | 1,332,566 | 259,830 |
| Charges and services. | 670,102 | 565,466 | 104,636 |
| Other | 395,000 | 268,637 | 126,363 |
| Capital outlay and equipment. | 30,000 | 20,173 | 9,827 |
| <i>Total General Government - Judicial.</i> | <i>11,388,121</i> | <i>10,446,626</i> | <i>941,495</i> |
| Total expenditures | 11,388,121 | 10,446,626 | 941,495 |
| Net change in fund balances | (298,289) | 701,725 | 1,000,014 |
| Fund balances at beginning of year | 272,060 | 272,060 | - |
| <i>Prior year encumbrances appropriated</i> | <i>47,733</i> | <i>47,733</i> | <i>-</i> |
| Fund balance at end of year. | \$ 21,504 | \$ 1,021,518 | \$ 1,000,014 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 1,730,000 | \$ 1,502,580 | \$ (227,420) |
| Fines and forfeitures. | 50,000 | 70,481 | 20,481 |
| Other. | 35,000 | 37,785 | 2,785 |
| Total revenues. | 1,815,000 | 1,610,846 | (204,154) |
| Expenditures: | | | |
| Health | | | |
| Personal services. | 1,598,332 | 1,460,271 | 138,061 |
| Materials and supplies | 192,688 | 189,387 | 3,301 |
| Charges and services. | 458,781 | 344,891 | 113,890 |
| Other | 171,493 | 161,967 | 9,526 |
| Capital outlay and equipment. | 110,000 | 96,570 | 13,430 |
| <i>Total Health</i> | <i>2,531,294</i> | <i>2,253,086</i> | <i>278,208</i> |
| Total expenditures | 2,531,294 | 2,253,086 | 278,208 |
| Net change in fund balances | (716,294) | (642,240) | 74,054 |
| Fund balances at beginning of year | 1,072,424 | 1,072,424 | - |
| <i>Prior year encumbrances appropriated</i> | <i>35,736</i> | <i>35,736</i> | <i>-</i> |
| Fund balance at end of year. | \$ 391,866 | \$ 465,920 | \$ 74,054 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Lodging taxes | \$ 4,600,000 | \$ 4,651,582 | \$ 51,582 |
| Charges for services. | - | 14 | 14 |
| Total revenues. | <u>4,600,000</u> | <u>4,651,596</u> | <u>51,596</u> |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 73,394 | 71,410 | 1,984 |
| Materials and supplies | 900 | 798 | 102 |
| Charges and services. | 3,032 | 1,982 | 1,050 |
| Capital outlay and equipment. | 1,000 | 910 | 90 |
| Other | <u>4,921,674</u> | <u>4,889,153</u> | <u>32,521</u> |
| <i>Total General Government - Legislative and Executive.</i> | <u>5,000,000</u> | <u>4,964,253</u> | <u>35,747</u> |
| Total expenditures | <u>5,000,000</u> | <u>4,964,253</u> | <u>35,747</u> |
| Net change in fund balances | (400,000) | (312,657) | 87,343 |
| Fund balances at beginning of year | 410,274 | 410,274 | - |
| <i>Prior year encumbrances appropriated</i> | 175,500 | 175,500 | - |
| Fund balance at end of year. | <u>\$ 185,774</u> | <u>\$ 273,117</u> | <u>\$ 87,343</u> |

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, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Revenues: | | | |
| Property taxes | \$ 5,704,132 | \$ 5,768,914 | \$ 64,782 |
| Intergovernmental | 1,250,764 | 1,045,033 | (205,731) |
| Total revenues. | 6,954,896 | 6,813,947 | (140,949) |
| Expenditures: | | | |
| Conservation and Recreation | | | |
| Charges and services. | 6,954,896 | 6,815,207 | 139,689 |
| <i>Total Conservation and Recreation</i> | 6,954,896 | 6,815,207 | 139,689 |
| Total expenditures | 6,954,896 | 6,815,207 | 139,689 |
| Net change in fund balances | - | (1,260) | (1,260) |
| Fund balances at beginning of year | 1,260 | 1,260 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | \$ 1,260 | \$ - | \$ (1,260) |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 2,050 | \$ 2,123 | \$ 73 |
| Fines and forfeitures. | 257,950 | 197,399 | (60,551) |
| Other. | - | 623 | 623 |
| Total revenues. | 260,000 | 200,145 | (59,855) |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 167,713 | 161,068 | 6,645 |
| Materials and supplies | 3,300 | 2,534 | 766 |
| Charges and services. | 188,899 | 148,394 | 40,505 |
| Other | 1,427 | - | 1,427 |
| Capital outlay and equipment. | 800 | 613 | 187 |
| <i>Total General Government - Judicial</i> | <i>362,139</i> | <i>312,609</i> | <i>49,530</i> |
| Total expenditures | 362,139 | 312,609 | 49,530 |
| Excess/deficiency of revenues over/under expenditures. | (102,139) | (112,464) | (10,325) |
| Other financing sources: | | | |
| Transfers in | 102,030 | 102,030 | - |
| Total other financing sources | 102,030 | 102,030 | - |
| Net change in fund balances | (109) | (10,434) | (10,325) |
| Fund balances at beginning of year | 90,278 | 90,278 | - |
| <i>Prior year encumbrances appropriated</i> | 184 | 184 | - |
| Fund balance at end of year. | \$ 90,353 | \$ 80,028 | \$ (10,325) |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues: | | | |
| Charges for services | \$ 85,000 | \$ 121,233 | \$ 36,233 |
| Total revenues | 85,000 | 121,233 | 36,233 |
| Expenditures: | | | |
| Health | | | |
| Other | 118,920 | 117,920 | 1,000 |
| <i>Total Health</i> | <i>118,920</i> | <i>117,920</i> | <i>1,000</i> |
| Total expenditures | 118,920 | 117,920 | 1,000 |
| Net change in fund balances | (33,920) | 3,313 | 37,233 |
| Fund balances at beginning of year | 72,224 | 72,224 | - |
| <i>Prior year encumbrances appropriated</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balance at end of year | \$ 38,304 | \$ 75,537 | \$ 37,233 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 60,000 | \$ 54,374 | \$ (5,626) |
| Total revenues. | <u>60,000</u> | <u>54,374</u> | <u>(5,626)</u> |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 8,000 | 6,840 | 1,160 |
| Charges and services. | 52,000 | 27,609 | 24,391 |
| Other | 100,000 | 100,000 | - |
| <i>Total General Government - Judicial</i> | <u>160,000</u> | <u>134,449</u> | <u>25,551</u> |
| Total expenditures | <u>160,000</u> | <u>134,449</u> | <u>25,551</u> |
| Net change in fund balances | (100,000) | (80,075) | 19,925 |
| Fund balances at beginning of year | 164,373 | 164,373 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 64,373</u> | <u>\$ 84,298</u> | <u>\$ 19,925</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 110,000 | \$ 114,939 | \$ 4,939 |
| Total revenues. | <u>110,000</u> | <u>114,939</u> | <u>4,939</u> |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 45,300 | 30,800 | 14,500 |
| Other | <u>149,927</u> | <u>121,384</u> | <u>28,543</u> |
| <i>Total General Government - Judicial</i> | <u>195,227</u> | <u>152,184</u> | <u>43,043</u> |
| Total expenditures | <u>195,227</u> | <u>152,184</u> | <u>43,043</u> |
| Net change in fund balances | (85,227) | (37,245) | 47,982 |
| Fund balances at beginning of year | 93,821 | 93,821 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 8,594</u> | <u>\$ 56,576</u> | <u>\$ 47,982</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 525,000 | \$ 563,201 | \$ 38,201 |
| Total revenues. | <u>525,000</u> | <u>563,201</u> | <u>38,201</u> |
| Expenditures: | | | |
| Health | | | |
| Materials and supplies | 56,557 | 50,909 | 5,648 |
| Charges and services. | 257,677 | 218,813 | 38,864 |
| Other | 8,000 | 7,603 | 397 |
| Capital outlay and equipment. | 3,104 | 2,945 | 159 |
| <i>Total Health</i> | <u>325,338</u> | <u>280,270</u> | <u>45,068</u> |
| Total expenditures | <u>325,338</u> | <u>280,270</u> | <u>45,068</u> |
| Excess/deficiency of revenues over/under expenditures. | <u>199,662</u> | <u>282,931</u> | <u>83,269</u> |
| Other financing sources: | | | |
| Transfers (out). | (284,998) | (284,998) | - |
| Total other financing sources | <u>(284,998)</u> | <u>(284,998)</u> | <u>-</u> |
| Net change in fund balances | (85,336) | (2,067) | 83,269 |
| Fund balances at beginning of year | 232,180 | 232,180 | - |
| <i>Prior year encumbrances appropriated</i> | 43,081 | 43,081 | - |
| Fund balance at end of year. | <u>\$ 189,925</u> | <u>\$ 273,194</u> | <u>\$ 83,269</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|----------------|---|
| Revenues: | | | |
| Charges for services | \$ 180,000 | \$ 150,260 | \$ (29,740) |
| Other | 265,000 | - | (265,000) |
| Total revenues | 445,000 | 150,260 | (294,740) |
| Expenditures: | | | |
| Health | | | |
| Personal services | 293,149 | 293,149 | - |
| Materials and supplies | 56,161 | 56,161 | - |
| Charges and services | 88,284 | 88,284 | - |
| Other | 4,941 | 4,941 | - |
| Capital outlay and equipment | 1,496 | 1,496 | - |
| <i>Total Health</i> | <i>444,031</i> | <i>444,031</i> | <i>-</i> |
| Total expenditures | 444,031 | 444,031 | - |
| Excess/deficiency of revenues over/under expenditures | 969 | (293,771) | (294,740) |
| Other financing sources: | | | |
| Transfers in | - | 284,998 | 284,998 |
| Total other financing sources | - | 284,998 | 284,998 |
| Net change in fund balances | 969 | (8,773) | (9,742) |
| Fund balances at beginning of year | 4,882 | 4,882 | - |
| <i>Prior year encumbrances appropriated</i> | <i>3,989</i> | <i>3,989</i> | <i>-</i> |
| Fund balance at end of year | \$ 9,840 | \$ 98 | \$ (9,742) |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues: | | | |
| Fines and forfeitures. | \$ 5,000 | \$ 5,658 | \$ 658 |
| Total revenues. | <u>5,000</u> | <u>5,658</u> | <u>658</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Other | 5,000 | - | 5,000 |
| <i>Total Public Safety</i> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Total expenditures | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Net change in fund balances | - | 5,658 | 5,658 |
| Fund balances at beginning of year | 59,642 | 59,642 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 59,642</u> | <u>\$ 65,300</u> | <u>\$ 5,658</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Fines and forfeitures. | \$ 50,000 | \$ 37,528 | \$ (12,472) |
| Total revenues. | 50,000 | 37,528 | (12,472) |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Charges and services. | 150,000 | 113,722 | 36,278 |
| <i>Total General Government - Judicial.</i> | <i>150,000</i> | <i>113,722</i> | <i>36,278</i> |
| Total expenditures | 150,000 | 113,722 | 36,278 |
| Net change in fund balances | (100,000) | (76,194) | 23,806 |
| Fund balances at beginning of year | 613,725 | 613,725 | - |
| <i>Prior year encumbrances appropriated</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balance at end of year. | \$ 513,725 | \$ 537,531 | \$ 23,806 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 3,746,151 | \$ 3,102,477 | \$ (643,674) |
| Total revenues. | <u>3,746,151</u> | <u>3,102,477</u> | <u>(643,674)</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 3,704,677 | 3,051,015 | 653,662 |
| Materials and supplies | 15,286 | 15,286 | - |
| Charges and services | 26,188 | 26,188 | - |
| <i>Total Public Safety</i> | <u>3,746,151</u> | <u>3,092,489</u> | <u>653,662</u> |
| Total expenditures | <u>3,746,151</u> | <u>3,092,489</u> | <u>653,662</u> |
| Net change in fund balances | - | 9,988 | 9,988 |
| Fund balances at beginning of year | 5,285 | 5,285 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 5,285</u> | <u>\$ 15,273</u> | <u>\$ 9,988</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 100,000 | \$ 91,727 | \$ (8,273) |
| Total revenues. | <u>100,000</u> | <u>91,727</u> | <u>(8,273)</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services. | 36,500 | 30,604 | 5,896 |
| Other | 60,000 | 39,519 | 20,481 |
| <i>Total Public Safety</i> | <u>96,500</u> | <u>70,123</u> | <u>26,377</u> |
| Total expenditures | <u>96,500</u> | <u>70,123</u> | <u>26,377</u> |
| Net change in fund balances | 3,500 | 21,604 | 18,104 |
| Fund balances at beginning of year | 220,712 | 220,712 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 224,212</u> | <u>\$ 242,316</u> | <u>\$ 18,104</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Other | \$ 1,534,649 | \$ 1,534,949 | \$ 300 |
| Total revenues. | <u>1,534,649</u> | <u>1,534,949</u> | <u>300</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 269,454 | 261,290 | 8,164 |
| Materials and supplies | 13,555 | 9,839 | 3,716 |
| Charges and services | 1,928,445 | 1,876,872 | 51,573 |
| Other | 19,715 | 14,805 | 4,910 |
| Capital outlay and equipment | 24,000 | 3,419 | 20,581 |
| <i>Total Public Safety</i> | <u>2,255,169</u> | <u>2,166,225</u> | <u>88,944</u> |
| Total expenditures | <u>2,255,169</u> | <u>2,166,225</u> | <u>88,944</u> |
| Net change in fund balances | (720,520) | (631,276) | 89,244 |
| Fund balances at beginning of year | 607,439 | 607,439 | - |
| <i>Prior year encumbrances appropriated</i> | 849,348 | 849,348 | - |
| Fund balance at end of year. | <u>\$ 736,267</u> | <u>\$ 825,511</u> | <u>\$ 89,244</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 1,701,000 | \$ 1,673,597 | \$ (27,403) |
| Other. | 386,025 | 433,106 | 47,081 |
| Total revenues. | 2,087,025 | 2,106,703 | 19,678 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 799,000 | 781,647 | 17,353 |
| Materials and supplies | 37,612 | 22,948 | 14,664 |
| Charges and services. | 182,729 | 54,511 | 128,218 |
| Other | 190,611 | 128,506 | 62,105 |
| Capital outlay and equipment. | 4,000 | 3,147 | 853 |
| <i>Total General Government - Legislative and Executive.</i> | <i>1,213,952</i> | <i>990,759</i> | <i>223,193</i> |
| Judicial | | | |
| Personal services. | 769,993 | 743,531 | 26,462 |
| Materials and supplies | 22,348 | 12,543 | 9,805 |
| Charges and services. | 37,330 | 35,081 | 2,249 |
| Other | 286,023 | 277,624 | 8,399 |
| Capital outlay and equipment. | - | - | - |
| <i>Total General Government - Judicial</i> | <i>1,115,694</i> | <i>1,068,779</i> | <i>46,915</i> |
| Total expenditures | 2,329,646 | 2,059,538 | 270,108 |
| Net change in fund balances | (242,621) | 47,165 | 289,786 |
| Fund balances at beginning of year | 1,795,785 | 1,795,785 | - |
| <i>Prior year encumbrances appropriated</i> | <i>83,859</i> | <i>83,859</i> | <i>-</i> |
| Fund balance at end of year. | \$ 1,637,023 | \$ 1,926,809 | \$ 289,786 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ - | \$ 4,260 | \$ 4,260 |
| Total revenues. | - | 4,260 | 4,260 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 149,804 | 123,929 | 25,875 |
| Materials and supplies | 1,298 | 1,044 | 254 |
| Charges and services. | 2,502 | 1,002 | 1,500 |
| Other | - | - | - |
| <i>Total General Government - Legislative and Executive.</i> | <u>153,604</u> | <u>125,975</u> | <u>27,629</u> |
| Total expenditures | 153,604 | 125,975 | 27,629 |
| Net change in fund balances | (153,604) | (121,715) | 31,889 |
| Fund balances at beginning of year | 338,955 | 338,955 | - |
| <i>Prior year encumbrances appropriated</i> | 1,228 | 1,228 | - |
| Fund balance at end of year. | <u>\$ 186,579</u> | <u>\$ 218,468</u> | <u>\$ 31,889</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Investment income. | \$ 30,000 | \$ 1,203 | \$ (28,797) |
| Total revenues. | 30,000 | 1,203 | (28,797) |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services. | 30,000 | - | 30,000 |
| Materials and supplies | 7,321 | 2,371 | 4,950 |
| Charges and services. | 17,494 | 9,494 | 8,000 |
| Other | 1,000 | - | 1,000 |
| <i>Total General Government - Legislative and Executive.</i> | <i>55,815</i> | <i>11,865</i> | <i>43,950</i> |
| Total expenditures | 55,815 | 11,865 | 43,950 |
| Net change in fund balances | (25,815) | (10,662) | 15,153 |
| Fund balances at beginning of year | 176,334 | 176,334 | - |
| <i>Prior year encumbrances appropriated</i> | <i>3,470</i> | <i>3,470</i> | <i>-</i> |
| Fund balance at end of year. | \$ 153,989 | \$ 169,142 | \$ 15,153 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|--------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 15,047,151 | \$ 9,200,000 | \$ (5,847,151) |
| Total revenues. | <u>15,047,151</u> | <u>9,200,000</u> | <u>(5,847,151)</u> |
| Expenditures: | | | |
| Health | | | |
| Charges and services. | 15,036,688 | 12,989,927 | 2,046,761 |
| <i>Total Health</i> | <u>15,036,688</u> | <u>12,989,927</u> | <u>2,046,761</u> |
| Total expenditures | <u>15,036,688</u> | <u>12,989,927</u> | <u>2,046,761</u> |
| Excess/deficiency of revenues over/under expenditures. | <u>10,463</u> | <u>(3,789,927)</u> | <u>(3,800,390)</u> |
| Other financing sources: | | | |
| Transfers in | - | 4,000,000 | 4,000,000 |
| Total other financing sources | <u>-</u> | <u>4,000,000</u> | <u>4,000,000</u> |
| Net change in fund balances | 10,463 | 210,073 | 199,610 |
| Fund balances (deficit) at beginning of year . | (72,150) | (72,150) | - |
| <i>Prior year encumbrances appropriated</i> | 113,000 | 113,000 | - |
| Fund balance (deficit) at end of year | <u>\$ 51,313</u> | <u>\$ 250,923</u> | <u>\$ 199,610</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------------|---|
| Revenues: | | | |
| Property taxes | \$ 3,655,000 | \$ 3,082,408 | \$ (572,592) |
| Intergovernmental | - | 730,186 | 730,186 |
| Total revenues. | <u>3,655,000</u> | <u>3,812,594</u> | <u>157,594</u> |
| Expenditures: | | | |
| Human Services | | | |
| Charges and services. | 3,655,000 | 3,630,997 | 24,003 |
| <i>Total Human Services</i> | <u>3,655,000</u> | <u>3,630,997</u> | <u>24,003</u> |
| Total expenditures | <u>3,655,000</u> | <u>3,630,997</u> | <u>24,003</u> |
| Net change in fund balances | - | 181,597 | 181,597 |
| Fund balances at beginning of year | 1,155 | 1,155 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 1,155</u> | <u>\$ 182,752</u> | <u>\$ 181,597</u> |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 IMAGINATION STATION
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Property taxes | \$ 1,386,000 | \$ 1,164,465 | \$ (221,535) |
| Intergovernmental | - | 158,654 | 158,654 |
| Total revenues. | <u>1,386,000</u> | <u>1,323,119</u> | <u>(62,881)</u> |
| Expenditures: | | | |
| Conservation and Recreation | | | |
| Charges and services. | 1,386,000 | 1,320,112 | 65,888 |
| <i>Total Conservation and Recreation</i> | <u>1,386,000</u> | <u>1,320,112</u> | <u>65,888</u> |
| Total expenditures | <u>1,386,000</u> | <u>1,320,112</u> | <u>65,888</u> |
| Net change in fund balances | - | 3,007 | 3,007 |
| Fund balances at beginning of year | - | - | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ -</u> | <u>\$ 3,007</u> | <u>\$ 3,007</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BUILDING REGULATION
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues: | | | |
| Licenses and permits | \$ 750,000 | \$ 788,780 | \$ 38,780 |
| Total revenues. | <u>750,000</u> | <u>788,780</u> | <u>38,780</u> |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services | 458,485 | 457,107 | 1,378 |
| Materials and supplies | 26,664 | 18,507 | 8,157 |
| Charges and services | 159,967 | 115,404 | 44,563 |
| Other | 80,000 | 78,992 | 1,008 |
| Capital outlay and equipment | <u>10,045</u> | <u>6,842</u> | <u>3,203</u> |
| <i>Total General Government - Legislative and Executive.</i> | <u>735,161</u> | <u>676,852</u> | <u>58,309</u> |
| Total expenditures | <u>735,161</u> | <u>676,852</u> | <u>58,309</u> |
| Net change in fund balances | 14,839 | 111,928 | 97,089 |
| Fund balances (deficit) at beginning of year . | 25,390 | 25,390 | - |
| <i>Prior year encumbrances appropriated</i> | 5,123 | 5,123 | - |
| Fund balance at end of year. | <u>\$ 45,352</u> | <u>\$ 142,441</u> | <u>\$ 97,089</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 2,153,000 | \$ 2,473,313 | \$ 320,313 |
| Other. | - | 2,540 | 2,540 |
| Total revenues. | 2,153,000 | 2,475,853 | 322,853 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 1,461,476 | 1,432,858 | 28,618 |
| Materials and supplies | 73,773 | 62,240 | 11,533 |
| Charges and services. | 202,837 | 171,165 | 31,672 |
| Other | 302,040 | 288,644 | 13,396 |
| Capital outlay and equipment. | 17,200 | 17,027 | 173 |
| <i>Total General Government - Judicial</i> | <i>2,057,326</i> | <i>1,971,934</i> | <i>85,392</i> |
| Total expenditures | 2,057,326 | 1,971,934 | 85,392 |
| Net change in fund balances | 95,674 | 503,919 | 408,245 |
| Fund balances at beginning of year | 1,626,778 | 1,626,778 | - |
| <i>Prior year encumbrances appropriated</i> | <i>6,644</i> | <i>6,644</i> | <i>-</i> |
| Fund balance at end of year. | \$ 1,729,096 | \$ 2,137,341 | \$ 408,245 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------------|----------------------------|---|
| Revenues: | | | |
| Charges for services. | \$ - | \$ 1,590 | \$ 1,590 |
| Total revenues. | - | 1,590 | 1,590 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Materials and supplies | 14,684 | 10,629 | 4,055 |
| Charges and services. | 93,876 | 82,245 | 11,631 |
| Capital outlay and equipment. | 50,000 | 34,336 | 15,664 |
| <i>Total General Government - Legislative and Executive.</i> | <u>158,560</u> | <u>127,210</u> | <u>31,350</u> |
| Total expenditures | 158,560 | 127,210 | 31,350 |
| Net change in fund balances | (158,560) | (125,620) | 32,940 |
| Fund balances at beginning of year | 1,146,314 | 1,146,314 | - |
| <i>Prior year encumbrances appropriated</i> | 8,368 | 8,368 | - |
| Fund balance at end of year. | <u><u>\$ 996,122</u></u> | <u><u>\$ 1,029,062</u></u> | <u><u>\$ 32,940</u></u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| From local sources: | | | |
| Charges for services. | \$ 1,450 | \$ 1,450 | \$ - |
| Intergovernmental | 2,508,481 | 2,418,826 | (89,655) |
| Other. | 69 | 69 | - |
| Total revenues. | 2,510,000 | 2,420,345 | (89,655) |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services. | 2,103,621 | 2,103,621 | - |
| Materials and supplies | 48,758 | 48,758 | - |
| Charges and services. | 191,296 | 191,296 | - |
| Other | 25,470 | 25,470 | - |
| Capital outlay and equipment. | 70,531 | 70,531 | - |
| <i>Total Public Safety</i> | <i>2,439,676</i> | <i>2,439,676</i> | <i>-</i> |
| Total expenditures | 2,439,676 | 2,439,676 | - |
| Net change in fund balances | 70,324 | (19,331) | (89,655) |
| Fund balances at beginning of year | 200,804 | 200,804 | - |
| <i>Prior year encumbrances appropriated</i> | <i>858</i> | <i>858</i> | <i>-</i> |
| Fund balance at end of year. | \$ 271,986 | \$ 182,331 | \$ (89,655) |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 2,360,567 | \$ 2,294,687 | \$ (65,880) |
| Other | 39,433 | 39,433 | - |
| Total revenues. | <u>2,400,000</u> | <u>2,334,120</u> | <u>(65,880)</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 1,117,038 | 1,117,038 | - |
| Materials and supplies | 14,533 | 14,533 | - |
| Charges and services | 2,604,377 | 2,604,377 | - |
| Other | - | - | - |
| Capital outlay and equipment | - | - | - |
| <i>Total Public Safety</i> | <u>3,735,948</u> | <u>3,735,948</u> | <u>-</u> |
| Total expenditures | <u>3,735,948</u> | <u>3,735,948</u> | <u>-</u> |
| Net change in fund balances | (1,335,948) | (1,401,828) | (65,880) |
| Fund balances at beginning of year | 3,292,427 | 3,292,427 | - |
| <i>Prior year encumbrances appropriated</i> | 1,043,400 | 1,043,400 | - |
| Fund balance at end of year. | <u>\$ 2,999,879</u> | <u>\$ 2,933,999</u> | <u>\$ (65,880)</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues: | | | |
| Fines and forfeitures. | \$ 300 | \$ 359 | \$ 59 |
| Other. | - | 100 | 100 |
| Total revenues. | 300 | 459 | 159 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Other | 5,000 | 1,210 | 3,790 |
| <i>Total General Government - Judicial</i> | <i>5,000</i> | <i>1,210</i> | <i>3,790</i> |
| Total expenditures | 5,000 | 1,210 | 3,790 |
| Net change in fund balances | (4,700) | (751) | 3,949 |
| Fund balances at beginning of year | 6,291 | 6,291 | - |
| <i>Prior year encumbrances appropriated</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balance at end of year. | \$ 1,591 | \$ 5,540 | \$ 3,949 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 1,196,984 | \$ 1,196,984 | \$ - |
| Total revenues. | 1,196,984 | 1,196,984 | - |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services | 892,867 | 892,867 | - |
| Materials and supplies | 9,478 | 9,478 | - |
| Charges and services | 229,673 | 229,673 | - |
| Other | 44,855 | 44,855 | - |
| Capital outlay and equipment | 941 | 941 | - |
| <i>Total Public Safety</i> | 1,177,814 | 1,177,814 | - |
| Total expenditures | 1,177,814 | 1,177,814 | - |
| Net change in fund balances | 19,170 | 19,170 | - |
| Fund balances at beginning of year | 42,788 | 42,788 | - |
| <i>Prior year encumbrances appropriated</i> | 13,008 | 13,008 | - |
| Fund balance at end of year. | \$ 74,966 | \$ 74,966 | \$ - |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 4,050,262 | \$ 4,050,262 | \$ - |
| Total revenues. | <u>4,050,262</u> | <u>4,050,262</u> | <u>-</u> |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services. | 3,319,405 | 3,319,405 | - |
| Materials and supplies | 287,002 | 287,002 | - |
| Charges and services. | 615,266 | 615,266 | - |
| Other | - | - | - |
| Capital outlay and equipment. | 5,976 | 5,976 | - |
| <i>Total Public Safety</i> | <u>4,227,649</u> | <u>4,227,649</u> | <u>-</u> |
| Total expenditures | <u>4,227,649</u> | <u>4,227,649</u> | <u>-</u> |
| Net change in fund balances | (177,387) | (177,387) | - |
| Fund balances at beginning of year | 282,558 | 282,558 | - |
| <i>Prior year encumbrances appropriated</i> | 213,225 | 213,225 | - |
| Fund balance at end of year. | <u>\$ 318,396</u> | <u>\$ 318,396</u> | <u>\$ -</u> |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 145,000 | \$ 104,564 | \$ (40,436) |
| Total revenues. | 145,000 | 104,564 | (40,436) |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 150,342 | 125,795 | 24,547 |
| Materials and supplies | 1,000 | 700 | 300 |
| Charges and services. | 1,900 | 543 | 1,357 |
| Other | 200 | 28 | 172 |
| Capital outlay and equipment. | 500 | - | 500 |
| <i>Total General Government - Judicial</i> | <u>153,942</u> | <u>127,066</u> | <u>26,876</u> |
| Total expenditures | 153,942 | 127,066 | 26,876 |
| Net change in fund balances | (8,942) | (22,502) | (13,560) |
| Fund balances at beginning of year | 293,739 | 293,739 | - |
| <i>Prior year encumbrances appropriated</i> | 52 | 52 | - |
| Fund balance at end of year. | <u>\$ 284,849</u> | <u>\$ 271,289</u> | <u>\$ (13,560)</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenues: | | | |
| Other | \$ 3,000 | \$ 1,935 | \$ (1,065) |
| Total revenues. | <u>3,000</u> | <u>1,935</u> | <u>(1,065)</u> |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Other | 5,000 | 1,355 | 3,645 |
| <i>Total General Government - Judicial.</i> | <u>5,000</u> | <u>1,355</u> | <u>3,645</u> |
| Total expenditures | <u>5,000</u> | <u>1,355</u> | <u>3,645</u> |
| Net change in fund balances | (2,000) | 580 | 2,580 |
| Fund balances at beginning of year | 9,415 | 9,415 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ 7,415</u> | <u>\$ 9,995</u> | <u>\$ 2,580</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Charges for services. | \$ 250,000 | \$ 275,873 | \$ 25,873 |
| Total revenues. | 250,000 | 275,873 | 25,873 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services. | 136,569 | 135,622 | 947 |
| Charges and services. | 159,576 | 153,253 | 6,323 |
| Other | 1,000 | 855 | 145 |
| <i>Total General Government - Judicial</i> | <i>297,145</i> | <i>289,730</i> | <i>7,415</i> |
| Total expenditures | 297,145 | 289,730 | 7,415 |
| Net change in fund balances | (47,145) | (13,857) | 33,288 |
| Fund balances at beginning of year | 560,355 | 560,355 | - |
| <i>Prior year encumbrances appropriated</i> | <i>17,950</i> | <i>17,950</i> | <i>-</i> |
| Fund balance at end of year. | \$ 531,160 | \$ 564,448 | \$ 33,288 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 500,000 | \$ 199,756 | \$ (300,244) |
| Total revenues. | <u>500,000</u> | <u>199,756</u> | <u>(300,244)</u> |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services | 190,356 | 176,616 | 13,740 |
| Materials and supplies | 6,482 | 6,254 | 228 |
| Charges and services | 2,231 | 1,677 | 554 |
| Other | 700 | 537 | 163 |
| <i>Total General Government - Judicial</i> | <u>199,769</u> | <u>185,084</u> | <u>14,685</u> |
| Total expenditures | <u>199,769</u> | <u>185,084</u> | <u>14,685</u> |
| Net change in fund balances | 300,231 | 14,672 | (285,559) |
| Fund balances at beginning of year | 60,233 | 60,233 | - |
| <i>Prior year encumbrances appropriated</i> | 340 | 340 | - |
| Fund balance at end of year. | <u>\$ 360,804</u> | <u>\$ 75,245</u> | <u>\$ (285,559)</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental | \$ 6,236,366 | \$ 4,596,312 | \$ (1,640,054) |
| Total revenues. | <u>6,236,366</u> | <u>4,596,312</u> | <u>(1,640,054)</u> |
| Expenditures: | | | |
| Human Services | | | |
| Personal services | 1,428,284 | 1,164,422 | 263,862 |
| Materials and supplies | 20,533 | 9,485 | 11,048 |
| Charges and services | 5,715,191 | 4,536,226 | 1,178,965 |
| Other | 1,703 | 1,634 | 69 |
| Capital outlay and equipment | 10,000 | - | 10,000 |
| <i>Total Human Services</i> | <u>7,175,711</u> | <u>5,711,767</u> | <u>1,463,944</u> |
| Total expenditures | <u>7,175,711</u> | <u>5,711,767</u> | <u>1,463,944</u> |
| Net change in fund balances | (939,345) | (1,115,455) | (176,110) |
| Fund balances (deficit) at beginning of year . | (258,378) | (258,378) | - |
| <i>Prior year encumbrances appropriated</i> | 1,438,413 | 1,438,413 | - |
| Fund balance (deficit) at end of year | <u>\$ 240,690</u> | <u>\$ 64,580</u> | <u>\$ (176,110)</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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|---|
| Revenues: | | | |
| Charges for services | \$ 1,742,300 | \$ 1,514,781 | \$ (227,519) |
| Intergovernmental | 1,223,000 | 196,953 | (1,026,047) |
| Investment income | - | 55 | 55 |
| Other | 2,519,433 | 2,045,983 | (473,450) |
| Total revenues | 5,484,733 | 3,757,772 | (1,726,961) |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services | 550,000 | 433,373 | 116,627 |
| Other | 856,987 | 42,068 | 814,919 |
| Capital outlay and equipment | 57,033 | 49,427 | 7,606 |
| <i>Total General Government - Legislative and Executive</i> | <i>1,464,020</i> | <i>524,868</i> | <i>939,152</i> |
| Judicial | | | |
| Personal services | 374,565 | 365,013 | 9,552 |
| Materials and supplies | 68,287 | 55,415 | 12,872 |
| Charges and services | 433,981 | 256,982 | 176,999 |
| Other | 1,136,158 | 965,183 | 170,975 |
| Capital outlay and equipment | 46,220 | 37,735 | 8,485 |
| <i>Total General Government - Judicial</i> | <i>2,059,211</i> | <i>1,680,328</i> | <i>378,883</i> |
| Public Safety | | | |
| Personal services | 234,824 | 196,253 | 38,571 |
| Charges and services | 38,010 | 21,123 | 16,887 |
| Other | 584,563 | 205,760 | 378,803 |
| Capital outlay and equipment | 677 | 676 | 1 |
| <i>Total Public Safety</i> | <i>858,074</i> | <i>423,812</i> | <i>434,262</i> |
| Public Works | | | |
| Other | 510,000 | 396,170 | 113,830 |
| <i>Total Public Works</i> | <i>510,000</i> | <i>396,170</i> | <i>113,830</i> |
| Human Services | | | |
| Other | 16,953 | 16,748 | 205 |
| <i>Total Human Services</i> | <i>16,953</i> | <i>16,748</i> | <i>205</i> |
| Total expenditures | 4,908,258 | 3,041,926 | 1,866,332 |
| Excess/deficiency of revenues over/under expenditures | 576,475 | 715,846 | 139,371 |
| Other financing sources: | | | |
| Transfers in | - | 1,550,000 | 1,550,000 |
| Total other financing sources | - | 1,550,000 | 1,550,000 |
| Net change in fund balances | 576,475 | 2,265,846 | 1,689,371 |
| Fund balances at beginning of year | 12,893,922 | 12,893,922 | - |
| <i>Prior year encumbrances appropriated</i> | <i>70,281</i> | <i>70,281</i> | <i>-</i> |
| Fund balance at end of year | \$ 13,540,678 | \$ 15,230,049 | \$ 1,689,371 |

