

LUCAS COUNTY, OHIO

Single Audit Reports

Year Ended December 31, 2017





Dave Yost • Auditor of State

Board of County Commissioners
Lucas County
One Government Center, Suite 600
Toledo, Ohio 43604

We have reviewed the *Independent Auditor's Report* of Lucas County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery Repaid Under Audit

Former deputy clerk at the Lucas County Clerk of Courts office, Amirra Itawi, was responsible for collecting over the counter cash receipts. Ms. Itawi started with the Court September 17, 2012 and was placed on administrative leave on July 31, 2017. She was terminated on August 2, 2017 after suspicions were confirmed of malfeasance.

An internal audit was performed by the Court. Reports were utilized from the Court's computer system to examine all voided transactions completed by Ms. Itawi. Based on the information reviewed, 799 falsified voids were noted from December 8, 2016 to July 28, 2017 totaling \$174,625. The Auditor of State's Public Integrity Assurance Team reviewed the methodology used by the Court to arrive at this finding.

The Bureau of Motor Vehicles also performed an internal audit and their results were equivalent to the Court. In addition, the Lucas County Prosecutor's office reviewed video surveillance documenting Ms. Itawi's actions.

On April 30, 2018, Ms. Itawi entered a plea of no contest to one count of Theft in Office, a felony of the third degree. The plea was accepted and she was found guilty.

Board of County Commissioners
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In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a finding for recovery for public monies collected but unaccounted for is hereby issued against Amirra Itawi for \$174,625 in favor of the Lucas County Clerk of Courts office.

On June 20, 2018 at sentencing for the conviction, Ms. Itawi remitted \$175,000 to the Court, and accordingly, we consider this a finding for recovery repaid under audit.

The Auditor of State is currently conducting an investigation related to the Clerk of Courts office and transactions conducted by Ms. Itawi. As of the date of this report, the investigation is ongoing. Depending on the outcome, the results of the investigation may be reported at a later date.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lucas County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

June 18, 2018

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LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
Passed through Ohio State Department of Education (ODE):				
Juvenile Court:				
Nutrition Cluster:				
Commodity Distribution Program	IRN: 083097	10.550	192	
National School Lunch/Afterschool Snack Program	IRN: 083097	10.555	64,289	
Breakfast Program	IRN: 083097	10.553	32,605	
			97,086	-
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	(1)	10.561	5,123,687	-
Total U.S. Department of Agriculture			5,220,773	-
U.S. Department of Housing and Urban Development (HUD)				
Passed through Ohio Department of Development (ODD):				
Board of County Commissioners:				
CDBG - FY15 Formula	B-F-15-1BR-1	14.228	77,977	
CDBG - FY16 Formula	B-F-16-1BR-1	14.228	186,766	
CDBG - Community Housing Improvement Program CDBG FY15	B-C-15-1BR-2	14.228	212,911	
			477,654	-
Passed through Ohio Department of Development (ODD):				
Board of County Commissioners:				
Home Investment Partnership Program	B-C-13-1BR-2	14.239	155,820	-
Total U.S. Department of Housing and Urban Development			633,474	-
U.S. Department of Justice				
Direct Award:				
Juvenile Court:				
Drug Court Discretionary Program	2012-DC-BX-0066	16.585	135,273	-
Second Chance Act Reentry Initiative	2014-BJ-SCA-1415	16.812	129,539	-
Passed through Office of Criminal Justice Coordinating Council (CJCC):				
Title II Circles & Verses	2013-JJ-DMC-2100S	16.540	59,589	-
JAG Program:				
Passed through Office of Criminal Justice Coordinating Council (CJCC):				
Sheriff:				
Edward Byrne Memorial Justice Assistance Grant Program - FY16	2015-JG-LE-1010	16.738	67,163	-
Passed through Ohio Office Of Criminal Justice Service (OCJS) & Criminal Justice Coordinating Council (CJCC):				
Juvenile Justice Center - Juvenile Court:				
Family Violence Intervention Program - VAWA (16)	2015-WF-VA5-V1083	16.588	13,963	-
Toledo/Lucas County Victim - Witness Assistance Program				
Violence Against Women Formula Grant -VAW Response Team (VAWA)	2016-WF-VA3-8839	16.588	54,177	-
Passed through Office of Criminal Justice Coordinating Council (CJCC):				
Sheriff:				
VAWA Integrated Investigation Grant - FY16	2015-WF-VA2-8837	16.588	28,826	-
			96,966	-

LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
Passed through Ohio Attorney General (OAG):				
Toledo/Lucas County Victim - Witness Assistance Program:				
Crime Victim Assistance (VOCA V/W)	43560160 & 109309838	16.575	342,442	-
Total U.S. Department of Justice			830,972	-
U.S. Department of Labor				
Passed through Ohio Job and Family Services (ODJFS):				
Workforce Development Agency:				
PY16 American Job Co-Branding	ES-29431-16-55A39	17.207	3,524	-
OMJ Resource Sharing SFY17	ES-29431-16-55-A-39	17.207	129,284	-
			132,808	-
Workforce Investment Act Cluster:				
Adult:				
Program	(1)	17.258	838,903	
Administration	(1)	17.258	96,115	
Adult Total			935,018	414,615
Dislocated Worker:				
Program	(1)	17.278	558,835	
Administration	(1)	17.278	96,170	
			655,005	-
National Emergency Grant Ohio - Neg - 28				
Dislocated Worker Total	EM-24465-13-60-A-39	17.277	3,787	-
			658,792	-
Youth:				
CCMEP Youth Program	(1)	17.259	1,064,783	
Program	(1)	17.259	4,337	
Administration	(1)	17.259	167,104	
Youth Total			1,236,224	982,623
			2,830,034	-
Total U.S. Department of Labor			2,962,842	1,397,238
U.S. Department of Transportation				
Passed through Ohio Department of Transportation (ODOT):				
County Engineer:				
Highway Planning and Construction:				
Sylvania-Metamora Bike Path	PID 95671	20.205	286,592	
Sylvania-Metamora @ Mitchaw Roundabout	PID 104021	20.205	73,001	
			359,593	-
Passed through Ohio Department of Public Safety (ODOPS)				
Lucas County Sheriff:				
Highway Safety Cluster:				
Selective Traffic Enforcement Program - FY17	STEP-2017-48-00-00-00514-00	20.600	20,460	-
Impaired Driving Enforcement Program - FY17	IDEP-2017-48-00-00-00374-00	20.616	29,939	-
			50,399	-

LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
OVI Task Force - FY17	OVITF-2017-48-00-00-00445-00	20.608	155,374	
OVI Task Force - FY18	OVITF-2018-LCSO-000005	20.608	6,202	
			<u>161,576</u>	<u>-</u>
Total U.S. Department of Transportation			<u>571,568</u>	<u>-</u>
U.S. Department of Education				
Passed through Opportunities for Ohioans with Disabilities (OOD):				
Mental Health and Recovery Service Board:				
Recovery to Work - RSVR Grants to States	17F258VR-16	84.126	148,798	148,798
Passed through Ohio Department of Health (ODH):				
Lucas County Family and Children First Council				
Special Education - Grants for Infants and and Families with Disabilities - Help Me Grow - Part C	(1)	84.181	736,557	736,557
Total U.S. Department of Education			<u>885,355</u>	<u>885,355</u>
U.S. Department of Health and Human Services				
Medical Assistance Program:				
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
Medical Assistance Program - Title XIX	(1)	93.778	160,770	
Medical Assistance Program - Enhanced Federal	(1)	93.778	3,812,380	
Medical Assistance Program - Non Emergency Transportation (NET)	(1)	93.778	1,920,747	
			<u>5,893,897</u>	<u>-</u>
Passed through Ohio Department of Board of Developmental Disabilities (ODODD):				
Lucas County Board of Developmental Disabilities:				
Medical Assistance Program - Title XIX - MAC	(1)	93.778	1,656,226	-
Passed through Ohio Department of Job and Family Services (ODJFS):				
County Children Services:				
Regional Training Child Welfare	(1)	93.778	2,164	
Child Welfare Medicaid Admin	(1)	93.778	45,197	
			<u>47,361</u>	<u>-</u>
			<u>7,597,484</u>	<u>-</u>
Child Care and Development Block Grant:				
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
Childcare Administration	(1)	93.575	413,960	
Childcare I/Childcare Non-Admin - CCDF	(1)	93.575	585,511	
			<u>999,471</u>	<u>-</u>
Passed through Ohio Department of Job and Family Services (ODJFS):				
Lucas County Child Support Enforcement Agency:				
Visitation Access	(1)	93.597	18,157	-
Social Services Block Grant:				
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
Title XX-Base	(1)	93.667	1,453,625	
Title XX- Transfer Subsidy	(1)	93.667	2,700,000	
ASFS Title XX	(1)	93.667	778	
			<u>4,154,403</u>	<u>633,390</u>
Passed through Ohio Department of Board of Developmental Disabilities (ODODD):				
Lucas County Board of Developmental Disabilities:				
Social Services Block Grants - Title XX	(1)	93.667	370,681	-

LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
Passed through Ohio Department of Mental Health and Addiction Services (OhioMHAS):				
Lucas County Mental Health and Recovery Services Board: Social Services Block Grants - Title XX	(1)	93.667	308,102	308,102
Passed through Ohio Department of Job and Family Services (ODJFS):				
County Children Services: Title XX TANF Transfer	(1)	93.667	2,700,254	-
			7,533,440	941,492
Temporary Assistance for Needy Families:				
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
TANF - Program	(1)	93.558	4,283,067	
TANF - Administration	(1)	93.558	3,062,826	
Fraud Awareness	(1)	93.558	1,878	
Ohio Youth Works	(1)	93.558	483,409	
			7,831,180	4,735,153
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Workforce Development Agency:				
TANF - Program	(1)	93.558	3,131,164	
TANF - Administration	(1)	93.558	268,281	
			3,399,445	3,093,505
Passed through Ohio Department of Job and Family Services (ODJFS):				
County Children Services:				
TANF Independent Living	(1)	93.558	79,418	-
			11,310,043	7,828,658
Passed through Ohio State Department of Job and Family Services (ODJFS):				
Lucas County Job & Family Services:				
Refugee Cash Assistance	(1)	93.566	2,549	-
Foster Care - Title IV-E:				
Passed Through Ohio Department of Job and Family Services (ODJFS):				
Juvenile Justice Center - Juvenile Court:				
Title IV-E Foster Care	G-1617-06-0364	93.658	75,403	-
Passed through Ohio Department of Job and Family Services (ODJFS):				
County Children Services:				
Title-IV-E Foster Care Maintenance	(1)	93.658	5,584,405	
Title-IV-E Foster Care Administration	(1)	93.658	1,964,367	
Title IV-E Contracts Foster Care	(1)	93.658	33,422	
Regional Training Child Welfare	(1)	93.658	54,273	
Regional Training Foster Care	(1)	93.658	111,811	
			7,748,278	-
			7,823,681	-
Passed through Ohio Department of Mental Health and Addiction Services (OhioMHAS):				
Lucas County Mental Health and Recovery Services Board:				
Projects for Assistance in Transition from Homelessness (PATH)	1700516/1800259	93.150	79,815	79,815
Substance Abuse and Mental Health Services (CABHI)	1700520/1800661	93.243	232,543	232,543
Block Grants for Community Mental Health Services	(1)	93.958	319,968	319,968

LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
Passed through Ohio Department of Mental Health and Addiction Services (OhioMHAS): Lucas County Mental Health and Recovery Services Board:				
ENGAGE 2.0	1800564	93.104	15,405	15,405
Opioid STR (CURES)	(1)	93.788	286,744	286,744
Block Grants for Prevention and Treatment of Substance Abuse:				
Per Capita Treatment	(1)	93.959	795,900	
Per Capita Prevention	(1)	93.959	608,851	
UMADAOP	(1)	93.959	210,330	
UMADAOP - Prevention	(1)	93.959	51,772	
Circle for Recovery	(1)	93.959	50,233	
DYS Aftercare	(1)	93.959	272,493	
TASC	(1)	93.959	554,745	
WSA Prevention	(1)	93.959	119,880	
WSA Treatment	(1)	93.959	298,802	
			<u>2,963,006</u>	<u>2,963,006</u>
Passed through Ohio Department of Job and Family Services (ODJFS): Lucas County Child Support Enforcement Agency: Child Support Enforcement				
	(1)	93.563	6,605,655	-
Passed through Ohio Department of Job and Family Services (ODJFS): County Children Services:				
Promoting Safe and Stable Families (ESAA Family Preservation Direct)	(1)	93.556	85,607	
Promoting Safe and Stable Families (ESAA Family Preservation Operating)	(1)	93.556	20,055	
Promoting Safe and Stable Families (ESAA Family Reunification Direct)	(1)	93.556	149,700	
Promoting Safe and Stable Families (ESAA Family Reunification Operating)	(1)	93.556	18,824	
Caseworker Visits	(1)	93.556	26,764	
Caseworker Visits Admin	(1)	93.556	2,681	
Post Adoption Special Services	(1)	93.556	33,662	
			<u>337,293</u>	<u>-</u>
Youth Advisory Board	(1)	93.643	225	-
Stephanie Tubbs Jones Child Welfare Services Program				
Regional Training Child Welfare	(1)	93.645	53,657	
Regional Training Foster Care	(1)	93.645	23,466	
Title IV-B	(1)	93.645	232,890	
Title IV B Administrative	(1)	93.645	23,601	
			<u>333,614</u>	<u>-</u>
Adoption Assistance				
Non Recurring Adoption Expenses	(1)	93.659	26,935	
Regional training Center Child Welfare	(1)	93.659	74,988	
Title IV-E Contract Adoption Assistance	(1)	93.659	39,147	
Title IV-E Adoption Assistance Administration	(1)	93.659	6,702,738	
			<u>6,843,808</u>	<u>-</u>
Chafee Foster Care Independence Program (CFCIP - Allocation)	(1)	93.674	71,793	-
Passed through Ohio State Department of Job and Family Services (ODJFS): Lucas County Job & Family Services: State Children Health Insurance Program -SCHIP				
	(1)	93.767	95,432	-
Total U.S. Department of Health and Human Services			<u>53,470,126</u>	<u>12,667,631</u>

LUCAS COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR

PASS THROUGH GRANTOR

Recipient Department: Program Title	Award Number	CFDA Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Homeland Security				
Homeland Security Grant Program:				
Federal Emergency Management Agency (FEMA)				
Passed through Ohio Emergency Management Agency (OEMA):				
Emergency Management Agency:				
Sire Sustainment (FY15)	50328	97.067	123,431	
Siren Gap Closing (FY15)	62349	97.067	24,994	
SHSP Regional (FY16)	67856	97.067	18,237	
Hazmat Portable Isolation Unit (FY15)	62341	97.067	6,516	
			173,178	6,516
Federal Emergency Management Agency (FEMA)				
Passed through Ohio Emergency Management Agency (OEMA):				
L.C Sheriff Office				
FY2015 Operation Stonegarden	EMW-2015-SS-00086	97.067	31,323	
FY2016 Operation Stonegarden	EMW-2016-SS-000104-S01	97.067	43,441	
			74,764	-
			247,942	6,516
Federal Emergency Management Agency (FEMA)				
Passed through Ohio Emergency Management Agency (OEMA):				
Emergency Management Agency:				
Emergency Management Performance Grant (FY16 EMPG)	66856	97.042	181,014	
			181,014	-
Total U.S. Department of Homeland Security			428,956	6,516
Total Expenditures of Federal Awards			\$ 65,004,066	\$ 14,956,740

CFDA – Catalog of Federal Domestic Assistance

(1) No agency or pass-through from identifying number is available for this program.

See accompanying notes to schedule of expenditures of federal awards.

LUCAS COUNTY, OHIO

Notes to Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Lucas County under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget ("OMB") Uniform Administrative Requirements, Cost Principles of Audit Requirements for Federal Awards . Because the Schedule presents only a selected portion of the operations of Lucas County, it is not intended to and does not present the financial position, changes in net position or cash flows of Lucas County.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. Passthrough entity identifying numbers are presented where available.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

To the Lucas County Board of Commissioners
Toledo, Ohio:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the 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, 2017 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 17, 2018. Our report includes references to other auditors who audited the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing on internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 17, 2018

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**INDEPENDENT AUDITORS' REPORT**

To the Lucas County Board of Commissioners
Toledo, Ohio:

Report on Compliance for Each Major Federal Program

We have audited Lucas County, Ohio's (the "County") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of compliance requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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 as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 17, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 17, 2018

LUCAS COUNTY, OHIO
 Schedule of Findings and Questioned Costs
 Year Ended December 31, 2017

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Noncompliance material to the financial statements noted?	None noted

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	
• CFDA 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
• CFDA 93.563 – Child Support Enforcement	
• CFDA 93.667 – Social Services Block Grant	
• CFDA 93.778 – Medical Assistance Program	
Dollar threshold to distinguish between Type A and Type B Programs:	\$1,950,122
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None noted

Section III – Federal Award Findings and Questioned Costs

None noted



Lucas County, Ohio

2017 Comprehensive Annual Financial Report



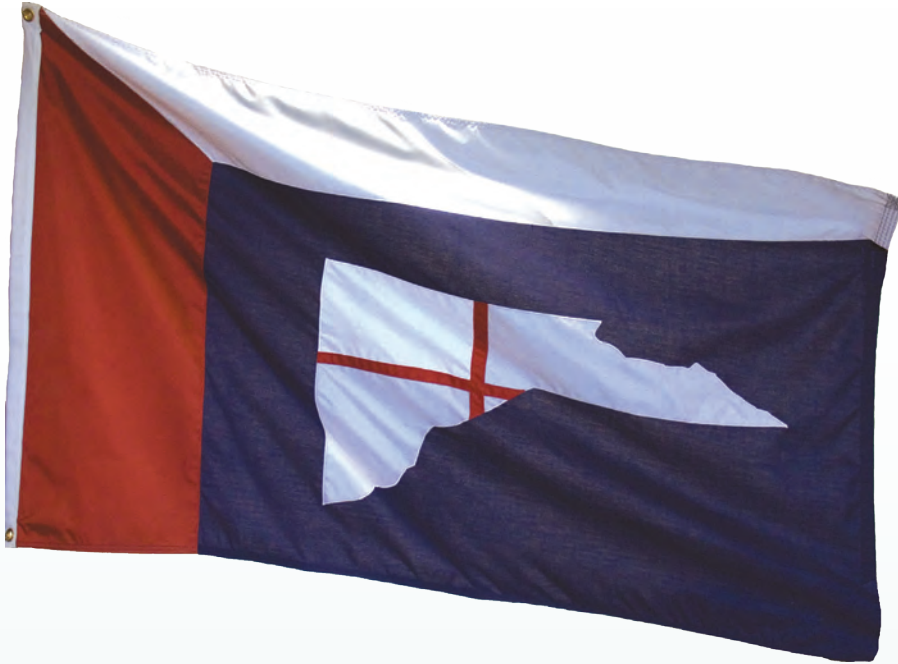
Issued by Anita Lopez, Esq., Lucas County Auditor
For the Year Ended December 31, 2017

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2017



Anita Lopez, Esq.
Lucas County Auditor

The CAFR and CEFS Team



Finance Department

Amy Petrus

Chief Deputy Auditor

Anthony Stechschulte

Director of Accounting and Internal Control

Ellen Lauderman, CPA

Chief Accountant

Public Information Department

Vincent Wiggins

Assistant Chief of Staff

Mely Arribas-Douglas

Research and Development Specialist

LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

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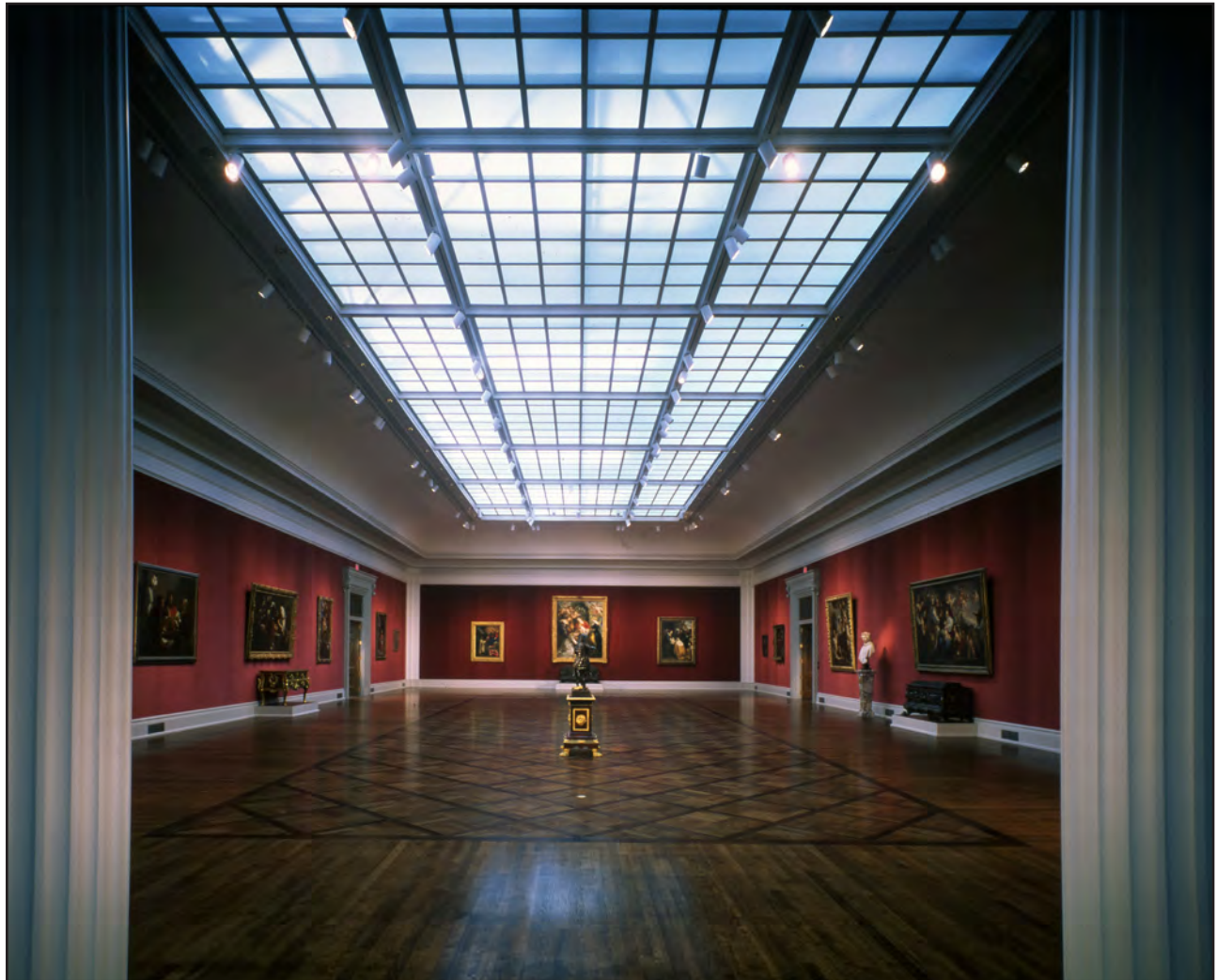
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Toledo Museum of Art



The back entrance to the Toledo Museum of Art (TMA).
Photo courtesy of TMA.

Introductory Section



The Great Gallery at the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

2016 Ohio Auditor of State Award With Distinction





ANITA LOPEZ

LUCAS COUNTY AUDITOR

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May 17, 2018

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, 2017.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

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

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified, especially in the area of solar and alternative energy. Lucas County remains the home of three of the nation's largest glass companies (Owens Corning, Libbey Glass, and Pilkington North America), and a fourth, Owens-Illinois, is located within Metro Toledo. Fiat Chrysler Automobiles (FCA), General Motors Corporation, and Dana Holding Corporation also continue to be major private sector employers in the County. In 2017, for the third consecutive year, Site Selection Magazine recognized the State of Ohio generally, and more specifically the Toledo Metropolitan Statistical Area, among the nation's most robust environments for economic development. The Toledo MSA was honored as a top 10 midsize metro area in the United States, ranking third, with 31 active economic development projects.

The success of a local economy increasingly relies on regional cooperation that transcends county borders. Through such collaboration, particular competitive advantages can be identified and supported. Therefore, as a means of enhancing our global competitiveness, Lucas County joined the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. The CEDS, officially approved by the U.S. Economic Development Administration in December 2014, provides our region an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes.

Major investments in Toledo's central city are generating a great deal of excitement throughout the region. Hensville, a \$19 million mixed use development project which opened in spring of 2016, provides additional shopping, dining, and a concert district which increases the desirability of downtown Toledo as a place to live and work. This investment enhances existing downtown assets such as the Huntington Center and Fifth Third Field to attract an estimated one million visitors to Downtown Toledo annually. These investments have enhanced the ability of existing Lucas County attractions such as the Toledo Zoo and the Toledo Museum of Art to draw leisure and hospitality visitors, an industry which contributes over \$2 billion to the Lucas County economy annually.

In addition to increasing entertainment options, the Central Business District has attracted considerable corporate investment as well. ProMedica has completed the first phase of its new downtown headquarters, renovating an historic steam plant on the Maumee River. The \$45 million investment has brought 700 employees downtown, with as many as 1,500 additional to follow. The Lathrop Co., one of the area's largest construction contractors, relocated its headquarters to downtown in 2017 and Directions Credit Union plans to relocate its headquarters to Downtown Toledo this year.

Business investment has spurred a renewed interest in residential opportunities in the city's core. Currently, downtown market rate housing is nearly full, with waiting lists for several properties. To accommodate the increased interest in downtown living, private sector investors have financed \$20 million to renovate the Berdan Building to bring an estimated 115 units to the market this year. A \$28 million investment in the Tower on the Maumee will bring a long vacant building in the city's core back to productive use with a planned opening this spring. The mixed use building will add not only an additional 105 residential units, but will also add retail, dining, and will serve as the location for the aforementioned Directions Credit Union headquarters. Developers also announced in December they are moving forward with the much delayed Marina District project with a plan to invest approximately \$70 million in residential and commercial development along the Maumee River in downtown.

The healthcare sector continues to be strong in Lucas County. In addition to the considerable investments made by ProMedica in downtown Toledo, the company invested \$355 million to expand its flagship Toledo Hospital to construct a new 615,000 square foot tower for patient rooms and a new intensive care unit in its children's hospital. After having been ranked in the top 100 the year before, the Toledo Hospital was named as one of 2018 America's Best 50 hospitals by *Healthgrades*, a leading industry online resource. The project is expected to be completed this year. Additionally, the Metro Toledo division of Mercy Health Partners completed construction on a \$34 million investment in a new 29,000 square foot emergency room at St. Vincent Hospital in 2017.

Automotive manufacturing remains a leading Lucas County industry. Fiat Chrysler Automobiles (FCA) expanded production of the next generation of the Jeep Wrangler model this year. FCA has begun to renovate a part of the complex to begin production of a new Jeep pickup truck at the complex in 2019. FCA's leadership has asserted that its employment and the employment of its suppliers at the Assembly Complex will maintain current levels.

General Motors' Powertrain Division manufactures and assembles both front-wheel and rear-wheel transmissions at a 2.0 million square foot facility located on 151 acres in Northern Toledo. The facility has repeatedly been recognized by *Harbour Report* as the most productive powertrain plant in North America. Rear-wheel transmissions produced at the plant are used in light trucks and sport utility vehicles, and the front-wheel drive transmissions in five small, fuel-efficient vehicles. In the past ten years, General Motors has invested more than \$1.0 billion in improvements and equipment for the plant.

One of Northwest Ohio's Fortune 500 companies continues to invest in Lucas County. After completing a \$15 million investment by Dana, Inc. in its new world headquarters and the technology center in Maumee, the company built a 300,000 square foot axle plant at the Overland Industrial Park in West Toledo. Construction is expected to conclude in the next several months, with production slated to begin by late summer. Also, at Overland, Detroit Manufacturing Systems built a 102,000 square foot plant to build interior parts for the next generation Jeep Wrangler. Taken together, the projects at this site are anticipated to employ 300 to 450 people at the outset, with additional hires forthcoming. In East Toledo, Cliffs Natural Resources Inc. will locate its first hot briquetted iron production plant at the Ironville Terminal. This project will add up to 130 permanent jobs, more than 1,200 construction jobs, and represents a \$700 million investment in the Toledo Region.

There are also a number of developments outside of the City of Toledo worth noting. In the spring of 2017, the Toledo-Lucas County Port Authority leased a 224,000 square foot building to Tronair, a local company making ground support equipment for the aviation industry. Tronair consolidated its Ohio and Michigan operations in Lucas County, adding 110 jobs in Lucas County. Senator International continues to grow its operations in Western Lucas County. After a \$7 million plant expansion in 2014 that resulted in a doubling of their workforce to nearly 100 workers, they executed another expansion in 2017 that will result in as many as 20 additional employees. Additionally, Therma-Tru consolidated its product design and research and development staff at a new innovations center in Monclova Township at the end of 2017. Approximately 40 people will work at the innovations center.

The robust economic growth in Lucas County has led to shrinking availability of Class A industrial space. To remedy this problem, private investors and the County have collaborated with the Regional Growth Partnership to redevelop a large assembly of industrial land adjacent to the Toledo Express Airport in Western Lucas County. Land-Air, LLC will invest \$7,000,000 to redevelop 200 acres and add a speculative building at the Land Air Industrial Park in Swanton Township. JobsOhio is providing a \$750,000 grant and a \$2,000,000 loan to provide infrastructure to the site.

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

Unemployment in Lucas County remained low through 2017, ending the year at 5.0%, slightly lower than measured at the end of 2016. Although the unemployment rate tends to rise and fall a few percentage points each month due to seasonal hiring, it is much improved over the 14.0% rate registered in June 2009, and is generally considered the end of the most recent recession.