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, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|------------------|---|
| Revenues: | | | |
| Property taxes | \$ 5,781,096 | \$ 6,787,084 | \$ 1,005,988 |
| Intergovernmental | 2,159,904 | 2,159,904 | - |
| Total revenues. | <u>7,941,000</u> | <u>8,946,988</u> | <u>1,005,988</u> |
| Expenditures: | | | |
| Conservation and Recreation | | | |
| Charges and services. | 8,948,101 | 8,948,101 | - |
| Other | 51 | 51 | - |
| <i>Total Conservation and Recreation</i> | <u>8,948,152</u> | <u>8,948,152</u> | <u>-</u> |
| Total expenditures | <u>8,948,152</u> | <u>8,948,152</u> | <u>-</u> |
| Net change in fund balances | (1,007,152) | (1,164) | 1,005,988 |
| Fund balances at beginning of year | 1,558 | 1,558 | - |
| <i>Prior year encumbrances appropriated</i> | - | - | - |
| Fund balance at end of year. | <u>\$ (1,005,594)</u> | <u>\$ 394</u> | <u>\$ 1,005,988</u> |

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.

Stormwater Utility Fund: To account for the administrative costs of storm water utility system. The County began accounting for these transactions in a governmental fund in 2011. This fund has been discontinued at December 31, 2011.

Solid Waste Fund: To account for the administrative costs of county-wide solid waste disposal.

Parking Facilities Fund: To account for the operation of the parking facilities.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2011

| | Sanitary Engineer | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|---|----------------------|-------------------|-----------------------|--|
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and investments | \$ 2,672,122 | \$ 222,064 | \$ 1,116,847 | \$ 4,011,033 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts | 1,693,135 | 206,443 | 13,738 | 1,913,316 |
| Due from other governments | - | 1,470,700 | - | 1,470,700 |
| <i>Total current assets</i> | <u>4,365,257</u> | <u>1,899,207</u> | <u>1,130,585</u> | <u>7,395,049</u> |
| Noncurrent assets: | | | | |
| Capital assets: | | | | |
| Nondepreciable capital assets | 134,540 | - | - | 134,540 |
| Depreciable capital assets | 4,682,246 | 2,024,777 | - | 6,707,023 |
| Accumulated depreciation | (2,657,382) | (738,618) | - | (3,396,000) |
| Total capital assets, net | <u>2,159,404</u> | <u>1,286,159</u> | <u>-</u> | <u>3,445,563</u> |
| <i>Total noncurrent assets</i> | <u>2,159,404</u> | <u>1,286,159</u> | <u>-</u> | <u>3,445,563</u> |
| <i>Total assets</i> | <u>6,524,661</u> | <u>3,185,366</u> | <u>1,130,585</u> | <u>10,840,612</u> |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable | 73,801 | 1,522,568 | 1,417 | 1,597,786 |
| Accrued wages and benefits payable | 96,007 | 26,496 | - | 122,503 |
| Due to other funds | 1,977 | 422 | - | 2,399 |
| Due to other governments | 57,683 | 13,029 | - | 70,712 |
| Compensated absences payable - current | 299,290 | 47,059 | - | 346,349 |
| OWDA loans payable - current | 50,530 | 20,121 | - | 70,651 |
| <i>Total current liabilities</i> | <u>579,288</u> | <u>1,629,695</u> | <u>1,417</u> | <u>2,210,400</u> |
| Long-term liabilities: | | | | |
| Compensated absences payable | 135,412 | 22,729 | - | 158,141 |
| OWDA loans payable | 601,399 | 1,053,685 | - | 1,655,084 |
| <i>Total long-term liabilities</i> | <u>736,811</u> | <u>1,076,414</u> | <u>-</u> | <u>1,813,225</u> |
| <i>Total liabilities</i> | <u>1,316,099</u> | <u>2,706,109</u> | <u>1,417</u> | <u>4,023,625</u> |
| Net assets: | | | | |
| Invested in capital assets, net of related debt | 1,507,475 | 212,353 | - | 1,719,828 |
| Unrestricted (deficit) | 3,701,087 | 266,904 | 1,129,168 | 5,097,159 |
| <i>Total net assets (deficit)</i> | <u>\$ 5,208,562</u> | <u>\$ 479,257</u> | <u>\$ 1,129,168</u> | <u>\$ 6,816,987</u> |

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Sanitary Engineer | Stormwater Utility | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|--|----------------------|-----------------------|--------------------|-----------------------|--|
| Operating revenues: | | | | | |
| Charges for services | \$ 4,833,377 | \$ - | \$ 1,879,720 | \$ 160,519 | \$ 6,873,616 |
| Other operating revenues | 538,887 | - | 461 | 76,154 | 615,502 |
| <i>Total operating revenues.</i> | <u>5,372,264</u> | <u>-</u> | <u>1,880,181</u> | <u>236,673</u> | <u>7,489,118</u> |
| Operating expenses: | | | | | |
| Personal services | 3,360,551 | - | 691,126 | - | 4,051,677 |
| Contract services | 265,622 | - | 4,149,566 | 187,586 | 4,602,774 |
| Materials and supplies. | 234,727 | - | 186,464 | - | 421,191 |
| Depreciation. | 269,875 | - | 112,364 | - | 382,239 |
| Heat, light and power | 39,783 | - | 12,584 | - | 52,367 |
| Other | 151,846 | - | 55,326 | 70,779 | 277,951 |
| <i>Total operating expenses.</i> | <u>4,322,404</u> | <u>-</u> | <u>5,207,430</u> | <u>258,365</u> | <u>9,788,199</u> |
| <i>Operating income (loss)</i> | <u>1,049,860</u> | <u>-</u> | <u>(3,327,249)</u> | <u>(21,692)</u> | <u>(2,299,081)</u> |
| Nonoperating revenues (expenses): | | | | | |
| Interest and fiscal charges | (43,961) | - | (62,313) | - | (106,274) |
| Loss on disposal of capital assets | - | - | (33,642) | - | (33,642) |
| Intergovernmental | 10,119 | - | 3,737,823 | - | 3,747,942 |
| <i>Total nonoperating revenues (expenses).</i> | <u>(33,842)</u> | <u>-</u> | <u>3,641,868</u> | <u>-</u> | <u>3,608,026</u> |
| <i>Income (loss) before transfers and contributions.</i> | <u>1,016,018</u> | <u>-</u> | <u>314,619</u> | <u>(21,692)</u> | <u>1,308,945</u> |
| Transfer in | | 114,179 | | | 114,179 |
| Capital contributions | 253,604 | - | | | 253,604 |
| <i>Change in net assets.</i> | <u>1,269,622</u> | <u>114,179</u> | <u>314,619</u> | <u>(21,692)</u> | <u>1,676,728</u> |
| <i>Net assets (deficit) at beginning of year (restated) .</i> | <u>3,938,940</u> | <u>(114,179)</u> | <u>164,638</u> | <u>1,150,860</u> | <u>5,140,259</u> |
| <i>Net assets at end of year</i> | <u>\$ 5,208,562</u> | <u>\$ -</u> | <u>\$ 479,257</u> | <u>\$ 1,129,168</u> | <u>\$ 6,816,987</u> |

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Sanitary Engineer | Stormwater Utility | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|--|----------------------|-----------------------|-----------------------|-----------------------|--|
| Cash flows from operating activities: | | | | | |
| Cash received from sales/charges for services | \$ 4,945,520 | \$ - | \$ 1,846,861 | \$ 178,617 | \$ 6,970,998 |
| Cash received from other operations | 503,968 | - | 461 | 76,154 | 580,583 |
| Cash payments to employees | (3,352,053) | - | (691,739) | - | (4,043,792) |
| Cash payments for contractual services | (377,849) | - | (2,760,713) | (321,774) | (3,460,336) |
| Cash payments for materials and supplies. | (214,171) | - | (276,008) | - | (490,179) |
| Cash payments for heat, light and power | (39,783) | - | (12,584) | - | (52,367) |
| Cash payments for other expenses | (151,846) | - | (55,326) | (70,779) | (277,951) |
| <i>Net cash provided by (used in) operating activities</i> | <u>1,313,786</u> | <u>-</u> | <u>(1,949,048)</u> | <u>(137,782)</u> | <u>(773,044)</u> |
| Cash flows from noncapital financing activities: | | | | | |
| Cash received from grants and subsidies. | 10,119 | - | 2,267,123 | - | 2,277,242 |
| Cash received from transfers in | - | 114,179 | - | - | 114,179 |
| Cash used in repayment of interfund loan | - | (114,179) | - | - | (114,179) |
| <i>Net cash provided by noncapital financing activities.</i> | <u>10,119</u> | <u>-</u> | <u>2,267,123</u> | <u>-</u> | <u>2,277,242</u> |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition of capital assets | (420,810) | - | (8,396) | - | (429,206) |
| Capital contributions | 253,604 | - | - | - | 253,604 |
| Principal paid on loans | (98,262) | - | (38,600) | - | (136,862) |
| Interest paid on loans. | (43,961) | - | (62,313) | - | (106,274) |
| <i>Net cash used in capital and related financing activities.</i> | <u>(309,429)</u> | <u>-</u> | <u>(109,309)</u> | <u>-</u> | <u>(418,738)</u> |
| Net increase (decrease) in cash and cash cash equivalents. | | | | | |
| | 1,014,476 | - | 208,766 | (137,782) | 1,085,460 |
| <i>Cash and cash equivalents at beginning of year.</i> | <u>1,657,646</u> | <u>-</u> | <u>13,298</u> | <u>1,254,629</u> | <u>2,925,573</u> |
| <i>Cash and cash equivalents at end of year.</i> | <u>\$ 2,672,122</u> | <u>\$ -</u> | <u>\$ 222,064</u> | <u>\$ 1,116,847</u> | <u>\$ 4,011,033</u> |
| Reconciliation of operating income (loss) to net cash (used in) operating activities: | | | | | |
| Operating income (loss) | \$ 1,049,860 | \$ - | \$ (3,327,249) | \$ (21,692) | \$ (2,299,081) |
| Adjustments: | | | | | |
| Depreciation | 269,875 | - | 112,364 | - | 382,239 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in accounts receivable | 77,224 | - | (32,859) | 18,098 | 62,463 |
| Increase (decrease) in accounts payable. | (90,615) | - | 1,299,346 | (134,188) | 1,074,543 |
| (Decrease) in accrued wages and benefits | (4,295) | - | (2,441) | - | (6,736) |
| Increase in due to other governments | 15,075 | - | 3,330 | - | 18,405 |
| (Decrease) in compensated absences payable. | (3,223) | - | (1,502) | - | (4,725) |
| (Decrease) in due to other funds. | (115) | - | (37) | - | (152) |
| <i>Net cash provided by (used in) operating activities</i> | <u>\$ 1,313,786</u> | <u>\$ -</u> | <u>\$ (1,949,048)</u> | <u>\$ (137,782)</u> | <u>\$ (773,044)</u> |

Noncash Transactions:

At December 31, 2011 and 2010, the Sanitary Engineer fund purchased \$1,750 and \$256, respectively, in capital assets on account.
At December 31, 2011 and 2010, the Solid Waste fund purchased \$0 and \$8,396, respectively, in capital assets on account.
During 2011, the Sanitary Engineer fund received \$253,604 in contributed capital assets.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SANITARY ENGINEER
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 4,404,370 | \$ 4,945,520 | \$ 541,150 |
| Other operating revenues | 432,630 | 503,968 | 71,338 |
| Total operating revenues. | 4,837,000 | 5,449,488 | 612,488 |
| <u>Operating expenses:</u> | | | |
| Personal services | 3,634,370 | 3,353,180 | 281,190 |
| Contract services | 574,953 | 436,634 | 138,319 |
| Materials and supplies. | 428,066 | 379,923 | 48,143 |
| Other | 182,384 | 151,847 | 30,537 |
| Capital outlay | 37,000 | 34,867 | 2,133 |
| Total operating expenses. | 4,856,773 | 4,356,451 | 500,322 |
| Operating income (loss) | (19,773) | 1,093,037 | 1,112,810 |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Principal retirement | (99,000) | (98,262) | 738 |
| Interest and fiscal charges | (44,000) | (43,961) | 39 |
| Intergovernmental | 10,000 | 10,119 | 119 |
| Total nonoperating revenues (expenses). | (133,000) | (132,104) | 896 |
| Change in net assets | (152,773) | 960,933 | 1,113,706 |
| Fund equity at beginning of year | 1,457,605 | 1,457,605 | - |
| Prior year encumbrances appropriated | 200,041 | 200,041 | - |
| Fund equity at end of year. | \$ 1,504,873 | \$ 2,618,579 | \$ 1,113,706 |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 STORMWATER UTILITY
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| <u>Operating revenues:</u> | | | |
| Other operating revenues | \$ 405,372 | \$ 96,457 | \$ (308,915) |
| Total operating revenues. | 405,372 | 96,457 | (308,915) |
| <u>Operating expenses:</u> | | | |
| Contract services | 128,554 | - | 128,554 |
| Other | 15,000 | - | 15,000 |
| Total operating expenses. | 143,554 | - | 143,554 |
| Operating income (loss) | 261,818 | 96,457 | (165,361) |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Advances (out). | (114,179) | (114,179) | - |
| Transfer in. | - | 114,179 | 114,179 |
| Principal retirement | (122,452) | (75,170) | 47,282 |
| Interest and fiscal charges | (25,187) | (21,287) | 3,900 |
| Total nonoperating revenues (expenses). | (261,818) | (96,457) | 165,361 |
| Change in net assets | - | - | - |
| Fund equity (deficit) at beginning of year. | (128,554) | (128,554) | - |
| Prior year encumbrances appropriated | 128,554 | 128,554 | - |
| Fund equity (deficit) at end of year | \$ - | \$ - | \$ - |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SOLID WASTE
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 1,742,925 | \$ 1,846,861 | \$ 103,936 |
| Other operating revenues | 80,025 | 461 | (79,564) |
| Total operating revenues. | 1,822,950 | 1,847,322 | 24,372 |
| <u>Operating expenses:</u> | | | |
| Personal services | 705,512 | 691,739 | 13,773 |
| Contract services | 2,850,851 | 2,814,083 | 36,768 |
| Materials and supplies | 280,909 | 276,068 | 4,841 |
| Other | 142,057 | 55,326 | 86,731 |
| Capital outlay | 15,474 | 14,625 | 849 |
| Total operating expenses. | 3,994,803 | 3,851,841 | 142,962 |
| Operating (loss) | (2,171,853) | (2,004,519) | 167,334 |
| <u>Nonoperating (expenses):</u> | | | |
| Principal retirement | (38,600) | (38,600) | - |
| Interest and fiscal charges | (62,313) | (62,313) | - |
| Intergovernmental | 3,737,823 | 2,267,123 | (1,470,700) |
| Total nonoperating (expenses) | 3,636,910 | 2,166,210 | (1,470,700) |
| Change in net assets | 1,465,057 | 161,691 | (1,303,366) |
| Fund equity (deficit) at beginning of year. | (295,884) | (295,884) | - |
| Prior year encumbrances appropriated | 309,182 | 309,182 | - |
| Fund equity (deficit) at end of year | \$ 1,478,355 | \$ 174,989 | \$ (1,303,366) |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 275,000 | \$ 178,617 | \$ (96,383) |
| Other operating revenues | - | 76,154 | 76,154 |
| Total operating revenues. | 275,000 | 254,771 | (20,229) |
| <u>Operating expenses:</u> | | | |
| Contract services | 341,701 | 334,254 | 7,447 |
| Other | 70,779 | 70,779 | - |
| Total operating expenses. | 412,480 | 405,033 | 7,447 |
| Change in net assets | (137,480) | (150,262) | (12,782) |
| Fund equity at beginning of year | 1,089,491 | 1,089,491 | - |
| Prior year encumbrances appropriated | 165,138 | 165,138 | - |
| Fund equity at end of year. | \$ 1,117,149 | \$ 1,104,367 | \$ (12,782) |

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

Internal service funds account for the financing of goods or services provided by one department to other departments of the government unit, or to other governmental units and agencies on a cost reimbursement basis. The following are the internal service funds which Lucas County operates:

Imaging Lab Fund: To account for salaries, fringe benefits, and various operating costs associated with the conversion of old paper files to more permanent digital files. Users are billed for costs incurred.

Central Supplies Fund: To account for supplies, mailing and copying services provided to County departments and other governmental units. Users are billed for costs incurred.

Vehicle Maintenance Fund: To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telecommunications Fund: To account for interdepartmental charges for the use of the telephone system. Users are billed for costs incurred.

Self-Funded Health Insurance Fund: To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund: To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund: To account for the claims and administration of liability insurance for County departments. The departments are billed based on the cost of the insurance policies.

Self-Funded Workers' Compensation Fund: To account for the claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

Self-Funded Prescription Drug Fund: To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Centralized Drug Testing Fund: To account for drug testing charges incurred by the jail and other criminal justice system departments.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2011

| | Imaging Lab | Central Supplies | Vehicle Maintenance | Telecommunications |
|--|------------------|---------------------|------------------------|---------------------|
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and investments | \$ 32,877 | \$ 125,491 | \$ 25,627 | \$ 2,136,148 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts | - | 390 | 942 | 12,666 |
| Due from other funds | - | 10,843 | 14,032 | 80,397 |
| Materials and supplies inventory | - | 3,904 | 19,738 | - |
| Prepayments | - | 48,830 | - | - |
| <i>Total current assets</i> | <u>32,877</u> | <u>189,458</u> | <u>60,339</u> | <u>2,229,211</u> |
| Noncurrent assets: | | | | |
| Capital assets: | | | | |
| Nondepreciable capital assets | - | - | 82,786 | - |
| Depreciable capital assets | - | 154,112 | 219,603 | 14,826 |
| Accumulated depreciation | - | (126,667) | (207,891) | (5,283) |
| Total capital assets, net. | <u>-</u> | <u>27,445</u> | <u>94,498</u> | <u>9,543</u> |
| <i>Total noncurrent assets</i> | <u>-</u> | <u>27,445</u> | <u>94,498</u> | <u>9,543</u> |
| <i>Total assets</i> | <u>32,877</u> | <u>216,903</u> | <u>154,837</u> | <u>2,238,754</u> |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable | - | 1,517 | 12,882 | 51,500 |
| Accrued wages and benefits payable | - | 1,214 | 6,060 | 3,438 |
| Due to other funds | - | 66 | 154 | - |
| Due to other governments | - | 679 | 3,397 | 1,924 |
| Compensated absences payable - current | - | 168 | 4,009 | 8,920 |
| Capital lease obligations payable - current. | - | 9,000 | - | - |
| Claims payable - current | - | - | - | - |
| <i>Total current liabilities</i> | <u>-</u> | <u>12,644</u> | <u>26,502</u> | <u>65,782</u> |
| Long-term liabilities: | | | | |
| Compensated absences payable | - | 140 | 8,070 | 3,684 |
| Capital lease obligations payable | - | 10,500 | - | - |
| Claims payable | - | - | - | - |
| <i>Total long-term liabilities</i> | <u>-</u> | <u>10,640</u> | <u>8,070</u> | <u>3,684</u> |
| <i>Total liabilities</i> | <u>-</u> | <u>23,284</u> | <u>34,572</u> | <u>69,466</u> |
| Net assets: | | | | |
| Invested in capital assets, net of related debt. | - | 7,945 | 94,498 | 9,543 |
| Unrestricted. | 32,877 | 185,674 | 25,767 | 2,159,745 |
| <i>Total net assets</i> | <u>\$ 32,877</u> | <u>\$ 193,619</u> | <u>\$ 120,265</u> | <u>\$ 2,169,288</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 |
|-------------------------------------|-------------------------------------|---------------------------------|--|--------------------------------------|---------------------------------|-------------------------------------|
| \$ 7,790,277 | \$ 2,180,272 | \$ 8,542,589 | \$ 9,745,404 | \$ 3,147,096 | \$ 403,823 | \$ 34,129,604 |
| 53,843 | - | 2,313 | - | 118,114 | 8,796 | 197,064 |
| - | - | - | - | - | - | 105,272 |
| - | - | - | - | - | - | 23,642 |
| - | - | - | - | - | - | 48,830 |
| <u>7,844,120</u> | <u>2,180,272</u> | <u>8,544,902</u> | <u>9,745,404</u> | <u>3,265,210</u> | <u>412,619</u> | <u>34,504,412</u> |
| - | - | - | - | - | - | 82,786 |
| 23,715 | - | - | - | - | - | 412,256 |
| (23,715) | - | - | - | - | - | (363,556) |
| - | - | - | - | - | - | 131,486 |
| - | - | - | - | - | - | 131,486 |
| <u>7,844,120</u> | <u>2,180,272</u> | <u>8,544,902</u> | <u>9,745,404</u> | <u>3,265,210</u> | <u>412,619</u> | <u>34,635,898</u> |
| - | - | 24,805 | 1,260,466 | - | 2,484 | 1,353,654 |
| 8,170 | - | 2,020 | 2,020 | - | 10,180 | 33,102 |
| 1,822 | - | 22 | 24 | - | 110 | 2,198 |
| 4,575 | - | 1,131 | 1,131 | - | 6,054 | 18,891 |
| 15,600 | - | 3,254 | 9,442 | - | 17,627 | 59,020 |
| - | - | - | - | - | - | 9,000 |
| <u>3,611,600</u> | <u>201,400</u> | <u>-</u> | <u>1,158,521</u> | <u>493,800</u> | <u>-</u> | <u>5,465,321</u> |
| <u>3,641,767</u> | <u>201,400</u> | <u>31,232</u> | <u>2,431,604</u> | <u>493,800</u> | <u>36,455</u> | <u>6,941,186</u> |
| 9,799 | - | 1,534 | 2,433 | - | 24,869 | 50,529 |
| - | - | - | - | - | - | 10,500 |
| - | - | - | 4,416,615 | - | - | 4,416,615 |
| <u>9,799</u> | <u>-</u> | <u>1,534</u> | <u>4,419,048</u> | <u>-</u> | <u>24,869</u> | <u>4,477,644</u> |
| <u>3,651,566</u> | <u>201,400</u> | <u>32,766</u> | <u>6,850,652</u> | <u>493,800</u> | <u>61,324</u> | <u>11,418,830</u> |
| - | - | - | - | - | - | 111,986 |
| <u>4,192,554</u> | <u>1,978,872</u> | <u>8,512,136</u> | <u>2,894,752</u> | <u>2,771,410</u> | <u>351,295</u> | <u>23,105,082</u> |
| <u>\$ 4,192,554</u> | <u>\$ 1,978,872</u> | <u>\$ 8,512,136</u> | <u>\$ 2,894,752</u> | <u>\$ 2,771,410</u> | <u>\$ 351,295</u> | <u>\$ 23,217,068</u> |

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | <u>Imaging Lab</u> | <u>Central Supplies</u> | <u>Vehicle Maintenance</u> | <u>Telecommunications</u> |
|--|------------------------|-----------------------------|--------------------------------|---------------------------|
| <u>Operating revenues:</u> | | | | |
| Charges for services | \$ 1,133 | \$ 524,851 | \$ 556,317 | \$ 1,123,791 |
| Other operating revenues | - | - | 884 | - |
| <i>Total operating revenues.</i> | <u>1,133</u> | <u>524,851</u> | <u>557,201</u> | <u>1,123,791</u> |
| <u>Operating expenses:</u> | | | | |
| Personal services | - | 48,733 | 216,657 | 138,531 |
| Contract services | - | 24,548 | 25,591 | 673,393 |
| Materials and supplies. | - | 412,941 | 301,238 | 23,401 |
| Depreciation. | - | 15,972 | 4,681 | 1,807 |
| Employee medical benefits | - | - | - | - |
| Other | - | - | 2,521 | 30,466 |
| <i>Total operating expenses.</i> | <u>-</u> | <u>502,194</u> | <u>550,688</u> | <u>867,598</u> |
| <i>Operating income (loss)</i> | <u>1,133</u> | <u>22,657</u> | <u>6,513</u> | <u>256,193</u> |
| <u>Nonoperating revenue (expenses):</u> | | | | |
| Intergovernmental | - | - | - | - |
| Interest income | - | - | - | - |
| Interest and fiscal charges | - | (84) | - | - |
| <i>Total nonoperating revenue (expenses)</i> | <u>-</u> | <u>(84)</u> | <u>-</u> | <u>-</u> |
| <i>Income (loss) before transfers and contributions.</i> | 1,133 | 22,573 | 6,513 | 256,193 |
| Transfer in | - | - | 25,000 | - |
| <i>Change in net assets.</i> | 1,133 | 22,573 | 31,513 | 256,193 |
| <i>Net assets at beginning of year</i> | <u>31,744</u> | <u>171,046</u> | <u>88,752</u> | <u>1,913,095</u> |
| <i>Net assets at end of year.</i> | <u>\$ 32,877</u> | <u>\$ 193,619</u> | <u>\$ 120,265</u> | <u>\$ 2,169,288</u> |

| <u>Self-Funded Health Insurance</u> | <u>Self-Funded Dental Insurance</u> | <u>Risk Retention Insurance</u> | <u>Self-Funded Workers' Compensation</u> | <u>Self-Funded Prescription Drug</u> | <u>Centralized Drug Testing</u> | <u>Total Internal Service Funds</u> |
|-------------------------------------|-------------------------------------|---------------------------------|--|--------------------------------------|---------------------------------|-------------------------------------|
| \$ 23,997,862 | \$ 2,164,530 | \$ - | \$ 3,446,723 | \$ 6,823,043 | \$ 593,739 | \$ 39,231,989 |
| 381,652 | - | 2,360,566 | - | 477,665 | - | 3,220,767 |
| <u>24,379,514</u> | <u>2,164,530</u> | <u>2,360,566</u> | <u>3,446,723</u> | <u>7,300,708</u> | <u>593,739</u> | <u>42,452,756</u> |
| 272,904 | - | 77,421 | 70,364 | - | 379,783 | 1,204,393 |
| 1,822 | - | 1,352,159 | - | - | 26,756 | 2,104,269 |
| 11,269 | - | 1,471 | 1,239 | - | 190,161 | 941,720 |
| 1,770 | - | - | - | - | - | 24,230 |
| 27,381,718 | 2,326,079 | - | 2,449,369 | 7,584,683 | - | 39,741,849 |
| 46,938 | - | 1,326 | 1,066 | - | 307 | 82,624 |
| <u>27,716,421</u> | <u>2,326,079</u> | <u>1,432,377</u> | <u>2,522,038</u> | <u>7,584,683</u> | <u>597,007</u> | <u>44,099,085</u> |
| <u>(3,336,907)</u> | <u>(161,549)</u> | <u>928,189</u> | <u>924,685</u> | <u>(283,975)</u> | <u>(3,268)</u> | <u>(1,646,329)</u> |
| 354,242 | - | - | - | - | - | 354,242 |
| 55,783 | - | - | - | - | - | 55,783 |
| - | - | - | - | - | - | (84) |
| <u>410,025</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>409,941</u> |
| (2,926,882) | (161,549) | 928,189 | 924,685 | (283,975) | (3,268) | (1,236,388) |
| - | - | 477,741 | - | - | - | 502,741 |
| (2,926,882) | (161,549) | 1,405,930 | 924,685 | (283,975) | (3,268) | (733,647) |
| 7,119,436 | 2,140,421 | 7,106,206 | 1,970,067 | 3,055,385 | 354,563 | 23,950,715 |
| <u>\$ 4,192,554</u> | <u>\$ 1,978,872</u> | <u>\$ 8,512,136</u> | <u>\$ 2,894,752</u> | <u>\$ 2,771,410</u> | <u>\$ 351,295</u> | <u>\$ 23,217,068</u> |