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

MAJOR COUNTY INITIATIVES

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

- Building upon the WorkReady Lucas County program launched in spring 2014, Lucas County created and executed a specialized program called WorkReady Manufacturing to address potential labor shortfalls at the new manufacturing facilities opening throughout the area. The WorkReady Manufacturing framework quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skill gaps, awarding an ACT National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and the tools necessary to improve job seekers' skills. Lucas County development staff has held several sessions at public schools, community centers, and libraries throughout the county. The program has been extremely successful. To date, 2,743 individuals have completed it, earning the NCRC and demonstrating their readiness to area manufacturers with current and future job openings.
- In 2015, the Lucas County Economic Development Corporation (LCEDC) acquired the Hotel Seagate, a vacant and deteriorating structure in Downtown Toledo. The structure is of great strategic value to future downtown development, located adjacent to the Seagate Convention Centre and across the street from ProMedica's future headquarters. The site was initially slated for demolition, but Lucas County halted the demolition in the fall of 2016 and issued a request for proposals (RFP) from qualified developer/operator teams for the planning, design, construction, and operation of a midscale to upper midscale hotel. In the fall of 2017, Lucas County reached a development and hotel operation agreement with Key Hotel and Property Management to redevelop the structure as the flagship hotel for the SeaGate Convention Centre. The renovation of the hotel, which will be a branded Hilton Garden Inn franchise, will substantially strengthen economic activity and the viability of tourism in the heart of downtown Toledo. Construction on the hotel renovation is anticipated to begin in spring 2018 and with an estimated duration of 18 months.
- In summer of 2016, Lucas County created the Lucas County Builds Fund as an investment tool to assist in strategic economic development projects. Lucas County Builds approved financial assistance to three projects; the new Dana, Detroit Manufacturing Systems manufacturing facilities at Overland Industrial Park, and the new headquarters for the Northwest Ohio Building and Construction Trades Council. The fund continues to seek additional capital investors to grow the financing tool.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the available general fund revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2017, 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 eighteen years (2000—2017). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, Clark Schaefer Hackett, located in the City of Toledo within Lucas County, was awarded a five-year audit contract beginning in 2015. The unmodified opinion of Clark Schaefer Hackett with respect to the basic financial statements of the County as of and for the year ended December 31, 2017 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 33 straight years, 1984-2016. 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 20 straight years, 1997-2016. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

ACKNOWLEDGMENTS

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

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

Public Information Department: *Vincent Wiggins, and Mely Arribas-Douglas*

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

Sincerely,

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

Anita Lopez, Esq.
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS DECEMBER 31, 2017

Administrators

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

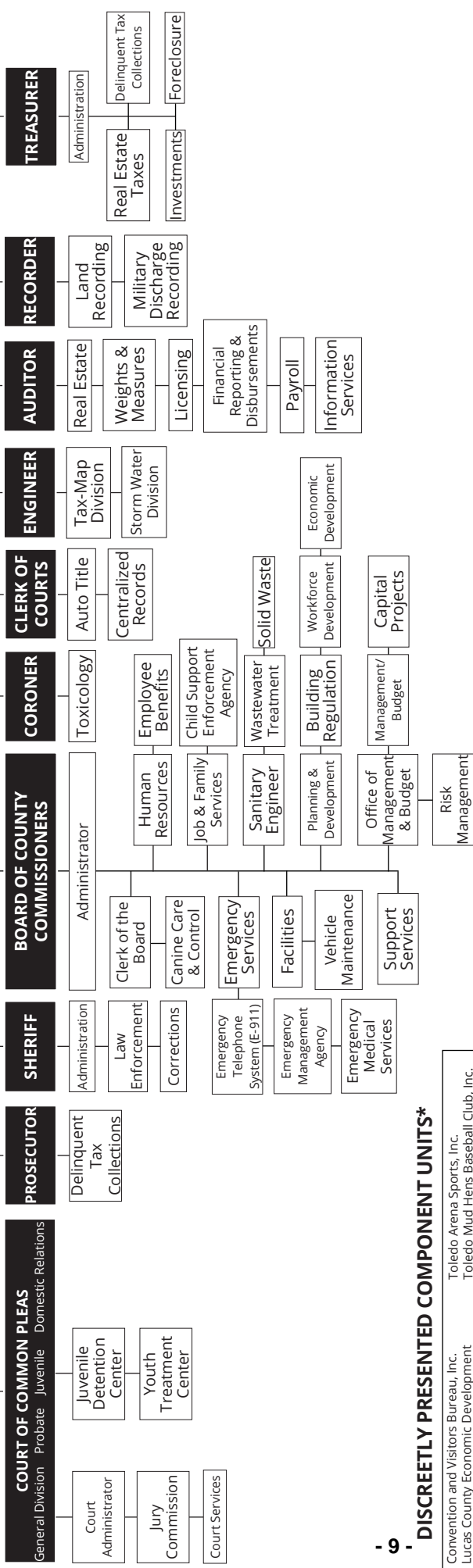
Judges

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

Your Lucas County Government

The Citizens of Lucas County

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



DISCREETLY PRESENTED COMPONENT UNITS*

- Convention and Visitors Bureau, Inc.
 - Lucas County Economic Development
 - Lucas County Land Reutilization Corporation
 - Preferred Properties, Inc.
 - Toledo Arena Sports, Inc.
 - Toledo Mud Hens Baseball Club, Inc.
 - Transportation Improvement District
- *Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discreetly" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's CAFR. For further information regarding the County's component units, see pages 56-57 in Note 2 of the financial statements of the CAFR.

AFFILIATED COUNTY AGENCIES

- Family Council
- Lucas Metropolitan Housing Authority
- The Olander Park System
- Soil and Water Conservation District
- Toledo Area Metropolitan Park District
- Toledo Area Sanitary District
- Administrative Jurisdiction
- County provides some or all funding
- Voted levy provides some or all funding
- Lucas County Planning Commission
- OSU Cooperative Extension
- Regional Combined Health District
- Area Office on Aging
- Imagination Station
- Toledo/Lucas County Port Authority
- Toledo/Lucas County Public Library
- Toledo Zoological Society
- Board of Elections
- Correctional Treatment Board
- Law Library Resource Board
- Workforce Investment Board
- Board of Developmental Disabilities
- Children Services Board
- Mental Health and Recovery Services Board

COUNTY BOARDS

COUNTY COMMISSIONS

- Board of Revision includes: Auditor, Treasurer, President of the Board of Commissioners
- Investment Advisory Board includes: Board of Commissioners, Clerk of Courts, Treasurer
- Automatic Data Processing Board includes: Auditor, Treasurer, Recorder, Clerk of Courts, Representative of Board of Commissioners
- Representative of Common Pleas Court (2) Representative of Board of Elections
- Representative of Domestic Relations Court
- Veteran Services Commission appointed by: The Judges of the Common Pleas Court & General Trial Division
- County Budget Commission includes: Auditor, Treasurer, Prosecutor
- County Record Commission includes: Auditor, Recorder, Prosecutor
- Clerk of Courts of Commissioners
- President of the Board of Commissioners



Government Finance Officers Association

**Certificate of
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Presented to

**Lucas County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

Financial Section



The Classic Court at the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

INDEPENDENT AUDITORS' REPORT

Lucas County Board of Commissioners
Toledo, Ohio:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the "County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Lucas County Land Reutilization Corporation, which represent 66 percent, 74 percent, and 76 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these aggregate discretely presented component units, is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, and the Board of Developmental Disabilities funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 17, 2018

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

The management's discussion and analysis of the financial performance of Lucas County, Ohio (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2017. 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 2017 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2017, by \$455,536 thousand (net position). Of this amount, \$48,267 thousand may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$4,961 thousand or 1.08%, from December 31, 2016.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$198,750 thousand, an increase of \$33,018 thousand from the prior year. Of this amount, \$48,655 thousand is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$49,149 thousand. This amount represents 37.32% of total general fund expenditures in 2017.
- The County's total long-term liabilities (including bonds and loans) increased by \$68,554 thousand primarily due to the increase of the County's net pension liability. The County's net pension liability is discussed in Note 11 and the net pension liability is reported in Note 10.

Overview of the Financial Statements

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

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

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

County-wide Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Statement of Net Position and the Statement of Activities

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

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

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

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

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

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

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

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 55 - 114 of this report.

Required Supplementary Information (RSI): The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) net pension liability/net pension asset and the County's schedule of contributions to OPERS. The RSI can be found on pages 117 - 120 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 121 - 235 of this report.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017*

County-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$455,536 thousand (\$346,083 thousand in governmental activities and \$109,453 thousand in business-type activities) as of December 31, 2017. This is a decrease of \$5,616 thousand or 1.60% for governmental activities and an increase of \$655 thousand, or 0.60%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2017 and 2016.

	Net Position					
	(In Thousands)					
	Governmental Activities 2017	Governmental Activities 2016	Business-type Activities 2017	Business-type Activities 2016	Total 2017	Total 2016
Assets						
Current and other assets	\$ 457,618	\$ 419,623	\$ 38,508	\$ 35,136	\$ 496,126	\$ 454,759
Capital assets, net	314,061	320,465	98,625	98,741	412,686	419,206
Total assets	771,679	740,088	137,133	133,877	908,812	873,965
Deferred outflows	112,295	80,098	3,209	2,160	115,504	82,258
Liabilities						
Current and other liabilities	36,951	37,117	4,558	2,840	41,509	39,957
Long-term liabilities	383,244	316,690	26,263	24,263	409,507	340,953
Total liabilities	420,195	353,807	30,821	27,103	451,016	380,910
Deferred inflows	117,696	114,680	68	136	117,764	114,816
Net Position						
Net investment in capital assets	211,940	213,982	78,391	78,880	290,331	292,862
Restricted	116,938	106,147	-	-	116,938	106,147
Unrestricted	17,205	31,570	31,062	29,918	48,267	61,488
Total net position	\$ 346,083	\$ 351,699	\$ 109,453	\$ 108,798	\$ 455,536	\$ 460,497

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Under the standards required by GASB 68 and GASB 71, the net pension liability equals the County's proportionate share of each plan's collective:

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

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

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

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

As a result of applying GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. The County's net pension liability at December 31, 2017 and December 31, 2016 was \$276,855 thousand and \$203,035 thousand, respectively. These amounts are reported as long-term liabilities.

The major change from 2016 in the above schedule is in the current and other assets which increased \$41,367 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from operations relating to general operations (\$4,161 thousand), Board of Developmental Disabilities programs (\$10,227 thousand), debt service funding (\$940 thousand), capital improvement projects funding (\$3,972 thousand), Children Services Board programs (\$2,349 thousand), Motor Vehicle and Gas Tax funding (\$1,463 thousand), Water operations (\$1,113 thousand), and Wastewater Treatment operations (\$1,174 thousand). Due from other governments increased \$9,672 thousand primarily due to \$8,790 thousand in Medicaid sales tax transition funding from the State of Ohio which was new in 2017.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Capital assets, net decreased \$6,520 thousand as depreciation expense exceeded capital assets acquired during 2017.

Deferred outflows related to pension increased primarily due to a change in assumptions used by OPERS in the calculation of the retirement systems net pension liability.

Current and other liabilities remained comparable to the prior year, increasing \$1,552 thousand, or 3.88 percent, from 2016. The increase was primarily in accounts payable.

Long-term liabilities increased approximately \$68,554 thousand primarily in the area of net pension liability (\$73,820 thousand increase). This increase is the result of the overall pension systems' liability increase and the County reporting its proportional share of that increase. The increase in the net pension liability was partially offset by (1) a decrease in the County's landfill liability of \$925 thousand due to a decrease in the County's estimated future closure and post-closure care costs, and (2) a decrease of \$3,153 thousand in the estimated liability for future workers' compensation retrospective premiums. The County contracts with Oliver Wyman Actuarial Consulting, Inc. to provide the actuarial estimate of the liability.

Deferred inflows increased due to an increase in property taxes levied for the next fiscal year. This increase was partially offset by a decrease in deferred inflows related to pension primarily due to a decrease in differences between expected and actual experience by the OPERS retirement system.

As of December 31, 2017, the County is able to report positive net position balances in both the governmental and business-type activities of \$346,083 thousand and \$109,453 thousand, respectively. The table on page 19 provides a summary of the changes in net position for the years ended December 31, 2017 and 2016.

By far, the largest portion of the County's net position (63.73%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (25.67%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of \$48,267 thousand, or 10.06%, may be used to meet the County's ongoing obligations to citizens and creditors.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

The table below shows the changes in net position for years 2017 and 2016.

	Change in Net Position (In Thousands)					
	Governmental Activities 2017	Governmental Activities 2016	Business-type Activities 2017	Business-type Activities 2016	Total 2017	Total 2016
Revenues						
Program revenues:						
Charges for services and sales	\$ 44,426	\$ 40,945	\$ 19,783	\$ 19,908	\$ 64,209	\$ 60,853
Operating grants and contributions	164,911	167,256	9,950	9,612	174,861	176,868
Capital grants and contributions	2,190	1,400	2,537	2,118	4,727	3,518
Total program revenues	<u>211,527</u>	<u>209,601</u>	<u>32,270</u>	<u>31,638</u>	<u>243,797</u>	<u>241,239</u>
General revenues:						
Taxes	217,315	222,215	-	-	217,315	222,215
Investment income	3,753	2,497	-	-	3,753	2,497
Decrease in fair value of investments	(840)	(592)	-	-	(840)	(592)
Grants, contributions and charges not restricted to specific programs	33,248	21,894	-	-	33,248	21,894
Other	2,622	5,774	192	10	2,814	5,784
Total general revenues	<u>256,098</u>	<u>251,788</u>	<u>192</u>	<u>10</u>	<u>256,290</u>	<u>251,798</u>
Total revenues	<u>467,625</u>	<u>461,389</u>	<u>32,462</u>	<u>31,648</u>	<u>500,087</u>	<u>493,037</u>
Expenses						
Program expenses:						
Legislative and executive	62,125	66,637	-	-	62,125	66,637
Judicial system	69,612	60,063	-	-	69,612	60,063
Public safety	98,253	87,127	-	-	98,253	87,127
Public works	20,206	14,997	-	-	20,206	14,997
Health	102,345	102,827	-	-	102,345	102,827
Human services	103,304	91,813	-	-	103,304	91,813
Conservation and recreation	13,809	14,560	-	-	13,809	14,560
Interest and fiscal charges	3,587	4,134	-	-	3,587	4,134
Water supply system	-	-	3,566	3,114	3,566	3,114
Wastewater treatment	-	-	6,449	5,942	6,449	5,942
Sewer system	-	-	4,955	5,438	4,955	5,438
Sanitary engineer	-	-	5,209	4,436	5,209	4,436
Solid waste	-	-	11,424	10,634	11,424	10,634
Parking facilities	-	-	204	152	204	152
Total expenses	<u>473,241</u>	<u>442,158</u>	<u>31,807</u>	<u>29,716</u>	<u>505,048</u>	<u>471,874</u>
Change in net position	(5,616)	19,231	655	1,932	(4,961)	21,163
Net position at beginning of year	<u>351,699</u>	<u>332,468</u>	<u>108,798</u>	<u>106,866</u>	<u>460,497</u>	<u>439,334</u>
Net position at end of year	<u>\$ 346,083</u>	<u>\$ 351,699</u>	<u>\$ 109,453</u>	<u>\$ 108,798</u>	<u>\$ 455,536</u>	<u>\$ 460,497</u>

Governmental Activities

Tax revenues account for \$217,315 thousand of the \$467,625 thousand total revenues for governmental activities, or 46.47%, of total revenues. Tax revenues decreased \$4,900 thousand, or 2.21%, from the prior year due to a decrease in property tax revenues (\$882 thousand) and sales tax revenues (\$4,267 thousand). The decrease in sales tax revenue was due to the termination of sales tax on Medicaid Health Insuring Corporations. The State of Ohio provides transitional funding to aid in the lost revenue. The transitional funding accounts for the increase in unrestricted grants and entitlements revenue.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Operating grants and contributions were the largest component of program revenues accounting for \$164,911 thousand, or 35.25%, of total governmental revenues. Operating grants and contributions remained comparable to the prior year decreasing \$2,345 thousand, or 1.40%. Operating grants and contributions supporting human services programs totaled \$65,481 thousand, or 39.71%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$44,426 thousand, or 9.50%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges increased \$3,481 thousand, or 8.50%, from 2016 primarily in the areas of court and real estate fees.

Total expenses of the governmental activities increased \$31,083 thousand, or 7.03%. Pension expense was the primary reason for the increase in expenses. Pension expense for the governmental activities for 2017 was \$58,903 thousand compared to \$27,891 thousand for 2016. This represents an increase of 111.19%. Pension expense is reported as a program expense of the program benefitting from the employee's service.

Health accounts for \$102,345 thousand of the \$473,241 thousand total expenses for governmental activities, or 21.63%, of total expenses. Health expenses decreased \$482 thousand, or 0.47%, from the prior year. The largest health programs are the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

The largest program is human services, accounting for \$103,304 thousand, which represents 21.83% of total governmental expenses. This is an increase of \$11,491 thousand, or 13.24%, from the prior year. The largest human services program is the operations of the Children Services Board.

Business-type Activities

The net position for the business-type activities for the County increased by \$655 thousand from the prior year as revenues continued to exceed expenses. During 2017, program revenues remained comparable to the prior year, increasing \$632 thousand, or 2.00%. The increase in program revenues was primarily due to an increase in water supply and sanitary engineer fees. Total expenses increased \$2,091 thousand, or 7.04%, from 2016. Pension expense was the primary reason for the increase in expenses. Pension expense for the business-type activities for 2017 was \$1,747 thousand compared to \$729 thousand for 2016. Pension expense is reported as a program expense of the program benefitting from the employee's service. In addition, expenses of solid waste operations and sanitary engineer operations increased \$790 thousand and \$773 thousand, respectively, from 2016. The County assesses the rates and charges necessary to provide these services. Net position of the business-type activities increased \$655 thousand and \$1,932 thousand, for 2017 and 2016, respectively.

Financial Analysis of the County's Funds

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

Governmental Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was \$49,149 thousand while total fund balance was \$59,194 thousand, an increase of 23.16%. 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 37.32% of total 2017 General Fund expenditures while total fund balance represents 44.95% of total 2017 General Fund expenditures. The fund balance of the General Fund reported an increase of \$11,132 thousand from the prior year.

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

- Total revenues increased \$16,037 thousand compared to 2016. In detail, the major decrease of \$3,085 thousand occurred in sales tax revenue as a result of the termination of sales tax on Medicaid Health Insuring Corporations. This decrease is offset by transitional funding from the State of Ohio to aid in the lost revenue. This transitional funding is reported as intergovernmental revenue. Property tax revenues remained comparable to the prior year. Intergovernmental increased compared to the prior year by \$15,489 thousand due to Medicaid transition revenue and other funding from the State of Ohio. Charges for services revenue increased \$2,083 thousand from 2016 primarily due to increased court and real estate fees.
- Expenditures increased \$2,508 thousand, or 1.94%, as the County eased cost cutting measures implemented in prior years. The primary areas of increase were judicial operations of \$857 thousand and public safety of \$1,376 thousand. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$64 thousand from 2016 to 2017.

The fund balance of the Mental Health and Recovery Fund increased \$76 thousand to \$17,748 thousand. In 2017, real property and other taxes revenue decreased by \$197 thousand while intergovernmental revenues decreased \$509. Expenditures decreased \$1,748 thousand in 2017 versus 2016. The decrease was primarily in operating charges and services expenditures. In 2017, total revenues exceeded total expenditures by \$76 thousand. For 2016, total expenditures exceeded total revenues by \$930 thousand.

The fund balance of the Children Services Board Fund increased \$2,121 thousand to \$8,379 thousand. In 2017, property tax revenues increased by 11.85% and intergovernmental revenues increased by 6.45%. The Children Services Board Fund received more state and federal funding in 2017 versus 2016. Expenditures increased by \$4,680 thousand, or 11.42%, due to increased costs for services provided. For 2017, total revenues exceeded total expenditures by \$2,121 thousand. This was a decrease from 2016 when total revenues exceeded total expenditures by \$2,569 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$9,437 thousand to \$37,985 thousand. In 2017, real property and other taxes revenue decreased by 1.23% while intergovernmental revenues increased by 3.63%. The decrease in property taxes was offset by the increase in funding from the federal and state sources. Expenditures decreased by \$3,002 thousand, or 5.61%. For 2017, total revenues exceeded total expenditures by \$9,437 thousand. For 2016, total revenues exceeded expenditures by \$6,884 thousand.

The Debt Service Fund has a fund balance of \$1,837 thousand which represents an increase of \$976 thousand from December 31, 2016. During 2017, the County issued \$27,300 thousand in refunding bonds to retire previously issued debt. Sources from the refunding transaction were deposited with an escrow agent for future debt service payments on the refunded debt. These transactions are reflected in the Debt Service Fund. The Debt Service Fund received \$4,262 thousand of transfers in from the General Fund during 2017. For 2017, total revenues and other financing sources exceeded expenditures and other financing uses by \$976 thousand. For 2016, total expenditures and other financing uses exceeded revenues and other financing sources by \$497 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$40,242 thousand, the Wastewater Treatment Fund amounted to \$23,128 thousand, and the Sewer System Fund amounted to \$32,116 thousand. The total change in net position for these funds included an increase of \$460 thousand, an increase of \$455 thousand, and a decrease of \$1,840 thousand, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of \$95 thousand, an increase of \$243 thousand and an increase of \$215 thousand, respectively. Operating expenses of the Water Supply System Fund increased \$434 thousand, the Wastewater Treatment Fund increased \$528 thousand and Sewer System Fund decreased \$478 thousand. For 2017, the operating loss of the Water Supply System Fund was \$1,085 thousand which represents an increase of \$339 thousand from the operating loss of \$746 thousand reported for 2016. For 2017, the operating income of the Wastewater Treatment Fund was \$204 thousand which represents a decrease of \$285 thousand from the operating income of \$489 thousand reported for 2016. For 2017, the operating loss of the Sewer System Fund was \$2,720 thousand which represents a decrease of \$692 thousand from the operating loss of \$3,412 thousand reported for 2016.

General Fund Budgetary Highlights

Final budgeted revenues were the same as original budget revenues of \$149,003 thousand. Actual revenues were \$6,000 thousand more than estimated in the final budget. The County received \$479 thousand more, \$1,935 thousand more, \$1,087 thousand more, and \$1,061 thousand more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were \$2,965 thousand, or 2.13%, lower than original budgeted expenditures. Actual expenditures were \$3,118 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$1,515 thousand, followed by judicial operations which reported a positive variance of \$1,141 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$18,903 thousand to other funds. This amount was increased to \$24,798 thousand in the final budget. Actual transfers for 2017 were \$24,710 thousand.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2017, amount to \$412,686 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$290,331 thousand at December 31, 2017. Capital assets include: land, buildings structures and improvements, furniture, fixtures, equipment, and infrastructure. The total decrease in the County's capital assets for the current year was 1.56% (a 2.00% decrease for governmental activities and a 0.12% decrease for business-type activities.)

During 2017, for governmental activities, the County expended approximately \$9,841 thousand on construction projects that were currently in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately \$15,894 thousand.

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

Long-term debt: At the end of the current year, the County had total bonded debt outstanding of \$82,980 thousand. Of this total, \$74,610 thousand is general obligation bonds backed by the full faith and credit of the County; \$7,732 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; and \$638 thousand is revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$15,558 thousand and Ohio Public Works Commission (OPWC) loans of \$3,361 thousand.

In addition to the long-term debt above, the County has \$24,136 thousand in short-term construction notes outstanding. These notes bear interest rates of 2.0% (\$18,586 thousand) and 1.75% (\$5,550 thousand) and mature on July 11, 2018.

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

The County's total bonded debt decreased \$2,092 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to 1% of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 15 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

The 2017 average unemployment for the County was 5.8%, which is an increase from 5.1% for 2016. For 2017, the state average unemployment rate was 5.0%, and the national average was 4.4%.

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

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$59,194 thousand as compared to \$48,062 thousand at December 31, 2016.

Lucas County, Ohio

Management's Discussion and Analysis for the Year Ended December 31, 2017

Request for Information

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

Anita Lopez Esq., Lucas County Auditor
One Government Center, Suite 600
Toledo, OH 43604-2255

(419) 213-4406



Michael V. DiSalle Government Center

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



Photos courtesy of Katie Stapleton.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION

DECEMBER 31, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments.....	\$ 233,463,573	\$ 30,708,566	\$ 264,172,139	\$ 29,452,616
Cash and cash equivalents in segregated accounts.....	880,083	-	880,083	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	25,225,753	-	25,225,753	-
Real property and other taxes.....	120,771,072	-	120,771,072	-
Accounts.....	3,153,085	7,422,434	10,575,519	11,929,865
Special assessments.....	20,154,056	-	20,154,056	-
Accrued interest.....	763,053	-	763,053	-
Due from other governments.....	47,468,737	-	47,468,737	-
Loans.....	2,624	-	2,624	-
Materials and supplies inventory.....	734,326	75,114	809,440	560,600
Prepayments.....	4,689,076	-	4,689,076	233,763
Other assets.....	-	-	-	14,354,293
Internal balance.....	(284,067)	284,067	-	-
Net pension asset (see Note 11).....	596,686	17,411	614,097	-
Capital assets:				
Nondepreciable capital assets.....	51,905,094	3,191,513	55,096,607	2,874,480
Depreciable capital assets, net.....	262,155,470	95,433,444	357,588,914	19,719,479
Total capital assets, net.....	314,060,564	98,624,957	412,685,521	22,593,959
Total assets.....	771,678,621	137,132,549	908,811,170	79,125,096
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	5,758,378	-	5,758,378	-
Pension.....	106,536,629	3,209,144	109,745,773	-
Total deferred outflows of resources.....	112,295,007	3,209,144	115,504,151	-
Liabilities:				
Accounts payable.....	8,801,860	2,084,032	10,885,892	3,996,043
Accrued liabilities.....	-	-	-	3,148,492
Accrued wages and benefits payable.....	3,296,365	101,936	3,398,301	341,687
Due to other governments.....	2,166,141	64,845	2,230,986	39,797
Accrued interest payable.....	835,714	21,708	857,422	-
Notes payable.....	21,851,000	2,285,000	24,136,000	-
Unearned revenue.....	-	-	-	6,858,591
Long-term liabilities:				
Due within one year.....	20,944,414	1,697,246	22,641,660	-
Due in more than one year:				
Net pension liability (see Note 11).....	269,005,796	7,849,495	276,855,291	-
Other amounts due in more than one year...	93,293,735	16,716,173	110,009,908	5,651,561
Total liabilities.....	420,195,025	30,820,435	451,015,460	20,036,171
Deferred inflows of resources:				
Property taxes.....	115,364,068	-	115,364,068	-
Pension.....	2,331,907	67,605	2,399,512	-
Total deferred inflows of resources.....	117,695,975	67,605	117,763,580	-
Net position:				
Net investment in capital assets.....	211,939,838	78,391,473	290,331,311	22,593,959
Restricted for:				
Debt service.....	16,636,672	-	16,636,672	-
Capital projects.....	1,077,035	-	1,077,035	1,536,286
Legislative and executive operations.....	6,986,360	-	6,986,360	-
Judicial operations.....	6,383,711	-	6,383,711	-
Public safety programs.....	17,941,061	-	17,941,061	-
Public works projects.....	13,816,472	-	13,816,472	-
Health programs.....	48,938,781	-	48,938,781	15,012,239
Human services programs.....	614,320	-	614,320	-
Conservation and recreation programs.....	996,667	-	996,667	-
Community development projects.....	3,547,055	-	3,547,055	-
Unrestricted.....	17,204,656	31,062,180	48,266,836	19,946,441
Total net position.....	\$ 346,082,628	\$ 109,453,653	\$ 455,536,281	\$ 59,088,925

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.....	\$ 62,125,106	\$ 19,266,479	\$ 2,259,585	\$ 1,366,170
Judicial.....	69,612,221	8,412,237	13,036,334	-
Public safety.....	98,253,515	6,963,306	18,774,603	-
Public works.....	20,206,262	2,809,679	15,483,925	-
Health.....	102,344,568	4,548,780	49,060,831	-
Human services.....	103,304,046	10,482	65,480,510	-
Conservation and recreation.....	13,809,069	391	815,425	823,752
Interest and fiscal charges.....	3,586,554	2,414,620	-	-
<i>Total governmental activities.....</i>	<u>473,241,341</u>	<u>44,425,974</u>	<u>164,911,213</u>	<u>2,189,922</u>
Business-type activities:				
Water supply system.....	3,566,365	2,367,856	75,116	1,583,422
Wastewater treatment.....	6,448,696	6,293,031	629,372	-
Sewer system.....	4,954,881	2,060,587	886	953,330
Sanitary engineer.....	5,209,018	5,558,717	109,267	-
Solid waste.....	11,423,819	3,266,137	9,135,846	-
Parking facilities.....	203,952	236,195	-	-
<i>Total business-type activities.....</i>	<u>31,806,731</u>	<u>19,782,523</u>	<u>9,950,487</u>	<u>2,536,752</u>
<i>Total Primary Government.....</i>	<u>\$ 505,048,072</u>	<u>\$ 64,208,497</u>	<u>\$ 174,861,700</u>	<u>\$ 4,726,674</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.....	\$ 21,014,085	\$ 21,576,828	\$ -	\$ -
Preferred Properties, Inc & Affiliates Inc.....	2,185,432	1,237,066	409,656	-
Toledo Arena Sports, Inc.....	9,007,179	8,960,265	-	-
Lucas County Land Reutilization Corporation.....	6,065,147	1,214,197	-	-
Lucas County Transportation Improvement District.....	1,356,239	14,850	-	716,315
Lucas County Economic Development Corporation.....	436,665	-	257,500	745,605
Toledo-Lucas County Convention and Visitors Bureau.....	7,654,669	5,631,488	2,944,063	-
<i>Total component units.....</i>	<u>\$ 47,719,416</u>	<u>\$ 38,634,694</u>	<u>\$ 3,611,219</u>	<u>\$ 1,461,920</u>

General revenues:

Property taxes.....	
Sales taxes.....	
Other taxes.....	
Grants and entitlements not restricted to specific programs.....	
Investment earnings.....	
Decrease in fair value of investments.....	
Gain on sale of assets.....	
Miscellaneous.....	
Total general revenues.....	
Change in net position.....	
Net position at beginning of year.....	
Net position at end of year.....	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position				
Primary Government				
Governmental	Business-type			Component
Activities	Activities	Total		Units
\$ (39,232,872)	\$ -	\$ (39,232,872)	\$	-
(48,163,650)	-	(48,163,650)		-
(72,515,606)	-	(72,515,606)		-
(1,912,658)	-	(1,912,658)		-
(48,734,957)	-	(48,734,957)		-
(37,813,054)	-	(37,813,054)		-
(12,169,501)	-	(12,169,501)		-
(1,171,934)	-	(1,171,934)		-
<u>(261,714,232)</u>	<u>-</u>	<u>(261,714,232)</u>		<u>-</u>
-	460,029	460,029		-
-	473,707	473,707		-
-	(1,940,078)	(1,940,078)		-
-	458,966	458,966		-
-	978,164	978,164		-
-	32,243	32,243		-
-	463,031	463,031		-
<u>(261,714,232)</u>	<u>463,031</u>	<u>(261,251,201)</u>		<u>-</u>
-	-	-		562,743
-	-	-		(538,710)
-	-	-		(46,914)
-	-	-		(4,850,950)
-	-	-		(625,074)
-	-	-		566,440
-	-	-		920,882
-	-	-		(4,011,583)
108,626,951	-	108,626,951		-
102,017,213	-	102,017,213		-
6,671,148	-	6,671,148		-
33,247,807	-	33,247,807		6,841,690
3,752,860	-	3,752,860		866,279
(840,306)	-	(840,306)		-
-	-	-		3,781
<u>2,621,817</u>	<u>192,252</u>	<u>2,814,069</u>		<u>3,563,091</u>
<u>256,097,490</u>	<u>192,252</u>	<u>256,289,742</u>		<u>11,274,841</u>
(5,616,742)	655,283	(4,961,459)		7,263,258
<u>351,699,370</u>	<u>108,798,370</u>	<u>460,497,740</u>		<u>51,825,667</u>
<u>\$ 346,082,628</u>	<u>\$ 109,453,653</u>	<u>\$ 455,536,281</u>	<u>\$</u>	<u>59,088,925</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 36,627,425	\$ 17,590,844	\$ 8,590,048	\$ 38,369,272
Cash and cash equivalents in segregated accounts.....	880,083	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	25,225,753	-	-	-
Real property and other taxes.....	13,957,456	17,295,173	25,499,703	41,659,508
Accounts.....	350,968	-	-	-
Special assessments.....	980,985	-	-	-
Accrued interest.....	763,053	-	-	-
Due from other governments.....	22,475,690	5,535,796	2,713,850	6,850,897
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	850,448	-	20,856	30,806
Total assets.....	\$ 102,111,861	\$ 40,421,813	\$ 36,824,457	\$ 86,910,483
Liabilities:				
Accounts payable.....	\$ 3,042,767	\$ 754,510	\$ 112,752	\$ 171,510
Accrued wages and benefits payable.....	1,620,527	24,053	351,098	343,653
Due to other governments	1,046,950	14,991	244,410	217,035
Due to other funds.....	58,505	2,419	39,235	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Total liabilities.....	5,768,749	795,973	747,495	732,198
Deferred inflows of resources:				
Property taxes.....	13,318,164	16,501,526	24,354,072	39,848,110
Sales tax revenue not available.....	9,749,296	-	-	-
Delinquent property tax revenue not available.....	1,086,252	1,344,489	1,965,052	3,155,522
Intergovernmental revenue not available.....	11,527,252	4,032,250	1,378,493	5,189,288
Special assessments revenue not available.....	979,971	-	-	-
Accrued interest not available.....	445,545	-	-	-
Miscellaneous revenue not available.....	42,918	-	-	-
Total deferred inflows of resources.....	37,149,398	21,878,265	27,697,617	48,192,920
Fund balances:				
Nonspendable.....	1,934,647	-	20,856	30,806
Restricted.....	276,480	17,747,575	8,358,489	37,954,559
Committed.....	4,849,017	-	-	-
Assigned.....	2,984,209	-	-	-
Unassigned (deficit).....	49,149,361	-	-	-
Total fund balances.....	59,193,714	17,747,575	8,379,345	37,985,365
Total liabilities, deferred inflows of resources and fund balances.....	\$ 102,111,861	\$ 40,421,813	\$ 36,824,457	\$ 86,910,483