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Imaging Lab | Central Supplies | Vehicle Maintenance | Telecommunications |
|---|------------------|---------------------|------------------------|---------------------|
| Cash flows from operating activities: | | | | |
| Cash received from sales/charges for services | \$ 1,133 | \$ 520,791 | \$ 568,720 | \$ 1,119,950 |
| Cash received from other operations | - | - | 1,039 | - |
| Cash payments to employees | - | (48,769) | (218,000) | (126,046) |
| Cash payments for contractual services | - | (25,534) | (31,086) | (659,136) |
| Cash payments for materials and supplies. | - | (427,783) | (330,844) | (27,378) |
| Cash payments for employee medical benefits | - | - | - | - |
| Cash payments for other expenses | - | - | (2,521) | (30,466) |
| <i>Net cash provided by (used in) operating activities</i> | <u>1,133</u> | <u>18,705</u> | <u>(12,692)</u> | <u>276,924</u> |
| Cash flows from noncapital financing activities: | | | | |
| Cash received from grants and subsidies. | - | - | - | - |
| Cash received from transfers in | - | - | 25,000 | - |
| <i>Net cash provided by noncapital financing activities.</i> | <u>-</u> | <u>-</u> | <u>25,000</u> | <u>-</u> |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets | - | - | - | (7,102) |
| Principal paid on capital leases | - | (9,592) | - | - |
| Interest paid on capital leases. | - | (84) | - | - |
| <i>Net cash used in capital and related financing activities.</i> | <u>-</u> | <u>(9,676)</u> | <u>-</u> | <u>(7,102)</u> |
| Cash flows from investing activities: | | | | |
| Interest received | - | - | - | - |
| <i>Net cash provided by investing activities</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net increase (decrease) in cash and cash cash equivalents. | | | | |
| | 1,133 | 9,029 | 12,308 | 269,822 |
| <i>Cash and cash equivalents at beginning of year.</i> | 31,744 | 116,462 | 13,319 | 1,866,326 |
| <i>Cash and cash equivalents at end of year.</i> | <u>\$ 32,877</u> | <u>\$ 125,491</u> | <u>\$ 25,627</u> | <u>\$ 2,136,148</u> |
| Reconciliation of operating loss to net cash (used in) operating activities: | | | | |
| Operating income (loss). | \$ 1,133 | \$ 22,657 | \$ 6,513 | \$ 256,193 |
| Adjustments: | | | | |
| Depreciation | - | 15,972 | 4,681 | 1,807 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable | - | 167 | (9) | (1,128) |
| (Increase) decrease in due from other funds. | - | (4,227) | 12,567 | (2,713) |
| Decrease in prepayments | - | (19,142) | - | - |
| (Increase) decrease in materials supplies inventory | - | 3,717 | 3,433 | - |
| Increase (decrease) in due to other funds. | - | (30) | 21 | - |
| Increase (decrease) in accounts payable. | - | (373) | (38,559) | 10,280 |
| Increase (decrease) in accrued wages and benefits | - | - | (110) | 589 |
| Increase (decrease) in due to other governments | - | 169 | 807 | 729 |
| Increase (decrease) in compensated absences payable. | - | (205) | (2,036) | 11,167 |
| Increase (decrease) in claims payable | - | - | - | - |
| <i>Net cash provided by (used in) operating activities</i> | <u>\$ 1,133</u> | <u>\$ 18,705</u> | <u>\$ (12,692)</u> | <u>\$ 276,924</u> |

| Self-Funded Health Insurance | Self-Funded Dental Insurance | Risk Retention Insurance | Self-Funded Workers' Compensation | Self-Funded Prescription Drugs | Centralized Drug Testing | Total Internal Service Funds |
|------------------------------|------------------------------|--------------------------|-----------------------------------|--------------------------------|--------------------------|------------------------------|
| \$ 24,002,864 | \$ 2,164,950 | \$ - | \$ 3,446,723 | \$ 6,824,408 | \$ 584,943 | \$ 39,234,482 |
| 342,771 | - | 2,369,709 | - | - | - | 2,713,519 |
| (287,976) | - | (76,745) | (70,310) | 477,099 | (374,750) | (725,497) |
| - | - | (1,344,414) | - | - | (30,766) | (2,090,936) |
| (11,269) | - | (1,471) | (1,239) | - | (188,097) | (988,081) |
| (27,470,718) | (2,325,879) | - | (2,807,490) | (7,544,983) | - | (40,149,070) |
| (46,938) | - | (1,209) | (1,102) | - | (800) | (83,036) |
| (3,471,266) | (160,929) | 945,870 | 566,582 | (243,476) | (9,470) | (2,088,619) |
| 354,242 | - | - | - | - | - | 354,242 |
| - | - | 477,741 | - | - | - | 502,741 |
| 354,242 | - | 477,741 | - | - | - | 856,983 |
| - | - | - | - | - | - | (7,102) |
| - | - | - | - | - | - | (9,592) |
| - | - | - | - | - | - | (84) |
| - | - | - | - | - | - | (16,778) |
| 55,783 | - | - | - | - | - | 55,783 |
| 55,783 | - | - | - | - | - | 55,783 |
| (3,061,241) | (160,929) | 1,423,611 | 566,582 | (243,476) | (9,470) | (1,192,631) |
| 10,851,518 | 2,341,201 | 7,118,978 | 9,178,822 | 3,390,572 | 413,293 | 35,322,235 |
| \$ 7,790,277 | \$ 2,180,272 | \$ 8,542,589 | \$ 9,745,404 | \$ 3,147,096 | \$ 403,823 | \$ 34,129,604 |
| \$ (3,336,907) | \$ (161,549) | \$ 928,189 | \$ 924,685 | \$ (283,975) | \$ (3,268) | \$ (1,646,329) |
| 1,770 | - | - | - | - | - | 24,230 |
| (33,879) | 420 | 9,143 | - | 799 | (8,796) | (33,283) |
| - | - | - | - | - | - | 5,627 |
| - | - | - | - | - | - | (19,142) |
| - | - | - | - | - | - | 7,150 |
| 1,403 | - | (1) | - | - | (1) | 1,392 |
| (18,500) | - | 7,863 | (81,574) | - | (2,426) | (123,289) |
| - | - | - | - | - | (113) | 366 |
| 1,144 | - | 282 | 266 | - | 1,724 | 5,121 |
| 2,703 | - | 394 | (212) | - | 3,410 | 15,221 |
| (89,000) | 200 | - | (276,583) | 39,700 | - | (325,683) |
| \$ (3,471,266) | \$ (160,929) | \$ 945,870 | \$ 566,582 | \$ (243,476) | \$ (9,470) | \$ (2,088,619) |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 12,000 | \$ 1,133 | \$ (10,867) |
| Total operating revenues. | <u>12,000</u> | <u>1,133</u> | <u>(10,867)</u> |
| Change in net assets | 12,000 | 1,133 | (10,867) |
| Fund equity at beginning of year | 31,744 | 31,744 | - |
| Prior year encumbrances appropriated | - | - | - |
| Fund equity at end of year. | <u>\$ 43,744</u> | <u>\$ 32,877</u> | <u>\$ (10,867)</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 563,709 | \$ 520,791 | \$ (42,918) |
| Total operating revenues. | 563,709 | 520,791 | (42,918) |
| <u>Operating expenses:</u> | | | |
| Personal services | 49,048 | 48,769 | 279 |
| Contract services | 44,856 | 37,495 | 7,361 |
| Materials and supplies. | 462,489 | 429,152 | 33,337 |
| Capital outlay | 910 | 910 | - |
| Total operating expenses. | 557,303 | 516,326 | 40,977 |
| Change in net assets | 6,406 | 4,465 | (1,941) |
| Fund equity (deficit) at beginning of year. . . | 111,932 | 111,932 | - |
| Prior year encumbrances appropriated | 4,530 | 4,530 | - |
| Fund equity at end of year. | \$ 122,868 | \$ 120,927 | \$ (1,941) |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 VEHICLE MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 610,019 | \$ 568,720 | \$ (41,299) |
| Other operating revenues | - | 1,039 | 1,039 |
| Total operating revenues. | <u>610,019</u> | <u>569,759</u> | <u>(40,260)</u> |
| <u>Operating expenses:</u> | | | |
| Personal services | 220,124 | 218,083 | 2,041 |
| Contract services | 32,254 | 25,507 | 6,747 |
| Materials and supplies. | 345,949 | 337,059 | 8,890 |
| Other | 4,847 | 2,521 | 2,326 |
| Capital outlay | 8,100 | 6,011 | 2,089 |
| Total operating expenses. | <u>611,274</u> | <u>589,181</u> | <u>22,093</u> |
| Income (loss) before transfers and contributions. | (1,255) | (19,422) | (18,167) |
| Transfer in | - | 25,000 | 25,000 |
| Change in net assets | (1,255) | 5,578 | 6,833 |
| Fund equity (deficit) at beginning of year. | (1,902) | (1,902) | - |
| Prior year encumbrances appropriated | 15,221 | 15,221 | - |
| Fund equity (deficit) at end of year | <u>\$ 12,064</u> | <u>\$ 18,897</u> | <u>\$ 6,833</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 1,180,838 | \$ 1,119,950 | \$ (60,888) |
| Total operating revenues. | <u>1,180,838</u> | <u>1,119,950</u> | <u>(60,888)</u> |
| <u>Operating expenses:</u> | | | |
| Personal services | 130,128 | 126,046 | 4,082 |
| Contract services | 853,676 | 726,001 | 127,675 |
| Materials and supplies. | 1,600 | 284 | 1,316 |
| Other | 34,150 | 30,466 | 3,684 |
| Capital outlay | 43,220 | 36,713 | 6,507 |
| Total operating expenses. | <u>1,062,774</u> | <u>919,510</u> | <u>143,264</u> |
| Change in net assets | 118,064 | 200,440 | 82,376 |
| Fund equity at beginning of year | 1,784,201 | 1,784,201 | - |
| Prior year encumbrances appropriated | 82,125 | 82,125 | - |
| Fund equity at end of year. | <u>\$ 1,984,390</u> | <u>\$ 2,066,766</u> | <u>\$ 82,376</u> |

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED HEALTH INSURANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 24,616,000 | \$ 24,002,864 | \$ (613,136) |
| Other operating revenues | 200,000 | 342,771 | 142,771 |
| Total operating revenues. | 24,816,000 | 24,345,635 | (470,365) |
| <u>Operating expenses:</u> | | | |
| Personal services | 289,797 | 287,976 | 1,821 |
| Materials and supplies. | 9,919 | 8,875 | 1,044 |
| Employee medical benefits | 34,918,425 | 34,786,612 | 131,813 |
| Other | 52,692 | 46,938 | 5,754 |
| Capital outlay | 15,000 | 3,961 | 11,039 |
| Total operating expenses. | 35,285,833 | 35,134,362 | 151,471 |
| Operating income (loss) | (10,469,833) | (10,788,727) | (318,894) |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Interest income. | - | 55,783 | 55,783 |
| Intergovernmental | - | 354,242 | 354,242 |
| Total nonoperating revenues (expenses). | - | 410,025 | 410,025 |
| Change in net assets | (10,469,833) | (10,378,702) | 91,131 |
| Fund equity at beginning of year | 5,837,335 | 5,837,335 | - |
| Prior year encumbrances appropriated | 5,014,183 | 5,014,183 | - |
| Fund equity at end of year. | \$ 381,685 | \$ 472,816 | \$ 91,131 |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 2,218,556 | \$ 2,164,950 | \$ (53,606) |
| Total operating revenues. | <u>2,218,556</u> | <u>2,164,950</u> | <u>(53,606)</u> |
| <u>Operating expenses:</u> | | | |
| Employee medical benefits | <u>2,811,039</u> | <u>2,811,039</u> | <u>-</u> |
| Total operating expenses. | <u>2,811,039</u> | <u>2,811,039</u> | <u>-</u> |
| Change in net assets | (592,483) | (646,089) | (53,606) |
| Fund equity at beginning of year | 1,704,993 | 1,704,993 | - |
| Prior year encumbrances appropriated | 636,208 | 636,208 | - |
| Fund equity at end of year. | <u>\$ 1,748,718</u> | <u>\$ 1,695,112</u> | <u>\$ (53,606)</u> |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Other operating revenues | \$ 2,100,000 | \$ 2,369,709 | \$ 269,709 |
| Total operating revenues. | 2,100,000 | 2,369,709 | 269,709 |
| <u>Operating expenses:</u> | | | |
| Personal services | 80,072 | 76,745 | 3,327 |
| Contract services | 1,813,288 | 1,601,625 | 211,663 |
| Materials and supplies. | 1,500 | 561 | 939 |
| Other | 46,775 | 1,209 | 45,566 |
| Capital outlay | 1,000 | 910 | 90 |
| Total operating expenses. | 1,942,635 | 1,681,050 | 261,585 |
| Income (loss) before transfers and contributions. | 157,365 | 688,659 | 531,294 |
| Transfer in | - | 477,741 | 477,741 |
| Change in net assets | 157,365 | 1,166,400 | 1,009,035 |
| Fund equity at beginning of year | 6,938,578 | 6,938,578 | - |
| Prior year encumbrances appropriated | 180,400 | 180,400 | - |
| Fund equity at end of year. | \$ 7,276,343 | \$ 8,285,378 | \$ 1,009,035 |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 3,600,000 | \$ 3,446,723 | \$ (153,277) |
| Total operating revenues. | 3,600,000 | 3,446,723 | (153,277) |
| <u>Operating expenses:</u> | | | |
| Personal services | 73,547 | 70,310 | 3,237 |
| Materials and supplies. | 850 | 329 | 521 |
| Employee medical benefits | 3,464,924 | 2,807,548 | 657,376 |
| Other | 5,121 | 1,102 | 4,019 |
| Capital outlay | 1,000 | 910 | 90 |
| Total operating expenses. | 3,545,442 | 2,880,199 | 665,243 |
| Change in net assets | 54,558 | 566,524 | 511,966 |
| Fund equity at beginning of year | 9,173,796 | 9,173,796 | - |
| Prior year encumbrances appropriated | 5,026 | 5,026 | - |
| Fund equity at end of year. | \$ 9,233,380 | \$ 9,745,346 | \$ 511,966 |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 7,029,096 | \$ 6,824,408 | \$ (204,688) |
| Other operating revenues | 450,000 | 477,099 | 27,099 |
| Total operating revenues. | 7,479,096 | 7,301,507 | (177,589) |
| <u>Operating expenses:</u> | | | |
| Employee medical benefits | 10,348,976 | 10,348,976 | - |
| Total operating expenses. | 10,348,976 | 10,348,976 | - |
| Change in net assets | (2,869,880) | (3,047,469) | (177,589) |
| Fund equity at beginning of year | 1,192,596 | 1,192,596 | - |
| Prior year encumbrances appropriated | 2,197,976 | 2,197,976 | - |
| Fund equity at end of year. | \$ 520,692 | \$ 343,103 | \$ (177,589) |

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2011*

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---|
| <u>Operating revenues:</u> | | | |
| Charges for services | \$ 602,500 | \$ 584,943 | \$ (17,557) |
| Total operating revenues. | <u>602,500</u> | <u>584,943</u> | <u>(17,557)</u> |
| <u>Operating expenses:</u> | | | |
| Personal services | 385,435 | 379,533 | 5,902 |
| Contract services | 32,835 | 31,986 | 849 |
| Materials and supplies. | 193,844 | 193,461 | 383 |
| Other | 1,850 | 1,795 | 55 |
| Capital outlay | 50 | - | 50 |
| Total operating expenses. | <u>614,014</u> | <u>606,775</u> | <u>7,239</u> |
| Change in net assets | (11,514) | (21,832) | (10,318) |
| Fund equity at beginning of year | 387,853 | 387,853 | - |
| Prior year encumbrances appropriated | 25,440 | 25,440 | - |
| Fund equity at end of year. | <u>\$ 401,779</u> | <u>\$ 391,461</u> | <u>\$ (10,318)</u> |

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|---|-----------------------|-------------------------|-------------------------|-----------------------|
| Payroll Fund | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 2,887,090 | \$ 179,420,569 | \$ 179,541,619 | \$ 2,766,040 |
| <i>Total assets</i> | <u>\$ 2,887,090</u> | <u>\$ 179,420,569</u> | <u>\$ 179,541,619</u> | <u>\$ 2,766,040</u> |
| Liabilities: | | | | |
| Payroll withholdings | \$ 2,887,090 | \$ 179,420,569 | \$ 179,541,619 | \$ 2,766,040 |
| <i>Total liabilities</i> | <u>\$ 2,887,090</u> | <u>\$ 179,420,569</u> | <u>\$ 179,541,619</u> | <u>\$ 2,766,040</u> |
| Undivided Taxes Fund | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 14,920,770 | \$ 1,192,657,845 | \$ 1,188,749,618 | \$ 18,828,997 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | 769,815,108 | 781,939,460 | 769,815,108 | 781,939,460 |
| Due from other governments | 7,905,653 | 8,111,603 | 7,905,653 | 8,111,603 |
| <i>Total assets</i> | <u>\$ 792,641,531</u> | <u>\$ 1,982,708,908</u> | <u>\$ 1,966,470,379</u> | <u>\$ 808,880,060</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 792,641,531 | \$ 1,982,708,908 | \$ 1,966,470,379 | \$ 808,880,060 |
| <i>Total liabilities</i> | <u>\$ 792,641,531</u> | <u>\$ 1,982,708,908</u> | <u>\$ 1,966,470,379</u> | <u>\$ 808,880,060</u> |
| Estate Tax Fund | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 1,354,297 | \$ 9,179,465 | \$ 8,677,514 | \$ 1,856,248 |
| <i>Total assets</i> | <u>\$ 1,354,297</u> | <u>\$ 9,179,465</u> | <u>\$ 8,677,514</u> | <u>\$ 1,856,248</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 1,354,297 | \$ 9,179,465 | \$ 8,677,514 | \$ 1,856,248 |
| <i>Total liabilities</i> | <u>\$ 1,354,297</u> | <u>\$ 9,179,465</u> | <u>\$ 8,677,514</u> | <u>\$ 1,856,248</u> |
| Local Government Fund | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ (1,153,509) | \$ 33,065,349 | \$ 32,935,516 | \$ (1,023,676) |
| Receivables (net of allowances for uncollectibles): | | | | |
| Due from other governments | 10,167,768 | 11,915,964 | 10,167,768 | 11,915,964 |
| <i>Total assets</i> | <u>\$ 9,014,259</u> | <u>\$ 44,981,313</u> | <u>\$ 43,103,284</u> | <u>\$ 10,892,288</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 9,014,259 | \$ 44,981,313 | \$ 43,103,284 | \$ 10,892,288 |
| <i>Total liabilities</i> | <u>\$ 9,014,259</u> | <u>\$ 44,981,313</u> | <u>\$ 43,103,284</u> | <u>\$ 10,892,288</u> |
| Subdivision Advance Fund | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ (1,974) | \$ 434,823,849 | \$ 434,821,618 | \$ 257 |
| <i>Total assets</i> | <u>\$ (1,974)</u> | <u>\$ 434,823,849</u> | <u>\$ 434,821,618</u> | <u>\$ 257</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ (1,974) | \$ 434,823,849 | \$ 434,821,618 | \$ 257 |
| <i>Total liabilities</i> | <u>\$ (1,974)</u> | <u>\$ 434,823,849</u> | <u>\$ 434,821,618</u> | <u>\$ 257</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|----------------------|----------------------|-----------------------|
| <u>Recorder's Housing Trust Fees Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 357,588 | \$ 1,284,964 | \$ 1,262,563 | \$ 379,989 |
| <i>Total assets</i> | <u>\$ 357,588</u> | <u>\$ 1,284,964</u> | <u>\$ 1,262,563</u> | <u>\$ 379,989</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 357,588 | \$ 1,284,964 | \$ 1,262,563 | \$ 379,989 |
| <i>Total liabilities</i> | <u>\$ 357,588</u> | <u>\$ 1,284,964</u> | <u>\$ 1,262,563</u> | <u>\$ 379,989</u> |
| <u>Undivided Interest Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ (61,609) | \$ 3,872,344 | \$ 3,810,735 | \$ - |
| <i>Total assets</i> | <u>\$ (61,609)</u> | <u>\$ 3,872,344</u> | <u>\$ 3,810,735</u> | <u>\$ -</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed assets | \$ (61,609) | \$ 3,872,344 | \$ 3,810,735 | \$ - |
| <i>Total liabilities</i> | <u>\$ (61,609)</u> | <u>\$ 3,872,344</u> | <u>\$ 3,810,735</u> | <u>\$ -</u> |
| <u>Other Agency Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 362,694 | \$ 17,137,205 | \$ 16,963,366 | \$ 536,533 |
| Cash in segregated accounts | 1,622 | - | - | 1,622 |
| <i>Total assets</i> | <u>\$ 364,316</u> | <u>\$ 17,137,205</u> | <u>\$ 16,963,366</u> | <u>\$ 538,155</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ - | \$ - | \$ - | \$ - |
| Undistributed assets | 364,316 | 17,137,205 | 16,963,366 | 538,155 |
| <i>Total liabilities</i> | <u>\$ 364,316</u> | <u>\$ 17,137,205</u> | <u>\$ 16,963,366</u> | <u>\$ 538,155</u> |
| <u>Clerk of Courts Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 1,500,000 | \$ - | \$ 50,000 | \$ 1,450,000 |
| Cash in segregated accounts | 2,927,012 | 8,468,273 | 8,050,022 | 3,345,263 |
| <i>Total assets</i> | <u>\$ 4,427,012</u> | <u>\$ 8,468,273</u> | <u>\$ 8,100,022</u> | <u>\$ 4,795,263</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 4,427,012 | \$ 8,468,273 | \$ 8,100,022 | \$ 4,795,263 |
| <i>Total liabilities</i> | <u>\$ 4,427,012</u> | <u>\$ 8,468,273</u> | <u>\$ 8,100,022</u> | <u>\$ 4,795,263</u> |
| <u>Juvenile Court Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$ 139,679 | \$ 170,848 | \$ 139,679 | \$ 170,848 |
| <i>Total assets</i> | <u>\$ 139,679</u> | <u>\$ 170,848</u> | <u>\$ 139,679</u> | <u>\$ 170,848</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 139,679 | \$ 170,848 | \$ 139,679 | \$ 170,848 |
| <i>Total liabilities</i> | <u>\$ 139,679</u> | <u>\$ 170,848</u> | <u>\$ 139,679</u> | <u>\$ 170,848</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|---|-----------------------|----------------------|----------------------|-----------------------|
| <u>Common Pleas Court - Probate Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$ 145,789 | \$ 295,990 | \$ 145,789 | \$ 295,990 |
| <i>Total assets</i> | <u>\$ 145,789</u> | <u>\$ 295,990</u> | <u>\$ 145,789</u> | <u>\$ 295,990</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 145,789 | \$ 295,990 | \$ 145,789 | \$ 295,990 |
| <i>Total liabilities</i> | <u>\$ 145,789</u> | <u>\$ 295,990</u> | <u>\$ 145,789</u> | <u>\$ 295,990</u> |
| <u>Children Services Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$ 1,279,586 | \$ 370,265 | \$ 385,465 | \$ 1,264,386 |
| <i>Total assets</i> | <u>\$ 1,279,586</u> | <u>\$ 370,265</u> | <u>\$ 385,465</u> | <u>\$ 1,264,386</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 1,279,586 | \$ 370,265 | \$ 385,465 | \$ 1,264,386 |
| <i>Total liabilities</i> | <u>\$ 1,279,586</u> | <u>\$ 370,265</u> | <u>\$ 385,465</u> | <u>\$ 1,264,386</u> |
| <u>Sheriff Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$ 14,507 | \$ 27,616 | \$ 14,507 | \$ 27,616 |
| <i>Total assets</i> | <u>\$ 14,507</u> | <u>\$ 27,616</u> | <u>\$ 14,507</u> | <u>\$ 27,616</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 14,507 | \$ 27,616 | \$ 14,507 | \$ 27,616 |
| <i>Total liabilities</i> | <u>\$ 14,507</u> | <u>\$ 27,616</u> | <u>\$ 14,507</u> | <u>\$ 27,616</u> |
| <u>Sanitary Engineer Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$ 15,811 | \$ 14,782 | \$ 15,811 | \$ 14,782 |
| <i>Total assets</i> | <u>\$ 15,811</u> | <u>\$ 14,782</u> | <u>\$ 15,811</u> | <u>\$ 14,782</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 15,811 | \$ 14,782 | \$ 15,811 | \$ 14,782 |
| <i>Total liabilities</i> | <u>\$ 15,811</u> | <u>\$ 14,782</u> | <u>\$ 15,811</u> | <u>\$ 14,782</u> |
| <u>T.I.P.P. Program Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 2 | \$ 10,970,113 | \$ 10,970,111 | \$ 4 |
| <i>Total assets</i> | <u>\$ 2</u> | <u>\$ 10,970,113</u> | <u>\$ 10,970,111</u> | <u>\$ 4</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 2 | \$ 10,970,113 | \$ 10,970,111 | \$ 4 |
| <i>Total liabilities</i> | <u>\$ 2</u> | <u>\$ 10,970,113</u> | <u>\$ 10,970,111</u> | <u>\$ 4</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|----------------------|----------------------|-----------------------|
| <u>Lucas County Family and Children Council Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 675,471 | \$ 3,214,728 | \$ 3,166,324 | \$ 723,875 |
| <i>Total assets</i> | <u>\$ 675,471</u> | <u>\$ 3,214,728</u> | <u>\$ 3,166,324</u> | <u>\$ 723,875</u> |
| <u>Liabilities:</u> | | | | |
| Deposits | \$ 675,471 | \$ 3,214,728 | \$ 3,166,324 | \$ 723,875 |
| <i>Total liabilities</i> | <u>\$ 675,471</u> | <u>\$ 3,214,728</u> | <u>\$ 3,166,324</u> | <u>\$ 723,875</u> |
| <u>Lucas County Board of Health Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 4,934,505 | \$ 13,601,743 | \$ 15,365,990 | \$ 3,170,258 |
| <i>Total assets</i> | <u>\$ 4,934,505</u> | <u>\$ 13,601,743</u> | <u>\$ 15,365,990</u> | <u>\$ 3,170,258</u> |
| <u>Liabilities:</u> | | | | |
| Due to other governments | \$ 4,934,505 | \$ 13,601,743 | \$ 15,365,990 | \$ 3,170,258 |
| <i>Total liabilities</i> | <u>\$ 4,934,505</u> | <u>\$ 13,601,743</u> | <u>\$ 15,365,990</u> | <u>\$ 3,170,258</u> |
| <u>Lucas County Soil and Water Conservation District Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 45,058 | \$ 229,771 | \$ 212,140 | \$ 62,689 |
| <i>Total assets</i> | <u>\$ 45,058</u> | <u>\$ 229,771</u> | <u>\$ 212,140</u> | <u>\$ 62,689</u> |
| <u>Liabilities:</u> | | | | |
| Due to other governments | \$ 45,058 | \$ 229,771 | \$ 212,140 | \$ 62,689 |
| <i>Total liabilities</i> | <u>\$ 45,058</u> | <u>\$ 229,771</u> | <u>\$ 212,140</u> | <u>\$ 62,689</u> |
| <u>The Olander Park District Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 113,936 | \$ 1,117,318 | \$ 1,095,669 | \$ 135,585 |
| <i>Total assets</i> | <u>\$ 113,936</u> | <u>\$ 1,117,318</u> | <u>\$ 1,095,669</u> | <u>\$ 135,585</u> |
| <u>Liabilities:</u> | | | | |
| Due to other governments | \$ 113,936 | \$ 1,117,318 | \$ 1,095,669 | \$ 135,585 |
| <i>Total liabilities</i> | <u>\$ 113,936</u> | <u>\$ 1,117,318</u> | <u>\$ 1,095,669</u> | <u>\$ 135,585</u> |
| <u>Lucas County Local Emergency Planning Commission Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 169,749 | \$ 90,614 | \$ 139,159 | \$ 121,204 |
| <i>Total assets</i> | <u>\$ 169,749</u> | <u>\$ 90,614</u> | <u>\$ 139,159</u> | <u>\$ 121,204</u> |
| <u>Liabilities:</u> | | | | |
| Due to other governments | \$ 169,749 | \$ 90,614 | \$ 139,159 | \$ 121,204 |
| <i>Total liabilities</i> | <u>\$ 169,749</u> | <u>\$ 90,614</u> | <u>\$ 139,159</u> | <u>\$ 121,204</u> |