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,729,900	\$ 94,017,264	\$ 196,924,753
-	-	880,083
-	-	25,225,753
-	22,359,232	120,771,072
475,656	2,304,917	3,131,541
15,065,836	4,107,235	20,154,056
-	-	763,053
-	9,892,504	47,468,737
-	2,624	2,624
-	718,988	718,988
-	1,103,032	2,005,142
<u>\$ 17,271,392</u>	<u>\$ 134,505,796</u>	<u>\$ 418,045,802</u>
\$ -	\$ 4,654,221	\$ 8,735,760
-	942,947	3,282,278
-	632,475	2,155,861
-	135,935	236,094
-	21,851,000	21,851,000
-	200,994	200,994
-	<u>28,417,572</u>	<u>36,461,987</u>
-	21,342,196	115,364,068
-	-	9,749,296
-	1,731,679	9,282,994
-	5,285,190	27,412,473
14,958,661	3,994,149	19,932,781
-	-	445,545
475,656	128,539	647,113
<u>15,434,317</u>	<u>32,481,753</u>	<u>182,834,270</u>
-	1,822,020	3,808,329
-	55,365,498	119,702,601
1,837,075	16,903,251	23,589,343
-	-	2,984,209
-	(484,298)	48,665,063
<u>1,837,075</u>	<u>73,606,471</u>	<u>198,749,545</u>
<u>\$ 17,271,392</u>	<u>\$ 134,505,796</u>	<u>\$ 418,045,802</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017

Total governmental fund balances		\$ 198,749,545
Amounts reported for governmental activities on the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		314,060,564
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.		
Sales taxes receivable	\$ 9,749,296	
Delinquent property taxes receivable	9,282,994	
Accounts receivable	798,810	
Special assessments receivable	19,932,781	
Accrued interest receivable	445,545	
Intergovernmental receivable	<u>27,260,776</u>	
Total		67,470,202
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less \$244,543 of net capital assets included above as capital assets used in governmental activities, plus \$45,771 for compensated absences included below, plus \$754,215 for net pension asset/liability and related deferred inflows/outflows included below.		33,649,215
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.		(289,758)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.		(634,720)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.		5,758,378
Unamortized premiums on bond issuances are not recognized in governmental funds.		(1,863,724)
Unamortized discounts on bond issuances are not recognized in governmental funds.		11,779
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	106,536,629	
Deferred inflows of resources - pension	(2,331,907)	
Net pension asset	596,686	
Net pension liability	<u>(269,005,796)</u>	
Total		(164,204,388)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(20,673,306)	
Capital lease payable	(138,698)	
Landfill obligations	(1,775,000)	
Bonds payable	(82,979,700)	
OPWC loans payable	<u>(1,057,761)</u>	
Total		<u>(106,624,465)</u>
Net position of governmental activities		<u>\$ 346,082,628</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo Museum of Art



An outdoor sculpture located in the Sculpture Garden on the grounds of the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 103,169,060	\$ -	\$ -	\$ -
Real property and other taxes.....	12,572,616	15,563,481	22,973,336	37,586,903
Lodging taxes.....	-	-	-	-
Charges for services.....	11,845,465	-	-	1,129,279
Licenses and permits.....	46,706	-	-	-
Fines and forfeitures.....	344,382	-	-	-
Intergovernmental.....	33,115,949	9,259,774	24,445,373	20,512,328
Special assessments.....	28,089	-	-	-
Investment income.....	3,458,513	-	-	2,497
Rental income.....	1,120,889	-	-	-
Decrease in fair market value of investments.....	(840,306)	-	-	-
Other.....	1,388,988	66,265	348,558	755,889
Total revenues.....	166,250,351	24,889,520	47,767,267	59,986,896
Expenditures:				
Current:				
General government:				
Legislative and executive.....	41,794,760	-	-	-
Judicial.....	41,488,036	-	-	-
Public safety.....	44,765,400	-	-	-
Public works.....	159,954	-	-	-
Health.....	1,291,313	24,813,586	-	50,549,760
Human services.....	1,685,438	-	45,645,911	-
Conservation and recreation.....	313,451	-	-	-
Other.....	190,255	-	-	-
Capital outlay.....	-	-	-	-
Debt service:				
Principal retirement.....	8,712	-	-	-
Interest and fiscal charges.....	1,418	-	-	-
Bond issuance costs.....	-	-	-	-
Note issuance costs.....	-	-	-	-
Total expenditures.....	131,698,737	24,813,586	45,645,911	50,549,760
Excess (deficiency) of revenues over (under) expenditures.....	34,551,614	75,934	2,121,356	9,437,136
Other financing sources (uses):				
Issuance of refunding bonds.....	-	-	-	-
Payment to refunded bond escrow agent.....	-	-	-	-
Premium on bond issuance.....	-	-	-	-
Premium on note issuance.....	-	-	-	-
Issuance of loans.....	-	-	-	-
Capital lease transaction.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers (out).....	(23,419,594)	-	-	-
Total other financing sources (uses).....	(23,419,594)	-	-	-
Net change in fund balances.....	11,132,020	75,934	2,121,356	9,437,136
Fund balances at beginning of year.....	48,061,694	17,671,641	6,257,989	28,548,229
Fund balances at end of year.....	\$ 59,193,714	\$ 17,747,575	\$ 8,379,345	\$ 37,985,365

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 103,169,060
-	20,129,368	108,825,704
-	6,671,148	6,671,148
-	23,153,915	36,128,659
-	1,212,927	1,259,633
-	815,466	1,159,848
950,000	107,271,308	195,554,732
1,451,163	2,142,508	3,621,760
-	171,869	3,632,879
760,224	165,818	2,046,931
-	-	(840,306)
375,431	4,216,227	7,151,358
<u>3,536,818</u>	<u>165,950,554</u>	<u>468,381,406</u>
-	12,317,287	54,112,047
-	19,071,231	60,559,267
-	38,076,906	82,842,306
-	16,723,988	16,883,942
-	21,626,007	98,280,666
-	47,908,314	95,239,663
-	13,619,764	13,933,215
-	-	190,255
-	6,366,043	6,366,043
3,821,900	184,457	4,015,069
2,648,184	414,356	3,063,958
396,437	-	396,437
-	54,608	54,608
<u>6,866,521</u>	<u>176,362,961</u>	<u>435,937,476</u>
(3,329,703)	(10,412,407)	32,443,930
27,300,000	-	27,300,000
(28,158,792)	-	(28,158,792)
777,608	-	777,608
124,801	54,608	179,409
-	456,984	456,984
-	138,424	138,424
4,262,318	22,116,684	26,379,002
-	(3,079,408)	(26,499,002)
<u>4,305,935</u>	<u>19,687,292</u>	<u>573,633</u>
976,232	9,274,885	33,017,563
860,843	64,331,586	165,731,982
<u>\$ 1,837,075</u>	<u>\$ 73,606,471</u>	<u>\$ 198,749,545</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2017

Net change in fund balances - total governmental funds		\$ 33,017,563
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds):		
Capital outlay - nondepreciable capital assets	\$ 10,027,730	
Capital outlay - depreciable capital assets	4,067,399	
Current year depreciation	<u>(20,035,670)</u>	
Total		(5,940,541)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity).		
		(432,710)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:		
Sales tax revenue	(1,151,847)	
Property tax revenue	(198,753)	
Special assessment revenue	203,107	
Intergovernmental and other revenues	<u>223,111</u>	
Total		(924,382)
The issuances of bonds, loans and capital leases are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(27,895,408)
Repayment of bond, loan and capital lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):		
Bond principal payments	3,821,900	
Loan principal payments	114,768	
Capital lease principal payments	<u>78,401</u>	
Total		4,015,069
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.		
		925,000
Payment to refunded bond escrow agent for the retirement of bonds is an other financing use in the funds, but the payment reduces long-term liabilities on the statement of net position. Deferred charges related to bond refundings are amortized over the life of the issuance in the statement of activities. The following refunding transactions occurred in 2017:		
Bonds refunded	25,570,000	
Deferred charges on debt refundings	<u>2,588,792</u>	
Payment to refunded bond escrow agent		28,158,792
In the statement of activities, interest is accrued on outstanding bonds; whereas in the funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:		
Decrease in accrued interest payable	(138,872)	
Premiums incurred in the current year	(777,608)	
Amortization of bond premiums	98,263	
Amortization of bond discounts	(3,007)	
Amortization of deferred outflow of resources resulting from debt refundings	<u>(207,344)</u>	
Total		(1,028,568)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the increase in the compensated absences liability (excluding internal service funds).		
		(173,503)
The internal service fund used by management to charge insurance and other services to individual funds is not reported in the County-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds, including internal balance activity of (\$75,444) and including \$199,402 of net pension contributions/expense reported below, is allocated among governmental activities.		
		3,716,084
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		19,849,318
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		<u>(58,903,456)</u>
Change in net position of governmental activities		\$ (5,616,742)

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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes.....	\$ 104,625,000	\$ 104,625,000	\$ 105,104,038	\$ 479,038
Real property and other taxes.....	12,460,000	12,460,000	12,597,466	137,466
Charges for services.....	11,894,900	11,894,900	12,981,417	1,086,517
Licenses and permits.....	21,000	21,000	46,706	25,706
Fines and forfeitures.....	301,000	301,000	344,382	43,382
Intergovernmental.....	16,220,877	16,220,877	18,155,579	1,934,702
Special assessments.....	55,850	55,850	27,750	(28,100)
Investment income.....	2,314,500	2,314,500	3,375,876	1,061,376
Rental income.....	780,188	780,188	1,120,889	340,701
Other.....	329,300	329,300	1,248,854	919,554
Total revenues.....	149,002,615	149,002,615	155,002,957	6,000,342
Expenditures:				
Current:				
General government:				
Legislative and executive.....	45,733,630	44,035,602	42,520,155	1,515,447
Judicial.....	43,255,146	43,095,643	41,954,968	1,140,675
Public safety.....	45,155,546	45,098,802	44,830,006	268,796
Public works.....	205,479	219,513	175,805	43,708
Health.....	1,642,237	1,300,221	1,281,463	18,758
Human services.....	1,830,829	1,799,740	1,673,483	126,257
Conservation and recreation.....	317,700	318,700	314,100	4,600
Other.....	939,917	246,923	246,923	-
Total expenditures.....	139,080,484	136,115,144	132,996,903	3,118,241
Excess of revenues over expenditures.....	9,922,131	12,887,471	22,006,054	9,118,583
Other financing (uses):				
Transfers (out).....	(18,903,475)	(24,798,392)	(24,709,832)	88,560
Net change in fund balances.....	(8,981,344)	(11,910,921)	(2,703,778)	9,207,143
Fund balances at beginning of year.....	25,566,950	25,566,950	25,566,950	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,712,378</i>	<i>2,712,378</i>	<i>2,712,378</i>	<i>-</i>
Fund balance at end of year.....	\$ 19,297,984	\$ 16,368,407	\$ 25,575,550	\$ 9,207,143

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 15,501,845	\$ 15,501,845	\$ 15,593,984	\$ 92,139
Intergovernmental.....	8,629,205	8,629,205	9,178,563	549,358
Other.....	25,944	25,944	66,265	40,321
Total revenues.....	24,156,994	24,156,994	24,838,812	681,818
Expenditures:				
Current:				
Health.....	28,385,182	28,385,182	24,859,009	3,526,173
Net change in fund balances.....	(4,228,188)	(4,228,188)	(20,197)	4,207,991
Fund balances at beginning of year.....	16,762,251	16,762,251	16,762,251	-
Fund balance at end of year.....	\$ 12,534,063	\$ 12,534,063	\$ 16,742,054	\$ 4,207,991

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes.....	\$ 22,842,844	\$ 22,842,594	\$ 23,017,960	\$ 175,366
Charges for services.....	800	800	-	(800)
Intergovernmental.....	23,229,999	24,694,119	24,130,206	(563,913)
Other.....	35,600	35,600	348,558	312,958
Total revenues.....	46,109,243	47,573,113	47,496,724	(76,389)
Expenditures:				
Current:				
Human services.....	43,582,250	46,539,980	45,656,554	883,426
Net change in fund balances.....	2,526,993	1,033,133	1,840,170	807,037
Fund balances at beginning of year.....	5,257,978	5,257,978	5,257,978	-
<i>Prior year encumbrances appropriated.....</i>	<i>109,620</i>	<i>109,620</i>	<i>109,620</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,894,591	\$ 6,400,731	\$ 7,207,768	\$ 807,037

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real property and other taxes.....	\$ 40,135,627	\$ 40,135,627	\$ 37,658,356	\$ (2,477,271)
Charges for services.....	1,615,000	1,615,000	1,129,279	(485,721)
Intergovernmental.....	13,265,756	13,265,756	20,643,028	7,377,272
Investment income.....	-	-	2,320	2,320
Other.....	550,000	550,000	755,889	205,889
Total revenues.....	55,566,383	55,566,383	60,188,872	4,622,489
Expenditures:				
Current:				
Health.....	62,320,604	61,417,942	52,597,797	8,820,145
Net change in fund balances.....	(6,754,221)	(5,851,559)	7,591,075	13,442,634
Fund balances at beginning of year.....	25,032,688	25,032,688	25,032,688	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,678,995</i>	<i>1,678,995</i>	<i>1,678,995</i>	<i>-</i>
Fund balance at end of year.....	\$ 19,957,462	\$ 20,860,124	\$ 34,302,758	\$ 13,442,634

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo Museum of Art



The Center for the Visual Arts (CVA) was designed in 1992 by Pritzker Prize-winning architect Frank O. Gehry, who has earned international recognition for his buildings' originality, bold artistic effects, innovative use of materials, and sensitivity to the unique context of individual sites.

This boldly sculptural building, structurally connected to the east end of the Toledo Museum of Art's (TMA) main building, is home to the University of Toledo's Department of Art and the Museum's Reference Library.

Photo and source courtesy of TMA.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2017

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 4,840,877	\$ 9,662,480	\$ 4,010,759
Receivables:			
Accounts.....	1,007,847	2,890,910	522,418
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	75,114	-
Prepayments.....	-	-	-
<i>Total current assets.....</i>	<i>5,848,724</i>	<i>12,628,504</i>	<i>4,533,177</i>
Noncurrent assets:			
Net pension asset (see Note 11).....	-	4,906	-
Capital assets:			
Nondepreciable capital assets.....	1,002,327	1,380,372	696,901
Depreciable capital assets, net.....	37,883,628	22,220,796	31,410,656
<i>Total capital assets, net</i>	<i>38,885,955</i>	<i>23,601,168</i>	<i>32,107,557</i>
<i>Total noncurrent assets.....</i>	<i>38,885,955</i>	<i>23,606,074</i>	<i>32,107,557</i>
Total assets.....	44,734,679	36,234,578	36,640,734
Deferred outflows of resources:			
Pension.....	-	892,289	-
Liabilities:			
Current liabilities:			
Accounts payable.....	269,582	212,107	747,055
Accrued wages and benefits payable.....	-	25,596	-
Due to other funds.....	-	1,507	-
Due to other governments.....	-	18,078	-
Accrued interest payable.....	21,708	-	-
Notes payable.....	2,285,000	-	-
Compensated absences payable - current.....	-	87,653	-
Capital lease obligations payable - current.....	-	-	-
OWDA loans payable - current.....	264,809	654,743	121,814
OPWC loans payable - current.....	26,138	73,916	113,735
Claims payable - current.....	-	-	-
<i>Total current liabilities.....</i>	<i>2,867,237</i>	<i>1,073,600</i>	<i>982,604</i>
Long-term liabilities:			
Compensated absences payable.....	-	46,411	-
OWDA loans payable.....	1,305,520	10,002,088	2,417,734
OPWC loans payable.....	319,757	645,432	1,124,624
Claims payable.....	-	-	-
Net pension liability (see Note 11).....	-	2,211,808	-
<i>Total long-term liabilities.....</i>	<i>1,625,277</i>	<i>12,905,739</i>	<i>3,542,358</i>
Total liabilities.....	4,492,514	13,979,339	4,524,962
Deferred inflows of resources:			
Pension.....	-	19,110	-
Net position:			
Net investment in capital assets.....	34,684,731	12,224,989	28,329,650
Unrestricted.....	5,557,434	10,903,429	3,786,122
Total net position.....	\$ 40,242,165	\$ 23,128,418	\$ 32,115,772

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

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor		Activities -	
Enterprise		Internal	
Funds	Total	Service Funds	
\$ 12,194,450	\$ 30,708,566	\$ 36,538,820	
3,001,259	7,422,434	21,544	
-	-	243,963	
-	75,114	15,338	
-	-	2,683,934	
15,195,709	38,206,114	39,503,599	
12,505	17,411	2,885	
111,913	3,191,513	82,786	
3,918,364	95,433,444	161,757	
4,030,277	98,624,957	244,543	
4,042,782	98,642,368	247,428	
19,238,491	136,848,482	39,751,027	
2,316,855	3,209,144	555,298	
855,288	2,084,032	66,100	
76,340	101,936	14,087	
4,184	5,691	2,178	
46,767	64,845	10,280	
-	21,708	-	
-	2,285,000	-	
210,317	297,970	22,952	
87,109	87,109	-	
57,012	1,098,378	-	
-	213,789	-	
-	-	4,757,240	
1,337,017	6,260,458	4,872,837	
120,554	166,965	22,819	
734,053	14,459,395	-	
-	2,089,813	-	
-	-	1,004,499	
5,637,687	7,849,495	1,300,800	
6,492,294	24,565,668	2,328,118	
7,829,311	30,826,126	7,200,955	
48,495	67,605	11,598	
3,152,103	78,391,473	244,543	
10,525,437	30,772,422	32,849,229	
\$ 13,677,540	109,163,895	\$ 33,093,772	
	289,758		
	\$ 109,453,653		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services.....	\$ 2,358,387	\$ 6,293,031	\$ 2,060,587
Special assessments.....	9,469	-	-
Other.....	-	6,077	100,000
<i>Total operating revenues.....</i>	<u>2,367,856</u>	<u>6,299,108</u>	<u>2,160,587</u>
Operating expenses:			
Personal services.....	-	2,076,010	-
Contract services.....	1,185,453	1,638,284	2,666,386
Materials and supplies.....	69,977	464,279	124,596
Heat, light and power.....	326,425	800,732	138,518
Employee medical benefits.....	-	-	-
Depreciation.....	1,870,657	1,112,929	1,950,043
Other.....	547	3,182	711
<i>Total operating expenses.....</i>	<u>3,453,059</u>	<u>6,095,416</u>	<u>4,880,254</u>
<i>Operating income (loss).....</i>	<u>(1,085,203)</u>	<u>203,692</u>	<u>(2,719,667)</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges.....	(108,152)	(377,770)	(74,627)
Loss on disposal of capital assets.....	-	-	-
Interest revenue.....	-	-	-
Intergovernmental.....	75,116	629,372	886
Note issuance costs.....	(5,154)	-	-
<i>Total nonoperating revenues (expenses).....</i>	<u>(38,190)</u>	<u>251,602</u>	<u>(73,741)</u>
<i>Income (loss) before transfers and capital contributions.....</i>	<u>(1,123,393)</u>	<u>455,294</u>	<u>(2,793,408)</u>
Transfer in.....	-	-	-
Capital contributions.....	1,583,422	-	953,330
<i>Change in net position.....</i>	<u>460,029</u>	<u>455,294</u>	<u>(1,840,078)</u>
Net position at beginning of year.....	<u>39,782,136</u>	<u>22,673,124</u>	<u>33,955,850</u>
Net position at end of year.....	<u>\$ 40,242,165</u>	<u>\$ 23,128,418</u>	<u>\$ 32,115,772</u>

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

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor		Activities -	
Enterprise		Internal	
Funds	Total	Service Funds	
\$ 8,293,453	\$ 19,005,458	\$ 42,106,143	
767,596	777,065	-	
86,175	192,252	4,234,903	
<u>9,147,224</u>	<u>19,974,775</u>	<u>46,341,046</u>	
5,312,549	7,388,559	1,206,477	
10,628,392	16,118,515	5,572,668	
257,028	915,880	623,140	
51,319	1,316,994	-	
-	-	35,581,423	
490,781	5,424,410	52,347	
89,851	94,291	440	
<u>16,829,920</u>	<u>31,258,649</u>	<u>43,036,495</u>	
<u>(7,682,696)</u>	<u>(11,283,874)</u>	<u>3,304,551</u>	
(54,843)	(615,392)	-	
(2,980)	(2,980)	-	
-	-	167,575	
9,245,113	9,950,487	-	
-	(5,154)	-	
<u>9,187,290</u>	<u>9,326,961</u>	<u>167,575</u>	
1,504,594	(1,956,913)	3,472,126	
-	-	120,000	
<u>-</u>	<u>2,536,752</u>	<u>-</u>	
1,504,594	579,839	3,592,126	
<u>12,172,946</u>		<u>29,501,646</u>	
<u>\$ 13,677,540</u>		<u>\$ 33,093,772</u>	
	<u>75,444</u>		
	<u>\$ 655,283</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,257,831	\$ 6,352,514	\$ 1,960,348
Cash received from special assessments	9,469	-	-
Cash received from other operations.....	-	6,077	100,000
Cash payments to employees.....	-	(1,747,330)	-
Cash payments for contractual services.....	(915,871)	(1,658,128)	(1,909,837)
Cash payments for materials and supplies.....	(69,977)	(488,878)	(124,596)
Cash payments for heat, light and power.....	(326,425)	(800,732)	(138,518)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(547)	(3,182)	(711)
<i>Net cash provided by (used in) operating activities.....</i>	<u>954,480</u>	<u>1,660,341</u>	<u>(113,314)</u>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	75,116	629,372	886
Cash received from transfers in.....	-	-	5,000
Cash used in transfers out.....	-	-	(5,000)
<i>Net cash provided by noncapital financing activities.....</i>	<u>75,116</u>	<u>629,372</u>	<u>886</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	(872,608)	(1,368,201)	(793,590)
Capital contributions.....	794,435	-	45,951
Issuance of notes.....	2,285,000	-	-
Premium on notes.....	5,154	-	-
Note issuance costs.....	(5,154)	-	-
Proceeds from loans.....	-	1,341,202	-
Principal paid on notes.....	(1,625,000)	-	-
Interest paid on notes.....	(32,500)	-	-
Principal paid on loans.....	(391,970)	(710,846)	(232,204)
Interest paid on loans.....	(74,445)	(377,770)	(72,419)
Principal paid on capital leases.....	-	-	(88,333)
Interest paid on capital leases.....	-	-	(2,208)
<i>Net cash provided by (used in) financing activities.....</i>	<u>82,912</u>	<u>(1,115,615)</u>	<u>(1,142,803)</u>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net increase (decrease) in cash and cash equivalents.....</i>	1,112,508	1,174,098	(1,255,231)
Cash and cash equivalents at beginning of year.....	3,728,369	8,488,382	5,265,990
Cash and cash equivalents at end of year.....	<u>\$ 4,840,877</u>	<u>\$ 9,662,480</u>	<u>\$ 4,010,759</u>

Enterprise Funds		Governmental Activities - Internal Service Funds	
Nonmajor Enterprise Funds	Total		
\$ 8,098,443	\$ 18,669,136	\$ 41,946,611	
767,596	777,065	-	
43,738	149,815	3,952,915	
(4,460,404)	(6,207,734)	(1,002,981)	
(10,586,277)	(15,070,113)	(5,716,591)	
(250,219)	(933,670)	(567,906)	
(51,319)	(1,316,994)	-	
-	-	(38,221,684)	
(89,851)	(94,291)	(440)	
<u>(6,528,293)</u>	<u>(4,026,786)</u>	<u>389,924</u>	
9,245,113	9,950,487	-	
-	5,000	120,000	
-	(5,000)	-	
<u>9,245,113</u>	<u>9,950,487</u>	<u>120,000</u>	
(580,396)	(3,614,795)	(20,790)	
-	840,386	-	
-	2,285,000	-	
-	5,154	-	
-	(5,154)	-	
-	1,341,202	-	
-	(1,625,000)	-	
-	(32,500)	-	
(121,115)	(1,456,135)	-	
(49,661)	(574,295)	-	
(84,556)	(172,889)	-	
(5,182)	(7,390)	-	
<u>(840,910)</u>	<u>(3,016,416)</u>	<u>(20,790)</u>	
-	-	167,575	
1,875,910	2,907,285	656,709	
10,318,540	27,801,281	35,882,111	
<u>\$ 12,194,450</u>	<u>\$ 30,708,566</u>	<u>\$ 36,538,820</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	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).....	\$ (1,085,203)	\$ 203,692	\$ (2,719,667)
Adjustments:			
Depreciation.....	1,870,657	1,112,929	1,950,043
Changes in assets and liabilities:			
(Increase) decrease in materials and supplies inventory.....	-	(24,599)	-
(Increase) decrease in accounts receivable.....	(100,556)	59,483	(100,239)
(Increase) in due from other funds.....	-	-	-
Decrease in prepayments.....	-	-	16,024
(Increase) in deferred outflows of resources - pension.....	-	(273,856)	-
(Increase) in net pension asset.....	-	(1,546)	-
Increase (decrease) in accounts payable.....	269,582	(20,975)	740,525
Increase in accrued wages and benefits.....	-	1,947	-
Increase (decrease) in due to other funds.....	-	1,131	-
Increase in due to other governments.....	-	972	-
(Decrease) in deferred inflows of resources - pension.....	-	(19,680)	-
Increase in net pension liability.....	-	619,999	-
Increase (decrease) in compensated absences payable.....	-	844	-
(Decrease) in claims payable.....	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<u>\$ 954,480</u>	<u>\$ 1,660,341</u>	<u>\$ (113,314)</u>

Noncash Transactions:

During 2017, the Water Supply System fund received \$788,987 in contributed capital assets.
 During 2017, the Sewer System fund received \$907,379 in contributed capital assets.

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>	
\$ (7,682,696)	\$ (11,283,874)	\$ 3,304,551	
490,781	5,424,410	52,347	
-	(24,599)	5,985	
(237,446)	(378,758)	56,884	
-	-	(145,067)	
-	16,024	279,339	
(775,540)	(1,049,396)	(215,180)	
(4,130)	(5,676)	(1,037)	
45,852	1,034,984	(144,559)	
12,566	14,513	516	
3,072	4,203	(3,684)	
815	1,787	636	
(48,182)	(67,862)	(9,735)	
1,670,432	2,290,431	425,354	
(3,817)	(2,973)	2,942	
-	-	(3,219,368)	
<u>\$ (6,528,293)</u>	<u>\$ (4,026,786)</u>	<u>\$ 389,924</u>	

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2017

	<u>Agency Funds</u>
<u>Assets:</u>	
Equity in pooled cash and investments.....	\$ 31,410,865
Cash and cash equivalents	
in segregated accounts.....	5,197,035
Receivables (net of allowance for uncollectibles):	
Taxes.....	839,164,980
Due from others.....	53
Due from other governments.....	<u>15,996,852</u>
<i>Total assets</i>	<u>\$ 891,769,785</u>
<u>Liabilities:</u>	
Due to other governments.....	\$ 9,954,328
Payroll withholdings.....	1,417,082
Deposits.....	7,197,258
Undistributed assets.....	<u>873,201,117</u>
<i>Total liabilities</i>	<u>\$ 891,769,785</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo Museum of Art



Opened in 2006, the postmodern Glass Pavilion is home to the Toledo Museum of Art's world-renowned glass collection, featuring more than 5,000 works of art from ancient to contemporary times. Designed by Tokyo-based SANAA, Ltd., all exterior and nearly all interior walls consist of large panels of curved glass, resulting in a transparent structure that blurs the boundaries between interior and exterior spaces.

Photo and source courtesy of TMA.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2017

	Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation
Assets:				
Equity in pooled cash and investments.....	\$ 4,745,314	\$ 605,239	\$ 2,266,889	\$ 2,362,064
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,068,196	5,609,903	1,314,383	518,370
Materials and supplies inventory.....	478,525	-	82,075	-
Prepayments.....	159,804	-	10,468	-
Other assets.....	11,325,642	327,185	901,221	1,769,827
Capital assets:				
Nondepreciable capital assets.....	155,377	1,481,050	63,053	-
Depreciable capital assets.....	14,519,742	15,537,375	1,049,533	76,632
Accumulated depreciation.....	(7,716,999)	(6,386,882)	(453,117)	(42,177)
Total capital assets, net.....	6,958,120	10,631,543	659,469	34,455
Total assets.....	24,735,601	17,173,870	5,234,505	4,684,716
Liabilities:				
Accounts payable.....	1,872,479	105,899	926,365	275,638
Accrued liabilities.....	1,418,182	78,341	976,202	15,589
Accrued wages and benefits.....	-	-	-	6,730
Due to other governments.....	-	36,378	-	3,419
Unearned revenue.....	1,628,170	36,599	507,444	-
Long-term liabilities:				
Due in more than one year.....	375,310	-	-	-
Total liabilities.....	5,294,141	257,217	2,410,011	301,376
Net position:				
Net investment in capital assets.....	6,958,120	10,631,543	659,469	34,455
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	15,012,239	-	-
Unrestricted (deficit).....	12,483,340	(8,727,129)	2,165,025	4,348,885
Total net position.....	\$ 19,441,460	\$ 16,916,653	\$ 2,824,494	\$ 4,383,340

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 437,189	\$ 11,096,177	\$ 7,939,744	\$ 29,452,616
377,463	1,863,892	1,177,658	11,929,865
-	-	-	560,600
-	-	63,491	233,763
-	30,418	-	14,354,293
-	-	1,175,000	2,874,480
-	34,518	5,656,354	36,874,154
-	(32,705)	(2,522,795)	(17,154,675)
-	1,813	4,308,559	22,593,959
814,652	12,992,300	13,489,452	79,125,096
187,158	7,937	620,567	3,996,043
-	564,460	95,718	3,148,492
-	-	334,957	341,687
-	-	-	39,797
5,400	-	4,680,978	6,858,591
-	5,276,251	-	5,651,561
192,558	5,848,648	5,732,220	20,036,171
-	1,813	4,308,559	22,593,959
305,072	-	1,231,214	1,536,286
-	-	-	15,012,239
317,022	7,141,839	2,217,459	19,946,441
\$ 622,094	\$ 7,143,652	\$ 7,757,232	\$ 59,088,925

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation.....	\$ 21,014,085	\$ 21,576,828	\$ -	\$ -
Preferred Properties, Inc. and Affiliates				
Health.....	2,185,432	1,237,066	409,656	-
Toledo Arena Sports, Inc.				
Recreation.....	9,007,179	8,960,265	-	-
Lucas County Land Reutilization Corporation				
Public works.....	6,065,147	1,214,197	-	-
Lucas County Transportation Improvement District				
Public works.....	1,356,239	14,850	-	716,315
Lucas County Economic Development Corporation				
Legislative & executive.....	436,665	-	257,500	745,605
Toledo-Lucas County Convention and Visitors Bureau				
Recreation.....	7,654,669	5,631,488	2,944,063	-
Total component units.....	<u>\$ 47,719,416</u>	<u>\$ 38,634,694</u>	<u>\$ 3,611,219</u>	<u>\$ 1,461,920</u>

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 562,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,743
-	(538,710)	-	-	-	-	-	(538,710)
-	-	(46,914)	-	-	-	-	(46,914)
-	-	-	(4,850,950)	-	-	-	(4,850,950)
-	-	-	-	(625,074)	-	-	(625,074)
-	-	-	-	-	566,440	-	566,440
-	-	-	-	-	-	920,882	920,882
<u>562,743</u>	<u>(538,710)</u>	<u>(46,914)</u>	<u>(4,850,950)</u>	<u>(625,074)</u>	<u>566,440</u>	<u>920,882</u>	<u>(4,011,583)</u>
617,190	222,175	311	2,987	-	22,800	816	866,279
-	-	-	6,841,690	-	-	-	6,841,690
-	3,781	-	-	-	-	-	3,781
<u>85,780</u>	<u>11,277</u>	<u>46,603</u>	<u>298,287</u>	<u>-</u>	<u>3,002,161</u>	<u>118,983</u>	<u>3,563,091</u>
<u>702,970</u>	<u>237,233</u>	<u>46,914</u>	<u>7,142,964</u>	<u>-</u>	<u>3,024,961</u>	<u>119,799</u>	<u>11,274,841</u>
1,265,713	(301,477)	-	2,292,014	(625,074)	3,591,401	1,040,681	7,263,258
<u>18,175,747</u>	<u>17,218,130</u>	<u>2,824,494</u>	<u>2,091,326</u>	<u>1,247,168</u>	<u>3,552,251</u>	<u>6,716,551</u>	<u>51,825,667</u>
<u>\$ 19,441,460</u>	<u>\$ 16,916,653</u>	<u>\$ 2,824,494</u>	<u>\$ 4,383,340</u>	<u>\$ 622,094</u>	<u>\$ 7,143,652</u>	<u>\$ 7,757,232</u>	<u>\$ 59,088,925</u>

Toledo Museum of Art



The front entrance to the Toledo Museum of Art (TMA) with the sculpture "Stegosaurus" by Alexander Calder in the foreground.

Photo courtesy of TMA.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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

Lucas County Land Reutilization Corporation (LCLRC)

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

Toledo Arena Sports, Inc. (TASI)

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC's fiscal year end is December 31. During 2017, the County contributed \$257,500 to the LCEDC. Information can be obtained from the LCEDC, 2 Maritime Plaza, Ground Floor, Toledo, Ohio 43604.

RELATED ORGANIZATIONS

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

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

Lucas County	60.94%
Defiance County	11.32%
Fulton County	10.38%
Williams County	10.38%
Henry County	6.98%
Totals	<u>100.00%</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

In 2017, the County contributed \$8,511,330 for the CCNO's operations, which represents 61.57% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

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

The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an agency fund on the County's financial statements. During 2017, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

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

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The Board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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 position and a statement of activities, the fund financial statements, which provide a more detailed level of financial information, and the notes to the basic financial statements.

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

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

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

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, 2017

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, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the governmental funds is reported as fund balance.

The following are the County's major governmental funds:

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

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

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

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

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

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

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

The County reports the following major enterprise funds:

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

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

D. Measurement Focus

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its enterprise and internal service funds activities.

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

E. Basis of Accounting

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 14,242,790	\$ 17,648,289	\$ 26,015,813	\$ 42,488,206	\$ 22,814,041
Less: allowance for doubtful accounts	<u>(285,334)</u>	<u>(353,116)</u>	<u>(516,110)</u>	<u>(828,698)</u>	<u>(454,809)</u>
Net taxes receivable	<u>\$ 13,957,456</u>	<u>\$ 17,295,173</u>	<u>\$ 25,499,703</u>	<u>\$ 41,659,508</u>	<u>\$ 22,359,232</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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

F. Budgetary Process

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

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

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

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

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

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

During 2017, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, Port Authority bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2017, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2017 amounted to \$3,458,513 which includes \$2,968,102 assigned from other County funds, as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

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

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

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

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

L. Compensated Absences

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

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

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

M. Self-Funded Insurance

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. A future retrospective premium liability of \$1,396,339 is reported in the fund at December 31, 2017 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums approximate the claims liability.

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

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

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

N. Fund Balance

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

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

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

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

O. Prepayments

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

R. Net Position

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

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

S. Accrued Liabilities and Long-Term Obligations

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

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

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

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

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

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

U. Contributions of Capital

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

V. Estimates

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

W. Pensions

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2017, the County has implemented GASB Statement No. 80, *“Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14,”* GASB Statement No. 81 *“Irrevocable Split-Interest Agreements,”* and GASB Statement No. 82, *“Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73.”*

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the County.

B. Deficit Fund Balance

Fund balances at December 31, 2017 included the following individual fund deficit:

<u>Nonmajor Governmental Fund</u>	<u>Deficit</u>
Felony Diversion Program	\$ 13,344
Workforce Development	470,954
Total Nonmajor Funds	<u>\$ 484,298</u>

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Upcoming Reporting Changes

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

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
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;

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1), (2), cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the Federal Reserve System.

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

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

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

A. Cash on Hand

At year-end, the County had \$5,750 in undeposited cash on hand and \$11,950 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments."

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

B. Cash in Segregated Accounts

At year-end, the County had \$6,077,118 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Deposits with Financial Institutions

At December 31, 2017, the carrying amount of all County deposits was \$31,689,533 and the bank balance was \$38,639,533. Of the bank balance, \$12,517,389 was covered by the FDIC and \$26,122,144 was collateralized through the Ohio Pooled Collateral System (OPCS).

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County's investment policy on deposits requires that they be insured by FDIC or collateralized by the financial institution. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured. 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

D. Investments

As of December 31, 2017, the County had the following investments and maturities:

Measurement/ Investment type	Measurement Value	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
Fair Value:					
FFCB	\$ 34,590,552	\$ 7,196,084	\$ 11,035,462	\$ 4,649,496	\$ 11,709,510
FHLB	38,976,295	14,350,310	8,843,004	4,003,486	11,779,495
FHLMC	50,775,295	7,982,031	14,108,002	17,003,823	11,681,439
FNMA	73,591,712	11,104,770	22,949,083	29,063,238	10,474,621
Foreign Government Bonds	1,997,599	997,599	1,000,000	-	-
Port Authority Bonds	2,000,000	-	-	2,000,000	-
U.S. Treasury Notes	12,664,146	-	1,574,508	2,068,008	9,021,630
Commercial paper	15,693,345	15,693,345	-	-	-
U.S. Government Money					
Market Mutual Funds	107,037	107,037	-	-	-
Amortized Cost:					
STAR Ohio	39,556,908	39,556,908	-	-	-
Total	<u>\$ 269,952,889</u>	<u>\$ 96,988,084</u>	<u>\$ 59,510,059</u>	<u>\$ 58,788,051</u>	<u>\$ 54,666,695</u>

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

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

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2017, the County had exposure of approximately \$1,997,599 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, 2017, the County was not subject to custodial credit risk on investments.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2017, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
Fair Value:		
FFCB	\$ 34,590,552	12.81%
FHLB	38,976,295	14.44%
FHLMC	50,775,295	18.81%
FNMA	73,591,712	27.27%
Foreign Government Bonds	1,997,599	0.74%
Port Authority Bonds	2,000,000	0.74%
U.S. Treasury Notes	12,664,146	4.69%
Commercial Paper	15,693,345	5.81%
U.S. Government Money Market Mutual Funds	107,037	0.04%
Amortized Cost:		
STAR Ohio	<u>39,556,908</u>	<u>14.65%</u>
Total	<u>\$ 269,952,889</u>	<u>100.00%</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2017:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 31,689,533
Investments	17,700
Cash on hand	269,952,889
Total	\$ 301,660,122
 <u>Cash and investments per financial statements</u>	
Governmental activities	\$ 234,343,656
Business-type activities	30,708,566
Agency funds	36,607,900
Total	\$ 301,660,122

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2017, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Total Transfers In
Governmental Funds:			
Debt service	\$ 4,262,318	\$ -	\$ 4,262,318
Non-major governmental	19,037,276	3,079,408	22,116,684
Internal Service Funds	120,000	-	120,000
Total Transfers Out	\$ 23,419,594	\$ 3,079,408	\$ 26,499,002

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2017, 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	\$ 58,505
Mental Health and Recovery	Internal Service Funds	2,419
Children Services Board	Internal Service Funds	39,235
Nonmajor Governmental Funds	Internal Service Funds	135,935
Wastewater Treatment	Internal Service Funds	1,507
Nonmajor Enterprise Funds	Internal Service Funds	4,184
Internal Service Funds	Internal Service Funds	<u>2,178</u>
Total		<u>\$ 243,963</u>

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

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

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid annually or semi-annually in 2017, the first payment was due February 1, 2017 and the remainder was payable by July 26, 2017.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 6 - TAXES - (Continued)

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, 2017 was \$17.37 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

<u>Real Property</u>		
Residential/Agricultural	\$	5,017,166,810
Commercial/Industrial/Mineral		1,866,700,520
<u>Public Utility</u>		
Real		8,606,480
Personal		<u>331,297,900</u>
Total Assessed Value		<u>\$ 7,223,771,710</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 15.37 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2017 is as follows:

<u>Purpose</u>	Voter	<u>Effective Rate Levied for 2017 Collection Year (b)</u>		Final Collection Year
	Authorized Rate (a)	Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.60	0.591141	0.600000	2019
Mental Health & Recovery	2.50	2.463088	2.500000	2018/2022/2024
Developmental Disabilities	6.00	5.768418	5.902290	continuous
Children Services	3.65	3.602014	3.650000	2018/2021
Zoo Operating	0.75	0.738926	0.750000	2021
Zoo Improvements	1.00	0.985235	1.000000	2026
911 Emergency Telephone Sys.	0.70	0.689665	0.700000	2021
Science & Natural History	0.17	0.167490	0.170000	2017
Total voted tax rates	<u>15.37</u>	<u>15.005977</u>	<u>15.272290</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><u>17.37</u></u>	<u><u>17.005977</u></u>	<u><u>17.272290</u></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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 6 - TAXES - (Continued)

B. Tax Abatements

As of December 31, 2017, the County provides tax abatements through two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

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

The County has entered into agreements to abate property taxes through these programs. During 2017, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
CRA	\$ 54,478
Ezone	<u>38,289</u>
Total	<u>\$ 92,767</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 6 - TAXES - (Continued)

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2017, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering Into Agreement	Tax Abatement Program		County Taxes Abated
	CRA	Ezone	
City of Toledo	\$ 1,283,576	\$ 380,807	\$ 1,664,383
City of Maumee	44,798	-	44,798
City of Oregon	33,437	25,483	58,920
City of Waterville	12,890	-	12,890
Village of Holland	18,629	-	18,629
Sylvania Township	20,295	-	20,295
Total	\$ 1,413,625	\$ 406,290	\$ 1,819,915

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year-end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2017 amounted to \$103,169,060.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2017 follows:

<u>Governmental Activities:</u>	<u>Balance</u> <u>12/31/16</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/17</u>
Capital assets not being depreciated:				
Land	\$ 29,316,938	\$ 27,400	\$ -	\$ 29,344,338
Right of way	6,393,447	159,270	-	6,552,717
Construction in progress	22,060,843	9,841,060	(15,893,864)	16,008,039
Total capital assets not being depreciated	<u>57,771,228</u>	<u>10,027,730</u>	<u>(15,893,864)</u>	<u>51,905,094</u>
Capital assets being depreciated:				
Buildings, structures and improvements	315,513,220	2,065,512	(548,053)	317,030,679
Furniture, fixtures and equipment	68,173,699	4,001,837	(8,302,729)	63,872,807
Computer software	11,695,707	117,993	(91,882)	11,721,818
Infrastructure	384,411,508	13,828,476	-	398,239,984
Total capital assets being depreciated	<u>779,794,134</u>	<u>20,013,818</u>	<u>(8,942,664)</u>	<u>790,865,288</u>
Accumulated depreciation:				
Buildings, structures and improvements	(141,369,927)	(7,594,200)	197,909	(148,766,218)
Furniture, fixtures and equipment	(53,986,744)	(4,023,259)	8,220,163	(49,789,840)
Computer software	(6,860,838)	(1,675,406)	91,882	(8,444,362)
Infrastructure	(314,882,481)	(6,826,917)	-	(321,709,398)
Total accumulated depreciation	<u>(517,099,990)</u>	<u>(20,119,782)</u>	<u>8,509,954</u>	<u>(528,709,818)</u>
Total capital assets being depreciated, net	<u>262,694,144</u>	<u>(105,964)</u>	<u>(432,710)</u>	<u>262,155,470</u>
Governmental activities capital assets, net	<u>\$ 320,465,372</u>	<u>\$ 9,921,766</u>	<u>\$ (16,326,574)</u>	<u>\$ 314,060,564</u>

Construction in progress: During 2017, the County incurred additional expenditures of \$9,841,060, with completed projects amounting to \$15,893,864. Completed projects and expenses for new construction in progress during 2017 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 5,931,701
Judicial	2,157,271
Public safety	3,976,491
Public works	7,285,122
Health	352,620
Human services	328,123
Conservation and recreation	4,342
Internal service funds	52,347
Accumulated depreciation on capital assets transferred from the Sanitary Engineer	<u>31,765</u>
Total depreciation expense - governmental activities	<u>\$ 20,119,782</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2017 follows:

<u>Business-Type Activities:</u>	<u>Balance 12/31/16</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/17</u>
Capital assets, not being depreciated:				
Land	\$ 448,753	\$ -	\$ -	\$ 448,753
Right of way	10,000	-	-	10,000
Construction in progress	<u>493,818</u>	<u>2,805,580</u>	<u>(566,638)</u>	<u>2,732,760</u>
Total capital assets, not being depreciated	<u>952,571</u>	<u>2,805,580</u>	<u>(566,638)</u>	<u>3,191,513</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	38,052,592	-	-	38,052,592
Land improvements	159,659,744	2,333,755	-	161,993,499
Furniture, fixtures and equipment	14,989,848	738,464	(61,565)	15,666,747
Computer software	<u>9,558</u>	<u>-</u>	<u>-</u>	<u>9,558</u>
Total capital assets, being depreciated	<u>212,711,742</u>	<u>3,072,219</u>	<u>(61,565)</u>	<u>215,722,396</u>
Accumulated depreciation:				
Buildings, structures and improvements	(16,215,526)	(910,857)	-	(17,126,383)
Land improvements	(89,856,919)	(3,695,970)	-	(93,552,889)
Furniture, fixtures and equipment	(8,841,124)	(817,583)	58,585	(9,600,122)
Computer software	<u>(9,558)</u>	<u>-</u>	<u>-</u>	<u>(9,558)</u>
Total accumulated depreciation	<u>(114,923,127)</u>	<u>(5,424,410)</u>	<u>58,585</u>	<u>(120,288,952)</u>
Total capital assets, being depreciated net	<u>97,788,615</u>	<u>(2,352,191)</u>	<u>(2,980)</u>	<u>95,433,444</u>
Business-type activities capital assets, net	<u>\$ 98,741,186</u>	<u>\$ 453,389</u>	<u>\$ (569,618)</u>	<u>\$ 98,624,957</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$ 1,870,657
Wastewater Treatment	1,112,929
Sewer System	1,950,043
Sanitary Engineer	230,176
Solid Waste	<u>260,605</u>
Total depreciation expense	<u>\$ 5,424,410</u>

C. Component Units

The capital asset activity for year ended December 31, 2017 follows:

	Balance 12/31/16	Increases	Decreases	Balance 12/31/17
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 2,924,817	\$ -	\$ (50,337)	\$ 2,874,480
Capital assets being depreciated:				
Buildings, structures and improvements	27,288,063	888,044	-	28,176,107
Furniture, fixtures and equipment	<u>8,072,909</u>	<u>701,336</u>	<u>(76,198)</u>	<u>8,698,047</u>
Total capital assets being depreciated	35,360,972	1,589,380	(76,198)	36,874,154
Accumulated depreciation	<u>(15,033,839)</u>	<u>(2,218,088)</u>	<u>97,252</u>	<u>(17,154,675)</u>
Total capital assets being depreciated, net	<u>20,327,133</u>	<u>(628,708)</u>	<u>21,054</u>	<u>19,719,479</u>
Governmental activities capital assets, net	<u>\$ 23,251,950</u>	<u>\$ (628,708)</u>	<u>\$ (29,283)</u>	<u>\$ 22,593,959</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 1,173,393
Preferred Industries, Inc. and Affiliates	497,683
Toledo Arena Sports, Inc.	60,435
Lucas County Land Reutilization Corporation	14,718
Lucas County Economic Development Corporation	2,260
Toledo-Lucas Convention and Visitors Bureau	<u>469,599</u>
Total depreciation expense - component units	<u>\$ 2,218,088</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 9 - NOTES PAYABLE

During 2017, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/16	Issued	Redeemed	Balance 12/31/17
Various Purpose Improvements - Series 2016	2.000%	\$ 16,625,000	\$ -	\$ (16,625,000)	\$ -
Taxable Arena Improvement Notes - Series 2016	1.125%	6,200,000	-	(6,200,000)	-
Various Purpose Improvements - Series 2017	2.000%	-	16,301,000	-	16,301,000
Taxable Arena Improvement Notes - Series 2017	1.750%	-	5,550,000	-	5,550,000
Total governmental activities		<u>\$ 22,825,000</u>	<u>\$ 21,851,000</u>	<u>\$ (22,825,000)</u>	<u>\$ 21,851,000</u>
Various Purpose Improvements - Series 2016	2.000%	1,625,000	-	(1,625,000)	-
Various Purpose Improvements - Series 2017	2.000%	-	2,285,000	-	2,285,000
Total business-type activities		<u>\$ 1,625,000</u>	<u>\$ 2,285,000</u>	<u>\$ (1,625,000)</u>	<u>\$ 2,285,000</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 2017: \$5,550,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund). These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes matures July 11, 2018.

Various Purpose Improvement Notes - Series 2017: \$18,586,000 of outstanding various purpose notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund), Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund), and Water Supply Fund. These notes are liabilities of the fund which received the proceeds and matures on July 11, 2018. The following is a schedule of the various purpose improvement notes:

Constructing, furnishing and equipping a new road maintenance facility at the McCord Road Complex for use by the County Engineer and clearing and improving the site	\$ 2,020,000
Acquiring and installing a case management system for use in performing functions of the County Courts and the offices of the County Prosecuting Attorney and Sheriff	4,131,000
Constructing, equipping, and furnishing the Arena Project	<u>10,150,000</u>
Total governmental portion	<u>16,301,000</u>
Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	<u>2,285,000</u>
Total business-type activities portion	<u>2,285,000</u>
Total Various Purpose Notes - Series 2017	<u>\$ 18,586,000</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

On June 10, 2010, the County issued \$48,860,000 in Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds to (1) finance the cost of constructing, equipping, furnishing and otherwise improving an arena, and improving the site thereof, and acquiring any real estate or interests therein in connection with the arena, and (2) finance the costs of acquisition, construction and equipping of a convention center. On December 28, 2016, the County advance refunded \$31,750,000 of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds through the issuance of the Series 2016 Tax-Exempt Refunding Bonds (see below). On July 27, 2017, the County advance refunded \$12,470,000 of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds through the issuance of the Series 2017 Various Purpose Refunding Bonds (see below). The remaining Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds mature October 1, 2018. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

On June 10, 2015, the County issued \$7,790,000 of Series 2015 Juvenile Justice Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2007 Juvenile Justice Bonds. The County deposited bond proceeds and other local monies in the amount of \$7,817,014 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2017, the balance of the refunded Series 2007 Juvenile Justice Bonds was \$4,705,000. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and mature December 1, 2021. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

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

On December 28, 2016, the County issued \$39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$31,750,000) and the Series 2010 Taxable Arena Improvement Bonds (\$5,000,000). The County deposited bond proceeds in the amount of \$40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2017, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds and the Series 2010 Taxable Arena Improvement Bonds were \$31,750,000 and \$4,975,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

Special Assessment Bonds with Governmental Commitment

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

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2017 principal and interest payments on the bonds required 100% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,135,012. Principal and interest paid for the current year and total net revenues were \$40,237 and \$38,589, 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 OPWC loans are made from the Wastewater Treatment Fund, the Sewer System Fund, and the Water Supply Fund.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

Ohio Water Development (OWDA) Loans

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

In 2017, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/16	Additions	Reductions	Balance 12/31/17	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	\$ 48,860,000	10/01/30	\$ 13,795,000	\$ -	\$ (13,125,000)	\$ 670,000	\$ 670,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	13,500,000	-	(13,200,000)	300,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	2,770,000	-	(355,000)	2,415,000	370,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	7,790,000	12/01/21	5,695,000	-	(1,080,000)	4,615,000	1,125,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	39,815,000	-	(505,000)	39,310,000	135,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	-	15,060,000	-	15,060,000	170,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	-	12,240,000	-	12,240,000	75,000
Total general obligation bonds	<u>147,260,000</u>		<u>75,575,000</u>	<u>27,300,000</u>	<u>(28,265,000)</u>	<u>74,610,000</u>	<u>2,645,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	95,000	-	(95,000)	-	-
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	360,000	-	(175,000)	185,000	185,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	125,000	-	(40,000)	85,000	40,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	450,000	-	(105,000)	345,000	110,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	525,000	-	(95,000)	430,000	100,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	405,000	-	(60,000)	345,000	65,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	440,000	-	(55,000)	385,000	55,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	760,000	-	(80,000)	680,000	85,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	885,000	-	(85,000)	800,000	85,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	570,000	-	(55,000)	515,000	55,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	765,000	-	(60,000)	705,000	65,000
2006 - 4.50% S.S. 772	936,100	09/01/26	568,100	-	(46,300)	521,800	48,300
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	310,000	-	(20,000)	290,000	25,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	511,629	-	(31,756)	479,873	35,285
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	213,371	-	(13,244)	200,127	14,715
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	925,000	-	(55,000)	870,000	55,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	275,000	-	(15,000)	260,000	15,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	665,000	-	(30,000)	635,000	30,000
Total special assessment bonds	<u>19,611,100</u>		<u>8,848,100</u>	<u>-</u>	<u>(1,116,300)</u>	<u>7,731,800</u>	<u>1,068,300</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/16	Additions	Reductions	Balance 12/31/17	Amount Due in One Year
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 648,500	\$ -	\$ (10,600)	\$ 637,900	\$ 11,100
<u>OPWC Loans:</u>							
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2028	102,714	-	(9,338)	93,376	9,338
2008 - 0% Road improvements - Abon Signal	15,147	7/1/2018	2,271	-	(1,514)	757	757
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	59,644	-	(4,970)	54,674	4,970
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	57,484	-	(4,790)	52,694	4,790
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	43,611	-	(3,355)	40,256	3,355
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	32,838	-	(10,945)	21,893	10,946
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	11,161	-	(3,721)	7,440	3,720
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	3,736	-	(1,244)	2,492	1,244
2013 - 0% Road Improvements culverts	45,833	7/1/2023	29,790	-	(4,584)	25,206	4,584
2014 - 0% Road Improvements - Butz Turn Lane	57,785	1/1/2025	46,229	-	(5,779)	40,450	5,779
2014 - 0% Road Improvements - Crissey Rd.	39,564	1/1/2025	31,652	-	(3,956)	27,696	3,956
2015 - 0% Road Improvements - Mohler Rd.	41,129	1/1/2025	32,902	-	(4,113)	28,789	4,113
2015 - 0% Road Improvements - Resurface	275,277	1/1/2026	261,513	-	(27,528)	233,985	27,528
2017 - 0% Road Improvements - Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	-	233,418	(23,342)	210,076	23,342
2017 - 0% Road Improvements - Bancroft Bridge	223,566	7/1/2037	-	223,566	(5,589)	217,977	11,178
Total OPWC loans	<u>1,539,878</u>		<u>715,545</u>	<u>456,984</u>	<u>(114,768)</u>	<u>1,057,761</u>	<u>119,600</u>
<u>Other long-term obligations</u>							
Capital lease obligations			78,675	138,424	(78,401)	138,698	68,949
Compensated absences			20,496,861	12,078,022	(11,901,577)	20,673,306	11,819,225
Landfill obligation			2,700,000	1,012,002	(1,937,002)	1,775,000	455,000
Claims payable			8,981,107	5,761,739	(8,981,107)	5,761,739	4,757,240
Net Pension Liability - OPERS			197,476,290	71,529,506	-	269,005,796	-
Total other long-term obligations			<u>229,732,933</u>	<u>90,519,693</u>	<u>(22,898,087)</u>	<u>297,354,539</u>	<u>17,100,414</u>
Total governmental activities obligations			315,520,078	118,276,677	(52,404,755)	381,392,000	20,944,414
Add: unamortized bond premiums			1,184,379	777,608	(98,263)	1,863,724	-
Less: unamortized bond discounts			(14,786)	-	3,007	(11,779)	-
Total on statement of net position			<u>\$ 316,689,671</u>	<u>\$ 119,054,285</u>	<u>\$ (52,500,011)</u>	<u>\$ 383,243,945</u>	<u>\$ 20,944,414</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

During 2017, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities	Original Issued	Maturity Date	Balance 12/31/16	Additions	Reductions	Balance 12/31/17	Amount Due in One Year
OWDA Loans:							
1993 - 6.16% Water supply system	\$ 1,128,300	07/01/18	\$ 124,165	\$ -	\$ (81,961)	\$ 42,204	\$ 42,204
1994 - 6.72% Water	405,026	7/1/2019	75,446	-	(28,813)	46,633	30,750
1995 - 6.35% Water supply system	501,750	01/01/21	139,445	-	(31,710)	107,735	33,724
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	67,193	-	(67,193)	-	-
1997 - 5.86% Water supply system - SW Tank	1,783,512	07/01/17	72,618	-	(72,618)	-	-
2001 - 5.39% Water supply system	1,268,385	01/01/21	371,194	-	(85,531)	285,663	90,204
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	9,359,416	-	(595,707)	8,763,709	618,862
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	844,987	-	(53,922)	791,065	57,012
2009 - 4.36% Water 5114	1,097,053	01/01/30	814,691	-	(47,755)	766,936	49,860
2009 - 4.36% Sewer 5113	789,485	01/01/30	586,286	-	(34,366)	551,920	35,881
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	738,397	-	(38,038)	700,359	39,400
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	338,600	-	(17,442)	321,158	18,067
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	473,489	-	(19,839)	453,650	20,328
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	1,446,132	-	(60,593)	1,385,539	62,086
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	-	1,341,202	-	1,341,202	-
Total OWDA loans	<u>40,318,688</u>		<u>15,452,059</u>	<u>1,341,202</u>	<u>(1,235,488)</u>	<u>15,557,773</u>	<u>1,098,378</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/16	Additions	Reductions	Balance 12/31/17	Amount Due in One Year
<u>OPWC Loans:</u>							
1994 - 0% Wastewater - Maumee River	\$ 274,474	07/01/17	\$ 6,859	\$ -	\$ (6,859)	\$ -	\$ -
2005 - 0% Sewer system	355,353	07/01/25	151,022	-	(17,768)	133,254	17,768
2005 - 0% Sewer system	432,200	07/01/25	183,685	-	(21,610)	162,075	21,610
2005 - 0% Sewer system	381,016	07/01/25	152,410	-	(19,050)	133,360	19,051
2006 - 0% Wastewater	1,215,159	07/01/26	577,201	-	(60,758)	516,443	60,758
2008 - 0% Sewer System	71,487	01/01/29	42,893	-	(3,574)	39,319	3,574
2010 - 0% Sewer System	482,191	07/01/30	325,479	-	(24,110)	301,369	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	85,889	-	(5,924)	79,965	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	114,772	-	(7,652)	107,120	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	76,805	-	(5,120)	71,685	5,120
2013 - 0% Sewer system	192,007	01/01/34	163,207	-	(9,600)	153,607	9,600
2014 - 0% CL21Q	144,635	01/01/35	130,172	-	(7,232)	122,940	7,232
2014 - 0% CL12Q/13Q	360,430	01/01/35	333,397	-	(18,022)	315,375	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	180,458	-	(13,368)	167,090	13,368
Total OPWC loans	4,483,364		2,524,249	-	(220,647)	2,303,602	213,789
<u>Other long-term obligations:</u>							
Capital lease obligation			259,998	-	(172,889)	87,109	87,109
Compensated absences			467,908	304,215	(307,188)	464,935	297,970
Net Pension Liability - OPERS			5,559,064	2,290,431	-	7,849,495	-
Total on statement of net position			\$ 24,263,278	\$ 3,935,848	\$ (1,936,212)	\$ 26,262,914	\$ 1,697,246

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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, 2017 follows:

<u>Year Ended</u>	Bonds			
	General Obligation		Special Assessment Government Commitment	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 2,645,000	\$ 2,620,076	\$ 1,068,300	\$ 343,759
2019	2,660,000	2,559,510	925,500	296,109
2020	2,850,000	2,507,260	922,700	255,149
2021	3,020,000	2,444,847	825,100	214,370
2022	1,615,000	2,376,645	752,600	178,712
2023 - 2027	8,185,000	11,114,848	2,592,600	451,674
2028 - 2032	12,230,000	9,540,278	545,000	81,063
2033 - 2037	24,025,000	6,342,149	100,000	7,500
2038 - 2040	17,380,000	1,396,133	-	-
Total	\$ 74,610,000	\$ 40,901,746	\$ 7,731,800	\$ 1,828,336

<u>Year Ended</u>	Bonds		Loans			
	Revenue		OWDA ⁽¹⁾		OPWC	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 11,100	\$ 28,706	\$ 1,098,378	\$ 526,029	\$ 333,389	\$ -
2019	11,600	28,206	1,083,567	483,215	332,637	-
2020	12,100	27,760	1,111,764	441,018	316,722	-
2021	12,700	27,140	1,011,367	398,736	316,722	-
2022	13,300	26,568	1,050,974	359,484	316,721	-
2023 - 2027	75,700	123,402	5,907,141	1,151,038	1,210,049	-
2028 - 2032	93,709	103,748	2,588,276	178,911	415,705	-
2033 - 2037	116,666	79,736	365,104	15,812	119,418	-
2038 - 2042	145,739	50,661	-	-	-	-
2043 - 2046	145,286	1,185	-	-	-	-
Total	\$ 637,900	\$ 497,112	\$ 14,216,571	\$ 3,554,243	\$ 3,361,363	\$ -

⁽¹⁾ OWDA loan wastewater treatment 7799 is not included in future debt schedule as the loan is not closed and final disbursement has not been made. This loan will be added to the future debt schedule when future debt service payments are finalized.

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$180.5 million and \$72.3 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$169.1 million and \$61.0 million, respectively.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

Compensated Absences

Unpaid vested compensated absences at December 31, 2017 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 10,294,249	\$ 272,310
Sick	9,329,029	174,078
Compensation	1,050,028	18,547
Total	\$ 20,673,306	\$ 464,935

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

Landfill Obligation

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

Claims Payable

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

Net Pension Liability

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

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2017, the County added \$138,424 in new capital lease obligations and made principal payments of \$251,290.

At December 31, 2017, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	\$ 1,125,083
Less accumulated depreciation	(515,748)
Net book value	\$ 609,335

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

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, 2017.

<u>Year Ending December 31.</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
2018	\$ 75,452	\$ 89,738	\$ 165,190
2019	61,700	-	61,700
2020	7,327	-	7,327
2021	<u>4,374</u>	<u>-</u>	<u>4,374</u>
Total minimum lease payments	148,853	89,738	238,591
Less: amount representing interest	<u>(10,155)</u>	<u>(2,629)</u>	<u>(12,784)</u>
Present value of future minimum lease payments	<u>\$ 138,698</u>	<u>\$ 87,109</u>	<u>\$ 225,807</u>

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

Component Units

The County's component units have the following long-term obligations due at December 31, 2017:

At December 31, 2017, the Toledo Mud Hens has a long-term deferred compensation liability of \$375,310. This total, \$375,310, is considered due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2017, the balance of the long-term note payable is \$5,276,251.