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2011

| | <u>Balance</u> <u>12/31/2010</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/2011</u> |
|---|-------------------------------------|-------------------------|-------------------------|-------------------------------------|
| <u>Total Agency Funds</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity in pooled cash and investments | \$ 26,104,068 | \$ 1,900,665,877 | \$ 1,897,761,942 | \$ 29,008,003 |
| Cash in segregated accounts | 4,524,006 | 9,347,774 | 8,751,273 | 5,120,507 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | 769,815,108 | 781,939,460 | 769,815,108 | 781,939,460 |
| Due from other governments | 18,073,421 | 20,027,567 | 18,073,421 | 20,027,567 |
| <i>Total assets</i> | <u>\$ 818,516,603</u> | <u>\$ 2,711,980,678</u> | <u>\$ 2,694,401,744</u> | <u>\$ 836,095,537</u> |
| <u>Liabilities:</u> | | | | |
| Due to other governments | \$ 14,277,507 | \$ 60,020,759 | \$ 59,916,242 | \$ 14,382,024 |
| Payroll withholdings | 2,887,090 | 179,420,569 | 179,541,619 | 2,766,040 |
| Deposits | 7,055,445 | 24,817,579 | 24,200,271 | 7,672,753 |
| Undistributed assets | 794,296,561 | 2,447,721,771 | 2,430,743,612 | 811,274,720 |
| <i>Total liabilities</i> | <u>\$ 818,516,603</u> | <u>\$ 2,711,980,678</u> | <u>\$ 2,694,401,744</u> | <u>\$ 836,095,537</u> |

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 | 220 |
| These schedules contain trend information that summarizes how the County's financial performance has changed over time. | |
| Revenue Capacity | 230 |
| These schedules contain information that assists in understanding the County's revenue sources and tax structure. | |
| Debt Capacity | 244 |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
| Demographic and Economic Information | 252 |
| These schedules indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position. | |
| Operating Information | 254 |
| These schedules contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides. | |

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

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

| | 2011 | 2010 | 2009 | 2008 |
|--|-------------------|-------------------|-------------------|-------------------|
| Governmental Activities | | | | |
| Invested in capital assets, net of related debt | \$ 183,061 | \$ 175,462 | \$ 156,501 | \$ 204,927 |
| Restricted | 144,680 | 173,835 | 162,436 | 96,492 |
| Unrestricted | <u>70,704</u> | <u>45,319</u> | <u>41,451</u> | <u>41,146</u> |
| <i>Total Governmental Activities Net Assets</i> | <u>398,445</u> | <u>394,616</u> | <u>360,388</u> | <u>342,565</u> |
| Business-Type Activities | | | | |
| Invested in capital assets, net of related debt | 83,570 | 82,256 | 79,710 | 79,799 |
| Unrestricted | <u>18,037</u> | <u>15,552</u> | <u>15,580</u> | <u>21,893</u> |
| <i>Total Business-Type Activities Net Assets</i> | <u>101,607</u> | <u>97,808</u> | <u>95,290</u> | <u>101,692</u> |
| Primary Government | | | | |
| Invested in capital assets, net of related debt | 266,631 | 257,718 | 236,211 | 284,726 |
| Restricted | 144,680 | 173,835 | 162,436 | 96,492 |
| Unrestricted | <u>88,741</u> | <u>60,871</u> | <u>57,031</u> | <u>63,039</u> |
| <i>Total Primary Government Net Assets</i> | <u>\$ 500,052</u> | <u>\$ 492,424</u> | <u>\$ 455,678</u> | <u>\$ 444,257</u> |

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 183,349 | \$ 154,881 | \$ 163,910 | \$ 166,931 | \$ 167,654 | \$ 160,498 |
| 104,995 | 14,946 | 18,027 | 21,302 | 18,599 | 13,461 |
| 75,573 | 332,722 | 298,662 | 299,322 | 296,783 | 298,174 |
| <u>363,917</u> | <u>502,549</u> | <u>480,599</u> | <u>487,555</u> | <u>483,036</u> | <u>472,133</u> |
| 82,117 | 80,269 | 80,389 | 75,052 | 73,119 | 71,495 |
| 22,034 | 22,109 | 21,533 | 18,333 | 16,747 | 15,787 |
| <u>104,151</u> | <u>102,378</u> | <u>101,922</u> | <u>93,385</u> | <u>89,866</u> | <u>87,282</u> |
| 265,466 | 235,150 | 244,299 | 241,983 | 240,773 | 231,993 |
| 104,995 | 14,946 | 18,027 | 21,302 | 18,599 | 13,461 |
| 97,607 | 354,831 | 320,195 | 317,655 | 313,530 | 313,961 |
| <u>\$ 468,068</u> | <u>\$ 604,927</u> | <u>\$ 582,521</u> | <u>\$ 580,940</u> | <u>\$ 572,902</u> | <u>\$ 559,415</u> |

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

| Program Revenues | 2011 | 2010 (1) | 2009 | 2008 |
|--|----------------|-----------------|----------------|----------------|
| Primary Government: | | | | |
| Governmental activities: Charges for Services | | | | |
| General government - | | | | |
| Legislative and executive | \$ 15,325 | \$ 15,763 | \$ 16,824 | \$ 20,758 |
| Judicial | 8,547 | 8,994 | 9,859 | 8,759 |
| Public safety | 4,042 | 5,345 | 1,522 | 1,462 |
| Public works | 684 | 2,931 | 283 | 684 |
| Health | 7,126 | 7,446 | 7,552 | 3,795 |
| Human services | 22 | 31 | 27 | 181 |
| Conservation and recreation | - | - | 1,847 | 600 |
| Interest and fiscal charges | 187 | - | - | - |
| Operating grants and contributions | 194,806 | 222,284 | 218,008 | 175,781 |
| Capital grants and contributions | 6,187 | 6,362 | 3,938 | 1,743 |
| <i>Total Governmental Activities Program Revenues</i> | <u>236,926</u> | <u>269,156</u> | <u>259,860</u> | <u>213,763</u> |
| Business-type activities: Charges for Services | | | | |
| Water supply | 1,228 | 713 | 184 | 434 |
| Wastewater treatment | 6,090 | 6,688 | 4,190 | 5,794 |
| Sewer | 1,128 | 351 | 305 | 179 |
| Sanitary engineer | 4,833 | 1,278 | 567 | 4,953 |
| Solid waste | 1,880 | 1,619 | 1,342 | 1,633 |
| Parking facilities | 160 | 247 | 169 | 317 |
| Operating grants and contributions | 4,984 | 151 | 7 | - |
| Capital grants and contributions | 3,560 | 548 | - | - |
| <i>Total Business-Type Activities Program Revenues</i> | <u>23,863</u> | <u>11,595</u> | <u>6,764</u> | <u>13,310</u> |
| <i>Total Primary Government Program Revenues</i> | <u>260,789</u> | <u>280,751</u> | <u>266,624</u> | <u>227,073</u> |
| Expenses | | | | |
| Governmental activities: | | | | |
| General government - | | | | |
| Legislative and executive | 42,124 | 43,523 | 50,480 | 31,148 |
| Judicial | 59,855 | 57,514 | 59,233 | 82,097 |
| Public safety | 73,539 | 75,891 | 73,038 | 83,361 |
| Public works | 14,041 | 22,753 | 15,936 | 17,837 |
| Health | 140,443 | 134,794 | 139,889 | 150,952 |
| Human services | 89,826 | 102,068 | 132,053 | 151,938 |
| Conservation and recreation | 17,604 | 16,715 | 9,266 | 9,293 |
| Other | - | - | 2,656 | - |
| Interest and fiscal charges | 5,408 | 5,714 | 5,620 | 5,805 |
| <i>Total Governmental Activities Expenses</i> | <u>442,840</u> | <u>458,972</u> | <u>488,171</u> | <u>532,431</u> |
| Business-type activities: | | | | |
| Water supply | 3,246 | 3,462 | 2,872 | 3,251 |
| Wastewater treatment | 6,125 | 4,429 | 4,699 | 4,884 |
| Sewer | 2,938 | 2,905 | 3,097 | 3,315 |
| Sanitary engineer | 4,369 | 4,531 | 4,417 | 5,027 |
| Stormwater Utility | - | 66 | 259 | 250 |
| Solid waste | 5,300 | 1,767 | 2,662 | 2,185 |
| Parking facilities | 258 | 506 | 570 | 141 |
| <i>Total Business-Type Activities Expenses</i> | <u>22,236</u> | <u>17,666</u> | <u>18,576</u> | <u>19,053</u> |
| <i>Total Primary Government Expenses</i> | <u>465,076</u> | <u>476,638</u> | <u>506,747</u> | <u>551,484</u> |

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 19,788 | \$ 21,278 | \$ 19,776 | \$ 20,481 | \$ 19,770 | \$ 18,822 |
| 5,879 | 4,206 | 4,249 | 4,014 | 3,894 | 3,437 |
| 4,888 | 1,354 | 1,403 | 1,387 | 853 | 690 |
| 313 | 262 | 247 | 214 | 191 | 148 |
| 2,439 | 1,815 | 1,845 | 1,545 | 1,491 | 1,473 |
| 1,382 | 969 | 444 | 69 | - | - |
| 639 | 532 | 539 | 595 | 308 | 567 |
| - | - | - | - | - | - |
| 184,269 | 204,563 | 191,932 | 183,172 | 175,913 | 176,357 |
| 796 | 5,342 | 3,856 | 2,549 | 1,839 | 734 |
| <u>220,393</u> | <u>240,321</u> | <u>224,291</u> | <u>214,026</u> | <u>204,259</u> | <u>202,228</u> |
| 478 | 724 | 1,043 | 1,016 | 840 | 930 |
| 4,224 | 4,294 | 5,000 | 4,802 | 5,025 | 4,501 |
| 75 | 199 | 524 | 597 | 625 | 572 |
| 4,076 | 4,729 | 4,466 | 4,234 | 3,951 | 4,216 |
| 2,003 | 1,828 | 1,978 | 2,141 | 1,908 | 1,942 |
| 293 | 391 | 310 | 319 | 297 | 373 |
| 4,225 | 2,304 | 2,652 | 2,902 | 1,575 | 1,785 |
| - | - | - | - | - | - |
| <u>15,374</u> | <u>14,469</u> | <u>15,973</u> | <u>16,011</u> | <u>14,221</u> | <u>14,319</u> |
| <u>235,767</u> | <u>254,790</u> | <u>240,264</u> | <u>230,037</u> | <u>218,480</u> | <u>216,547</u> |
| 56,377 | 48,609 | 47,238 | 44,370 | 41,924 | 40,040 |
| 71,276 | 60,813 | 59,625 | 55,222 | 54,861 | 54,451 |
| 76,505 | 84,697 | 69,737 | 64,095 | 59,439 | 57,112 |
| 21,206 | 23,047 | 31,922 | 36,273 | 35,167 | 27,746 |
| 139,540 | 113,676 | 106,157 | 100,803 | 89,542 | 92,265 |
| 158,935 | 132,907 | 119,321 | 108,666 | 119,365 | 111,321 |
| 10,026 | 7,090 | 6,686 | 6,766 | 8,950 | 6,052 |
| - | - | - | 13,215 | 18,732 | 15,832 |
| 4,584 | 4,189 | 4,706 | 5,269 | 5,840 | 6,809 |
| <u>538,449</u> | <u>475,028</u> | <u>445,392</u> | <u>434,679</u> | <u>433,820</u> | <u>411,628</u> |
| 3,109 | 2,703 | 2,768 | 2,459 | 2,511 | 2,369 |
| 4,772 | 4,876 | 4,412 | 4,833 | 4,339 | 3,869 |
| 3,351 | 2,692 | 2,885 | 3,025 | 2,126 | 2,182 |
| 4,868 | 4,852 | 4,297 | 4,106 | 4,005 | 3,751 |
| - | - | - | - | - | - |
| 1,959 | 1,930 | 1,476 | 1,907 | 1,730 | 1,754 |
| 779 | 167 | 191 | 149 | 110 | 100 |
| <u>18,838</u> | <u>17,220</u> | <u>16,029</u> | <u>16,479</u> | <u>14,821</u> | <u>14,025</u> |
| <u>557,287</u> | <u>492,248</u> | <u>461,421</u> | <u>451,158</u> | <u>448,641</u> | <u>425,653</u> |

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

| | <u>2011</u> | <u>2010 (1)</u> | <u>2009</u> | <u>2008</u> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (205,914) | (189,816) | (228,311) | (318,669) |
| Business-Type Activities | <u>1,627</u> | <u>(6,071)</u> | <u>(11,812)</u> | <u>(5,743)</u> |
| <i>Total Primary Government Net Expense</i> | <u><u>(204,287)</u></u> | <u><u>(195,887)</u></u> | <u><u>(240,123)</u></u> | <u><u>(324,412)</u></u> |
| General Revenues: | | | | |
| Property Tax | 91,425 | 92,211 | 98,145 | 95,888 |
| Sales Tax | 72,654 | 68,196 | 64,431 | 70,512 |
| Other Tax | 4,881 | 4,486 | 4,160 | 3,415 |
| Grant and Entitlements not restricted to specific programs | 21,871 | 26,653 | 43,127 | 96,278 |
| Investment Income | 3,087 | 4,958 | 5,057 | 15,050 |
| Other | 15,939 | 27,987 | 31,997 | 16,175 |
| Gain on early extinguishment of debt | - | - | - | - |
| Capital contributions not restricted to specific programs | - | - | - | - |
| Transfers | <u>(114)</u> | <u>-</u> | <u>(784)</u> | <u>-</u> |
| Total Governmental Activities | <u>209,743</u> | <u>224,491</u> | <u>246,133</u> | <u>297,318</u> |
| Business-Type Activities | | | | |
| Other | 2,059 | 8,141 | 4,626 | 3,284 |
| Transfers | <u>114</u> | <u>-</u> | <u>784</u> | <u>-</u> |
| Total Business-Type Activities | <u>2,173</u> | <u>8,141</u> | <u>5,410</u> | <u>3,284</u> |
| Total Primary Government | <u>211,916</u> | <u>232,632</u> | <u>251,543</u> | <u>300,602</u> |
| Change in Net Assets | | | | |
| Governmental Activities | 3,829 | 34,675 | 17,822 | (21,351) |
| Business-Type Activities | <u>3,800</u> | <u>2,070</u> | <u>(6,402)</u> | <u>(2,459)</u> |
| <i>Total Primary Government Change in Net Assets</i> | <u><u>\$ 7,629</u></u> | <u><u>\$ 36,745</u></u> | <u><u>\$ 11,420</u></u> | <u><u>\$ (23,810)</u></u> |

(1) Certain amounts for 2010 have been restated as described in Note 3.C. to the basic financial statements.

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| (318,056) | (234,707) | (221,101) | (220,653) | (229,561) | (209,400) |
| <u>(3,464)</u> | <u>(2,751)</u> | <u>(56)</u> | <u>(468)</u> | <u>(600)</u> | <u>294</u> |
| <u><u>(321,520)</u></u> | <u><u>(237,458)</u></u> | <u><u>(221,157)</u></u> | <u><u>(221,121)</u></u> | <u><u>(230,161)</u></u> | <u><u>(209,106)</u></u> |
| 100,635 | 110,923 | 100,445 | 106,433 | 106,578 | 106,090 |
| 71,418 | 71,271 | 70,827 | 70,107 | 67,087 | 75,328 |
| 7,580 | 18,954 | 8,742 | 8,092 | 6,496 | 18,270 |
| 55,371 | 24,624 | 5,965 | 10,950 | 7,541 | 1,482 |
| 14,158 | 11,576 | 7,061 | 3,171 | 4,124 | 9,339 |
| 67,033 | 19,309 | 19,837 | 25,211 | 47,504 | (871) |
| - | - | - | 1,208 | - | 38,580 |
| - | - | - | - | 1,134 | - |
| - | - | 1,268 | - | - | 95 |
| <u>316,195</u> | <u>256,657</u> | <u>214,145</u> | <u>225,172</u> | <u>240,464</u> | <u>248,313</u> |
| 5,240 | 3,207 | 9,861 | 3,987 | 4,318 | 4,728 |
| - | - | (1,268) | - | (1,134) | (95) |
| <u>5,240</u> | <u>3,207</u> | <u>8,593</u> | <u>3,987</u> | <u>3,184</u> | <u>4,633</u> |
| <u>321,435</u> | <u>259,864</u> | <u>222,738</u> | <u>229,159</u> | <u>243,648</u> | <u>252,946</u> |
| (1,861) | 21,950 | (6,956) | 4,519 | 10,903 | 38,913 |
| <u>1,776</u> | <u>456</u> | <u>8,537</u> | <u>3,519</u> | <u>2,584</u> | <u>4,927</u> |
| <u>\$ (85)</u> | <u>\$ 22,406</u> | <u>\$ 1,581</u> | <u>\$ 8,038</u> | <u>\$ 13,487</u> | <u>\$ 43,840</u> |

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------------|-------------------|------------------|------------------|
| General Fund | | | | |
| Nonspendable | \$ 1,709 | \$ - | \$ - | \$ - |
| Restricted | 281 | - | - | - |
| Committed | 4,933 | - | - | - |
| Assigned | 582 | - | - | - |
| Unassigned | 26,998 | - | - | - |
| Reserved | - | 478 | 996 | 1,289 |
| Unreserved | - | 27,887 | 28,045 | 41,672 |
| <i>Total General Fund</i> | <u>34,503</u> | <u>28,365</u> | <u>29,041</u> | <u>42,961</u> |
| All Other Governmental Funds | | | | |
| Nonspendable | 726 | - | - | - |
| Restricted | 105,760 | - | - | - |
| Committed | 7,338 | - | - | - |
| Unassigned (deficit) | (7,166) | - | - | - |
| Reserved | - | 19,009 | 25,071 | 45,765 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue funds | - | 96,284 | 84,373 | 82,542 |
| Debt Service funds | - | 8,400 | (520) | (4,042) |
| Capital Projects funds | - | (13,935) | (83,946) | (70,091) |
| <i>Total All Other Governmental Funds</i> | <u>106,658</u> | <u>109,758</u> | <u>24,978</u> | <u>54,174</u> |
| Total Governmental Funds | <u>\$ 141,161</u> | <u>\$ 138,123</u> | <u>\$ 54,019</u> | <u>\$ 97,135</u> |