Conduit Debt Obligations

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

As of December 31, 2017, there were 22 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$908,090,000, including \$877,920,000 for hospitals, \$8,460,000 for industrial development, economic, and school facilities, and \$21,710,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability/Asset

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

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retired prior to January 7, 2013, the COLA continues to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25%.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0 %	1.0 %	1.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$20,428,514 for 2017. Of this amount, \$2,181,708 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2016, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Proportion of the net pension liability/asset prior measurement date	1.18105300%	0.88217000%	0.67448000%	
Proportion of the net pension liability/asset current measurement date	<u>1.22943400%</u>	<u>1.10736200%</u>	<u>0.70556200%</u>	
Change in proportionate share	<u>0.04838100%</u>	<u>0.22519200%</u>	<u>0.03108200%</u>	
Proportionate share of the net pension liability	\$ 276,855,291	\$ -	\$ -	\$ 276,855,291
Proportionate share of the net pension asset	-	611,183	2,914	614,097
Pension expense	60,204,993	441,562	3,594	60,650,149

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 375,256	\$ -	\$ 29,671	\$ 404,927
Net difference between projected and actual earnings on pension plan investments	41,230,143	149,119	2,508	41,381,770
Changes of assumptions	43,912,592	148,958	3,278	44,064,828
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	3,465,734	-	-	3,465,734
County contributions subsequent to measurement date	19,452,728	591,869	383,917	20,428,514 *
Total deferred outflows of resources	<u>\$ 108,436,453</u>	<u>\$ 889,946</u>	<u>\$ 419,374</u>	<u>\$ 109,745,773</u>
Deferred inflows of resources				
Differences between expected and actual experience	\$ 1,647,707	\$ 312,579	\$ -	\$ 1,960,286
Changes in employer's proportionate percentage/difference between employer contributions and proportionate share of contributions	439,226	-	-	439,226
Total deferred inflows of resources	<u>\$ 2,086,933</u>	<u>\$ 312,579</u>	<u>\$ -</u>	<u>\$ 2,399,512</u>

* \$20,428,514 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2018.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
2018	\$ 35,880,226	\$ 28,964	\$ 5,194	\$ 35,914,384
2019	37,426,602	28,964	5,194	37,460,760
2020	14,798,521	22,512	5,025	14,826,058
2021	(1,208,557)	(30,329)	4,084	(1,234,802)
2022	-	(24,752)	4,247	(20,505)
Thereafter	-	(39,861)	11,713	(28,148)
Total	\$ 86,896,792	\$ (14,502)	\$ 35,457	\$ 86,917,747

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, for the defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results are presented below.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006, and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006, and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the Voluntary Employees' Beneficiary Association (VEBA) Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.75 %
Domestic equities	20.70	6.34
Real estate	10.00	4.75
Private equity	10.00	8.97
International equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan, and Member-Directed Plan. A discount rate of 8.00% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 422,958,303	\$ 276,855,291	\$ 155,104,218
Combined Plan	43,925	(611,183)	(1,120,090)
Member-Directed Plan	6,997	(2,914)	(6,997)

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - POSTRETIREMENT BENEFIT PLAN

Ohio Public Employees Retirement System

Plan Description - OPERS administers three separate pension plans: The Traditional Pension Plan (a cost-sharing, multiple-employer defined benefit pension plan); the Member Directed Plan (a defined contribution plan); and the Combined Plan (a cost-sharing, multiple-employer defined benefit pension plan) that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2017, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2017 was 1.00%.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - POSTRETIREMENT BENEFIT PLAN - (Continued)

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2017, 2016, and 2015 were \$1.7 million, \$3.2 million, and \$2.8 million, respectively; 90.20% has been contributed for 2017 and 100% has been contributed for 2016 and 2017. The remaining 2017 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

Net Change in Fund Balance

	<u>General</u>	<u>Mental Health and Recovery</u>	<u>Children Services Board</u>	<u>Board of Developmental Disabilities</u>
Budget basis	\$ (2,703,778)	\$ (20,197)	\$ 1,840,170	\$ 7,591,075
Net adjustment for revenue accruals	(3,972,270)	50,708	270,543	(201,976)
Net adjustment for expenditure accruals	(14,963)	45,423	(117,102)	35,605
Net adjustment for other sources/uses	1,575,000	-	-	-
Funds budgeted elsewhere	14,861,286	-	-	-
Adjustment for encumbrances	<u>1,386,745</u>	<u>-</u>	<u>127,745</u>	<u>2,012,432</u>
GAAP basis	<u>\$ 11,132,020</u>	<u>\$ 75,934</u>	<u>\$ 2,121,356</u>	<u>\$ 9,437,136</u>

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Prepayments	850,448	-	20,856	30,806
Unclaimed monies	1,084,199	-	-	-
Total nonspendable	<u>1,934,647</u>	<u>-</u>	<u>20,856</u>	<u>30,806</u>
Restricted:				
Ditch maintenance	276,480	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	17,747,575	-	37,954,559
Human services programs	-	-	8,358,489	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	<u>276,480</u>	<u>17,747,575</u>	<u>8,358,489</u>	<u>37,954,559</u>
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	1,814,736	-	-	-
Compensated absences	3,034,281	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	<u>4,849,017</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Legislative and executive operations	763,048	-	-	-
Judicial operations	395,304	-	-	-
Public safety programs	41,384	-	-	-
Public works projects	594	-	-	-
Human service programs	5,616	-	-	-
Conservation & recreation programs	649	-	-	-
Subsequent year appropriations	1,777,614	-	-	-
Total assigned	<u>2,984,209</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	49,149,361	-	-	-
Total fund balances	<u>\$ 59,193,714</u>	<u>\$ 17,747,575</u>	<u>\$ 8,379,345</u>	<u>\$ 37,985,365</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Nonmajor Governmental	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ 718,988	\$ 718,988
Prepayments	-	1,103,032	2,005,142
Unclaimed monies	-	-	1,084,199
Total nonspendable	<u>-</u>	<u>1,822,020</u>	<u>3,808,329</u>
Restricted:			
Ditch maintenance	-	-	276,480
Legislative and executive operations	-	10,897,933	10,897,933
Judicial operations	-	11,217,066	11,217,066
Public safety programs	-	15,067,049	15,067,049
Public works projects	-	9,914,019	9,914,019
Health programs	-	2,119,470	57,821,604
Human services programs	-	889,207	9,247,696
Conservation and recreation programs	-	119,003	119,003
Community development projects	-	5,012,572	5,012,572
Capital projects	-	129,179	129,179
Total restricted	<u>-</u>	<u>55,365,498</u>	<u>119,702,601</u>
Committed:			
Legislative and executive operations	-	331,410	331,410
Payroll	-	-	1,814,736
Compensated absences	-	-	3,034,281
Public safety programs	-	6,192,544	6,192,544
Capital projects	-	10,379,297	10,379,297
Debt service	1,837,075	-	1,837,075
Total committed	<u>1,837,075</u>	<u>16,903,251</u>	<u>23,589,343</u>
Assigned:			
Legislative and executive operations	-	-	763,048
Judicial operations	-	-	395,304
Public safety programs	-	-	41,384
Public works projects	-	-	594
Human Service programs	-	-	5,616
Conservation & recreation programs	-	-	649
Subsequent year appropriations	-	-	1,777,614
Total assigned	<u>-</u>	<u>-</u>	<u>2,984,209</u>
Unassigned (deficit)	<u>-</u>	<u>(484,298)</u>	<u>48,665,063</u>
Total fund balances	<u>\$ 1,837,075</u>	<u>\$ 73,606,471</u>	<u>\$ 198,749,545</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 15 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,206,595
Children Services Board	115,245
Board of Developmental Disabilities	1,858,202
Nonmajor Governmental Funds	<u>9,695,033</u>
Total	<u>\$ 12,875,075</u>

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$1,775,000 will be required to clean up, monitor, and maintain the site. Approximately \$455,000 of the costs are to be incurred in the next year. The current liability of \$455,000 is included in the long-term liability due within a year with the remaining \$1,320,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred. The estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2017 consisted of taxes, accounts, special assessments, accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2017.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,310,330
State Public Defender Reimbursement	987,078
Unrestricted Grants and Entitlements	474,246
Casino Revenue	1,296,770
Lucas County Correctional Bookings, Custodies, Pretrial Beds, Work Release and Pretrial Services	7,785,699
Medicaid Sales Tax	8,790,364
Homestead and Rollback	831,203
	22,475,690
Mental Health and Recovery Fund:	
Grants and Entitlements	4,510,638
Homestead and Rollback	1,025,158
	5,535,796
Children Services Board Fund:	
Grants and Entitlements	1,335,357
Homestead and Rollback	1,378,493
	2,713,850
Board of Developmental Disabilities Fund:	
Grants and Entitlements	4,984,827
Homestead and Rollback	1,866,070
	6,850,897
Other Governmental Funds:	
Grants and Entitlements	2,782,065
License, Gasoline and Permissive Taxes	5,834,604
Homestead and Rollback	1,275,835
	9,892,504
Total Intergovernmental Receivables	\$ 47,468,737

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

NOTE 18 - RISK MANAGEMENT

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

The claims liability of \$5,761,739 reported in the internal service funds at December 31, 2017 is based on the requirements of GASB Statement No. 10, as amended, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2017 and 2016 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2017	\$ 8,981,107	\$ 35,581,423	\$ (579,107)	\$ (38,221,684)	\$ 5,761,739
2016	7,869,120	37,084,605	3,521,695	(39,494,313)	8,981,107

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2016 "Change in Provision for Workers' Compensation Claims" includes a \$2,363,963 prepayment related to this transition.

The County estimates that \$4,757,240 of the claims payable liability at December 31, 2017 will be paid within one year with the remaining balance, \$1,004,499, 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: \$54,137 in 2018, \$52,353 in 2019, \$33,954 in 2020, and \$10,341 in 2021. The total future payments through 2021 are \$150,785.

REQUIRED SUPPLEMENTARY INFORMATION

Toledo Museum of Art



The facade and close up view of the Center for the Visual Arts, a part of the Museum Campus located at the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Traditional Plan:</u>				
County's proportion of the net pension liability.....	1.229434%	1.181053%	1.180313%	1.180313%
County's proportionate share of the net pension liability.....	\$ 276,855,291	\$ 203,035,355	\$ 141,469,196	\$ 138,273,878
County's covered payroll.....	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375	\$ 141,893,915
County's proportionate share of the net pension liability as a percentage of its covered payroll.....	182.20%	145.16%	98.53%	97.45%
Plan fiduciary net position as a percentage of the total pension liability.....	77.25%	81.08%	86.45%	86.36%
<u>Combined Plan:</u>				
County's proportion of the net pension asset.....	1.107362%	0.882170%	0.859879%	0.859879%
County's proportionate share of the net pension asset.....	\$ 611,183	\$ 426,055	\$ 329,004	\$ 89,662
County's covered payroll.....	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175	\$ 1,952,238
County's proportionate share of the net pension asset as a percentage of its covered payroll.....	16.46%	14.04%	10.47%	4.59%
Plan fiduciary net position as a percentage of the total pension asset.....	116.55%	116.90%	114.83%	104.56%
<u>Member Directed Plan:</u>				
County's proportion of the net pension asset.....	0.705562%	0.674480%	n/a	n/a
County's proportionate share of the net pension asset.....	\$ 2,914	\$ 2,578	n/a	n/a
County's covered payroll.....	\$ 2,630,267	\$ 3,746,242	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll.....	0.11%	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset.....	103.40%	103.91%	n/a	n/a

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST EIGHT YEARS (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Traditional Plan:</u>				
Contractually required contribution.....	\$ 19,452,729	\$ 18,234,501	\$ 16,784,089	\$ 17,229,525
Contributions in relation to the contractually required contribution.....	<u>(19,452,729)</u>	<u>(18,234,501)</u>	<u>(16,784,089)</u>	<u>(17,229,525)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll.....	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375
Contributions as a percentage of covered payroll.....	13.00%	12.00%	12.00%	12.00%
<u>Combined Plan:</u>				
Contractually required contribution.....	\$ 591,869	\$ 445,530	\$ 364,101	\$ 377,181
Contributions in relation to the contractually required contribution.....	<u>(591,869)</u>	<u>(445,530)</u>	<u>(364,101)</u>	<u>(377,181)</u>
Contribution deficiency (excess).....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll.....	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175
Contributions as a percentage of covered payroll.....	13.00%	12.00%	12.00%	12.00%
<u>Member Directed Plan:</u>				
Contractually required contribution.....	\$ 383,917	\$ 315,632	\$ 449,549	
Contributions in relation to the contractually required contribution.....	<u>(383,917)</u>	<u>(315,632)</u>	<u>(449,549)</u>	
Contribution deficiency (excess).....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
County's covered payroll.....	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242	
Contributions as a percentage of covered payroll.....	10.00%	12.00%	12.00%	

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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

LUCAS COUNTY, OHIO

*NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017*

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2017.

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

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
From local sources:				
Sales taxes.....	\$ 104,625,000	\$ 104,625,000	\$ 105,104,038	\$ 479,038
Real property and other taxes.....	12,460,000	12,460,000	12,597,466	137,466
Charges for services.....	11,894,900	11,894,900	12,981,417	1,086,517
Licenses and permits.....	21,000	21,000	46,706	25,706
Fines and forfeitures.....	301,000	301,000	344,382	43,382
Intergovernmental.....	16,220,877	16,220,877	18,155,579	1,934,702
Special assessments.....	55,850	55,850	27,750	(28,100)
Investment income.....	2,314,500	2,314,500	3,375,876	1,061,376
Rental income.....	780,188	780,188	1,120,889	340,701
Other.....	329,300	329,300	1,248,854	919,554
Total revenues.....	149,002,615	149,002,615	155,002,957	6,000,342
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.....	1,461,775	1,320,228	1,314,393	5,835
Materials and supplies.....	40,912	78,020	78,018	2
Charges and services.....	83,094	87,122	87,118	4
Other.....	49,068	48,954	48,155	799
Capital outlay and equipment.....	2,416	26,125	26,123	2
<i>Real Estate Support Staff</i>				
Personal services.....	630,188	676,081	676,065	16
Charges and services.....	3,142	1,567	1,566	1
Other.....	1,028	-	-	-
<i>Budget Commission</i>				
Personal services.....	52,240	49,931	49,931	-
Materials and supplies.....	773	-	-	-
<i>Board of Revision</i>				
Personal services.....	66,165	63,864	63,837	27
Materials and supplies.....	18,979	17,288	17,288	-
Charges and services.....	2,060	11	11	-
Capital outlay and equipment.....	824	207	206	1

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.....	\$ 1,940,665	\$ 1,884,224	\$ 1,797,893	\$ 86,331
Materials and supplies.....	7,995	7,985	5,679	2,306
Charges and services.....	304,119	336,469	312,111	24,358
Capital outlay and equipment.....	614,446	574,893	545,562	29,331
<i>Commissioners</i>				
Personal services.....	531,717	542,924	508,965	33,959
Materials and supplies.....	2,836	3,180	2,697	483
Charges and services.....	46,460	50,735	38,619	12,116
Other.....	5,000	2,618	403	2,215
Capital outlay and equipment.....	10,300	4,250	1,083	3,167
<i>County Administrator</i>				
Personal services.....	627,856	558,558	553,102	5,456
Materials and supplies.....	5,378	10,164	8,963	1,201
Charges and services.....	65,064	123,156	70,825	52,331
Other.....	4,336	2,274	-	2,274
Capital outlay and equipment.....	21,800	19,500	18,662	838
<i>Facilities</i>				
Personal services.....	2,355,670	2,302,214	2,181,877	120,337
Materials and supplies.....	389,897	348,902	329,855	19,047
Charges and services.....	1,352,068	1,345,860	1,321,573	24,287
Other.....	70	16	16	-
Capital outlay and equipment.....	144,045	162,288	157,780	4,508
<i>Department of Personnel</i>				
Personal services.....	741,204	1,023,021	1,015,964	7,057
Materials and supplies.....	19,061	8,581	8,357	224
Charges and services.....	25,365	21,078	19,398	1,680
Capital outlay and equipment.....	57,441	59,059	59,059	-
<i>Treasurer</i>				
Personal services.....	919,631	1,008,015	1,008,015	-
Materials and supplies.....	25,420	22,833	22,493	340
Charges and services.....	238,926	228,411	185,584	42,827
Other.....	1,200	-	-	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.....	\$ 279,901	\$ 276,528	\$ 264,718	\$ 11,810
Materials and supplies.....	3,002	2,548	2,104	444
Charges and services.....	20,800	42,897	41,559	1,338
Other.....	1,000	398	329	69
Capital outlay and equipment.....	5,000	8,127	8,127	-
<i>Board of Elections</i>				
Personal services.....	1,446,911	1,468,697	1,441,840	26,857
Materials and supplies.....	290,689	153,689	112,708	40,981
Charges and services.....	1,313,740	1,577,377	1,403,145	174,232
Other.....	1,000	2,604	434	2,170
Capital outlay and equipment.....	657,662	847,040	846,365	675
<i>Support Services</i>				
Personal services.....	234,392	228,672	205,499	23,173
Materials and supplies.....	3,254	3,254	1,567	1,687
Charges and services.....	8,120	14,835	12,105	2,730
Other.....	1,000	5	-	5
Capital outlay and equipment.....	4,494	4,334	2,159	2,175
<i>Centralized Records Center</i>				
Personal services.....	178,324	177,624	168,911	8,713
Materials and supplies.....	7,500	10,200	8,193	2,007
Charges and services.....	115,138	98,525	89,954	8,571
Other.....	4,000	-	-	-
Capital outlay and equipment.....	4,680	4,680	3,234	1,446
<i>Recorder</i>				
Personal services.....	577,816	577,906	575,450	2,456
Materials and supplies.....	8,099	6,398	6,306	92
Charges and services.....	22,884	12,495	8,391	4,104
<i>Recorder Housing Trust Fee</i>				
Personal services.....	10,000	10,000	-	10,000
<i>Annual Audit</i>				
Charges and services.....	169,600	152,800	152,800	-
Other.....	5,000	5,000	328	4,672
<i>Plan Commission</i>				
Charges and services.....	232,470	232,470	232,470	-

Continued

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.....	\$ 5,203,711	\$ 4,749,283	\$ 4,716,893	\$ 32,390
Other.....	175,796	140,796	124,724	16,072
Capital outlay and equipment.....	8,000	-	-	-
<i>Real Estate Taxes</i>				
Other.....	185,000	195,665	195,665	-
<i>Insurance</i>				
Personal services.....	16,964,938	15,364,938	15,249,343	115,595
Charges and services.....	1,165,000	1,090,000	1,076,881	13,119
Other.....	5,000	5,000	-	5,000
<i>Miscellaneous</i>				
Materials and supplies.....	5,000	5,150	5,099	51
Charges and services.....	2,719,894	2,807,883	2,349,694	458,189
Other.....	611,501	684,178	622,914	61,264
Capital outlay and equipment.....	212,680	53,000	53,000	-
<i>Total General Government -</i>				
<i>Legislative and Executive.....</i>	<u>45,733,630</u>	<u>44,035,602</u>	<u>42,520,155</u>	<u>1,515,447</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.....	6,568,826	6,332,326	6,103,893	228,433
Materials and supplies.....	208,641	241,641	230,998	10,643
Charges and services.....	351,767	380,255	355,894	24,361
Capital outlay and equipment.....	99,205	172,705	171,709	996
<i>Juvenile Detention Center</i>				
Personal services.....	3,296,658	3,167,723	3,036,688	131,035
Materials and supplies.....	46,530	63,846	57,430	6,416
Charges and services.....	537,802	569,289	528,255	41,034
Capital outlay and equipment.....	17,340	17,340	13,654	3,686
<i>Prosecutor</i>				
Personal services.....	5,267,713	5,468,917	5,465,485	3,432
Materials and supplies.....	73,032	75,939	67,846	8,093
Charges and services.....	38,454	53,850	42,240	11,610
Other.....	4,892	1,892	1,354	538
Capital outlay and equipment.....	-	5,804	5,804	-
<i>Domestic Relations Court</i>				
Personal services.....	2,449,369	2,449,369	2,399,744	49,625
Materials and supplies.....	24,450	20,682	18,918	1,764
Charges and services.....	247,635	234,166	206,500	27,666
Capital outlay and equipment.....	19,340	7,940	7,327	613

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.....	\$ 1,736,136	\$ 1,699,136	\$ 1,662,937	\$ 36,199
Materials and supplies.....	272,182	267,132	252,487	14,645
Charges and services.....	56,669	54,594	39,377	15,217
Capital outlay and equipment.....	3,200	6,000	4,811	1,189
<i>Probate Court</i>				
Personal services.....	1,889,996	1,851,185	1,830,720	20,465
Materials and supplies.....	33,127	33,127	33,043	84
Charges and services.....	18,530	18,530	12,636	5,894
<i>Common Pleas Court</i>				
Personal services.....	5,731,364	5,649,221	5,638,698	10,523
Materials and supplies.....	62,303	52,639	50,684	1,955
Charges and services.....	489,998	499,524	480,969	18,555
Capital outlay and equipment.....	6,000	6,138	5,082	1,056
<i>Common Pleas Human Resources</i>				
Materials and supplies.....	50	50	50	-
<i>Work Release</i>				
Materials and supplies.....	3,784	490	490	-
Charges and services.....	38,761	30,083	30,083	-
<i>Regional Court Services</i>				
Personal services.....	3,751,341	3,702,930	3,652,145	50,785
Materials and supplies.....	397,125	400,125	394,658	5,467
Charges and services.....	505,412	448,196	433,510	14,686
Other.....	3,800	3,800	2,114	1,686
Capital outlay and equipment.....	14,800	14,600	12,315	2,285
<i>Adult Probation</i>				
Personal services.....	2,136,787	2,105,646	2,001,468	104,178
Materials and supplies.....	16,550	16,550	13,924	2,626
Charges and services.....	26,900	26,900	15,215	11,685
Other.....	150	150	130	20
Capital outlay and equipment.....	4,000	4,000	1,165	2,835

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Pretrial Presentence</i>				
Personal services.....	\$ 793	\$ 793	\$ 793	\$ -
Materials and supplies.....	1,625	1,625	1,625	-
Charges and services.....	5,541	5,541	5,541	-
Capital outlay and equipment.....	1,191	1,191	1,191	-
<i>Maumee Municipal Court</i>				
Personal services.....	133,498	133,576	126,402	7,174
Charges and services.....	17,000	16,922	16,198	724
<i>Oregon Municipal Court</i>				
Personal services.....	165,445	165,445	136,205	29,240
Charges and services.....	15,900	15,900	13,500	2,400
<i>Sylvania Municipal Court</i>				
Personal services.....	162,120	162,120	157,455	4,665
Charges and services.....	42,500	42,500	40,072	2,428
<i>Toledo Municipal Court</i>				
Personal services.....	365,248	359,011	350,646	8,365
Charges and services.....	44,275	56,927	55,570	1,357
<i>Integrated Justice System</i>				
Personal services.....	560,202	560,310	559,270	1,040
Materials and supplies.....	280	280	260	20
Charges and services.....	276,043	237,294	137,948	99,346
Capital outlay and equipment.....	13,419	27,267	27,246	21

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Judicial - continued				
<i>Attorney Fees Public Defender</i>				
Materials and supplies.....	\$ 1,200	\$ 1,200	\$ 269	\$ 931
Charges and services.....	4,429,092	4,620,392	4,543,020	77,372
Other.....	23,800	-	-	-
<i>Court of Appeals</i>				
Materials and supplies.....	11,448	11,646	10,236	1,410
Charges and services.....	459,438	456,360	424,514	31,846
Other.....	500	-	-	-
Capital outlay and equipment.....	73,969	64,913	64,557	356
<i>Total General Government - Judicial.....</i>	<u>43,255,146</u>	<u>43,095,643</u>	<u>41,954,968</u>	<u>1,140,675</u>
Public Safety				
<i>Coroner</i>				
Personal services.....	1,545,490	1,551,401	1,550,016	1,385
Charges and services.....	6,742	831	-	831
<i>Public Safety Court Security</i>				
Personal services.....	2,810,060	2,878,077	2,773,736	104,341
<i>Sheriff Law Enforcement</i>				
Personal services.....	5,524,224	5,551,450	5,414,983	136,467
Materials and supplies.....	139,258	179,950	179,498	452
Charges and services.....	184,500	204,630	203,904	726
Capital outlay and equipment.....	50,351	83,255	83,255	-
<i>Sheriff Administration</i>				
Personal services.....	2,503,158	2,507,468	2,501,649	5,819
Materials and supplies.....	37,995	34,512	34,512	-
Charges and services.....	233,477	170,771	168,933	1,838
Capital outlay and equipment.....	25,000	20,370	18,643	1,727
<i>Sheriff Correction Center</i>				
Personal services.....	20,468,404	20,473,770	20,466,269	7,501
Materials and supplies.....	411,962	378,790	377,491	1,299
Charges and services.....	991,671	1,003,724	1,002,467	1,257
Capital outlay and equipment.....	20,000	20,000	19,716	284
<i>Medical Correction Center</i>				
Personal services.....	1,322,186	1,316,780	1,315,939	841
Materials and supplies.....	4,500	6,500	6,500	-
Charges and services.....	210,228	198,205	198,186	19
Capital outlay and equipment.....	1,000	2,978	2,978	-

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.....	\$ 8,665,340	\$ 8,515,340	\$ 8,511,331	\$ 4,009
<i>Total Public Safety.....</i>	<u>45,155,546</u>	<u>45,098,802</u>	<u>44,830,006</u>	<u>268,796</u>
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	145,623	145,623	141,789	3,834
Charges and services.....	41,056	41,056	1,182	39,874
<i>Ditch Maintenance Projects</i>				
Charges and services.....	18,800	32,834	32,834	-
<i>Total Public Works.....</i>	<u>205,479</u>	<u>219,513</u>	<u>175,805</u>	<u>43,708</u>
Health				
<i>Health Services</i>				
Charges and services.....	803,120	528,120	526,522	1,598
Other.....	839,117	772,101	754,941	17,160
<i>Total Health.....</i>	<u>1,642,237</u>	<u>1,300,221</u>	<u>1,281,463</u>	<u>18,758</u>
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	791,016	791,016	757,937	33,079
Materials and supplies.....	18,663	21,308	18,883	2,425
Charges and services.....	984,985	951,396	862,461	88,935
Other.....	165	165	165	-
Capital outlay and equipment.....	7,000	6,855	5,822	1,033
<i>Veteran Services</i>				
Charges and services.....	29,000	29,000	28,215	785
<i>Total Human Services.....</i>	<u>1,830,829</u>	<u>1,799,740</u>	<u>1,673,483</u>	<u>126,257</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and Recreation				
<i>Agriculture</i>				
Charges and services.....	\$ 40,700	\$ 41,700	\$ 37,100	\$ 4,600
Other.....	277,000	277,000	277,000	-
<i>Total Conservation and Recreation.....</i>	<u>317,700</u>	<u>318,700</u>	<u>314,100</u>	<u>4,600</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other.....	939,917	246,923	246,923	-
Total expenditures.....	<u>139,080,484</u>	<u>136,115,144</u>	<u>132,996,903</u>	<u>3,118,241</u>
Excess of revenues over expenditures.....	9,922,131	12,887,471	22,006,054	9,118,583
Other financing (uses):				
Transfers (out).....	(18,903,475)	(24,798,392)	(24,709,832)	88,560
Net change in fund balance.....	(8,981,344)	(11,910,921)	(2,703,778)	9,207,143
Fund balance at beginning of year.....	25,566,950	25,566,950	25,566,950	-
<i>Prior year encumbrances appropriated.....</i>	2,712,378	2,712,378	2,712,378	-
Fund balance at end of year.....	<u>\$ 19,297,984</u>	<u>\$ 16,368,407</u>	<u>\$ 25,575,550</u>	<u>\$ 9,207,143</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 15,501,845	\$ 15,501,845	\$ 15,593,984	\$ 92,139
Intergovernmental.....	8,629,205	8,629,205	9,178,563	549,358
Other.....	25,944	25,944	66,265	40,321
Total revenues.....	24,156,994	24,156,994	24,838,812	681,818
Expenditures:				
Health				
Personal services.....	1,487,076	1,492,076	1,413,241	78,835
Materials and supplies.....	13,237	13,237	9,207	4,030
Charges and services.....	26,833,244	26,826,244	23,393,954	3,432,290
Other.....	27,400	27,400	16,782	10,618
Capital outlay and equipment.....	24,225	26,225	25,825	400
<i>Total Health.....</i>	<i>28,385,182</i>	<i>28,385,182</i>	<i>24,859,009</i>	<i>3,526,173</i>
Net change in fund balance.....	(4,228,188)	(4,228,188)	(20,197)	4,207,991
Fund balance at beginning of year.....	16,762,251	16,762,251	16,762,251	-
Fund balance at end of year.....	\$ 12,534,063	\$ 12,534,063	\$ 16,742,054	\$ 4,207,991

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 22,842,844	\$ 22,842,594	\$ 23,017,960	\$ 175,366
Charges for services.....	800	800	-	(800)
Intergovernmental.....	23,229,999	24,694,119	24,130,206	(563,913)
Other.....	35,600	35,600	348,558	312,958
Total revenues.....	46,109,243	47,573,113	47,496,724	(76,389)
Expenditures:				
Human Services				
Personal services.....	25,061,630	25,249,984	24,688,035	561,949
Materials and supplies.....	659,000	724,900	715,641	9,259
Charges and services.....	17,661,620	20,358,096	20,154,919	203,177
Capital outlay and equipment.....	200,000	207,000	97,959	109,041
<i>Total Human Services.....</i>	<i>43,582,250</i>	<i>46,539,980</i>	<i>45,656,554</i>	<i>883,426</i>
Net change in fund balance.....	2,526,993	1,033,133	1,840,170	807,037
Fund balance at beginning of year.....	5,257,978	5,257,978	5,257,978	-
<i>Prior year encumbrances appropriated.....</i>	<i>109,620</i>	<i>109,620</i>	<i>109,620</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,894,591	\$ 6,400,731	\$ 7,207,768	\$ 807,037

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 40,135,627	\$ 40,135,627	\$ 37,658,356	\$ (2,477,271)
Charges for services.....	1,615,000	1,615,000	1,129,279	(485,721)
Intergovernmental.....	13,265,756	13,265,756	20,643,028	7,377,272
Investment income.....	-	-	2,320	2,320
Other.....	550,000	550,000	755,889	205,889
Total revenues.....	55,566,383	55,566,383	60,188,872	4,622,489
Expenditures:				
Health				
Personal services.....	31,692,895	31,692,890	26,082,751	5,610,139
Materials and supplies.....	702,337	636,659	399,791	236,868
Charges and services.....	9,022,748	8,201,928	7,151,666	1,050,262
Other.....	20,259,014	20,258,069	18,486,023	1,772,046
Capital outlay and equipment.....	643,610	628,396	477,566	150,830
<i>Total Health.....</i>	<i>62,320,604</i>	<i>61,417,942</i>	<i>52,597,797</i>	<i>8,820,145</i>
Net change in fund balance.....	(6,754,221)	(5,851,559)	7,591,075	13,442,634
Fund balance at beginning of year.....	25,032,688	25,032,688	25,032,688	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,678,995</i>	<i>1,678,995</i>	<i>1,678,995</i>	<i>-</i>
Fund balance at end of year.....	\$ 19,957,462	\$ 20,860,124	\$ 34,302,758	\$ 13,442,634

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 950,000	\$ 950,000	\$ -
Special assessments.....	1,414,949	1,414,949	-
Rental income.....	760,224	760,224	-
Other.....	375,431	375,431	-
Total revenues.....	3,500,604	3,500,604	-
Expenditures:			
Debt service:			
Principal retirement.....	3,821,900	3,821,900	-
Interest and fiscal charges.....	2,648,184	2,648,184	-
Bond issuance costs.....	396,437	396,437	-
Total expenditures.....	6,866,521	6,866,521	-
(Deficiency) of revenues (under) expenditures.....	(3,365,917)	(3,365,917)	-
Other financing sources (uses):			
Issuance of refunding bonds.....	27,300,000	27,300,000	-
Payment to refunded bond escrow agent.....	(28,158,792)	(28,158,792)	-
Premium on refunding bonds issued.....	777,608	777,608	-
Premium on notes issued.....	123,496	123,496	-
Transfers in.....	4,262,318	4,262,318	-
Total other financing sources (uses).....	4,304,630	4,304,630	-
Net change in fund balance.....	938,713	938,713	-
Fund balance at beginning of year.....	789,881	789,881	-
Fund balance at end of year.....	\$ 1,728,594	\$ 1,728,594	\$ -

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,153,000	\$ 2,257,831	\$ 104,831
Special assessments.....	1,000	9,469	8,469
Total operating revenues.....	2,154,000	2,267,300	113,300
<u>Operating expenses:</u>			
Contract services.....	2,435,511	2,170,151	265,360
Materials and supplies.....	181,296	94,763	86,533
Other.....	2,000	546	1,454
Total operating expenses.....	2,618,807	2,265,460	353,347
Operating income (loss).....	(464,807)	1,840	466,647
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(2,099,000)	(2,016,971)	82,029
Interest and fiscal charges.....	(127,500)	(106,945)	20,555
Intergovernmental.....	89,000	869,551	780,551
Note issuance.....	1,800,000	2,285,000	485,000
Total nonoperating revenues (expenses).....	(337,500)	1,030,635	1,368,135
Income (loss) before transfers.....	(802,307)	1,032,475	1,834,782
Transfer out.....	(5,000)	-	5,000
Net change in net position.....	(807,307)	1,032,475	1,839,782
Net position at beginning of year.....	3,371,202	3,371,202	-
<i>Prior year encumbrances appropriated.....</i>	<i>357,168</i>	<i>357,168</i>	<i>-</i>
Net position at end of year.....	\$ 2,921,063	\$ 4,760,845	\$ 1,839,782

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 5,455,000	\$ 5,886,142	\$ 431,142
Other.....	25,000	472,449	447,449
Total operating revenues.....	5,480,000	6,358,591	878,591
<u>Operating expenses:</u>			
Personal services.....	1,918,633	1,747,336	171,297
Contract services.....	3,033,195	2,836,123	197,072
Materials and supplies.....	573,452	520,186	53,266
Other.....	4,200	3,182	1,018
Capital outlay and equipment.....	1,363,807	1,342,306	21,501
Total operating expenses.....	6,893,287	6,449,133	444,154
Operating loss.....	(1,413,287)	(90,542)	1,322,745
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(831,000)	(710,849)	120,151
Interest and fiscal charges.....	(380,000)	(377,770)	2,230
Intergovernmental.....	658,798	629,372	(29,426)
OWDA loans.....	1,341,202	1,341,202	-
Total nonoperating revenues (expenses).....	789,000	881,955	92,955
Net change in net position.....	(624,287)	791,413	1,415,700
Net position at beginning of year.....	8,134,949	8,134,949	-
<i>Prior year encumbrances appropriated.....</i>	<i>353,431</i>	<i>353,431</i>	<i>-</i>
Net position at end of year.....	\$ 7,864,093	\$ 9,279,793	\$ 1,415,700

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SEWER SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 1,830,000	\$ 1,960,348	\$ 130,348
Special assessments.....	10,000	-	(10,000)
Other.....	1,995,000	100,000	(1,895,000)
Total operating revenues.....	3,835,000	2,060,348	(1,774,652)
<u>Operating expenses:</u>			
Contract services.....	4,394,386	3,821,609	572,777
Materials and supplies.....	241,895	139,490	102,405
Other.....	2,000	711	1,289
Total operating expenses.....	4,638,281	3,961,810	676,471
Operating loss.....	(803,281)	(1,901,462)	(1,098,181)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(300,000)	(232,203)	67,797
Interest and fiscal charges.....	(99,000)	(72,420)	26,580
Intergovernmental.....	97,000	46,837	(50,163)
Total nonoperating revenues (expenses).....	(302,000)	(257,786)	44,214
Loss before transfers.....	(1,105,281)	(2,159,248)	(1,053,967)
Transfer in.....	5,000	5,000	-
Transfer out.....	(5,000)	(5,000)	-
Net change in net position.....	(1,105,281)	(2,159,248)	(1,053,967)
Net position at beginning of year.....	3,887,076	3,887,076	-
<i>Prior year encumbrances appropriated.....</i>	<i>210,347</i>	<i>210,347</i>	<i>-</i>
Net position at end of year.....	\$ 2,992,142	\$ 1,938,175	\$ (1,053,967)

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

Disaster Services Emergency Management Agency (EMA) Fund

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

Dog and Kennel Fund

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

Hotel Lodging Tax Fund

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

Domestic Violence Prevention Fund

To account for monies collected for marriage licenses.

Indigent Guardianship Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Domestic Relations Court Special Fund

To account for monies collected for special projects.

Coroner Laboratory Fund

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

Toxicology Lab Fund

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

Motor Vehicle Enforcement and Education Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Sheriff Policing Fund

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

Concealed Handgun Fund

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

Countywide Communication System Fund

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

DETAC Fund

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

Tax Certificate Administration Fund

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

T.I.P.P. Fund

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

Community MR/RES Services Fund

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

Imagination Station Fund

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

Building 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.

Juvenile Felony Delinquency Care Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Juvenile Court Indigent Drivers Treatment Fund

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

Felony Diversion Program Fund

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

Correction Treatment Facility Fund

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

Common Pleas Civil Mediation Fund

To account for fee revenues and expenditures for mediation services.

Administration of Justice Fund

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

Probation Service Fund

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

Foreclosure Magistrate Program Fund

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

Other Special Revenue Fund

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

Economic Development Fund

To account for revenues and expenditures associated with County development.

County Medicaid Sales Tax Fund

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

Zoo Capital Improvements Fund

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

Capital Improvements Fund

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

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

Payroll Reserve Fund

To establish a reserve for payroll fluctuations.

Sick Reserve Fund

To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund

To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund

To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.....	\$ 2,287,257	\$ 4,945,323	\$ 8,635,094	\$ 5,694,224	\$ 4,682,414
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	4,842,637
Accounts.....	-	-	25,384	690,482	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	277,021	-	6,163,260	-	287,045
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	718,988	-	-
Prepayments.....	95,446	132,042	-	41,273	39,577
Total assets.....	\$ 2,659,724	\$ 5,077,365	\$ 15,542,726	\$ 6,425,979	\$ 9,851,673
Liabilities:					
Accounts payable.....	\$ 1,211,295	\$ 70,997	\$ 644,935	\$ 61,552	\$ -
Accrued wages and benefits payable.....	276,338	56,958	97,914	35,302	12,367
Due to other governments.....	196,496	37,906	57,162	22,427	8,732
Due to other funds.....	70,080	4,393	6,035	6,395	2,252
Notes payable.....	-	-	2,020,000	-	-
Accrued interest payable.....	-	-	19,190	-	-
Total liabilities.....	1,754,209	170,254	2,845,236	125,676	23,351
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	4,620,428
Delinquent property tax revenue not available.....	-	-	-	-	376,447
Special assessments revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	11,067	-	3,889,736	-	287,045
Miscellaneous revenue not available.....	-	-	-	66,486	-
Total deferred inflows of resources.....	11,067	-	3,889,736	66,486	5,283,920
Fund balances:					
Nonspendable.....	95,446	132,042	718,988	41,273	39,577
Restricted.....	799,002	4,775,069	8,088,766	-	4,504,825
Committed.....	-	-	-	6,192,544	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	894,448	4,907,111	8,807,754	6,233,817	4,544,402
Total liabilities, deferred inflows of resources and fund balances.....	\$ 2,659,724	\$ 5,077,365	\$ 15,542,726	\$ 6,425,979	\$ 9,851,673

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
\$ 1,870,308	\$ 264,637	\$ 359,957	\$ 213,864	\$ 287,152	\$ 4,839,060
-	5,188,553	-	4,233,910	-	-
269,646	-	-	-	-	139,706
-	-	-	-	-	-
974,660	307,547	-	201,471	17,588	451,879
-	-	-	-	-	2,624
-	-	-	-	-	-
-	-	3,234	-	-	2,489
<u>\$ 3,114,614</u>	<u>\$ 5,760,737</u>	<u>\$ 363,191</u>	<u>\$ 4,649,245</u>	<u>\$ 304,740</u>	<u>\$ 5,435,758</u>
\$ 377,429	\$ -	\$ -	\$ -	\$ 750,590	\$ 341,371
89,619	-	3,264	-	14,647	24,757
63,834	-	2,377	-	10,454	17,086
-	-	793	-	3	13,929
-	-	-	-	-	-
-	-	-	-	-	-
<u>530,882</u>	<u>-</u>	<u>6,434</u>	<u>-</u>	<u>775,694</u>	<u>397,143</u>
-	4,950,458	-	4,048,596	-	-
-	403,348	-	322,672	-	-
-	-	-	-	-	-
-	307,547	-	201,471	-	23,554
-	-	-	-	-	-
-	<u>5,661,353</u>	<u>-</u>	<u>4,572,739</u>	<u>-</u>	<u>23,554</u>
-	-	3,234	-	-	2,489
2,583,732	99,384	353,523	76,506	-	5,012,572
-	-	-	-	-	-
-	-	-	-	(470,954)	-
<u>2,583,732</u>	<u>99,384</u>	<u>356,757</u>	<u>76,506</u>	<u>(470,954)</u>	<u>5,015,061</u>
<u>\$ 3,114,614</u>	<u>\$ 5,760,737</u>	<u>\$ 363,191</u>	<u>\$ 4,649,245</u>	<u>\$ 304,740</u>	<u>\$ 5,435,758</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2017

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments.....	\$ 1,782,227	\$ 189,739	\$ 431,932	\$ 3,627,170	\$ 87,814
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	153,509	395,331	1,273
Special assessments.....	4,107,235	-	-	-	-
Due from other governments.....	-	84,998	-	-	-
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	1,169	40,500	-	-	-
Total assets.....	\$ 5,890,631	\$ 315,237	\$ 585,441	\$ 4,022,501	\$ 89,087
Liabilities:					
Accounts payable.....	\$ 82,178	\$ -	\$ 10,770	\$ -	\$ 47,055
Accrued wages and benefits payable.....	7,489	4,933	26,260	1,285	-
Due to other governments.....	4,907	3,497	17,382	902	-
Due to other funds.....	-	1,033	3,597	91	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	94,574	9,463	58,009	2,278	47,055
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	3,994,149	-	-	-	-
Intergovernmental revenue not available.....	-	84,998	-	-	-
Miscellaneous revenue not available.....	-	-	-	-	1,273
Total deferred inflows of resources.....	3,994,149	84,998	-	-	1,273
Fund balances:					
Nonspendable.....	1,169	40,500	-	-	-
Restricted.....	1,800,739	180,276	527,432	4,020,223	40,759
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	1,801,908	220,776	527,432	4,020,223	40,759
Total liabilities, deferred inflows of resources and fund balances.....	\$ 5,890,631	\$ 315,237	\$ 585,441	\$ 4,022,501	\$ 89,087

Indigent Guardianship	Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing
\$ 177,944	\$ 112,533	\$ 590,164	\$ 49,637	\$ 89,940	\$ 155,187	\$ 495,935
-	-	-	-	-	-	-
-	3,140	160,700	102,745	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	196,698
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 177,944</u>	<u>\$ 115,673</u>	<u>\$ 750,864</u>	<u>\$ 152,382</u>	<u>\$ 89,940</u>	<u>\$ 155,187</u>	<u>\$ 692,633</u>
\$ -	\$ -	\$ 132,453	\$ -	\$ -	\$ -	\$ -
-	1,451	1,254	5,147	-	-	64,136
-	224	896	3,609	-	-	39,506
-	-	6,939	533	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,675	141,542	9,289	-	-	103,642
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,140	-	42,160	-	-	-
-	3,140	-	42,160	-	-	-
-	-	-	-	-	-	-
177,944	110,858	609,322	100,933	89,940	155,187	588,991
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177,944	110,858	609,322	100,933	89,940	155,187	588,991
<u>\$ 177,944</u>	<u>\$ 115,673</u>	<u>\$ 750,864</u>	<u>\$ 152,382</u>	<u>\$ 89,940</u>	<u>\$ 155,187</u>	<u>\$ 692,633</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2017

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments.....	\$ 353,135	\$ 1,747,353	\$ 1,554,551	\$ 10,280	\$ 109,641
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	722	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Loans receivable.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	3,097	-	-	-
Total assets.....	\$ 353,135	\$ 1,750,450	\$ 1,555,273	\$ 10,280	\$ 109,641
Liabilities:					
Accounts payable.....	\$ -	\$ 25,587	\$ 30,690	\$ -	\$ -
Accrued wages and benefits payable.....	1,846	6,502	19,722	-	-
Due to other governments.....	849	3,184	13,916	-	-
Due to other funds.....	-	368	2,228	-	-
Notes payable.....	-	-	-	-	-
Accrued interest payable.....	-	-	-	-	-
Total liabilities.....	2,695	35,641	66,556	-	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	722	-	-
Total deferred inflows of resources.....	-	-	722	-	-
Fund balances:					
Nonspendable.....	-	3,097	-	-	-
Restricted.....	350,440	1,711,712	1,487,995	10,280	109,641
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	350,440	1,714,809	1,487,995	10,280	109,641
Total liabilities, deferred inflows of resources and fund balances.....	\$ 353,135	\$ 1,750,450	\$ 1,555,273	\$ 10,280	\$ 109,641

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ 1,173,426	\$ 62,717	\$ 306,182	\$ 5,379,164	\$ 266,953	\$ 109,388	\$ 3,746,293
-	1,176,065	-	-	-	-	-
-	-	79,832	211,298	-	-	-
-	-	-	-	-	-	-
-	69,710	-	-	-	-	450,565
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,469	-	-
<u>\$ 1,173,426</u>	<u>\$ 1,308,492</u>	<u>\$ 386,014</u>	<u>\$ 5,590,462</u>	<u>\$ 268,422</u>	<u>\$ 109,388</u>	<u>\$ 4,196,858</u>
\$ 332,402	\$ -	\$ 5,212	\$ -	\$ -	\$ -	\$ 122,389
-	-	13,430	24,454	2,463	42,876	11,248
-	-	10,023	17,075	812	28,075	6,052
-	-	1,554	4,862	-	4,167	405
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>332,402</u>	<u>-</u>	<u>30,219</u>	<u>46,391</u>	<u>3,275</u>	<u>75,118</u>	<u>140,094</u>
-	1,122,104	-	-	-	-	-
-	91,418	-	-	-	-	-
-	-	-	-	-	-	-
-	69,710	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,283,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	1,469	-	-
841,024	25,260	355,795	5,544,071	263,678	34,270	4,056,764
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>841,024</u>	<u>25,260</u>	<u>355,795</u>	<u>5,544,071</u>	<u>265,147</u>	<u>34,270</u>	<u>4,056,764</u>
<u>\$ 1,173,426</u>	<u>\$ 1,308,492</u>	<u>\$ 386,014</u>	<u>\$ 5,590,462</u>	<u>\$ 268,422</u>	<u>\$ 109,388</u>	<u>\$ 4,196,858</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2017

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments.....	\$ 4,984	\$ 17,502	\$ 381,595	\$ 366
Receivables (net of allowances for uncollectibles):.....				
Real property and other taxes.....	-	-	-	-
Accounts.....	-	-	-	-
Special assessments.....	-	-	-	-
Due from other governments.....	-	-	-	-
Loans receivable.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	-	-	12,263	-
Total assets.....	\$ 4,984	\$ 17,502	\$ 393,858	\$ 366
Liabilities:				
Accounts payable.....	\$ -	\$ 5,619	\$ 32,078	\$ -
Accrued wages and benefits payable.....	-	13,925	56,393	-
Due to other governments.....	-	9,943	36,699	-
Due to other funds.....	-	1,359	3,758	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Total liabilities.....	-	30,846	128,928	-
Deferred inflows of resources:				
Property taxes.....	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-
Special assessments revenue not available.....	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-
Total deferred inflows of resources.....	-	-	-	-
Fund balances:				
Nonspendable.....	-	-	12,263	-
Restricted.....	4,984	-	252,667	366
Committed.....	-	-	-	-
Unassigned (deficit).....	-	(13,344)	-	-
Total fund balances (deficit).....	4,984	(13,344)	264,930	366
Total liabilities, deferred inflows of resources and fund balances.....	\$ 4,984	\$ 17,502	\$ 393,858	\$ 366

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Zoo Capital Improvements
\$ 8,183	\$ 345,523	\$ 25,263	\$ 5,136,478	\$ 356,138	\$ 349,516
-	-	-	-	-	6,918,067
-	14,391	-	56,758	-	-
-	-	-	-	-	-
-	-	-	-	-	410,062
-	-	-	-	-	-
-	-	-	-	-	-
-	21,343	-	422,537	4,934	-
<u>\$ 8,183</u>	<u>\$ 381,257</u>	<u>\$ 25,263</u>	<u>\$ 5,615,773</u>	<u>\$ 361,072</u>	<u>\$ 7,677,645</u>
\$ -	\$ 13,841	\$ -	\$ 40,651	\$ 7,500	\$ -
-	5,463	-	9,874	9,641	-
-	3,887	-	6,282	6,877	-
-	-	-	451	710	-
-	-	-	-	-	-
-	-	-	-	-	-
-	23,191	-	57,258	24,728	-
-	-	-	-	-	6,600,610
-	-	-	-	-	537,794
-	-	-	-	-	-
-	-	-	-	-	410,062
-	2,439	-	12,319	-	-
-	2,439	-	12,319	-	7,548,466
-	21,343	-	422,537	4,934	-
8,183	334,284	25,263	5,123,659	-	129,179
-	-	-	-	331,410	-
-	-	-	-	-	-
8,183	355,627	25,263	5,546,196	336,344	129,179
<u>\$ 8,183</u>	<u>\$ 381,257</u>	<u>\$ 25,263</u>	<u>\$ 5,615,773</u>	<u>\$ 361,072</u>	<u>\$ 7,677,645</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2017

	Capital Improvements	Total Nonmajor Governmental Funds
Assets:		
Equity in pooled cash and investments.....	\$ 30,703,121	\$ 94,017,264
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	22,359,232
Accounts.....	-	2,304,917
Special assessments.....	-	4,107,235
Due from other governments.....	-	9,892,504
Loans receivable.....	-	2,624
Materials and supplies inventory.....	-	718,988
Prepayments.....	281,659	1,103,032
Total assets.....	\$ 30,984,780	\$ 134,505,796
Liabilities:		
Accounts payable.....	\$ 307,627	\$ 4,654,221
Accrued wages and benefits payable.....	1,989	942,947
Due to other governments.....	1,404	632,475
Due to other funds.....	-	135,935
Notes payable.....	19,831,000	21,851,000
Accrued interest payable.....	181,804	200,994
Total liabilities.....	20,323,824	28,417,572
Deferred inflows of resources:		
Property taxes.....	-	21,342,196
Delinquent property tax revenue not available.....	-	1,731,679
Special assessments revenue not available.....	-	3,994,149
Intergovernmental revenue not available.....	-	5,285,190
Miscellaneous revenue not available.....	-	128,539
Total deferred inflows of resources.....	-	32,481,753
Fund balances:		
Nonspendable.....	281,659	1,822,020
Restricted.....	-	55,365,498
Committed.....	10,379,297	16,903,251
Unassigned (deficit).....	-	(484,298)
Total fund balances (deficit).....	10,660,956	73,606,471
Total liabilities, deferred inflows of resources and fund balances.....	\$ 30,984,780	\$ 134,505,796

Toledo Museum of Art



A close up view of the exterior columns and roof line at the Toledo Museum of Art (TMA).
Photo courtesy of TMA.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Job and Family Services</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Emergency Medical Services</u>	<u>Emergency Telephone Service</u>
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 4,357,776
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	4,497,152	124,586	3,676,779	-
Licenses and permits.....	-	-	34,502	-	-
Fines and forfeitures.....	-	-	251,937	-	-
Intergovernmental.....	32,333,876	269,936	14,983,706	-	578,228
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	111,466	-	-
Rental income.....	-	-	40,017	-	-
Other.....	536,450	13,898	124,153	7,409	3,964
Total revenues.....	32,870,326	4,780,986	15,670,367	3,684,188	4,939,968
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	4,615,518	-	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	12,939,945	4,991,786
Public works.....	-	-	14,240,983	-	-
Health.....	-	-	-	-	-
Human services.....	35,932,258	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	14,966	-	114,768	-	-
Interest and fiscal charges.....	1,586	-	44,788	-	-
Note issuance costs.....	-	-	4,556	-	-
Total expenditures.....	35,948,810	4,615,518	14,405,095	12,939,945	4,991,786
Excess (deficiency) of revenues over (under) expenditures.....	(3,078,484)	165,468	1,265,272	(9,255,757)	(51,818)
Other financing sources (uses):					
Capital lease transaction.....	-	-	-	-	-
Transfers in.....	2,099,162	-	-	9,182,930	-
Transfers (out).....	-	-	-	-	-
Premium on note issuance.....	-	-	4,556	-	-
Issuance of loans.....	-	-	456,984	-	-
Total other financing sources (uses).....	2,099,162	-	461,540	9,182,930	-
Net change in fund balances.....	(979,322)	165,468	1,726,812	(72,827)	(51,818)
Fund balances (deficit) at beginning of year.....	1,873,770	4,741,643	7,080,942	6,306,644	4,596,220
Fund balances (deficit) at end of year.....	\$ 894,448	\$ 4,907,111	\$ 8,807,754	\$ 6,233,817	\$ 4,544,402

<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>
\$ -	\$ 4,669,043	\$ -	\$ 3,818,842	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,629,529	-	300	-	-	43,731	-
-	-	-	-	-	-	-
-	-	412,715	-	-	80	-
8,737,214	619,530	-	406,781	6,447,120	5,307,461	143,550
-	-	-	-	-	-	2,142,508
-	-	-	-	-	-	-
-	-	-	-	-	-	-
832,383	471	617	377	17,846	1,055,559	1,669
<u>11,199,126</u>	<u>5,289,044</u>	<u>413,632</u>	<u>4,226,000</u>	<u>6,464,966</u>	<u>6,406,831</u>	<u>2,287,727</u>
-	-	-	-	-	573,911	-
10,391,408	-	473,549	-	-	2,944,526	-
-	-	-	-	-	1,889,237	-
-	-	-	-	-	70,950	2,412,055
-	-	-	-	-	-	-
-	-	-	4,228,319	6,744,484	996,501	-
-	5,298,195	-	-	-	58,305	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,391,408</u>	<u>5,298,195</u>	<u>473,549</u>	<u>4,228,319</u>	<u>6,744,484</u>	<u>6,533,430</u>	<u>2,412,055</u>
<u>807,718</u>	<u>(9,151)</u>	<u>(59,917)</u>	<u>(2,319)</u>	<u>(279,518)</u>	<u>(126,599)</u>	<u>(124,328)</u>
-	-	-	-	-	-	-
-	-	52,800	-	-	510,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	52,800	-	-	510,000	-
807,718	(9,151)	(7,117)	(2,319)	(279,518)	383,401	(124,328)
1,776,014	108,535	363,874	78,825	(191,436)	4,631,660	1,926,236
<u>\$ 2,583,732</u>	<u>\$ 99,384</u>	<u>\$ 356,757</u>	<u>\$ 76,506</u>	<u>\$ (470,954)</u>	<u>\$ 5,015,061</u>	<u>\$ 1,801,908</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	6,671,148	-	-
Charges for services.....	-	1,536,887	-	102,895	47,907
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	98,192	-	-	-
Intergovernmental.....	369,354	2,000	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	1,819	98,839	343	-	-
Total revenues.....	371,173	1,735,918	6,671,491	102,895	47,907
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	2,849,264	-	-
Judicial.....	-	-	-	-	27,284
Public safety.....	496,094	-	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	2,013,708	-	98,630	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	496,094	2,013,708	2,849,264	98,630	27,284
Excess (deficiency) of revenues over (under) expenditures.....	(124,921)	(277,790)	3,822,227	4,265	20,623
Other financing sources (uses):					
Capital lease transaction.....	-	-	-	-	-
Transfers in.....	101,261	450,000	-	-	-
Transfers (out).....	-	-	(3,079,408)	-	-
Premium on note issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	101,261	450,000	(3,079,408)	-	-
Net change in fund balances.....	(23,660)	172,210	742,819	4,265	20,623
Fund balances (deficit) at beginning of year.....	244,436	355,222	3,277,404	36,494	157,321
Fund balances (deficit) at end of year.....	\$ 220,776	\$ 527,432	\$ 4,020,223	\$ 40,759	\$ 177,944

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92,009	1,172,151	499,333	-	1,325	-	165,307
-	-	-	-	-	-	-
-	-	-	2,551	49,370	-	-
-	-	-	-	-	3,528,944	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,264	-	-	19,417	370
<u>92,009</u>	<u>1,172,151</u>	<u>500,597</u>	<u>2,551</u>	<u>50,695</u>	<u>3,548,361</u>	<u>165,677</u>
-	-	-	-	-	-	-
171,971	-	-	-	27,339	-	-
-	-	-	-	-	3,509,841	140,484
-	1,050,427	503,419	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,496	-	-	-	-	-
-	-	-	-	-	-	-
<u>171,971</u>	<u>1,052,923</u>	<u>503,419</u>	<u>-</u>	<u>27,339</u>	<u>3,509,841</u>	<u>140,484</u>
<u>(79,962)</u>	<u>119,228</u>	<u>(2,822)</u>	<u>2,551</u>	<u>23,356</u>	<u>38,520</u>	<u>25,193</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(79,962)</u>	<u>119,228</u>	<u>(2,822)</u>	<u>2,551</u>	<u>23,356</u>	<u>38,520</u>	<u>25,193</u>
<u>190,820</u>	<u>490,094</u>	<u>103,755</u>	<u>87,389</u>	<u>131,831</u>	<u>550,471</u>	<u>325,247</u>
<u>\$ 110,858</u>	<u>\$ 609,322</u>	<u>\$ 100,933</u>	<u>\$ 89,940</u>	<u>\$ 155,187</u>	<u>\$ 588,991</u>	<u>\$ 350,440</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	1,508,760	1,323,979	-	-	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	18,480,169
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	23,983	-
Rental income.....	-	-	-	-	-
Other.....	1,831	571,458	-	-	-
Total revenues.....	1,510,591	1,895,437	-	23,983	18,480,169
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	1,017,435	-	10,984	-
Judicial.....	-	1,042,591	-	-	-
Public safety.....	1,381,588	-	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	17,959,823
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	1,381,588	2,060,026	-	10,984	17,959,823
Excess (deficiency) of revenues over (under) expenditures.....	129,003	(164,589)	-	12,999	520,346
Other financing sources (uses):					
Capital lease transaction.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Premium on note issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	129,003	(164,589)	-	12,999	520,346
Fund balances (deficit) at beginning of year.....	1,585,806	1,652,584	10,280	96,642	320,678
Fund balances (deficit) at end of year.....	\$ 1,714,809	\$ 1,487,995	\$ 10,280	\$ 109,641	\$ 841,024

<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 Treatment</u>
\$ 1,058,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	3,041,866	169,368	-	-	-
-	1,178,425	-	-	-	-	-
-	-	-	-	-	-	326
140,427	-	-	-	2,961,121	3,258,663	-
-	-	-	-	-	-	-
-	-	1,151	-	-	-	-
-	-	-	-	-	-	-
107	2,439	6,936	192	9,792	1,584	-
<u>1,198,850</u>	<u>1,180,864</u>	<u>3,049,953</u>	<u>169,560</u>	<u>2,970,913</u>	<u>3,260,247</u>	<u>326</u>
-	1,345,238	-	131,181	-	-	-
-	-	2,545,279	-	-	-	-
-	-	-	-	2,977,412	2,000,535	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,199,003	-	-	-	-	-	-
-	-	-	-	-	-	-
-	46,141	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,199,003</u>	<u>1,391,379</u>	<u>2,545,279</u>	<u>131,181</u>	<u>2,977,412</u>	<u>2,000,535</u>	<u>-</u>
<u>(153)</u>	<u>(210,515)</u>	<u>504,674</u>	<u>38,379</u>	<u>(6,499)</u>	<u>1,259,712</u>	<u>326</u>
-	138,424	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>138,424</u>	-	-	-	-	-
<u>(153)</u>	<u>(72,091)</u>	<u>504,674</u>	<u>38,379</u>	<u>(6,499)</u>	<u>1,259,712</u>	<u>326</u>
25,413	427,886	5,039,397	226,768	40,769	2,797,052	4,658
<u>\$ 25,260</u>	<u>\$ 355,795</u>	<u>\$ 5,544,071</u>	<u>\$ 265,147</u>	<u>\$ 34,270</u>	<u>\$ 4,056,764</u>	<u>\$ 4,984</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice	Probation Service
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	-	-	-	211,893
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	1,196,984	4,408,213	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	-	14,061	366	2,638	4,445
Total revenues.....	1,196,984	4,422,274	366	2,638	216,338
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	-	-
Judicial.....	-	-	7,783	2,125	269,818
Public safety.....	1,245,975	4,375,836	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	6,086	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Note issuance costs.....	-	-	-	-	-
Total expenditures.....	1,245,975	4,381,922	7,783	2,125	269,818
Excess (deficiency) of revenues over (under) expenditures.....	(48,991)	40,352	(7,417)	513	(53,480)
Other financing sources (uses):					
Capital lease transaction.....	-	-	-	-	-
Transfers in.....	-	-	-	-	-
Transfers (out).....	-	-	-	-	-
Premium on note issuance.....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	-
Net change in fund balances.....	(48,991)	40,352	(7,417)	513	(53,480)
Fund balances (deficit) at beginning of year.....	35,647	224,578	7,783	7,670	409,107
Fund balances (deficit) at end of year.....	\$ (13,344)	\$ 264,930	\$ 366	\$ 8,183	\$ 355,627

<u>Foreclosure Magistrate Program</u>	<u>Other Special Revenue</u>	<u>Economic Development</u>	<u>Zoo Capital Improvements</u>	<u>Capital Improvements</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 6,225,391	\$ -	\$ 20,129,368
-	-	-	-	-	6,671,148
-	2,133,158	1,175,000	-	-	23,153,915
-	-	-	-	-	1,212,927
-	295	-	-	-	815,466
-	892,735	13,086	826,040	1,366,170	107,271,308
-	-	-	-	-	2,142,508
-	2,583	-	-	32,686	171,869
-	18,948	-	-	106,853	165,818
369	31,667	16,018	628	834,848	4,216,227
<u>369</u>	<u>3,079,386</u>	<u>1,204,104</u>	<u>7,052,059</u>	<u>2,340,557</u>	<u>165,950,554</u>
-	521,598	1,252,158	-	-	12,317,287
-	1,167,558	-	-	-	19,071,231
-	2,128,173	-	-	-	38,076,906
-	-	-	-	-	16,723,988
-	-	-	-	-	21,626,007
-	6,752	-	-	-	47,908,314
-	-	-	7,064,261	-	13,619,764
-	-	-	-	6,366,043	6,366,043
-	-	-	-	-	184,457
-	-	-	-	367,982	414,356
-	-	-	-	50,052	54,608
<u>-</u>	<u>3,824,081</u>	<u>1,252,158</u>	<u>7,064,261</u>	<u>6,784,077</u>	<u>176,362,961</u>
<u>369</u>	<u>(744,695)</u>	<u>(48,054)</u>	<u>(12,202)</u>	<u>(4,443,520)</u>	<u>(10,412,407)</u>
-	-	-	-	-	138,424
-	84,762	-	-	9,635,769	22,116,684
-	-	-	-	-	(3,079,408)
-	-	-	-	50,052	54,608
-	-	-	-	-	456,984
<u>-</u>	<u>84,762</u>	<u>-</u>	<u>-</u>	<u>9,685,821</u>	<u>19,687,292</u>
369	(659,933)	(48,054)	(12,202)	5,242,301	9,274,885
24,894	6,206,129	384,398	141,381	5,418,655	64,331,586
<u>\$ 25,263</u>	<u>\$ 5,546,196</u>	<u>\$ 336,344</u>	<u>\$ 129,179</u>	<u>\$ 10,660,956</u>	<u>\$ 73,606,471</u>