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

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,380 | 1,503 | 1,429 | 434 | 692 | 1,579 |
| <u>42,984</u> | <u>40,597</u> | <u>37,023</u> | <u>35,663</u> | <u>35,678</u> | <u>35,985</u> |
| <u>44,364</u> | <u>42,100</u> | <u>38,452</u> | <u>36,097</u> | <u>36,370</u> | <u>37,564</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 32,221 | 26,985 | 25,559 | 33,993 | 26,446 | 23,924 |
| 80,206 | 86,249 | 83,586 | 78,226 | 79,750 | 81,059 |
| 5,762 | 5,140 | 7,682 | 9,689 | 16,542 | 12,907 |
| <u>(10,212)</u> | <u>9,806</u> | <u>10,345</u> | <u>5,693</u> | <u>2,057</u> | <u>554</u> |
| <u>107,977</u> | <u>128,180</u> | <u>127,172</u> | <u>127,601</u> | <u>124,795</u> | <u>118,444</u> |
| <u>\$ 152,341</u> | <u>\$ 170,280</u> | <u>\$ 165,624</u> | <u>\$ 163,698</u> | <u>\$ 161,165</u> | <u>\$ 156,008</u> |

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-----------------|------------------|--------------------|--------------------|
| Revenues: | | | | |
| Taxes | \$ 167,847 | \$ 164,434 | \$ 166,056 | \$ 165,920 |
| Charges for services | 32,535 | 35,914 | 32,723 | 33,722 |
| Licenses and permits | 840 | 810 | 727 | 26 |
| Fines and forfeits | 539 | 674 | 973 | 744 |
| Special assessments | 1,963 | 3,193 | 2,137 | 3,415 |
| Intergovernmental revenue | 224,174 | 246,625 | 258,441 | 260,776 |
| Investment income | 3,088 | 4,695 | 5,057 | 15,050 |
| Net change in fair value of investment | - | - | - | - |
| Rental income and other revenue | 18,220 | 30,894 | 36,158 | 18,339 |
| <i>Total revenues</i> | <u>449,206</u> | <u>487,239</u> | <u>502,272</u> | <u>497,992</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 37,123 | 37,480 | 39,810 | 41,678 |
| Judicial | 57,839 | 60,479 | 58,413 | 68,786 |
| Public safety | 75,257 | 76,059 | 71,442 | 73,069 |
| Public works | 13,289 | 21,996 | 15,048 | 16,706 |
| Health | 140,159 | 134,703 | 138,186 | 132,314 |
| Human services | 89,493 | 101,560 | 130,007 | 133,884 |
| Conservation and recreation | 17,322 | 16,547 | 9,131 | 8,112 |
| Intergovernmental | 2,218 | - | - | - |
| Miscellaneous | - | 567 | 2,639 | 2,856 |
| Capital outlay | 638 | 7,489 | 69,684 | 50,562 |
| Debt service: | | | | |
| Principal retirement | 6,898 | 5,459 | 5,469 | 15,954 |
| Interest and fiscal charges | 5,452 | 4,818 | 7,007 | 4,232 |
| Bond issue cost | 70 | 635 | - | - |
| Note issue cost | 55 | 67 | - | - |
| <i>Total expenditures</i> | <u>445,813</u> | <u>467,859</u> | <u>546,836</u> | <u>548,153</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>3,393</u> | <u>19,380</u> | <u>(44,564)</u> | <u>(50,162)</u> |
| Other Financing Sources (Uses): | | | | |
| Issuance of loans | - | - | 1,204 | - |
| Payment to refund bonds | (4,423) | (14,210) | - | (9,130) |
| Bonds issued, net of premium/(discount) | 4,461 | 78,757 | 215 | 2,837 |
| Special assessment bonds issued | - | - | 1,250 | 1,039 |
| Proceeds of notes | 99 | 158 | - | 210 |
| Capital leases | 124 | 68 | 128 | - |
| Transfers in | 23,670 | 26,860 | 23,692 | 20,845 |
| Transfers out | (24,286) | (26,910) | (25,040) | (20,845) |
| <i>Total other financing sources (uses)</i> | <u>(355)</u> | <u>64,723</u> | <u>1,449</u> | <u>(5,044)</u> |
| Net change in fund balances | <u>\$ 3,038</u> | <u>\$ 84,103</u> | <u>\$ (43,115)</u> | <u>\$ (55,206)</u> |
| Debt service as a percentage of noncapital expenditures | 2.9% | 2.3% | 2.6% | 4.0% |

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|--------------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| \$ 172,141 | \$ 178,489 | \$ 182,826 | \$ 180,615 | \$ 176,430 | \$ 175,855 |
| 34,618 | 29,579 | 28,503 | 28,383 | 25,809 | 24,727 |
| 30 | 30 | 33 | 72 | 54 | 37 |
| 679 | 807 | 724 | 648 | 677 | 601 |
| 7,580 | 2,370 | 2,525 | 2,035 | 1,763 | 2,303 |
| 229,917 | 234,084 | 201,485 | 196,518 | 184,601 | 178,345 |
| 14,158 | 11,576 | 7,061 | 3,171 | 4,016 | 9,192 |
| - | - | - | - | - | (871) |
| 66,563 | 19,606 | 19,837 | 22,456 | 47,504 | 38,431 |
| <u>525,686</u> | <u>476,541</u> | <u>442,994</u> | <u>433,898</u> | <u>440,854</u> | <u>428,620</u> |
| 44,335 | 44,859 | 41,594 | 38,169 | 36,018 | 36,299 |
| 62,620 | 58,831 | 57,563 | 54,428 | 54,682 | 53,891 |
| 69,598 | 82,034 | 66,032 | 60,969 | 57,037 | 58,201 |
| 17,675 | 14,442 | 16,027 | 16,638 | 16,828 | 13,337 |
| 130,848 | 110,574 | 103,788 | 100,119 | 88,949 | 92,448 |
| 145,021 | 128,676 | 117,751 | 107,677 | 120,302 | 112,106 |
| 10,070 | 6,900 | 6,524 | 6,761 | 8,876 | 6,002 |
| - | - | - | - | - | - |
| 45,395 | 7,148 | 7,382 | 13,224 | 18,804 | 15,947 |
| 10,217 | 9,553 | 14,357 | 17,752 | 24,778 | 32,022 |
| 5,701 | 8,071 | 10,285 | 12,176 | 12,319 | 11,980 |
| 3,705 | 4,189 | 4,706 | 5,269 | 5,839 | 6,809 |
| 143 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>545,328</u> | <u>475,277</u> | <u>446,009</u> | <u>433,182</u> | <u>444,432</u> | <u>439,042</u> |
| (19,642) | 1,264 | (3,015) | 716 | (3,578) | (10,422) |
| - | 500 | - | 121 | 441 | 920 |
| (11,597) | - | (2,925) | - | - | (2,015) |
| 11,740 | 2,892 | 6,425 | 1,545 | 7,250 | 1,050 |
| 470 | - | - | - | - | - |
| 1,089 | - | - | - | - | - |
| - | - | 173 | 30 | 60 | 1,790 |
| 20,791 | 23,688 | 24,944 | 30,836 | 25,108 | 27,535 |
| (20,791) | (23,688) | (23,676) | (30,715) | (24,124) | (27,629) |
| <u>1,702</u> | <u>3,392</u> | <u>4,941</u> | <u>1,817</u> | <u>8,735</u> | <u>1,651</u> |
| <u>\$ (17,940)</u> | <u>\$ 4,656</u> | <u>\$ 1,926</u> | <u>\$ 2,533</u> | <u>\$ 5,157</u> | <u>\$ (8,771)</u> |
| 1.8% | 2.6% | 3.5% | 4.2% | 4.3% | 4.6% |

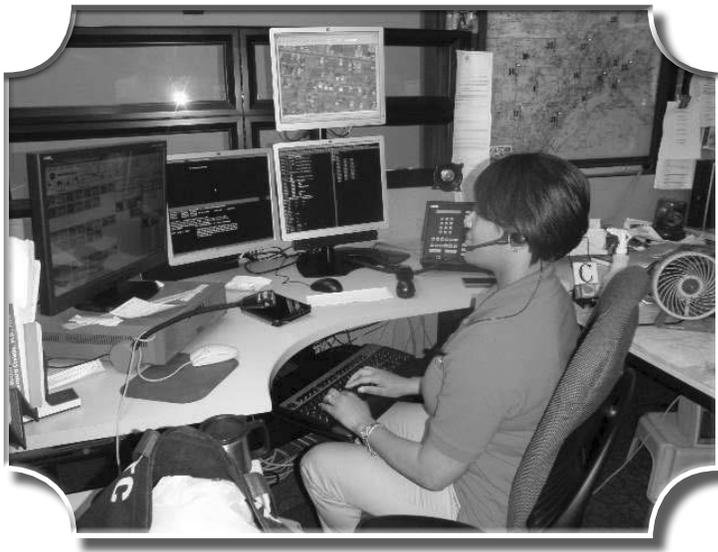
**TABLE 5
LUCAS COUNTY, OHIO
REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Amounts in 000's)**

| Fiscal Year | General & Tangible Personal Property Tax¹ | Sales Tax | Lodging Tax | Investment Income | Charges for Services | Fines & Forfeitures | Licenses & Permits | Special Assessments | Intergovernmental Revenue | Other | Total |
|--------------------|---|------------------|--------------------|--------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------|----------------------------------|--------------|--------------|
| 2002 | \$ 103,604 | 68,211 | 4,040 | 8,321 | 24,727 | 601 | 37 | 2,303 | 178,345 | 38,431 | 428,620 |
| 2003 | \$ 105,815 | 67,007 | 3,608 | 4,016 | 25,809 | 677 | 54 | 1,763 | 184,601 | 47,504 | 440,854 |
| 2004 | \$ 107,041 | 69,958 | 3,616 | 3,171 | 28,383 | 648 | 72 | 2,035 | 196,518 | 22,456 | 433,898 |
| 2005 | \$ 108,466 | 70,601 | 3,759 | 7,061 | 28,503 | 724 | 33 | 2,525 | 201,485 | 19,837 | 442,994 |
| 2006 | \$ 103,745 | 70,824 | 3,920 | 11,576 | 29,579 | 807 | 30 | 2,370 | 234,084 | 19,606 | 476,541 |
| 2007 | \$ 97,075 | 71,377 | 3,689 | 14,158 | 34,618 | 679 | 30 | 7,580 | 229,917 | 66,563 | 525,686 |
| 2008 | \$ 88,193 | 71,333 | 6,393 | 15,050 | 33,722 | 744 | 26 | 3,415 | 260,776 | 18,339 | 497,991 |
| 2009 | \$ 97,555 | 64,341 | 4,160 | 5,057 | 32,723 | 973 | 727 | 2,137 | 258,441 | 36,158 | 502,272 |
| 2010 | \$ 91,873 | 68,074 | 4,487 | 4,695 | 35,914 | 674 | 810 | 3,193 | 246,625 | 30,894 | 487,239 |
| 2011 | \$ 90,931 | 72,035 | 4,881 | 3,088 | 32,535 | 539 | 840 | 1,963 | 224,174 | 18,219 | 449,205 |

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

9-1-1 and Countywide Public Safety Communications

The 9-1-1 and Countywide Public Safety Communications System Levy provides Lucas County residents with an easily remembered emergency telephone system, seven public safety answering points and an interoperable public safety radio system. Both systems are designed to provide fast and efficient delivery of emergency police, fire and EMS services to save lives and minimize property loss. The 9-1-1 portion of the levy funds the telephone system, dispatch system, computer equipment, technical support personnel for the PSAPs and countywide mobile data system used by police, fire and EMS vehicles. The interoperable radio system portion funds a small technical staff and maintenance for the radio system infrastructure hardware and software.



The radio system allows all police, fire and EMS agencies in Lucas County to talk to each other and many of the mutual aid partners in adjacent counties.

Public safety personnel responded to 398,103 incidents generated through the 9-1-1 system in 2011.



Photos and captions courtesy of 9-1-1.

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

| Tax/Levy Collection Year | Residential and Agricultural Property Assessed Value | Commercial and Industrial Property Assessed Value | Total Taxable Assessed Value | Total Direct Tax Rate Residential and Agricultural Effective |
|---|---|--|---|---|
| 2001/2002 | 4,783,532 | 1,682,507 | 6,466,039 | 11.665575 |
| 2002/2003 | 4,863,806 | 1,710,232 | 6,574,038 | 11.849857 |
| 2003/2004 | 5,640,311 | 1,790,334 | 7,430,645 | 10.583016 |
| 2004/2005 | 5,745,949 | 1,840,983 | 7,586,932 | 10.964267 |
| 2005/2006 | 5,853,133 | 1,865,396 | 7,718,529 | 10.355142 |
| 2006/2007 | 6,551,449 | 2,156,662 | 8,708,111 | 10.760284 |
| 2007/2008 | 6,583,147 | 2,073,612 | 8,656,759 | 10.805811 |
| 2008/2009 | 6,562,532 | 2,132,326 | 8,694,858 | 12.685674 |
| 2009/2010 | 5,739,765 | 2,106,034 | 7,845,799 | 13.177727 |
| 2010/2011 | 5,726,573 | 2,058,340 | 7,784,913 | 13.184499 |

| Total Direct Tax Rate Commercial and Industrial Effective | Estimated Actual Taxable Value | Assessed Value as a Percentage of Actual Value | Tax/Levy Collection Year |
|--|---|---|---|
| 12.746417 | 18,474,397 | 35.0% | 2001/2002 |
| 12.850388 | 18,782,966 | 35.0% | 2002/2003 |
| 12.529699 | 21,230,414 | 35.0% | 2003/2004 |
| 12.783644 | 21,676,949 | 35.0% | 2004/2005 |
| 12.005686 | 22,052,940 | 35.0% | 2005/2006 |
| 12.055420 | 24,880,317 | 35.0% | 2006/2007 |
| 12.198706 | 24,733,596 | 35.0% | 2007/2008 |
| 13.150161 | 24,842,451 | 35.0% | 2008/2009 |
| 13.275849 | 22,416,569 | 35.0% | 2009/2010 |
| 13.375904 | 22,242,609 | 35.0% | 2010/2011 |

**TABLE 7
LUCAS COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN FISCAL YEARS
(Per \$1,000 of Assessed Valuation)**

| Taxable Year/Collection Year: | <u>2010/2011</u> | <u>2009/2010</u> | <u>2008/2009</u> | <u>2007/2008</u> | <u>2006/2007</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>Lucas County Entities:</u> | | | | | |
| General Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Board of Developmental Disabilities | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Children Sevices Board | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| Mental Health & Recovery | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Senior Services | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| Science & Natural History | 0.17 | 0.17 | 0.17 | - | - |
| 9-1-1 Emergency Telephone Sys. | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| Zoo Improvements | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Zoo Operating | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 |
| <i>Total Lucas County Entities</i> | 14.07 | 14.07 | 14.07 | 13.90 | 13.90 |
| <u>Other Countywide Taxes:</u> | | | | | |
| Metroparks | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| Toledo-Lucas County Port Authority | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| <i>Total Countywide Rates</i> | <u>16.17</u> | <u>16.17</u> | <u>16.17</u> | <u>16.00</u> | <u>16.00</u> |
| <u>Other Area-wide Taxes:</u> | | | | | |
| Toledo Area Regional Transportation Authority (TARTA) ² | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Toledo-Lucas County Library ³ □ | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

1) Represents gross property tax rates, with totals determined by a combination of the county-wide rates and the applicable tax rates for the school 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
- Village of Waterville
- Spencer Township
- Sylvania Township

3) The Toledo-Lucas County Public Library is levied in all taxing districts in the County except for the Swanton School District, which is served by the Swanton Public Library.

| <u>2005/2006</u> | <u>2004/2005</u> | <u>2003/2004</u> | <u>2002/2003</u> | <u>2001/2002</u> |
|------------------|------------------|------------------|------------------|------------------|
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 2.40 | 2.40 | 2.40 | 2.65 | 2.65 |
| 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| - | - | - | - | - |
| 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| 0.00 | 0.95 | 0.95 | 0.95 | 0.95 |
| 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| <u>12.75</u> | <u>13.70</u> | <u>13.70</u> | <u>13.95</u> | <u>13.95</u> |
| 1.70 | 1.70 | 1.70 | 1.70 | 1.40 |
| 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| <u>14.85</u> | <u>15.80</u> | <u>15.80</u> | <u>16.05</u> | <u>15.75</u> |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 2.00 | 2.20 | 2.50 | 1.70 | 1.70 |

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

| Taxable Year/Collection Year: | <u>2010/2011</u> | <u>2009/2010</u> | <u>2008/2009</u> | <u>2007/2008</u> |
|---|------------------|------------------|------------------|------------------|
| <u>School Districts:</u> | | | | |
| Anthony Wayne | \$66.80 | \$66.80 | \$66.70 | \$66.80 |
| Evergreen | 46.45 | 46.45 | 46.85 | 47.15 |
| Maumee | 79.45 | 79.45 | 75.25 | 76.25 |
| Oregon | 65.40 | 65.40 | 65.40 | 59.50 |
| Otsego | 47.35 | 47.35 | 48.65 | 48.85 |
| Ottawa Hills | 133.85 | 126.05 | 125.85 | 126.15 |
| Springfield | 75.05 | 70.85 | 70.85 | 70.85 |
| Swanton | 63.69 | 63.39 | 63.39 | 67.43 |
| Swanton Public Library ³ | 0.50 | 0.50 | 0.50 | - |
| Sylvania | 78.30 | 77.70 | 77.69 | 74.90 |
| Sylvania Area Joint Rec Dist ¹ | 1.65 | 1.62 | 1.62 | 1.20 |
| Toledo | 65.70 | 67.70 | 66.90 | 66.90 |
| Washington | 73.70 | 73.70 | 73.70 | 69.80 |
| <u>Career Centers:</u> | | | | |
| Four County | 3.20 | 3.20 | 3.20 | 3.20 |
| Penta County | 3.20 | 3.20 | 3.20 | 3.20 |
| <u>Townships:</u> | | | | |
| Harding | 3.30 | 4.80 | 4.80 | 4.80 |
| Jerusalem | 9.75 | 9.75 | 9.75 | 9.75 |
| Monclova | 5.20 | 5.20 | 5.20 | 5.20 |
| Providence | 6.95 | 6.95 | 6.95 | 6.95 |
| Richfield | 8.30 | 8.30 | 8.00 | 8.00 |
| Spencer | 8.00 | 8.00 | 8.00 | 6.00 |
| Springfield | 8.10 | 8.10 | 8.10 | 8.10 |
| Swanton | 4.90 | 4.90 | 4.90 | 4.90 |
| Sylvania | 19.97 | 19.97 | 19.97 | 18.72 |
| Olander Park ² | 0.70 | 0.70 | 0.70 | 0.70 |
| Washington | 26.75 | 26.75 | 24.25 | 24.25 |
| Waterville | 10.50 | 10.50 | 10.50 | 10.50 |
| <u>Municipalities:</u> | | | | |
| Village of Berkey | 2.50 | 4.50 | 4.50 | 4.50 |
| Village of Harbor View | 7.00 | 7.00 | 7.00 | 7.00 |
| Village of Holland | 0.80 | 0.80 | 0.80 | 0.80 |
| City of Maumee | 3.70 | 3.70 | 3.70 | 3.70 |
| City of Oregon | 3.50 | 3.50 | 3.50 | 3.50 |
| Village of Ottawa Hills | 4.10 | 4.10 | 4.10 | 4.10 |
| Village of Swanton | 4.50 | 4.50 | 4.50 | 4.50 |
| City of Sylvania | 3.60 | 3.60 | 3.60 | 3.60 |
| City of Toledo | 4.40 | 4.40 | 4.40 | 4.40 |
| Village of Waterville | 3.50 | 3.50 | 3.50 | 3.50 |
| Village of Whitehouse | 3.50 | 3.50 | 3.50 | 3.50 |

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

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

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

| <u>2006/2007</u> | <u>2005/2006</u> | <u>2004/2005</u> | <u>2003/2004</u> | <u>2002/2003</u> | <u>2001/2002</u> |
|------------------|------------------|------------------|------------------|------------------|------------------|
| \$67.70 | \$68.20 | \$68.20 | \$68.20 | \$63.70 | \$63.70 |
| 47.15 | 47.88 | 47.88 | 47.88 | 47.88 | 47.23 |
| 76.50 | 75.75 | 72.45 | 71.74 | 62.30 | 62.30 |
| 59.50 | 59.50 | 59.50 | 55.10 | 49.20 | 49.20 |
| 49.10 | 49.30 | 49.60 | 43.50 | 47.40 | 56.90 |
| 120.85 | 120.35 | 120.35 | 114.65 | 114.35 | 113.10 |
| 70.85 | 67.35 | 67.35 | 67.90 | 68.10 | 64.10 |
| 67.78 | 67.78 | 67.78 | 68.11 | 68.11 | 68.74 |
| - | - | - | - | - | - |
| 74.90 | 74.90 | 74.90 | 70.00 | 70.10 | 65.20 |
| 1.20 | 1.15 | 1.15 | 1.15 | 1.20 | 1.20 |
| 67.10 | 67.35 | 67.35 | 67.60 | 67.99 | 63.00 |
| 69.80 | 69.80 | 69.80 | 65.90 | 65.90 | 65.90 |
| 3.20 | 3.20 | 4.30 | 3.20 | 3.20 | 3.20 |
| 3.20 | 3.20 | 4.30 | 3.20 | 2.20 | 2.20 |
| 4.80 | 4.80 | 4.30 | 4.30 | 4.30 | 4.30 |
| 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 |
| 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| 6.95 | 6.95 | 6.95 | 6.95 | 6.95 | 6.95 |
| 8.64 | 8.64 | 8.64 | 8.64 | 5.80 | 7.20 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 |
| 4.90 | 4.90 | 4.90 | 6.10 | 6.10 | 6.10 |
| 20.22 | 20.92 | 20.92 | 18.42 | 18.42 | 16.72 |
| 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| 24.25 | 24.25 | 24.25 | 24.25 | 19.50 | 19.50 |
| 10.50 | 10.50 | 10.50 | 9.60 | 9.60 | 10.80 |
| 3.00 | 3.00 | 1.00 | 3.00 | 3.00 | 3.00 |
| 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| 4.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |

TABLE 8
LUCAS COUNTY, OHIO
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2011, AND DECEMBER 31, 2002
(Amounts in 000's)

| <u>Firm</u> | #2011 Assessed Real Estate Values | *2011 Assessed Personal Property Values | 2011 Assessed Property Values | 2011 Percent Firms Assessed Values to Total 2011 Assessed Property Values |
|------------------------------|--|--|--|--|
| Westfield/Franklin Park Mall | \$ 18,435 | \$ - | 18,435 | 0.23% |
| Empirian CKT LLC | 15,711 | - | 15,711 | 0.19% |
| Harvey Tolson/Fordmau LLC | 13,633 | - | 13,633 | 0.17% |
| Kroger Co. | 12,961 | - | 12,961 | 0.16% |
| One Seagate Partners LLC | 12,950 | - | 12,950 | 0.16% |
| The Andersons | 12,890 | - | 12,890 | 0.16% |
| Wal Mart/Scott Lee | 12,224 | - | 12,224 | 0.15% |
| Meijer Stores | 11,289 | - | 11,289 | 0.14% |
| Centro NP Miracle Mile | 10,809 | - | 10,809 | 0.13% |
| R.J. Lloyd & Co., LTD | 8,235 | - | 8,235 | 0.10% |
| Totals | \$ 129,137 | \$ - | \$ 129,137 | 1.59% |

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.