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 39,321,372	\$ 32,365,844	\$ (6,955,528)
Other.....	315,725	536,450	220,725
Total revenues.....	39,637,097	32,902,294	(6,734,803)
Expenditures:			
Human Services			
Personal services.....	23,039,979	20,433,425	2,606,554
Materials and supplies.....	626,130	510,671	115,459
Charges and services.....	18,973,635	15,732,008	3,241,627
Other	11,750	9,407	2,343
Capital outlay and equipment.....	366,793	37,027	329,766
<i>Total Human Services.....</i>	<i>43,018,287</i>	<i>36,722,538</i>	<i>6,295,749</i>
Total expenditures.....	43,018,287	36,722,538	6,295,749
(Deficiency) of revenues (under) expenditures.....	(3,381,190)	(3,820,244)	(439,054)
Other financing sources:			
Transfers in.....	2,115,479	2,099,162	(16,317)
Net change in fund balance.....	(1,265,711)	(1,721,082)	(455,371)
Fund balance at beginning of year.....	83,418	83,418	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,658,448</i>	<i>2,658,448</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,476,155	\$ 1,020,784	\$ (455,371)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,450,500	\$ 4,497,152	\$ 46,652
Intergovernmental.....	150,000	269,936	119,936
Other.....	1,050	13,898	12,848
Total revenues.....	4,601,550	4,780,986	179,436
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	3,973,338	3,699,623	273,715
Materials and supplies.....	51,221	39,436	11,785
Charges and services.....	539,206	521,145	18,061
Other.....	500	125	375
Capital outlay and equipment.....	435,825	420,271	15,554
<i>Total General Government - Legislative and Executive.....</i>	<i>5,000,090</i>	<i>4,680,600</i>	<i>319,490</i>
Total expenditures.....	5,000,090	4,680,600	319,490
Net change in fund balance.....	(398,540)	100,386	498,926
Fund balance at beginning of year.....	4,662,452	4,662,452	-
<i>Prior year encumbrances appropriated.....</i>	<i>55,407</i>	<i>55,407</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,319,319	\$ 4,818,245	\$ 498,926

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 2,500	\$ 124,068	\$ 121,568
Licenses and permits.....	-	34,502	34,502
Fines and forfeitures.....	260,000	251,937	(8,063)
Intergovernmental.....	14,963,016	14,704,931	(258,085)
Investment income.....	50,000	111,466	61,466
Rental income.....	-	40,017	40,017
Other.....	-	124,153	124,153
Total revenues.....	15,275,516	15,391,074	115,558
Expenditures:			
Public Works			
Personal services.....	5,454,992	4,982,316	472,676
Materials and supplies.....	828,362	451,565	376,797
Charges and services.....	11,863,556	10,281,802	1,581,754
Other.....	8,260	8,224	36
Capital outlay and equipment.....	71,000	67,967	3,033
Debt service:			
Principal retirement.....	2,539,768	2,539,768	-
Interest and fiscal charges.....	48,500	48,500	-
<i>Total Public Works.....</i>	<i>20,814,438</i>	<i>18,380,142</i>	<i>2,434,296</i>
Total expenditures.....	20,814,438	18,380,142	2,434,296
(Deficiency) of revenues (under) expenditures.....	(5,538,922)	(2,989,068)	2,549,854
Other financing sources:			
Note issuance.....	2,020,000	2,020,000	-
Issuance of OPWC loans.....	456,984	456,984	-
Total other financing sources.....	2,476,984	2,476,984	-
Net change in fund balance.....	(3,061,938)	(512,084)	2,549,854
Fund balance at beginning of year.....	5,288,110	5,288,110	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,883,734</i>	<i>1,883,734</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,109,906	\$ 6,659,760	\$ 2,549,854

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,000,000	\$ 3,634,492	\$ (365,508)
Other.....	-	7,409	7,409
Total revenues.....	4,000,000	3,641,901	(358,099)
Expenditures:			
Public Safety			
Personal services.....	2,170,014	2,036,371	133,643
Materials and supplies.....	1,332,392	1,253,780	78,612
Charges and services.....	10,738,613	10,155,690	582,923
Other.....	14,500	268	14,232
Capital outlay and equipment.....	178,786	141,941	36,845
<i>Total Public Safety.....</i>	<i>14,434,305</i>	<i>13,588,050</i>	<i>846,255</i>
Total expenditures.....	14,434,305	13,588,050	846,255
(Deficiency) of revenues (under) expenditures.....	(10,434,305)	(9,946,149)	488,156
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(1,251,375)	(763,219)	488,156
Fund balance at beginning of year.....	5,526,368	5,526,368	-
<i>Prior year encumbrances appropriated.....</i>	<i>332,439</i>	<i>332,439</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,607,432	\$ 5,095,588	\$ 488,156

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,374,930	\$ 4,366,317	\$ (8,613)
Intergovernmental.....	580,400	578,228	(2,172)
Other.....	-	3,964	3,964
Total revenues.....	4,955,330	4,948,509	(6,821)
Expenditures:			
Public Safety			
Personal services.....	983,841	835,995	147,846
Materials and supplies.....	60,500	57,155	3,345
Charges and services.....	5,276,409	5,134,041	142,368
Other.....	5,000	-	5,000
Capital outlay and equipment.....	538,539	414,847	123,692
<i>Total Public Safety.....</i>	<i>6,864,289</i>	<i>6,442,038</i>	<i>422,251</i>
Total expenditures.....	6,864,289	6,442,038	422,251
Net change in fund balance.....	(1,908,959)	(1,493,529)	415,430
Fund balance at beginning of year.....	3,942,648	3,942,648	-
<i>Prior year encumbrances appropriated.....</i>	<i>466,017</i>	<i>466,017</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,499,706	\$ 2,915,136	\$ 415,430

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,710,354	\$ 1,656,082	\$ (54,272)
Intergovernmental.....	10,075,990	8,394,823	(1,681,167)
Other.....	137,361	827,238	689,877
Total revenues.....	11,923,705	10,878,143	(1,045,562)
Expenditures:			
General Government -			
Judicial			
Personal services.....	6,772,157	6,667,762	104,395
Charges and services.....	5,140,472	3,762,361	1,378,111
Capital outlay and equipment.....	20,000	-	20,000
<i>Total General Government - Judicial.....</i>	<i>11,932,629</i>	<i>10,430,123</i>	<i>1,502,506</i>
Total expenditures.....	11,932,629	10,430,123	1,502,506
Net change in fund balance.....	(8,924)	448,020	456,944
Fund balance at beginning of year.....	1,407,023	1,407,023	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,395</i>	<i>2,395</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,400,494	\$ 1,857,438	\$ 456,944

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,721,117	\$ 4,678,194	\$ (42,923)
Intergovernmental.....	628,883	619,530	(9,353)
Other.....	-	471	471
Total revenues.....	5,350,000	5,298,195	(51,805)
Expenditures:			
Conservation and Recreation			
Charges and services.....	5,350,000	5,298,195	51,805
Net change in fund balance.....	-	-	-
Fund balance at beginning of year.....	9,999	9,999	-
Fund balance at end of year.....	\$ 9,999	\$ 9,999	\$ -

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 300	\$ 300
Fines and forfeitures.....	365,607	412,715	47,108
Other.....	-	617	617
Total revenues	<u>365,607</u>	<u>413,632</u>	<u>48,025</u>
Expenditures:			
General Government -			
Judicial			
Personal services.....	223,664	206,471	17,193
Materials and supplies.....	4,015	3,765	250
Charges and services.....	322,914	310,926	11,988
Capital outlay and equipment.....	58,500	19	58,481
<i>Total General Government - Judicial</i>	<u>609,093</u>	<u>521,181</u>	<u>87,912</u>
Total expenditures	<u>609,093</u>	<u>521,181</u>	<u>87,912</u>
(Deficiency) of revenues (under) expenditures.....	<u>(243,486)</u>	<u>(107,549)</u>	<u>135,937</u>
Other financing sources:			
Transfers in.....	52,000	52,800	800
Net change in fund balance.....	(191,486)	(54,749)	136,737
Fund balance at beginning of year	359,368	359,368	-
<i>Prior year encumbrances appropriated</i>	5,365	5,365	-
Fund balance at end of year	<u>\$ 173,247</u>	<u>\$ 309,984</u>	<u>\$ 136,737</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 3,826,161	\$ 3,826,161	\$ -
Intergovernmental.....	446,781	406,781	(40,000)
Other.....	377	377	-
Total revenues.....	4,273,319	4,233,319	(40,000)
Expenditures:			
Human Services			
Charges and services.....	4,233,319	4,228,319	5,000
Net change in fund balance.....	40,000	5,000	(35,000)
Fund balance at beginning of year.....	-	-	-
Fund balance at end of year.....	\$ 40,000	\$ 5,000	\$ (35,000)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 7,496,124	\$ 6,429,532	\$ (1,066,592)
Other.....	1,000	17,846	16,846
Total revenues.....	7,497,124	6,447,378	(1,049,746)
Expenditures:			
Human Services			
Personal services.....	1,048,184	1,008,954	39,230
Materials and supplies.....	13,500	4,961	8,539
Charges and services.....	6,443,056	5,445,050	998,006
Other.....	900	-	900
Capital outlay and equipment.....	3,000	1,211	1,789
<i>Total Human Services.....</i>	<i>7,508,640</i>	<i>6,460,176</i>	<i>1,048,464</i>
Total expenditures.....	7,508,640	6,460,176	1,048,464
Net change in fund balance.....	(11,516)	(12,798)	(1,282)
Fund balance at beginning of year.....	294,644	294,644	-
<i>Prior year encumbrances appropriated.....</i>	<i>981</i>	<i>981</i>	<i>-</i>
Fund balance at end of year.....	\$ 284,109	\$ 282,827	\$ (1,282)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 43,731	\$ 43,731	\$ -
Fines and forfeitures.....	80	80	-
Intergovernmental.....	5,103,894	5,103,894	-
Other.....	1,005,969	1,005,969	-
Total revenues.....	6,153,674	6,153,674	-
Expenditures:			
General Government -			
Legislative and Executive			
Charges and services.....	955,334	955,334	-
Judicial			
Personal services.....	1,472,138	1,472,138	-
Materials and supplies.....	55,403	55,403	-
Charges and services.....	901,926	901,926	-
Other.....	472,118	472,118	-
Capital outlay and equipment.....	25,808	25,808	-
<i>Total General Government - Judicial.....</i>	<i>2,927,393</i>	<i>2,927,393</i>	<i>-</i>
Public Safety			
Personal services.....	703,082	703,082	-
Materials and supplies.....	69,837	69,837	-
Charges and services.....	1,580,811	1,580,811	-
Other.....	3,000	3,000	-
Capital outlay and equipment.....	58,415	58,415	-
<i>Total Public Safety.....</i>	<i>2,415,145</i>	<i>2,415,145</i>	<i>-</i>
Public Works			
Personal services.....	70,950	70,950	-
Human Services			
Personal services.....	37,532	37,532	-
Materials and supplies.....	1,864	1,864	-
Charges and services.....	943,803	943,803	-
Capital outlay and equipment.....	7,576	7,576	-
<i>Total Human Services.....</i>	<i>990,775</i>	<i>990,775</i>	<i>-</i>

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation			
Materials and supplies.....	\$ 3,447	\$ 3,447	\$ -
Charges and services.....	54,858	54,858	-
<i>Total Conservation and Recreation.....</i>	<u>58,305</u>	<u>58,305</u>	<u>-</u>
Total expenditures.....	<u>7,417,902</u>	<u>7,417,902</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures.....	<u>(1,264,228)</u>	<u>(1,264,228)</u>	<u>-</u>
<u>Other financing sources:</u>			
Transfers in.....	<u>510,000</u>	<u>510,000</u>	<u>-</u>
Net change in fund balance.....	(754,228)	(754,228)	-
Fund balance at beginning of year.....	3,396,252	3,396,252	-
<i>Prior year encumbrances appropriated.....</i>	1,156,727	1,156,727	-
Fund balance at end of year.....	<u><u>\$ 3,798,751</u></u>	<u><u>\$ 3,798,751</u></u>	<u><u>\$ -</u></u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 STORMWATER UTILITY
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ -	\$ 143,550	\$ 143,550
Special assessments.....	2,914,000	2,122,522	(791,478)
Other.....		1,669	1,669
Total revenues.....	2,914,000	2,267,741	(646,259)
Expenditures:			
Public Works			
Personal services.....	493,278	481,503	11,775
Materials and supplies.....	2,000	1,242	758
Charges and services.....	2,057,967	2,037,613	20,354
Other.....	4,000	310	3,690
Capital outlay.....	31,000	30,699	301
<i>Total Public Works.....</i>	<i>2,588,245</i>	<i>2,551,367</i>	<i>36,878</i>
Total expenditures.....	2,588,245	2,551,367	36,878
Excess/(deficiency) of revenues over/(under) expenditures.....	325,755	(283,626)	(609,381)
Other financing uses:			
Advances (out).....	(474,000)	-	474,000
Net change in fund balance.....	(148,245)	(283,626)	(135,381)
Fund balance at beginning of year.....	1,759,006	1,759,006	-
<i>Prior year encumbrances appropriated.....</i>	<i>114,544</i>	<i>114,544</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,725,305	\$ 1,589,924	\$ (135,381)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 468,725	\$ 369,354	\$ (99,371)
Other.....	8,424	1,819	(6,605)
Total revenues.....	477,149	371,173	(105,976)
Expenditures:			
Public Safety			
Personal services.....	378,341	327,592	50,749
Materials and supplies.....	5,700	3,299	2,401
Charges and services.....	223,977	179,612	44,365
Other.....	2,183	722	1,461
Capital outlay and equipment.....	28,000	1,250	26,750
<i>Total Public Safety.....</i>	<i>638,201</i>	<i>512,475</i>	<i>125,726</i>
Total expenditures.....	638,201	512,475	125,726
(Deficiency) of revenues (under) expenditures.....	(161,052)	(141,302)	19,750
Other financing sources:			
Transfers in.....	159,725	101,261	(58,464)
Net change in fund balance.....	(1,327)	(40,041)	(38,714)
Fund balance at beginning of year.....	191,098	191,098	-
<i>Prior year encumbrances appropriated.....</i>	<i>21,362</i>	<i>21,362</i>	<i>-</i>
Fund balance at end of year.....	\$ 211,133	\$ 172,419	\$ (38,714)

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ 1,547,000	\$ 1,464,489	\$ (82,511)
Fines and forfeitures.....	75,000	98,192	23,192
Intergovernmental.....	-	2,000	2,000
Other.....	89,500	98,839	9,339
Total revenues.....	1,711,500	1,663,520	(47,980)
<u>Expenditures:</u>			
Health			
Personal services.....	1,826,289	1,668,132	158,157
Materials and supplies.....	206,536	183,795	22,741
Charges and services.....	252,040	203,631	48,409
Other.....	9,394	7,211	2,183
Capital outlay and equipment.....	54,465	41,986	12,479
<i>Total Health.....</i>	<i>2,348,724</i>	<i>2,104,755</i>	<i>243,969</i>
Total expenditures.....	2,348,724	2,104,755	243,969
(Deficiency) of revenues (under) expenditures.....	(637,224)	(441,235)	195,989
<u>Other financing sources:</u>			
Transfers in.....	605,323	450,000	(155,323)
Net change in fund balance.....	(31,901)	8,765	40,666
Fund balance at beginning of year.....	230,808	230,808	-
<i>Prior year encumbrances appropriated.....</i>	<i>30,830</i>	<i>30,830</i>	<i>-</i>
Fund balance at end of year.....	\$ 229,737	\$ 270,403	\$ 40,666

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 6,400,000	\$ 6,514,433	\$ 114,433
Other.....	-	343	343
Total revenues.....	6,400,000	6,514,776	114,776
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	87,462	84,504	2,958
Materials and supplies.....	1,635	871	764
Charges and services.....	3,060,104	2,762,139	297,965
Capital outlay and equipment.....	2,993	2,993	-
<i>Total General Government - Legislative and Executive.....</i>	<i>3,152,194</i>	<i>2,850,507</i>	<i>301,687</i>
Total expenditures.....	3,152,194	2,850,507	301,687
Excess of revenues over expenditures.....	3,247,806	3,664,269	416,463
Other financing (uses):			
Transfers (out).....	(3,079,408)	(3,079,408)	-
Net change in fund balance.....	168,398	584,861	416,463
Fund balance at beginning of year.....	3,039,218	3,039,218	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,892</i>	<i>1,892</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,209,508	\$ 3,625,971	\$ 416,463

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 108,000	\$ 102,895	\$ (5,105)
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	968	32
Other.....	107,000	103,574	3,426
<i>Total Health.....</i>	<u>108,000</u>	<u>104,542</u>	<u>3,458</u>
Total expenditures.....	<u>108,000</u>	<u>104,542</u>	<u>3,458</u>
Net change in fund balance.....	-	(1,647)	(1,647)
Fund balance at beginning of year.....	89,461	89,461	-
Fund balance at end of year.....	<u>\$ 89,461</u>	<u>\$ 87,814</u>	<u>\$ (1,647)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 INDIGENT GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 55,000	\$ 47,907	\$ (7,093)
Expenditures:			
General Government -			
Judicial			
Personal services.....	8,000	6,941	1,059
Charges and services.....	47,150	20,793	26,357
<i>Total General Government -</i>			
<i>Judicial.....</i>	55,150	27,734	27,416
Total expenditures.....	55,150	27,734	27,416
Net change in fund balance.....	(150)	20,173	20,323
Fund balance at beginning of year.....	157,172	157,172	-
<i>Prior year encumbrances appropriated.....</i>	<i>150</i>	<i>150</i>	<i>-</i>
Fund balance at end of year.....	\$ 157,172	\$ 177,495	\$ 20,323

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 95,000	\$ 92,009	\$ (2,991)
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Charges and services.....	183,296	170,296	13,000
Net change in fund balance.....	(88,296)	(78,287)	10,009
Fund balance at beginning of year.....	189,786	189,786	-
<i>Prior year encumbrances appropriated.....</i>	1,035	1,035	-
Fund balance at end of year.....	\$ 102,525	\$ 112,534	\$ 10,009

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,045,000	\$ 1,172,027	\$ 127,027
Other.....	73,799	-	(73,799)
Total revenues.....	1,118,799	1,172,027	53,228
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.....	73,315	72,191	1,124
Materials and supplies.....	87,629	83,405	4,224
Charges and services.....	872,798	869,121	3,677
Capital outlay and equipment.....	77,377	17,773	59,604
<i>Total Health.....</i>	<i>1,111,119</i>	<i>1,042,490</i>	<i>68,629</i>
Total expenditures.....	1,111,119	1,042,490	68,629
Excess of revenues over expenditures.....	7,680	129,537	121,857
Other financing uses:			
Transfers (out).....	(110,500)	-	110,500
Net change in fund balance.....	(102,820)	129,537	232,357
Fund balance at beginning of year.....	370,208	370,208	-
<i>Prior year encumbrances appropriated.....</i>	<i>32,515</i>	<i>32,515</i>	<i>-</i>
Fund balance at end of year.....	\$ 299,903	\$ 532,260	\$ 232,357

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 467,000	\$ 521,063	\$ 54,063
Intergovernmental.....	38,205	-	(38,205)
Other.....	-	1,264	1,264
Total revenues.....	505,205	522,327	17,122
Expenditures:			
Health			
Personal services.....	350,058	349,734	324
Materials and supplies.....	95,432	90,261	5,171
Charges and services.....	61,582	60,147	1,435
<i>Total Health.....</i>	<i>507,072</i>	<i>500,142</i>	<i>6,930</i>
Total expenditures.....	507,072	500,142	6,930
Net change in fund balance.....	(1,867)	22,185	24,052
Fund balance at beginning of year.....	21,757	21,757	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,413</i>	<i>2,413</i>	<i>-</i>
Fund balance at end of year.....	\$ 22,303	\$ 46,355	\$ 24,052

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ -	\$ 2,551	\$ 2,551
Net change in fund balance.....	-	2,551	2,551
Fund balance at beginning of year.....	87,390	87,390	-
Fund balance at end of year.....	\$ 87,390	\$ 89,941	\$ 2,551

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,500	\$ 1,325	\$ (175)
Fines and forfeitures.....	34,000	49,370	15,370
Total revenues.....	35,500	50,695	15,195
Expenditures:			
General Government -			
Judicial			
Charges and services.....	100,000	27,339	72,661
Net change in fund balance.....	(64,500)	23,356	87,856
Fund balance at beginning of year.....	131,832	131,832	-
Fund balance at end of year.....	\$ 67,332	\$ 155,188	\$ 87,856

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 3,542,778	\$ 3,551,353	\$ 8,575
Other.....	-	19,417	19,417
Total revenues.....	3,542,778	3,570,770	27,992
Expenditures:			
Public Safety			
Personal services.....	3,468,056	3,437,317	30,739
Materials and supplies.....	24,072	24,072	-
Charges and services.....	50,650	50,650	-
<i>Total Public Safety.....</i>	<i>3,542,778</i>	<i>3,512,039</i>	<i>30,739</i>
Total expenditures.....	3,542,778	3,512,039	30,739
Net change in fund balance.....	-	58,731	58,731
Fund balance at beginning of year.....	437,205	437,205	-
Fund balance at end of year.....	\$ 437,205	\$ 495,936	\$ 58,731

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 195,000	\$ 165,307	\$ (29,693)
Other.....	-	370	370
Total revenues.....	195,000	165,677	(29,323)
Expenditures:			
Public Safety			
Personal services.....	85,797	74,744	11,053
Materials and supplies.....	12,000	11,039	961
Charges and services.....	92,203	63,881	28,322
Capital outlay and equipment.....	5,000	-	5,000
<i>Total Public Safety.....</i>	<i>195,000</i>	<i>149,664</i>	<i>45,336</i>
Total expenditures.....	195,000	149,664	45,336
Net change in fund balance.....	-	16,013	16,013
Fund balance at beginning of year.....	333,306	333,306	-
Fund balance at end of year.....	\$ 333,306	\$ 349,319	\$ 16,013

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,582,100	\$ 1,508,760	\$ (73,340)
Intergovernmental.....	840	-	(840)
Other.....	-	1,831	1,831
Total revenues.....	1,582,940	1,510,591	(72,349)
Expenditures:			
Public Safety			
Personal services.....	348,275	285,970	62,305
Materials and supplies.....	12,629	4,072	8,557
Charges and services.....	1,889,427	1,793,165	96,262
Capital outlay and equipment.....	24,300	6,130	18,170
<i>Total Public Safety.....</i>	<i>2,274,631</i>	<i>2,089,337</i>	<i>185,294</i>
Total expenditures.....	2,274,631	2,089,337	185,294
Net change in fund balance.....	(691,691)	(578,746)	112,945
Fund balance at beginning of year.....	857,262	857,262	-
<i>Prior year encumbrances appropriated.....</i>	<i>734,836</i>	<i>734,836</i>	<i>-</i>
Fund balance at end of year.....	\$ 900,407	\$ 1,013,352	\$ 112,945

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
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 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,550,000	\$ 1,323,979	\$ (226,021)
Other.....	425,180	571,458	146,278
Total revenues.....	1,975,180	1,895,437	(79,743)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	777,766	609,626	168,140
Materials and supplies.....	34,605	3,781	30,824
Charges and services.....	439,000	369,913	69,087
Capital outlay and equipment.....	5,250	143	5,107
<i>Total General Government - Legislative and Executive.....</i>	<i>1,256,621</i>	<i>983,463</i>	<i>273,158</i>
Judicial			
Personal services.....	942,231	660,966	281,265
Materials and supplies.....	15,915	9,260	6,655
Charges and services.....	414,980	374,176	40,804
<i>Total General Government - Judicial.....</i>	<i>1,373,126</i>	<i>1,044,402</i>	<i>328,724</i>
Total expenditures.....	2,629,747	2,027,865	601,882
Net change in fund balance.....	(654,567)	(132,428)	522,139
Fund balance at beginning of year.....	1,679,931	1,679,931	-
<i>Prior year encumbrances appropriated.....</i>	<i>5,236</i>	<i>5,236</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,030,600	\$ 1,552,739	\$ 522,139

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, 2017*

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

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 T.I.P.P.
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.....	\$ 2,000	\$ 24,315	\$ 22,315
Expenditures:			
General Government - Legislative and Executive			
Materials and supplies.....	8,000	245	7,755
Charges and services.....	23,024	10,739	12,285
Other.....	1,000	-	1,000
<i>Total General Government - Legislative and Executive.....</i>	<u>32,024</u>	<u>10,984</u>	<u>21,040</u>
Total expenditures.....	<u>32,024</u>	<u>10,984</u>	<u>21,040</u>
Net change in fund balance.....	(30,024)	13,331	43,355
Fund balance at beginning of year.....	95,429	95,429	-
<i>Prior year encumbrances appropriated.....</i>	881	881	-
Fund balance at end of year.....	<u>\$ 66,286</u>	<u>\$ 109,641</u>	<u>\$ 43,355</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY MR/RES SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 20,245,000	\$ 18,480,169	\$ (1,764,831)
Expenditures:			
Health			
Charges and services.....	20,398,370	18,756,223	1,642,147
Net change in fund balance.....	(153,370)	(276,054)	(122,684)
Fund balance at beginning of year.....	307,270	307,270	-
<i>Prior year encumbrances appropriated.....</i>	317,990	317,990	-
Fund balance at end of year.....	\$ 471,890	\$ 349,206	\$ (122,684)

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 1,060,391	\$ 1,060,391	\$ -
Intergovernmental.....	140,427	140,427	-
Other.....	107	107	-
Total revenues.....	1,200,925	1,200,925	-
Expenditures:			
Conservation and Recreation			
Charges and services.....	1,200,924	1,199,003	1,921
Net change in fund balance.....	1	1,922	1,921
Fund balance at beginning of year.....	3,078	3,078	-
Fund balance at end of year.....	\$ 3,079	\$ 5,000	\$ 1,921

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 1,100,000	\$ 1,175,267	\$ 75,267
Other.....	-	2,439	2,439
Total revenues.....	1,100,000	1,177,706	77,706
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,030,874	938,008	92,866
Materials and supplies.....	29,409	21,823	7,586
Charges and services.....	375,753	304,693	71,060
Other.....	367	64	303
Capital outlay and equipment.....	1,800	1,180	620
<i>Total General Government - Legislative and Executive.....</i>	<i>1,438,203</i>	<i>1,265,768</i>	<i>172,435</i>
Total expenditures.....	1,438,203	1,265,768	172,435
(Deficiency) of revenues (under) expenditures.....	(338,203)	(88,062)	250,141
Other financing sources:			
Transfers in.....	200,000	-	(200,000)
Net change in fund balance.....	(138,203)	(88,062)	50,141
Fund balance at beginning of year.....	383,468	383,468	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,148</i>	<i>1,148</i>	<i>-</i>
Fund balance at end of year.....	\$ 246,413	\$ 296,554	\$ 50,141

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,000,000	\$ 3,041,838	\$ 41,838
Investment income.....	-	1,151	1,151
Other.....	3,250	6,936	3,686
Total revenues.....	3,003,250	3,049,925	46,675
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,887,427	1,770,951	116,476
Materials and supplies.....	87,901	70,898	17,003
Charges and services.....	770,564	693,420	77,144
Other.....	111,949	-	111,949
Capital outlay and equipment.....	10,000	8,530	1,470
<i>Total General Government - Judicial.....</i>	<i>2,867,841</i>	<i>2,543,799</i>	<i>324,042</i>
Total expenditures.....	2,867,841	2,543,799	324,042
Net change in fund balance.....	135,409	506,126	370,717
Fund balance at beginning of year.....	4,865,544	4,865,544	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,721</i>	<i>3,721</i>	<i>-</i>
Fund balance at end of year.....	\$ 5,004,674	\$ 5,375,391	\$ 370,717

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 156,000	\$ 169,368	\$ 13,368
Other.....	-	192	192
Total revenues.....	156,000	169,560	13,560
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	52,915	52,912	3
Materials and supplies.....	16,887	16,866	21
Charges and services.....	126,133	67,293	58,840
Capital outlay and equipment.....	11,424	1,844	9,580
<i>Total General Government - Legislative and Executive.....</i>	<i>207,359</i>	<i>138,915</i>	<i>68,444</i>
Total expenditures.....	207,359	138,915	68,444
Net change in fund balance.....	(51,359)	30,645	82,004
Fund balance at beginning of year.....	226,564	226,564	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,530</i>	<i>1,530</i>	<i>-</i>
Fund balance at end of year.....	\$ 176,735	\$ 258,739	\$ 82,004

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,961,121	\$ 2,961,121	\$ -
Other.....	9,792	9,792	-
Total revenues.....	2,970,913	2,970,913	-
Expenditures:			
Public Safety			
Personal services.....	2,762,406	2,762,406	-
Materials and supplies.....	41,159	41,159	-
Charges and services.....	193,279	193,279	-
Capital outlay and equipment.....	1,995	1,995	-
<i>Total Public Safety.....</i>	<i>2,998,839</i>	<i>2,998,839</i>	<i>-</i>
Total expenditures.....	2,998,839	2,998,839	-
Net change in fund balances.....	(27,926)	(27,926)	-
Fund balance at beginning of year.....	103,168	103,168	-
<i>Prior year encumbrances appropriated.....</i>	<i>11,267</i>	<i>11,267</i>	<i>-</i>
Fund balance at end of year.....	\$ 86,509	\$ 86,509	\$ -

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,815,675	\$ 2,871,611	\$ 55,936
Other.....	-	1,584	1,584
Total revenues.....	2,815,675	2,873,195	57,520
Expenditures:			
Public Safety			
Personal services.....	456,954	456,954	-
Materials and supplies.....	6,101	6,101	-
Charges and services.....	3,008,037	3,008,037	-
<i>Total Public Safety.....</i>	<i>3,471,092</i>	<i>3,471,092</i>	<i>-</i>
Total expenditures.....	3,471,092	3,471,092	-
Net change in fund balance.....	(655,417)	(597,897)	57,520
Fund balance at beginning of year.....	1,671,898	1,671,898	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,198,269</i>	<i>1,198,269</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,214,750	\$ 2,272,270	\$ 57,520

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, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>			
Fines and forfeitures.....	\$ 200	\$ 326	\$ 126
<u>Expenditures:</u>			
General Government -			
Judicial			
Charges and services.....	1,000	-	1,000
Net change in fund balance.....	(800)	326	1,126
Fund balance at beginning of year.....	4,657	4,657	-
Fund balance at end of year.....	\$ 3,857	\$ 4,983	\$ 1,126

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,196,984	\$ 1,196,984	\$ -
Expenditures:			
Public Safety			
Personal services.....	1,038,447	1,038,447	-
Materials and supplies.....	9,234	9,234	-
Charges and services.....	196,330	196,330	-
<i>Total Public Safety.....</i>	<i>1,244,011</i>	<i>1,244,011</i>	<i>-</i>
Total expenditures.....	1,244,011	1,244,011	-
Net change in fund balance.....	(47,027)	(47,027)	-
Fund balance at beginning of year.....	64,529	64,529	-
Fund balance at end of year.....	\$ 17,502	\$ 17,502	\$ -

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 4,408,213	\$ 4,408,213	\$ -
Other.....	14,061	14,061	-
Total revenues.....	4,422,274	4,422,274	-
Expenditures:			
Public Safety			
Personal services.....	3,788,476	3,788,476	-
Materials and supplies.....	222,477	222,477	-
Charges and services.....	351,376	351,376	-
Capital outlay and equipment.....	74,182	74,182	-
<i>Total Public Safety.....</i>	<i>4,436,511</i>	<i>4,436,511</i>	<i>-</i>
Total expenditures.....	4,436,511	4,436,511	-
Net change in fund balance.....	(14,237)	(14,237)	-
Fund balance at beginning of year.....	262,358	262,358	-
<i>Prior year encumbrances appropriated.....</i>	<i>71,661</i>	<i>71,661</i>	<i>-</i>
Fund balance at end of year.....	\$ 319,782	\$ 319,782	\$ -

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ -	\$ 366	\$ 366
Expenditures:			
General Government -			
Judicial			
Other.....	7,783	7,783	-
Net change in fund balance.....	(7,783)	(7,417)	366
Fund balance at beginning of year.....	7,342	7,342	-
<i>Prior year encumbrances appropriated.....</i>	<i>441</i>	<i>441</i>	<i>-</i>
Fund balance at end of year.....	\$ -	\$ 366	\$ 366