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

| | 2002 Assessed Real Estate Values | 2002 Assessed Personal Property Values | 2002 Assessed Property Values | 2002 Percent Firms Assessed Values to Total 2002 Assessed Property Values |
|----------------------------|---|---|--|--|
| General Motors Hydro-Matic | \$ 8,535 | \$ 49,631 | \$ 58,166 | 0.75% |
| Sun Refining | 5,350 | 38,295 | 43,645 | 0.57% |
| BP Oil | 6,798 | 32,172 | 38,970 | 0.51% |
| Chrysler/Daimler | 6,961 | 27,012 | 33,973 | 0.44% |
| Block Communications | 1,377 | 23,041 | 24,418 | 0.32% |
| General Mills | 3,256 | 21,062 | 24,318 | 0.32% |
| Owens Illinois | 19,335 | 4,609 | 23,944 | 0.31% |
| Johns Manville | 3,679 | 18,820 | 22,499 | 0.29% |
| Meijer, Inc. | 13,734 | 7,945 | 21,679 | 0.28% |
| The Andersons | 13,532 | 7,488 | 21,020 | 0.27% |
| Totals | \$ 82,557 | \$ 230,075 | \$ 312,632 | 4.06% |

TABLE 8 (continued)
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2011 AND DECEMBER 31, 2002
(Amounts in 000's)

| <u>Utility</u> | 2011 Assessed Public Utility Values | 2011 Percent of Utilities Assessed Value of Total 2011 Assessed Values |
|----------------------------|--|---|
| Toledo Edison | \$ 141,257 | 1.75% |
| Columbia Gas of Ohio, Inc. | 32,317 | 0.40% |
| American Transmission | 22,946 | 0.28% |
| CSX Transportation | 8,455 | 0.10% |
| Panhandle Eastern | 4,658 | 0.06% |
| Totals | \$ 209,633 | 2.60% |

| <u>Utility</u> | 2002 Assessed Public Utility Values | 2002 Percent of Utilities Assessed Value of Total 2002 Assessed Values |
|------------------------------|--|---|
| Toledo Edison | \$ 123,120 | 1.59% |
| Ohio Bell | 63,345 | 0.82% |
| American Transmission System | 30,004 | 0.39% |
| Buckeye Telesystem | 23,184 | 0.30% |
| Columbia Gas | 22,926 | 0.30% |
| Totals | \$ 262,579 | 3.40% |

**TABLE 9
LUCAS COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS¹ - REAL AND PUBLIC UTILITY
LAST TEN FISCAL YEARS
(Amounts in 000's)**

| Tax/Levy Collection Year | Current Taxes Levied | Current Taxes Collected | Current Taxes Collected as a Percent of Taxes Levied (Current) | ³Delinquent Taxes Collected |
|---|-------------------------------------|--|---|---|
| 2001/2002 | 81,880 | 76,087 | 92.93% | 4,276 |
| 2002/2003 | 84,463 | 79,459 | 94.08% | 2,054 |
| 2003/2004 | 86,413 | 81,569 | 94.39% | 2,173 |
| 2004/2005 | 90,849 | 84,351 | 92.85% | 4,133 |
| 2005/2006 | 86,765 | 80,874 | 93.21% | 6,069 |
| 2006/2007 | 100,572 | 93,097 | 92.57% | 6,676 |
| 2007/2008 | 100,460 | 90,759 | 90.34% | 4,859 |
| 2008/2009 | 114,299 | 104,048 | 91.03% | 5,506 |
| 2009/2010 | 106,803 | 96,783 | 90.62% | 5,369 |
| 2010/2011 | 106,355 | 97,456 | 91.63% | 5,619 |

1) Includes revenue generated from taxes (to include rollbacks and homestead revenue) levied county-wide for: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services, Toledo Zoo, Science and Natural History and 9-1-1 Emergency Telephone System.

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

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

4) Percentages can be greater than 100% as under Ohio law penalties and interest are considered part of the tax obligation and are included in the delinquent taxes collected.

| Delinquent Taxes Collected as a Percent of Total <u>Taxes Collected</u> | <u>Total Taxes Collected</u> | ⁴Total Collections as a Percent Taxes Levied- <u>Current</u> | ²Accumulated <u>Delinquencies</u> | Tax/Levy Collection <u>Year</u> |
|--|---|--|---|--|
| 5.32% | 80,363 | 98.15% | 8,111 | 2001/2002 |
| 2.52% | 81,513 | 96.51% | 8,916 | 2002/2003 |
| 2.59% | 83,742 | 96.91% | 10,485 | 2003/2004 |
| 4.67% | 88,484 | 97.40% | 12,776 | 2004/2005 |
| 6.99% | 86,943 | 100.21% | 12,886 | 2005/2006 |
| 6.70% | 99,773 | 99.21% | 11,916 | 2006/2007 |
| 5.08% | 95,618 | 95.18% | 11,983 | 2007/2008 |
| 5.03% | 109,554 | 95.85% | 11,376 | 2008/2009 |
| 5.26% | 102,152 | 95.65% | 12,006 | 2009/2010 |
| 5.45% | 103,075 | 96.92% | 10,497 | 2010/2011 |

**TABLE 10
LUCAS COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS
(Amounts in 000's)**

| Tax/Levy Collection Year | Current Assessment Levies | Current Assessments Collected | Current Assessments Collected as a Percent of Assessment Levies | ¹Delinquent Assessments Collected |
|---|--|--|--|---|
| 2001/2002 | 1,892 | 1,759 | 93.0% | 148 |
| 2002/2003 | 1,386 | 1,271 | 91.7% | 143 |
| 2003/2004 | 1,428 | 1,320 | 92.4% | 144 |
| 2004/2005 | 1,789 | 1,398 | 78.1% | 121 |
| 2005/2006 | 1,844 | 1,683 | 91.3% | 118 |
| 2006/2007 | 2,010 | 1,814 | 90.2% | 352 |
| 2007/2008 | 2,050 | 1,863 | 90.9% | 675 |
| 2008/2009 | 2,022 | 1,864 | 92.2% | 128 |
| 2009/2010 | 2,025 | 1,826 | 90.2% | 124 |
| 2010/2011 | 2,023 | 1,819 | 89.9% | 205 |

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

2) Percentages can be greater than 100% as under Ohio law penalties and interest are considered part of the assessment obligation and are included in the delinquent assessments collected.

| Delinquent Assessments Collected as a Percent of Assessment Levies | Total Assessments Collected | ²Total Collections as a Percent of Current Assessments Levies | Accumulated Delinquencies | Tax/Levy Collection Year |
|---|------------------------------------|---|----------------------------------|---------------------------------|
| 7.8% | 1,907 | 100.8% | 178 | 2001/2002 |
| 10.3% | 1,414 | 102.0% | 169 | 2002/2003 |
| 10.1% | 1,464 | 102.5% | 152 | 2003/2004 |
| 6.8% | 1,519 | 84.9% | 464 | 2004/2005 |
| 6.4% | 1,801 | 97.7% | 564 | 2005/2006 |
| 17.5% | 2,166 | 107.8% | 583 | 2006/2007 |
| 32.9% | 2,538 | 123.8% | 245 | 2007/2008 |
| 6.3% | 1,992 | 98.5% | 239 | 2008/2009 |
| 6.1% | 1,950 | 96.3% | 341 | 2009/2010 |
| 10.1% | 2,024 | 100.0% | 369 | 2010/2011 |

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------------|-------------------|-------------------|-------------------|
| Governmental Activities: | | | | |
| General obligation bonds | \$ 83,950 | \$ 87,500 | \$ 22,435 | \$ 25,230 |
| Special assessment bonds with governmental commitment | 14,796 | 16,117 | 17,021 | 17,053 |
| Non-tax revenue bonds | 9,175 | 10,748 | 15,756 | 16,544 |
| Note obligations | 23,955 | 27,715 | 103,635 | 105,935 |
| OWDA loans ¹ | 366 | - | 1,443 | 626 |
| OPWC loans | 944 | 1,194 | 1,565 | 1,736 |
| Capital lease obligations | 156 | 106 | 119 | 28 |
| Subtotal | <u>133,342</u> | <u>143,380</u> | <u>161,974</u> | <u>167,152</u> |
| Business-type Activities: | | | | |
| Note obligations | 1,245 | 1,465 | - | - |
| OWDA loans | 21,831 | 24,388 | 24,634 | 26,334 |
| OPWC loans | 2,505 | 2,437 | 2,113 | 2,259 |
| Subtotal | <u>25,581</u> | <u>28,290</u> | <u>26,747</u> | <u>28,593</u> |
| Total | <u>\$ 158,923</u> | <u>\$ 171,670</u> | <u>\$ 188,721</u> | <u>\$ 195,745</u> |
| Percentage of Personal Income ² | N/A | 1.14% | 1.26% | 1.29% |
| Amount Per Capita (not thousands) ³ | \$ 361.18 | \$ 388.80 | \$ 407.17 | \$ 444.41 |

¹⁾ These loans were reviewed and reclassified as business-type activities in 2010.

²⁾ Income Data from Bureau of Economic Analysis.

³⁾ Population Data provided from Regional Growth Partnership, which modified the historical population data for the 2010 reporting period.

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 27,925 | \$ 31,255 | \$ 34,935 | \$ 42,060 | \$ 50,500 | \$ 53,200 |
| 17,254 | 17,956 | 16,848 | 14,216 | 13,440 | 13,159 |
| 17,276 | 17,956 | 17,865 | 18,455 | 19,005 | 19,520 |
| - | - | - | - | - | - |
| 776 | 915 | 1,327 | 1,712 | 2,069 | 2,401 |
| 1,725 | 2,112 | 2,030 | 2,485 | 2,805 | 2,793 |
| 93 | 1,201 | 3,022 | 3,706 | 6,352 | 7,673 |
| <u>65,049</u> | <u>71,395</u> | <u>76,027</u> | <u>82,634</u> | <u>94,171</u> | <u>98,746</u> |
| - | - | - | - | - | - |
| 27,195 | 29,018 | 30,766 | 32,417 | 18,539 | 19,354 |
| 2,330 | 2,474 | 1,369 | 263 | 201 | 246 |
| <u>29,525</u> | <u>31,492</u> | <u>32,135</u> | <u>32,680</u> | <u>18,740</u> | <u>19,600</u> |
| <u>\$ 94,574</u> | <u>\$ 102,887</u> | <u>\$ 108,162</u> | <u>\$ 115,314</u> | <u>\$ 112,911</u> | <u>\$ 118,346</u> |
| 0.63% | 0.70% | 0.77% | 0.83% | 0.81% | 0.89% |
| \$ 214.01 | \$ 231.06 | \$ 238.35 | \$ 255.29 | \$ 249.47 | \$ 260.96 |

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2011
(Amounts in 000's)

| | General Obligation (GO) Debt¹ Outstanding | Percent Applicable to County⁵ | Amount Applicable to County |
|--|---|---|--|
| <u>Direct Debt¹</u> | | | |
| Lucas County | \$ 123,946 | 100.0% | \$ 123,946 |
| <u>Overlapping Debt</u> | | | |
| Municipalities ² and Townships ³ wholly located in Lucas County | 194,465 | 100.0% | 194,465 |
| Swanton Village | 745 | 6.4% | 47 |
| School Districts ⁴ wholly located in | | | |
| Lucas County | 341,573 | 100.0% | 341,573 |
| Anthony Wayne | 19,139 | 97.9% | 18,737 |
| Evergreen | 11,080 | 27.0% | 2,993 |
| Otsego | 16,110 | 13.7% | 2,204 |
| Swanton | 9,395 | 37.8% | 3,551 |
| Sylvania Area Joint Rec District | 10,745 | 100.0% | 10,745 |
| Total Overlapping Debt | <u>603,252</u> | | <u>574,315</u> |
| <i>Total direct and overlapping debt</i> | <u>\$ 727,198</u> | | <u>\$ 698,261</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.

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) & Lucas County Auditor (Most Current Valuations)

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

^Taxable Arena Improvement Bonds, Series 2010

| Fiscal Year | Investment Income | Charges for Services | Fines & Forfeitures | Licenses & Permits | Other | Total | Scheduled Debt Service | | |
|-------------------|-------------------|----------------------|---------------------|--------------------|----------|-----------|------------------------|----------|----------|
| | | | | | | | Principal | Interest | Coverage |
| 2002 | \$ 9,130 | \$ 12,707 | \$ 458 | \$ 37 | \$ 2,982 | \$ 25,314 | \$ 480 | \$ 1,322 | 14.05 |
| 2003 | 4,016 | 13,178 | 518 | 54 | 4,247 | 22,013 | 515 | 1,291 | 12.19 |
| 2004 | 3,171 | 15,192 | 495 | 72 | 1,634 | 20,564 | 550 | 1,258 | 11.37 |
| 2005 | 7,061 | 14,223 | 520 | 33 | 1,483 | 23,320 | 590 | 1,223 | 12.86 |
| 2006 | 11,576 | 14,304 | 596 | 30 | 2,662 | 29,168 | 635 | 1,186 | 16.02 |
| 2007 | 13,826 | 18,504 | 489 | 30 | 6,395 | 39,244 | 680 | 1,145 | 21.50 |
| 2008 | 13,586 | 13,735 | 549 | 27 | 3,931 | 31,828 | 725 | 1,102 | 17.42 |
| 2009 | 4,365 | 11,549 | 323 | 25 | 3,142 | 19,404 | 780 | 1,056 | 10.57 |
| 2010 [^] | 4,687 | 11,772 | 207 | 25 | 2,862 | 19,553 | 835 | 1,006 | 10.62 |
| 2011 | 3,062 | 8,812 | 183 | 25 | 3,600 | 15,682 | 100 | 1,125 | 12.80 |

*Only general fund revenue is considered pledged.

[^] 2001 Bonds were refunded during 2010, totalling \$15,045,000. Only the scheduled debt service is indicated in this table.

¹ 2006 Sanitary Sewer Bond 772

| Fiscal Year | Special Assessments Collected | Debt Service | | |
|-------------|-------------------------------|--------------|----------|----------|
| | | Principal | Interest | Coverage |
| 2002 | - | - | - | N/A |
| 2003 | - | - | - | N/A |
| 2004 | - | - | - | N/A |
| 2005 | - | - | - | N/A |
| 2006 | - | - | - | N/A |
| 2007 | 29 | - | 31 | 0.94 |
| 2008 | 38 | 7 | 33 | 0.95 |
| 2009 | 40 | 8 | 32 | 1.00 |
| 2010 | 38 | 8 | 32 | 0.95 |
| 2011 | 40 | 8 | 32 | 1.00 |

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

Note: Details regarding the County's outstanding debt are included in the notes to the financial statements.

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------------|-------------------|-------------------|-------------------|
| Debt Limit | \$ 196,841 | \$ 198,660 | \$ 200,340 | \$ 233,618 |
| Total net debt applicable to limit | <u>13,003</u> | <u>14,028</u> | <u>17,861</u> | <u>20,977</u> |
| Legal Debt Margin | <u>\$ 183,838</u> | <u>\$ 184,632</u> | <u>\$ 182,479</u> | <u>\$ 212,641</u> |
| | | | | |
| Total net debt applicable to the limit as a percentage of debt limit | 6.61% | 7.06% | 8.92% | 8.98% |

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 235,078 | \$ 240,207 | \$ 219,550 | \$ 216,798 | \$ 213,534 | \$ 194,537 |
| 23,803 | 25,606 | 26,624 | 33,379 | 41,893 | 49,570 |
| <u>\$ 211,275</u> | <u>\$ 214,601</u> | <u>\$ 192,926</u> | <u>\$ 183,419</u> | <u>\$ 171,641</u> | <u>\$ 144,967</u> |

10.13% 10.66% 12.13% 15.40% 19.62% 25.48%

Legal Debt Margin Calculation for 2011

Direct legal debt limitation¹:

| | |
|--|----------------|
| 3% of the first \$100,000 assessed valuation | 3,000 |
| 1.5% on excess of the \$100,000-not in excess of \$300,000 | 3,000 |
| 2.5% on the amount in excess of \$300,000 ⁴ | <u>190,841</u> |

Total Direct legal debt limitation 196,841

Total of all county debt outstanding² 123,946

³Less:

| | |
|--------------------------------|-----------|
| Special assessment debt | 14,481 |
| Exempt General Obligation Debt | 96,462 |
| Total Exempt Debt | (110,943) |

Total net indebtedness (voted and unvoted) subject to the direct Debt limitation 13,003

Direct Legal Debt Margin 183,838

Unvoted debt limitation (subject to 1% of County assessed valuation) **79,337**

Total net indebtedness (unvoted - subject to the 1% legal debt limitation) (13,003)

Total unvoted legal debt margin 66,334

1) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in debt service fund.

2) Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds.

Refer to "Note 9 - Notes Payable: and to "Note 10 - Long-term Debt and Other Obligations" in the Notes to the Basic Financial Statements.

3) Excluded by state statute: Special Assessment, Correctional facility, Convention Center, & Arena bonds and notes

4) Uses values for 2011/2012 collection year, as they are in effect by December 31, 2011.

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

| Fiscal Year | Total (i,ii) Population | Personal (iii) Income | Per Capita (i,iii) Income | Assessed Values | Gross General Bonded Debt |
|--------------------|--------------------------------|------------------------------|----------------------------------|------------------------|----------------------------------|
| 2002 | 460,915 | 13,355,177 | 28,975 | 7,841,480 | 53,200 |
| 2003 | 463,174 | 13,874,197 | 29,955 | 8,601,363 | 50,500 |
| 2004 | 463,726 | 13,840,452 | 29,846 | 8,731,912 | 42,060 |
| 2005 | 464,634 | 13,989,026 | 30,108 | 8,842,012 | 34,935 |
| 2006 | 465,064 | 14,645,460 | 31,491 | 9,668,315 | 31,255 |
| 2007 | 466,650 | 15,056,939 | 32,266 | 9,404,736 | 27,925 |
| 2008 | 464,938 | 15,137,061 | 32,557 | 8,927,066 | 25,230 |
| 2009 | 463,493 | 14,920,368 | 32,191 | 8,073,606 | 22,435 |
| 2010 | 441,815 | 15,104,299 | 34,208 | 8,006,406 | 87,500 |
| 2011 | 440,005 | NA | NA | 7,933,657 | 83,950 |

Source (i): Not in Thousands
Source (ii): Toledo Regional Growth Partnership
Source (iii): Bureau of Economic Analysis

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

| Fiscal Year | General Obligation Principal | General Obligation Interest | Total² General Obligation Debt Service | Total¹ General Governmental Expenditures | Ration of Total Debt Service to General Governmental Expenditures |
|--------------------|-------------------------------------|------------------------------------|--|--|--|
| 2002 | 8,345 | 4,907 | 13,252 | 439,042 | 3.02% |
| 2003 | 8,960 | 4,384 | 13,344 | 444,432 | 3.00% |
| 2004 | 8,990 | 3,932 | 12,922 | 433,182 | 2.98% |
| 2005 | 7,715 | 3,779 | 11,494 | 446,009 | 2.58% |
| 2006 | 3,680 | 1,761 | 5,441 | 475,277 | 1.14% |
| 2007 | 3,965 | 994 | 4,959 | 545,329 | 0.91% |
| 2008 | 5,560 | 1,254 | 6,814 | 548,154 | 1.24% |
| 2009 | 2,795 | 1,091 | 3,886 | 546,836 | 0.71% |
| 2010 | 2,895 | 1,941 | 4,836 | 467,859 | 1.03% |
| 2011 | 7,945 | 4,109 | 12,054 | 445,813 | 2.70% |

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

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

| Less Debt Service Fund Balance | Net General Bonded Debt | Ratio of Net General Bonded Debt to Assessed Value | Per Capita Net General Bonded Debt | Fiscal Year |
|---|------------------------------------|---|---|------------------------|
| 12,907 | 40,293 | 0.514% | 87.42 | 2002 |
| 16,542 | 33,958 | 0.395% | 73.32 | 2003 |
| 9,689 | 32,371 | 0.371% | 69.81 | 2004 |
| 7,682 | 27,253 | 0.308% | 58.65 | 2005 |
| 5,140 | 26,115 | 0.270% | 56.15 | 2006 |
| 5,904 | 22,021 | 0.234% | 47.19 | 2007 |
| (4,042) | 29,272 | 0.328% | 62.96 | 2008 |
| (520) | 22,955 | 0.284% | 49.53 | 2009 |
| 8,415 | 79,085 | 0.988% | 179.00 | 2010 |
| 7,262 | 76,688 | 0.967% | 174.29 | 2011 |

TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2011

POPULATION DENSITY

| <u>Census Year</u> | <u>Square Miles</u> | <u>Population in Lucas County</u> | <u>Population Density</u> |
|--------------------|---------------------|-----------------------------------|---------------------------|
| 1970 | 343.3 | 483,551 | 1,408.5 |
| 1980 | 343.3 | 471,741 | 1,383.4 |
| 1990 | 341.0 | 462,361 | 1,355.9 |
| 2000 | 341.0 | 455,054 | 1,334.5 |
| 2010 | 340.9 | 441,541 | 1,295.2 |

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

| <u>Year</u> | <u>County Employed</u> | <u>County Unemployed</u> | <u>Unemployment Rate</u> | | |
|-------------|------------------------|--------------------------|--------------------------|-------------|-------------|
| | | | <u>County</u> | <u>Ohio</u> | <u>U.S.</u> |
| 2002 | 210,200 | 15,400 | 6.8% | 5.7% | 5.8% |
| 2003 | 208,200 | 16,700 | 7.4% | 6.2% | 6.0% |
| 2004 | 207,700 | 16,400 | 7.3% | 6.1% | 5.5% |
| 2005 | 209,000 | 15,100 | 6.7% | 5.9% | 5.1% |
| 2006 | 211,700 | 14,100 | 6.2% | 5.4% | 4.6% |
| 2007 | 208,700 | 15,100 | 6.7% | 5.6% | 4.6% |
| 2008 | 204,200 | 18,400 | 8.3% | 6.5% | 5.8% |
| 2009 | 193,000 | 26,900 | 12.2% | 10.2% | 9.3% |
| 2010 | 195,100 | 24,900 | 11.3% | 10.1% | 9.6% |
| 2011 | 191,300 | 20,400 | 9.7% | 8.6% | 8.9% |

2011 Monthly Employment

| <u>Month</u> | <u>County Employed</u> | <u>County Unemployed</u> | <u>Unemployment Rate</u> | | |
|--------------|------------------------|--------------------------|--------------------------|-------------|-------------|
| | | | <u>County</u> | <u>Ohio</u> | <u>U.S.</u> |
| January | 186,000 | 22,800 | 10.9 | 10.0 | 9.8 |
| February | 187,500 | 21,800 | 10.4 | 9.6 | 9.5 |
| March | 188,900 | 20,700 | 9.9 | 9.0 | 9.2 |
| April | 191,300 | 20,000 | 9.5 | 8.5 | 8.7 |
| May | 192,100 | 20,000 | 9.4 | 8.4 | 8.7 |
| June | 191,200 | 22,200 | 10.4 | 9.1 | 9.3 |
| July | 192,100 | 21,900 | 10.2 | 9.0 | 9.3 |
| August | 191,600 | 20,900 | 9.8 | 8.5 | 9.1 |
| September | 193,300 | 19,800 | 9.3 | 8.2 | 8.8 |
| October | 194,100 | 19,600 | 9.2 | 8.0 | 8.5 |
| November | 194,100 | 17,700 | 8.4 | 7.5 | 8.2 |
| December | 193,000 | 17,700 | 8.4 | 7.6 | 8.3 |

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

**TABLE 18
LUCAS COUNTY, OHIO
PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO**

Top 2011 Private & Public Employers

| Employer | Number of Employees | Primary Type of Product/Service | Percentage of Total Employment |
|-----------------------------|--------------------------------|--|---|
| Promedica Health Systems | 10,174 | Health Care | 5.32% |
| Mercy Health Partners | 6,185 | Health Care | 3.23% |
| University of Toledo | 4,691 | Education (advanced) | 2.45% |
| U.T. Health Science Campus | 3,750 | Health Care Education (advanced) | 1.96% |
| Lucas County | 3,700 | Government | 1.93% |
| Toledo Public Schools | 3,193 | Education (primary-secondary) | 1.67% |
| City of Toledo | 2,700 | Government | 1.41% |
| Kroger | 2,632 | Retail Grocery | 1.38% |
| State of Ohio | 2,268 | Government | 1.19% |
| Wal-Mart | 2,215 | Retail/Grocery | 1.16% |
| The Andersons, Inc. | 1,793 | Grain Storage/Process/Retail | 0.94% |
| United Parcel Service | 1,681 | Mail Services | 0.88% |
| General Motors/Powertrain | 1,635 | Automotive Manufacturing | 0.85% |
| Meijer, Inc. | 1,551 | Retail/Grocery | 0.81% |
| HCR Manor Care | 1,542 | Health Care | 0.81% |
| Top fifteen total employed | <u>49,710</u> | Percent of total work force | <u>25.99%</u> |
| Total Work Force | | 191,300 | |
| Percent of total work force | 25.99% | | |

Top 2002 Private & Public Employers

| Employer | Number of Employees | Primary Type of Product/Service | Percentage of Total Employment |
|------------------------------|--------------------------------|--|---|
| Promedica Health Systems | 11,000 | Health Care | 5.23% |
| Mercy Health Partners | 6,825 | Health Care | 3.25% |
| Toledo Public Schools | 5,200 | Education (primary-secondary) | 2.47% |
| University of Toledo | 5,000 | Education (advanced) | 2.38% |
| Lucas County | 4,132 | Government | 1.97% |
| General Motors/Power Train | 4,092 | Automotive Manufacturing | 1.95% |
| Daimler-Chrysler/Toledo Jeep | 3,800 | Automotive Manufacturing | 1.81% |
| Foodtown/Pharm | 3,635 | Retail Grocery | 1.73% |
| The Andersons, Inc | 3,500 | Grain Storage/Process/Retail | 1.67% |
| Medical College of Ohio | 3,477 | Medicine and Health Care | 1.65% |
| City of Toledo | 3,000 | Government | 1.43% |
| State of Ohio | 2,259 | Government | 1.07% |
| Kroger | 2,087 | Retail Grocery | 0.99% |
| United Parcel Service | 2,004 | Mail Services | 0.95% |
| Meijer's | 1,956 | Retail/Grocery | 0.93% |
| Top fifteen total employed | <u>61,967</u> | Percent of total work force | <u>29.48%</u> |
| Total Work Force | | 210,200 | |
| Percent of total work force | 29.48% | | |

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

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

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

| Function/Program | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <u>General Government:</u> | | | | | | | | | |
| Auditor ¹ | 109 | 119 | 127 | 132 | 143 | 173 | 124 | 119 | 117 |
| Board of Elections | 46 | 30 | 30 | 31 | 45 | 27 | 27 | 32 | 44 |
| Building Regulation | 6 | 6 | 11 | 16 | 16 | 18 | 18 | 16 | 16 |
| Clerk of Courts | 73 | 71 | 73 | 81 | 87 | 81 | 85 | 83 | 81 |
| Commissioners ² | 52 | 52 | 68 | 73 | 75 | 84 | 93 | 82 | 74 |
| Facilities | 43 | 43 | 65 | 66 | 71 | 71 | 72 | 74 | 72 |
| Recorder | 13 | 14 | 15 | 15 | 16 | 21 | 20 | 22 | 19 |
| Treasurer | 25 | 28 | 30 | 31 | 33 | 32 | 35 | 33 | 36 |
| <u>Judicial:</u> | | | | | | | | | |
| Common Pleas Court ³ | 268 | 268 | 277 | 274 | 270 | 284 | 288 | 280 | 287 |
| Domestic Relations Court | 42 | 42 | 47 | 45 | 47 | 47 | 50 | 49 | 49 |
| Juvenile Court | 216 | 245 | 245 | 262 | 259 | 295 | 296 | 269 | 271 |
| Law Library ⁴ | 3 | 3 | NA |
| Probate Court | 34 | 34 | 37 | 39 | 34 | 37 | 39 | 39 | 39 |
| Prosecutors Office | 100 | 98 | 104 | 95 | 101 | 110 | 117 | 112 | 104 |
| <u>Public Safety:</u> | | | | | | | | | |
| Coroner | 20 | 15 | 16 | 17 | 15 | 19 | 20 | 21 | 17 |
| Emergency Mgm Agency | 6 | 5 | 5 | 5 | 5 | 8 | 8 | 7 | 7 |
| Emergency Medical Services | 33 | 34 | 34 | 36 | 33 | 33 | 34 | 37 | 32 |
| Emergency Telephone | 9 | 8 | 8 | 8 | 9 | 8 | 8 | 6 | 7 |
| Sheriff | 453 | 476 | 520 | 528 | 533 | 542 | 538 | 514 | 545 |
| <u>Human Services:</u> | | | | | | | | | |
| Child Support Enforcement | 127 | 138 | 142 | 155 | 162 | 168 | 166 | 169 | 171 |
| Children Services | 376 | 375 | 387 | 400 | 401 | 424 | 426 | 389 | 378 |
| Jobs and Family Services | 334 | 377 | 380 | 400 | 435 | 494 | 423 | 414 | 479 |
| Veterans Service Commission | 15 | 17 | 17 | 17 | 15 | 15 | 14 | 13 | 13 |
| <u>Health:</u> | | | | | | | | | |
| Developmental Disabilities | 658 | 677 | 692 | 692 | 664 | 794 | 833 | 852 | 839 |
| Dog Warden | 24 | 21 | 19 | 18 | 22 | 20 | 21 | 21 | 31 |
| Mental Health & Recovery | 14 | 14 | 15 | 20 | 20 | 19 | 25 | 28 | 29 |
| <u>Public Works</u> | | | | | | | | | |
| Engineer/Road Maintenance | 67 | 73 | 75 | 80 | 83 | 84 | 84 | 93 | 94 |
| Sanitary Engineer | 43 | 43 | 47 | 48 | 49 | 51 | 48 | 45 | 46 |
| Solid Waste | 10 | 10 | 10 | 9 | 10 | 9 | 9 | 9 | 8 |
| Vehicle Maintenance | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 |
| Water & Sewer Operations | 20 | 21 | 20 | 18 | 20 | 19 | 17 | 18 | 18 |
| Totals | 3,242 | 3,360 | 3,521 | 3,616 | 3,678 | 3,992 | 3,943 | 3,850 | 3,928 |

1) Includes Lucas County Information Systems.

2) Includes Family Council.

3) Includes Correctional Treatment Facility.

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

The Toledo Zoo

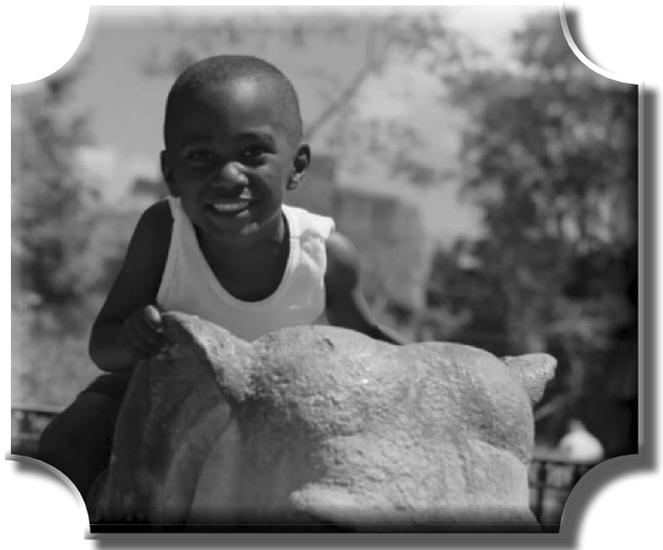


After nearly 8,000 entries in the Zoo's naming contest, the name "Lucas" won by more than 3,000 votes as the name for the African elephant calf born in 2011. This name honors Lucas County voters' longtime support of the Zoo.

Photo and caption courtesy of The Toledo Zoo, credits to Andi Norman.

Children love being photographed on the stone elephant.

Photo and caption courtesy of The Toledo Zoo, credits to Andi Norman.



In appreciation of Lucas County voters' longtime support, the Zoo offers Lucas County residents free admission on Mondays (10 a.m. to 12 p.m.), on two three-day holiday weekends (Martin Luther King weekend and President's Day weekend) and on December 24 (from 10 a.m. until the Zoo closes at 2 p.m.). On remaining days, Lucas County residents receive \$2 off regular admission rates. Zoo field trips are also free to Lucas County schools, as are visits (with live animals and biofacts) to Lucas County schools, hospitals, libraries and nursing homes.

Every \$1 in taxes that the Zoo receives returns more than \$6 to the local economy; the Zoo's economic impact on the region, including Lucas County, was more than \$38 million in 2010. In 2011, 62,915 Lucas County residents visited the Zoo free, and 374 Zoo Education programs reached a total of 16,742 Lucas County residents. The Zoo's overall attendance for 2011 was 864,386 visitors.

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

Operating Indicators

| Function/Program | 2011 | 2010 | 2009 | 2008 |
|--|-------------|-------------|-------------|--------------|
| General government: | | | | |
| <u>Auditor - Real Estate</u> | | | | |
| Real Estate Transfers | 8,841 | 7,964 | 8,457 | 8,492 |
| Parcels on File | 207,434 | 208,560 | 208,749 | 208,657 |
| <u>Commissioners</u> | | | | |
| Resolutions presented | 1,075 | 1,018 | 1,286 | 1,476 |
| <u>Purchasing</u> | | | | |
| Bid contracts awarded | 29 | 28 | 51 | 36 |
| Purchase orders issued | 3,282 | 2,492 | 3,523 | 3,500 |
| <u>Recorder</u> | | | | |
| Deeds recorded | 16,783 | 15,686 | 16,380 | 16,919 |
| Mortgages recorded | 13,013 | 13,589 | 14,946 | 14,677 |
| <u>Treasurer</u> | | | | |
| Net portfolio earnings | \$3,872,344 | \$6,490,494 | \$6,893,090 | \$11,855,018 |
| <u>Board of Elections</u> | | | | |
| Registered voters | 295,409 | 317,046 | 314,632 | 317,036 |
| Voters last general election | 129,394 | 147,029 | 117,982 | 220,457 |
| Percentage of registered voters that voted | 43.80% | 46.30% | 37.50% | 70.00% |
| <u>Risk Management</u> | | | | |
| Workers comp claims | 165 | 195 | 200 | 198 |
| <u>Clerk of Courts</u> | | | | |
| Titles processed | 246,158 | 178,478 | 168,630 | 196,502 |
| <u>Judicial</u> | | | | |
| <u>Court of Appeals:</u> | | | | |
| Cases filed | 651 | 708 | 644 | 793 |
| <u>Common Pleas Court</u> | | | | |
| Civil cases filed | 7,151 | 8,611 | 8,446 | 8,359 |
| Criminal cases filed | 1,985 | 2,270 | 2,317 | 2,709 |
| <u>Domestic Relations Court</u> | | | | |
| Cases filed | 1,835 | 1,823 | 1,782 | 1,839 |
| <u>Juvenile Court</u> | | | | |
| Cases filed | 9,950 | 10,293 | 11,098 | 12,397 |
| <u>Probate Court</u> | | | | |
| Cases filed | 7,885 | 7,942 | 8,435 | 8,610 |

Sources: The Respective County Agency

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 9,351 208,713 | 10,428 207,818 | 12,221 206,635 | 12,045 205,305 | 11,711 203,984 | 11,211 202,792 |
| 1,583 | 1,833 | 1,922 | 1,914 | 1,857 | 1,871 |
| 31 2,415 | 33 1,926 | 37 1,951 | 49 1,956 | 47 2,107 | 50 2,963 |
| 18,663 20,764 | 19,928 27,306 | 22,640 32,534 | 21,925 35,506 | 16,600 37,879 | 21,410 47,460 |
| \$13,225,847 | \$10,331,847 | \$6,528,270 | \$4,951,510 | \$6,362,771 | \$9,759,123 |
| 287,512 86,861 30.12% | 296,539 146,539 49.5% | 292,613 124,907 42.7% | 300,137 221,902 73.9% | 289,877 103,251 35.6% | 278,619 135,802 48.7% |
| 217 | 245 | 268 | 290 | 321 | 281 |
| 199,834 | 206,202 | 216,370 | 224,370 | 229,508 | 235,321 |
| 759 | 777 | 801 | 717 | 709 | 738 |
| 8,300 2,686 | 7,626 2,836 | 6,885 2,767 | 6,279 2,723 | 6,083 2,794 | 6,050 2,574 |
| 2,871 | 1,930 | 1,968 | 1,968 | 2,047 | 2,159 |
| 11,728 | 13,645 | 13,492 | 12,641 | 13,527 | 14,122 |
| 8,986 | 8,657 | 9,996 | 10,495 | 10,808 | 10,912 |

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|-------------|-------------|
| Public Safety | | | | |
| <u>Sheriff: Jail Operations & Enforcement</u> | | | | |
| Average daily jail census | 382 | 389 | 381 | 434 |
| Prisoners booked | 18,127 | 18,318 | 18,905 | 22,042 |
| Incidents reported | 32,227 | 29,948 | 33,764 | 35,649 |
| Civil papers served | 14,188 | 7,547 | 20,926 | 27,005 |
| <u>Emergency Management Agency</u> | | | | |
| 911 calls received | 331,245 | 366,983 | 348,231 | 371,733 |
| Emergency responses | 63,690 | 61,860 | 58,226 | 58,649 |
| <u>Animal Care & Control</u> | | | | |
| Service requests | 5,194 | 5,427 | 5,265 | 5,998 |
| Dogs adopted | 597 | 472 | 322 | 232 |
| Dog licenses sold | 63,314 | 63,414 | 62,683 | 63,153 |
| Human Services | | | | |
| <u>Veterans Service Commission</u> | | | | |
| Financial claims filed | 13,222 | 11,453 | 14,441 | 15,330 |
| <u>Jobs and Family Services</u> | | | | |
| Clients-food stamps | 96,121 | 95,041 | 76,863 | 77,948 |
| Clients-Medicaid | 98,733 | 98,718 | 94,470 | 89,659 |
| <u>Children Services</u> | | | | |
| Children placed in adoptive homes | 99 | 114 | 120 | 123 |
| Child welfare investigations | 4,148 | 4,487 | 4,362 | 3,928 |
| Children in foster home care | 382 | 434 | 432 | 457 |
| Children served in paid placement | 423 | 473 | 475 | 486 |
| <u>Child Support Enforcement Agency</u> | | | | |
| Active support orders | 54,937 | 53,228 | 52,019 | 51,222 |
| Percentage of collected support orders | 61.44% | 61.71% | 62.53% | 62.55% |
| Health: | | | | |
| <u>Board of Developmental Disabilities</u> | | | | |
| Individuals in adult workshops | 1,225 | 1,107 | 1,149 | 1,207 |
| Public Works | | | | |
| <u>Engineer</u> | | | | |
| Miles of road resurfaced | 14 | 16 | 11 | 12 |
| Culverts Built | 2 | 1 | 1 | 2 |
| County bridges repaired or replace | 2 | 9 | 3 | 4 |
| <u>Water and Sewer operations</u> | | | | |
| Permits/taps | 162 | 272 | 257 | 515 |
| Emergency/maintained responses | 174 | 221 | 268 | 551 |
| Million of gallons per day - average daily flow | 18.2 | 15.2 | 15.9 | 16.6 |

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 466 | 498 | 485 | 490 | 478 | 438 |
| 26,611 | 26,028 | 26,110 | 27,946 | 25,650 | 25,026 |
| 34,162 | 48,476 | 34,755 | 33,490 | 32,031 | 29,322 |
| 34,438 | 38,805 | 34,691 | 26,742 | 10,149 | 9,937 |
| 374,822 | 376,599 | 378,532 | 391,537 | 413,870 | 440,312 |
| 56,813 | 55,853 | 54,837 | 52,665 | 52,811 | 53,733 |
| 6,203 | 6,369 | 6,880 | 7,028 | 7,606 | 7,480 |
| 244 | 260 | 237 | 329 | 305 | 347 |
| 61,458 | 63,258 | 63,154 | 63,145 | 61,733 | 62,591 |
| 16,080 | 14,372 | 13,278 | 11,272 | 6,593 | |
| 61,813 | 60,880 | 59,680 | 56,190 | 50,613 | 46,263 |
| 87,905 | 87,486 | 85,948 | 74,553 | 75,540 | 73,379 |
| 183 | 194 | 227 | 193 | 143 | 172 |
| 4,426 | 4,964 | 4,858 | 4,694 | 4,634 | 4,691 |
| 513 | 581 | 604 | 515 | 473 | 437 |
| 542 | 612 | 629 | 544 | 507 | 469 |
| 50,111 | 49,024 | 47,647 | 46,280 | 45,121 | 44,367 |
| 63.88% | 63.33% | 63.19% | 62.77% | 61.63% | 59.87% |
| 1,201 | 1,502 | 1,374 | 1,390 | 1,413 | 1,404 |
| 19 | 14 | 15 | 21 | 22 | 17 |
| 0 | 1 | 2 | 2 | 4 | |
| 3 | 4 | 2 | 1 | 1 | 3 |
| 905 | 1,409 | 2,301 | 2,758 | 2,574 | 2,220 |
| 594 | 785 | 607 | 424 | 460 | 492 |
| 15.1 | 13.5 | 13.7 | 12.6 | 14.0 | 11.5 |

Hollywood Coming to Toledo!



The Hollywood Casino in Toledo is scheduled to open on May 29, 2012.

Photo and caption courtesy of The Toledo Blade, credits to Dave Zapotosky.

General manager Richard St. Jean welcomes the media for a tour of the Hollywood Casino.

Photo and caption courtesy of The Toledo Blade, credits to Dave Zapotosky.



Penn National Gaming, Inc. will hold a grand opening on May 29, 2012 for its \$250 million dollar "Hollywood Casino Toledo". The new facility boasts up to 3,000 slot machines, 80 gaming tables and 20 poker tables, a parking garage with 2,500 parking spaces, food and beverage outlets, and an entertainment lounge on its 44 acre site. Penn National estimated that 1,000 temporary jobs were created during construction of the facility, and approximately 1,100 permanent casino positions. Under the provisions of the Constitutional amendment, a portion of gross revenue generated by casinos is distributed to all eighty-eight counties in Ohio in proportion to each county's population at the time of the distribution.



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