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ 1,700	\$ 2,638	\$ 938
Expenditures:			
General Government -			
Judicial			
Charges and services.....	3,000	2,125	875
Other.....	2,000	-	2,000
<i>Total General Government - Judicial.....</i>	<u>5,000</u>	<u>2,125</u>	<u>2,875</u>
Total expenditures.....	<u>5,000</u>	<u>2,125</u>	<u>2,875</u>
Net change in fund balance.....	(3,300)	513	3,813
Fund balance at beginning of year.....	7,669	7,669	-
Fund balance at end of year.....	<u>\$ 4,369</u>	<u>\$ 8,182</u>	<u>\$ 3,813</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 225,000	\$ 212,670	\$ (12,330)
Other.....	-	4,445	4,445
Total revenues.....	225,000	217,115	(7,885)
Expenditures:			
General Government -			
Judicial			
Personal services.....	109,389	108,311	1,078
Charges and services.....	218,409	168,825	49,584
Capital outlay and equipment.....	2,000	-	2,000
<i>Total General Government - Judicial.....</i>	<i>329,798</i>	<i>277,136</i>	<i>52,662</i>
Total expenditures.....	329,798	277,136	52,662
Net change in fund balance.....	(104,798)	(60,021)	44,777
Fund balance at beginning of year.....	378,264	378,264	-
<i>Prior year encumbrances appropriated.....</i>	<i>13,438</i>	<i>13,438</i>	<i>-</i>
Fund balance at end of year.....	\$ 286,904	\$ 331,681	\$ 44,777

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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ -	\$ 369	\$ 369
Net change in fund balance.....	-	369	369
Fund balance at beginning of year.....	<u>24,894</u>	<u>24,894</u>	<u>-</u>
Fund balance at end of year.....	<u>\$ 24,894</u>	<u>\$ 25,263</u>	<u>\$ 369</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,725,913	\$ 2,138,887	\$ 412,974
Fines and forfeitures.....	-	295	295
Intergovernmental.....	1,000,000	988,547	(11,453)
Investment income.....	1,000	2,583	1,583
Rental income.....	20,000	18,948	(1,052)
Other.....	-	31,667	31,667
Total revenues.....	2,746,913	3,180,927	434,014
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	393,851	363,888	29,963
Materials and supplies.....	3,594	1,935	1,659
Charges and services.....	155,258	53,444	101,814
Other.....	221,526	-	221,526
Capital outlay and equipment.....	110,030	105,913	4,117
<i>Total General Government - Legislative and Executive.....</i>	<i>884,259</i>	<i>525,180</i>	<i>359,079</i>
Judicial			
Personal services.....	7,040	6,513	527
Materials and supplies.....	97,412	64,150	33,262
Charges and services.....	657,919	538,574	119,345
Other.....	221,967	168,007	53,960
Capital outlay and equipment.....	603,681	602,697	984
<i>Total General Government - Judicial.....</i>	<i>1,588,019</i>	<i>1,379,941</i>	<i>208,078</i>
Public Safety			
Personal services.....	371,561	349,311	22,250
Materials and supplies.....	97,102	49,842	47,260
Charges and services.....	1,180,166	1,051,068	129,098
Other.....	195,400	-	195,400
Capital outlay and equipment.....	1,264,067	904,540	359,527
<i>Total Public Safety.....</i>	<i>3,108,296</i>	<i>2,354,761</i>	<i>753,535</i>
Public Works			
Other.....	100,000	-	100,000
Human Services			
Charges and services.....	15,000	6,752	8,248
Total expenditures.....	5,695,574	4,266,634	1,428,940
(Deficiency) of revenues (under) expenditures.....	(2,948,661)	(1,085,707)	1,862,954
Other financing sources:			
Transfers in.....	297,000	200,000	(97,000)
Net change in fund balance.....	(2,651,661)	(885,707)	1,765,954
Fund balance at beginning of year.....	10,180,430	10,180,430	-
<i>Prior year encumbrances appropriated.....</i>	<i>393,221</i>	<i>393,221</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,921,990	\$ 9,687,944	\$ 1,765,954

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,175,000	\$ 1,175,000	\$ -
Intergovernmental.....	-	13,086	13,086
Other.....	-	16,018	16,018
Total revenues.....	1,175,000	1,204,104	29,104
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	753,601	746,342	7,259
Materials and supplies.....	5,200	3,645	1,555
Charges and services.....	198,934	178,163	20,771
Other.....	347,024	347,012	12
Capital outlay and equipment.....	2,763	824	1,939
<i>Total General Government - Legislative and Executive.....</i>	<i>1,307,522</i>	<i>1,275,986</i>	<i>31,536</i>
Total expenditures.....	1,307,522	1,275,986	31,536
Net change in fund balance.....	(132,522)	(71,882)	60,640
Fund balance at beginning of year.....	387,593	387,593	-
<i>Prior year encumbrances appropriated.....</i>	<i>38,724</i>	<i>38,724</i>	<i>-</i>
Fund balance at end of year.....	\$ 293,795	\$ 354,435	\$ 60,640

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental.....	\$ 6,029,300	\$ 6,029,300	\$ -
<u>Other financing (uses):</u>			
Transfers (out).....	(3,000,000)	-	3,000,000
Net change in fund balance.....	3,029,300	6,029,300	3,000,000
Fund balance at beginning of year.....	-	-	-
Fund balance at end of year.....	\$ 3,029,300	\$ 6,029,300	\$ 3,000,000

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 6,237,593	\$ 6,237,593	\$ -
Intergovernmental.....	826,040	826,040	-
Other.....	628	628	-
Total revenues.....	7,064,261	7,064,261	-
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,064,261	7,064,261	-
Net change in fund balance.....	-	-	-
Fund balance at beginning of year.....	10,001	10,001	-
Fund balance at end of year.....	\$ 10,001	\$ 10,001	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CAPITAL IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,366,170	\$ 1,366,170	\$ -
Investment income.....	32,686	32,686	-
Rental income.....	106,853	106,853	-
Other.....	985,358	985,358	-
Total revenues.....	2,491,067	2,491,067	-
Expenditures:			
Capital outlay:			
Personal services.....	138,235	138,235	-
Materials and supplies.....	680	680	-
Charges and services.....	8,355,372	8,355,372	-
Other.....	220,107	220,107	-
Capital outlay and equipment.....	526,558	526,558	-
Debt service:			
Principal retirement.....	20,400,000	20,400,000	-
Interest and fiscal charges.....	353,750	353,750	-
Total expenditures	29,994,702	29,994,702	-
(Deficiency) of revenues (under) expenditures.....	(27,503,635)	(27,503,635)	-
Other financing sources:			
Note issuance.....	19,831,000	19,831,000	-
Transfers in.....	9,635,769	9,635,769	-
Total other financing sources.....	29,466,769	29,466,769	-
Net change in fund balance.....	1,963,134	1,963,134	-
Fund balance at beginning of year.....	23,708,341	23,708,341	-
<i>Prior year encumbrances appropriated.....</i>	<i>4,191,677</i>	<i>4,191,677</i>	<i>-</i>
Fund balance at end of year.....	\$ 29,863,152	\$ 29,863,152	\$ -

LUCAS COUNTY, OHIO

Nonmajor Enterprise Funds – Fund Descriptions

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

The County operates the following *Nonmajor Enterprise Funds*:

Sanitary Engineer Fund

To account for the administrative costs of operating water supply system, wastewater treatment system, and sewer system.

Solid Waste Fund

To account for the administrative costs of County-wide solid waste disposal.

Parking Facilities Fund

To account for the operation of the parking facilities.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2017

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 4,989,468	\$ 6,434,823	\$ 770,159	\$ 12,194,450
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,954,717	1,018,737	27,805	3,001,259
<i>Total current assets.....</i>	<u>6,944,185</u>	<u>7,453,560</u>	<u>797,964</u>	<u>15,195,709</u>
Noncurrent assets:				
Net pension asset.....	10,217	2,288	-	12,505
Capital assets:				
Nondepreciable capital assets.....	36,250	75,663	-	111,913
Depreciable capital assets, net.....	1,973,397	1,944,967	-	3,918,364
Total capital assets, net.....	<u>2,009,647</u>	<u>2,020,630</u>	<u>-</u>	<u>4,030,277</u>
<i>Total noncurrent assets.....</i>	<u>2,019,864</u>	<u>2,022,918</u>	<u>-</u>	<u>4,042,782</u>
<i>Total assets.....</i>	<u>8,964,049</u>	<u>9,476,478</u>	<u>797,964</u>	<u>19,238,491</u>
Deferred outflows of resources:				
Pension.....	1,879,634	437,221	-	2,316,855
Liabilities:				
Current liabilities:				
Accounts payable.....	-	855,288	-	855,288
Accrued wages and benefits payable.....	57,087	19,253	-	76,340
Due to other funds.....	3,379	805	-	4,184
Due to other governments.....	37,113	9,654	-	46,767
Compensated absences payable - current.....	169,001	41,316	-	210,317
Capital lease obligations payable - current.....	87,109	-	-	87,109
OWDA loans payable - current.....	-	57,012	-	57,012
<i>Total current liabilities.....</i>	<u>353,689</u>	<u>983,328</u>	<u>-</u>	<u>1,337,017</u>
Long-term liabilities:				
Compensated absences payable.....	99,429	21,125	-	120,554
OWDA loans payable.....	-	734,053	-	734,053
Net pension liability.....	4,606,256	1,031,431	-	5,637,687
<i>Total long-term liabilities.....</i>	<u>4,705,685</u>	<u>1,786,609</u>	<u>-</u>	<u>6,492,294</u>
<i>Total liabilities.....</i>	<u>5,059,374</u>	<u>2,769,937</u>	<u>-</u>	<u>7,829,311</u>
Deferred inflows of resources:				
Pension.....	39,689	8,806	-	48,495
Net position:				
Net investment in capital assets.....	1,922,538	1,229,565	-	3,152,103
Unrestricted.....	3,822,082	5,905,391	797,964	10,525,437
<i>Total net position.....</i>	<u>\$ 5,744,620</u>	<u>\$ 7,134,956</u>	<u>\$ 797,964</u>	<u>\$ 13,677,540</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
<u>Operating revenues:</u>				
Charges for services.....	\$ 5,558,717	\$ 2,498,541	\$ 236,195	\$ 8,293,453
Special assessments.....	-	767,596	-	767,596
Other.....	83,321	2,854	-	86,175
<i>Total operating revenues.....</i>	<u>5,642,038</u>	<u>3,268,991</u>	<u>236,195</u>	<u>9,147,224</u>
<u>Operating expenses:</u>				
Personal services.....	4,325,673	986,876	-	5,312,549
Contract services.....	548,115	9,964,696	115,581	10,628,392
Materials and supplies.....	97,975	159,053	-	257,028
Depreciation.....	230,176	260,605	-	490,781
Heat, light and power.....	40,289	11,030	-	51,319
Other.....	7	1,473	88,371	89,851
<i>Total operating expenses.....</i>	<u>5,242,235</u>	<u>11,383,733</u>	<u>203,952</u>	<u>16,829,920</u>
<i>Operating income (loss).....</i>	<u>399,803</u>	<u>(8,114,742)</u>	<u>32,243</u>	<u>(7,682,696)</u>
<u>Nonoperating revenues (expenses):</u>				
Interest and fiscal charges.....	(7,852)	(46,991)	-	(54,843)
Loss on disposal of capital assets.....	-	(2,980)	-	(2,980)
Intergovernmental.....	109,267	9,135,846	-	9,245,113
<i>Total nonoperating revenues (expenses).....</i>	<u>101,415</u>	<u>9,085,875</u>	<u>-</u>	<u>9,187,290</u>
<i>Change in net position.....</i>	501,218	971,133	32,243	1,504,594
<i>Net position at beginning of year.....</i>	<u>5,243,402</u>	<u>6,163,823</u>	<u>765,721</u>	<u>12,172,946</u>
<i>Net position at end of year.....</i>	<u>\$ 5,744,620</u>	<u>\$ 7,134,956</u>	<u>\$ 797,964</u>	<u>\$ 13,677,540</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 5,451,742	\$ 2,411,362	\$ 235,339	\$ 8,098,443
Cash received from special assessments.....	-	767,596	-	767,596
Cash received from other operations.....	40,884	2,854	-	43,738
Cash payments to employees.....	(3,646,704)	(813,700)	-	(4,460,404)
Cash payments for contractual services.....	(545,645)	(9,919,578)	(121,054)	(10,586,277)
Cash payments for materials and supplies.....	(97,975)	(152,244)	-	(250,219)
Cash payments for heat, light and power.....	(40,289)	(11,030)	-	(51,319)
Cash payments for other expenses.....	(7)	(1,473)	(88,371)	(89,851)
<i>Net cash provided by (used in) operating activities.....</i>	<u>1,162,006</u>	<u>(7,716,213)</u>	<u>25,914</u>	<u>(6,528,293)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	109,267	9,135,846	-	9,245,113
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(236,528)	(343,868)	-	(580,396)
Principal paid on capital leases.....	(84,556)	-	-	(84,556)
Interest paid on capital leases.....	(5,182)	-	-	(5,182)
Principal paid on loans.....	(67,193)	(53,922)	-	(121,115)
Interest paid on loans.....	(2,670)	(46,991)	-	(49,661)
<i>Net cash used in capital and related financing activities.....</i>	<u>(396,129)</u>	<u>(444,781)</u>	<u>-</u>	<u>(840,910)</u>
Net increase in cash and cash equivalents.....	875,144	974,852	25,914	1,875,910
<i>Cash and cash equivalents at beginning of year.....</i>	<u>4,114,324</u>	<u>5,459,971</u>	<u>744,245</u>	<u>10,318,540</u>
<i>Cash and cash equivalents at end of year.....</i>	<u>\$ 4,989,468</u>	<u>\$ 6,434,823</u>	<u>\$ 770,159</u>	<u>\$ 12,194,450</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ 399,803	\$ (8,114,742)	\$ 32,243	\$ (7,682,696)
Adjustments:				
Depreciation.....	230,176	260,605	-	490,781
Changes in assets and liabilities:				
(Increase) in accounts receivable.....	(149,411)	(87,179)	(856)	(237,446)
(Increase) in deferred outflows of resources - pension...	(609,355)	(166,185)	-	(775,540)
(Increase) in net pension asset.....	(3,315)	(815)	-	(4,130)
Increase (decrease) in accounts payable.....	-	51,325	(5,473)	45,852
Increase in accrued wages and benefits.....	9,326	3,240	-	12,566
Increase in due to other governments.....	-	815	-	815
Increase in net pension liability.....	1,336,632	333,800	-	1,670,432
(Decrease) in deferred inflows of resources - pension...	(39,987)	(8,195)	-	(48,182)
Increase (decrease) in compensated absences payable	(14,333)	10,516	-	(3,817)
Increase in due to other funds.....	2,470	602	-	3,072
<i>Net cash provided by (used in) operating activities.....</i>	<u>\$ 1,162,006</u>	<u>\$ (7,716,213)</u>	<u>\$ 25,914</u>	<u>\$ (6,528,293)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 5,131,000	\$ 5,463,448	\$ 332,448
Other.....	5,000	40,884	35,884
Total operating revenues.....	5,136,000	5,504,332	368,332
<u>Operating expenses:</u>			
Personal services.....	3,838,595	3,648,427	190,168
Contract services.....	954,882	714,074	240,808
Materials and supplies.....	356,239	307,863	48,376
Other.....	2,500	8	2,492
Capital outlay and equipment.....	55,518	53,331	2,187
Total operating expenses.....	5,207,734	4,723,703	484,031
Operating income (loss).....	(71,734)	780,629	852,363
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(68,000)	(67,192)	808
Interest and fiscal charges.....	(3,000)	(2,670)	330
Intergovernmental.....	110,000	109,267	(733)
Total nonoperating revenues (expenses).....	39,000	39,405	405
Net change in net position.....	(32,734)	820,034	852,768
Net position at beginning of year.....	4,033,639	4,033,639	-
<i>Prior year encumbrances appropriated.....</i>	<i>68,073</i>	<i>68,073</i>	<i>-</i>
Net position at end of year.....	\$ 4,068,978	\$ 4,921,746	\$ 852,768

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SOLID WASTE
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,349,000	\$ 2,411,362	\$ 62,362
Special assessments.....	745,000	767,596	22,596
Other.....	-	2,854	2,854
Total operating revenues.....	3,094,000	3,181,812	87,812
<u>Operating expenses:</u>			
Personal services.....	845,927	813,700	32,227
Contract services.....	11,629,199	11,444,383	184,816
Materials and supplies.....	299,723	177,129	122,594
Other.....	1,973	1,473	500
Capital outlay and equipment.....	97,133	18,978	78,155
Total operating expenses.....	12,873,955	12,455,663	418,292
Operating loss.....	(9,779,955)	(9,273,851)	506,104
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(53,922)	(53,922)	-
Interest and fiscal charges.....	(46,991)	(46,991)	-
Intergovernmental.....	9,162,650	9,135,846	(26,804)
Total nonoperating revenues (expenses).....	9,061,737	9,034,933	(26,804)
Net change in net position.....	(718,218)	(238,918)	479,300
Net position at beginning of year.....	4,400,449	4,400,449	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,059,523</i>	<i>1,059,523</i>	<i>-</i>
Net position at end of year.....	\$ 4,741,754	\$ 5,221,054	\$ 479,300

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 150,000	\$ 192,858	\$ 42,858
Other.....	12,000	42,481	30,481
Total operating revenues.....	162,000	235,339	73,339
<u>Operating expenses:</u>			
Contract services.....	302,434	233,120	69,314
Other.....	90,000	88,371	1,629
Total operating expenses.....	392,434	321,491	70,943
Net change in net position.....	(230,434)	(86,152)	144,282
Net position at beginning of year.....	651,811	651,811	-
<i>Prior year encumbrances appropriated.....</i>	<i>92,434</i>	<i>92,434</i>	<i>-</i>
Net position at end of year.....	\$ 513,811	\$ 658,093	\$ 144,282

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

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

Imaging Lab Fund

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

Central Supplies Fund

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

Vehicle Maintenance Fund

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

Telecommunications Fund

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

Self-Funded Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund

To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund

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

Self-Funded Workers' Compensation Fund

To account for the claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

Self-Funded Prescription Drug Fund

To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Centralized Drug Testing Fund

To account for drug testing charges incurred by the jail and other criminal justice system departments.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2017

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 148,511	\$ 192,059	\$ 3,343,975
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	240	56	19,642
Due from other funds.....	-	6,002	32,785	205,176
Materials and supplies inventory.....	-	5,593	9,745	-
Prepayments.....	-	50,690	-	-
<i>Total current assets.....</i>	<u>32,877</u>	<u>211,036</u>	<u>234,645</u>	<u>3,568,793</u>
Noncurrent assets:				
Net pension asset.....	-	84	699	310
Capital assets:				
Nondepreciable capital assets.....	-	-	82,786	-
Depreciable capital assets, net.....	-	3,932	95,763	62,062
Total capital assets, net.....	-	3,932	178,549	62,062
<i>Total assets.....</i>	<u>32,877</u>	<u>215,052</u>	<u>413,893</u>	<u>3,631,165</u>
Deferred outflows of resources:				
Pension.....	-	14,570	132,806	64,513
Liabilities:				
Current liabilities:				
Accounts payable.....	-	-	-	17,763
Accrued wages and benefits payable.....	-	347	3,540	1,152
Due to other funds.....	-	264	792	-
Due to other governments.....	-	288	2,511	856
Compensated absences payable - current.....	-	-	5,539	-
Claims payable - current.....	-	-	-	-
<i>Total current liabilities.....</i>	<u>-</u>	<u>899</u>	<u>12,382</u>	<u>19,771</u>
Long-term liabilities:				
Compensated absences payable.....	-	-	889	-
Claims payable.....	-	-	-	-
Net pension liability.....	-	37,953	315,302	139,814
<i>Total long-term liabilities.....</i>	<u>-</u>	<u>37,953</u>	<u>316,191</u>	<u>139,814</u>
<i>Total liabilities.....</i>	<u>-</u>	<u>38,852</u>	<u>328,573</u>	<u>159,585</u>
Deferred inflows of resources:				
Pension.....	-	797	2,719	1,167
Net position:				
Investment in capital assets.....	-	3,932	178,549	62,062
Unrestricted.....	32,877	186,041	36,858	3,472,864
<i>Total net position.....</i>	<u>\$ 32,877</u>	<u>\$ 189,973</u>	<u>\$ 215,407</u>	<u>\$ 3,534,926</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>
\$ 9,198,898	\$ 2,003,937	\$ 11,427,070	\$ 7,109,316	\$ 3,079,925	\$ 2,252	\$ 36,538,820
-	-	-	1,606	-	-	21,544
-	-	-	-	-	-	243,963
-	-	-	-	-	-	15,338
-	219,000	355,216	2,059,028	-	-	2,683,934
<u>9,198,898</u>	<u>2,222,937</u>	<u>11,782,286</u>	<u>9,169,950</u>	<u>3,079,925</u>	<u>2,252</u>	<u>39,503,599</u>
1,164	-	287	341	-	-	2,885
-	-	-	-	-	-	82,786
-	-	-	-	-	-	161,757
-	-	-	-	-	-	244,543
<u>9,200,062</u>	<u>2,222,937</u>	<u>11,782,573</u>	<u>9,170,291</u>	<u>3,079,925</u>	<u>2,252</u>	<u>39,751,027</u>
227,135	-	51,523	64,751	-	-	555,298
48,337	-	-	-	-	-	66,100
5,855	-	1,338	1,855	-	-	14,087
939	-	93	90	-	-	2,178
4,135	-	1,168	1,322	-	-	10,280
11,490	-	5,923	-	-	-	22,952
3,757,500	196,600	-	391,840	411,300	-	4,757,240
<u>3,828,256</u>	<u>196,600</u>	<u>8,522</u>	<u>395,107</u>	<u>411,300</u>	<u>-</u>	<u>4,872,837</u>
18,546	-	3,384	-	-	-	22,819
-	-	-	1,004,499	-	-	1,004,499
524,897	-	129,242	153,592	-	-	1,300,800
<u>543,443</u>	<u>-</u>	<u>132,626</u>	<u>1,158,091</u>	<u>-</u>	<u>-</u>	<u>2,328,118</u>
<u>4,371,699</u>	<u>196,600</u>	<u>141,148</u>	<u>1,553,198</u>	<u>411,300</u>	<u>-</u>	<u>7,200,955</u>
4,468	-	1,137	1,310	-	-	11,598
-	-	-	-	-	-	244,543
<u>5,051,030</u>	<u>2,026,337</u>	<u>11,691,811</u>	<u>7,680,534</u>	<u>2,668,625</u>	<u>2,252</u>	<u>32,849,229</u>
<u>\$ 5,051,030</u>	<u>\$ 2,026,337</u>	<u>\$ 11,691,811</u>	<u>\$ 7,680,534</u>	<u>\$ 2,668,625</u>	<u>\$ 2,252</u>	<u>\$ 33,093,772</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Imaging Lab</u>	<u>Central Supplies</u>	<u>Vehicle Maintenance</u>	<u>Telecommunications</u>
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 351,801	\$ 487,898	\$ 871,898
Other.....	-	103	834	386
<i>Total operating revenues.....</i>	<u>-</u>	<u>351,904</u>	<u>488,732</u>	<u>872,284</u>
<u>Operating expenses:</u>				
Personal services.....	-	32,054	299,281	136,745
Contract services.....	-	11,760	15,302	559,082
Materials and supplies.....	-	299,331	300,820	-
Depreciation.....	-	1,965	16,115	34,267
Employee medical benefits.....	-	-	-	-
Other.....	-	-	440	-
<i>Total operating expenses.....</i>	<u>-</u>	<u>345,110</u>	<u>631,958</u>	<u>730,094</u>
<i>Operating income (loss).....</i>	<u>-</u>	<u>6,794</u>	<u>(143,226)</u>	<u>142,190</u>
<u>Nonoperating revenue:</u>				
Interest income.....	-	-	-	-
<i>Total nonoperating revenue</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Income (loss) before transfers</i>	<u>-</u>	<u>6,794</u>	<u>(143,226)</u>	<u>142,190</u>
<i>Transfer in.....</i>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>
<i>Change in net position.....</i>	<u>-</u>	<u>6,794</u>	<u>(23,226)</u>	<u>142,190</u>
<i>Net position at beginning of year.....</i>	<u>32,877</u>	<u>183,179</u>	<u>238,633</u>	<u>3,392,736</u>
<i>Net position at end of year.....</i>	<u>\$ 32,877</u>	<u>\$ 189,973</u>	<u>\$ 215,407</u>	<u>\$ 3,534,926</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>
\$ 27,116,363	\$ 2,589,973	\$ -	\$ 2,506,001	\$ 8,180,869	\$ 1,340	\$ 42,106,143
69,310	-	1,895,751	814,393	1,454,126	-	4,234,903
<u>27,185,673</u>	<u>2,589,973</u>	<u>1,895,751</u>	<u>3,320,394</u>	<u>9,634,995</u>	<u>1,340</u>	<u>46,341,046</u>
486,227	-	118,471	133,699	-	-	1,206,477
2,241,198	482,139	1,857,464	201,261	204,462	-	5,572,668
18,227	-	1,225	3,537	-	-	623,140
-	-	-	-	-	-	52,347
25,670,087	1,350,830	-	-	8,560,506	-	35,581,423
-	-	-	-	-	-	440
<u>28,415,739</u>	<u>1,832,969</u>	<u>1,977,160</u>	<u>338,497</u>	<u>8,764,968</u>	<u>-</u>	<u>43,036,495</u>
(1,230,066)	757,004	(81,409)	2,981,897	870,027	1,340	3,304,551
167,575	-	-	-	-	-	167,575
<u>167,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,575</u>
(1,062,491)	757,004	(81,409)	2,981,897	870,027	1,340	3,472,126
-	-	-	-	-	-	120,000
(1,062,491)	757,004	(81,409)	2,981,897	870,027	1,340	3,592,126
6,113,521	1,269,333	11,773,220	4,698,637	1,798,598	912	29,501,646
<u>\$ 5,051,030</u>	<u>\$ 2,026,337</u>	<u>\$ 11,691,811</u>	<u>\$ 7,680,534</u>	<u>\$ 2,668,625</u>	<u>\$ 2,252</u>	<u>\$ 33,093,772</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 359,441	\$ 466,174	\$ 726,450
Cash received from other operations.....	-	103	834	386
Cash payments to employees.....	-	(25,279)	(250,338)	(113,424)
Cash payments for contractual services.....	-	(11,562)	(14,708)	(617,614)
Cash payments for materials and supplies.....	-	(246,481)	(298,436)	-
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	(440)	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>-</i>	<i>76,222</i>	<i>(96,914)</i>	<i>(4,202)</i>
Cash flows from noncapital financing activities:				
Cash received from transfers in.....	-	-	120,000	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	-	-	(20,790)	-
Cash flows from investing activities:				
Interest received.....	-	-	-	-
Net increase (decrease) in cash and cash equivalents.....	-	76,222	2,296	(4,202)
Cash and cash equivalents at beginning of year.....	32,877	72,289	189,763	3,348,177
Cash and cash equivalents at end of year.....	<u>\$ 32,877</u>	<u>\$ 148,511</u>	<u>\$ 192,059</u>	<u>\$ 3,343,975</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ 6,794	\$ (143,226)	\$ 142,190
Adjustments:				
Depreciation.....	-	1,965	16,115	34,267
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	-	68	235	(14,768)
(Increase) decrease in due from other funds.....	-	7,572	(21,959)	(130,680)
(Increase) decrease in prepayments.....	-	49,249	-	13,337
Decrease in materials supplies inventory.....	-	3,601	2,384	-
(Increase) in deferred outflows of resources - pension...	-	(3,993)	(48,138)	(32,127)
(Increase) in net pension asset.....	-	(27)	(239)	(134)
Increase (decrease) in due to other funds.....	-	198	594	-
Increase (decrease) in accounts payable.....	-	-	-	(71,869)
Increase (decrease) in accrued wages and benefits.....	-	(64)	227	(30)
Increase (decrease) in due to other governments.....	-	(3)	182	22
Increase in net pension liability.....	-	10,728	97,370	56,454
Increase (decrease) in deferred inflows of resources - pension.....	-	134	(2,592)	(864)
Increase (decrease) in compensated absences.....	-	-	2,133	-
Increase (decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>\$ -</i>	<i>\$ 76,222</i>	<i>\$ (96,914)</i>	<i>\$ (4,202)</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Centralized Drug Testing	Total Internal Service Funds
\$ 27,116,363	\$ 2,589,973	\$ -	\$ 2,506,001	\$ 8,180,869	\$ 1,340	\$ 41,946,611
83,068	-	1,895,751	459,450	1,513,323	-	3,952,915
(402,805)	-	(101,850)	(109,285)	-	-	(1,002,981)
(2,239,336)	(701,139)	(1,726,576)	(201,194)	(204,462)	-	(5,716,591)
(18,227)	-	(1,225)	(3,537)	-	-	(567,906)
(25,767,687)	(1,353,630)	-	(2,573,861)	(8,526,506)	-	(38,221,684)
-	-	-	-	-	-	(440)
(1,228,624)	535,204	66,100	77,574	963,224	1,340	389,924
-	-	-	-	-	-	120,000
-	-	-	-	-	-	(20,790)
167,575	-	-	-	-	-	167,575
(1,061,049)	535,204	66,100	77,574	963,224	1,340	656,709
10,259,947	1,468,733	11,360,970	7,031,742	2,116,701	912	35,882,111
<u>\$ 9,198,898</u>	<u>\$ 2,003,937</u>	<u>\$ 11,427,070</u>	<u>\$ 7,109,316</u>	<u>\$ 3,079,925</u>	<u>\$ 2,252</u>	<u>\$ 36,538,820</u>
\$ (1,230,066)	\$ 757,004	\$ (81,409)	\$ 2,981,897	\$ 870,027	\$ 1,340	\$ 3,304,551
-	-	-	-	-	-	52,347
13,758	-	-	(1,606)	59,197	-	56,884
-	-	-	-	-	-	(145,067)
-	(219,000)	130,818	304,935	-	-	279,339
-	-	-	-	-	-	5,985
(92,536)	-	(14,064)	(24,322)	-	-	(215,180)
(433)	-	(83)	(121)	-	-	(1,037)
(4,613)	-	70	67	-	-	(3,684)
6,475	-	-	(79,165)	-	-	(144,559)
21	-	39	323	-	-	516
95	-	111	229	-	-	636
178,446	-	32,825	49,531	-	-	425,354
(3,975)	-	(1,212)	(1,226)	-	-	(9,735)
1,804	-	(995)	-	-	-	2,942
(97,600)	(2,800)	-	(3,152,968)	34,000	-	(3,219,368)
<u>\$ (1,228,624)</u>	<u>\$ 535,204</u>	<u>\$ 66,100</u>	<u>\$ 77,574</u>	<u>\$ 963,224</u>	<u>\$ 1,340</u>	<u>\$ 389,924</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2017*

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

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 416,800	\$ 359,441	\$ (57,359)
Other operating revenues.....	-	103	103
Total operating revenues.....	416,800	359,544	(57,256)
<u>Operating expenses:</u>			
Personal services.....	32,898	25,279	7,619
Contract services.....	17,121	13,412	3,709
Materials and supplies.....	420,024	252,002	168,022
Capital outlay and equipment.....	1,000	-	1,000
Total operating expenses.....	471,043	290,693	180,350
Operating income (loss).....	(54,243)	68,851	123,094
<u>Nonoperating revenues:</u>			
Transfer in.....	65,000	-	(65,000)
Net change in net position.....	10,757	68,851	58,094
Net position at beginning of year.....	58,685	58,685	-
<i>Prior year encumbrances appropriated.....</i>	<i>13,604</i>	<i>13,604</i>	<i>-</i>
Net position at end of year.....	\$ 83,046	\$ 141,140	\$ 58,094

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 VEHICLE MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 593,000	\$ 466,174	\$ (126,826)
Other.....	520	834	314
Total operating revenues.....	593,520	467,008	(126,512)
<u>Operating expenses:</u>			
Personal services.....	263,972	250,694	13,278
Contract services.....	24,125	18,111	6,014
Materials and supplies.....	398,507	328,945	69,562
Other.....	650	440	210
Capital outlay and equipment.....	16,088	15,144	944
Total operating expenses.....	703,342	613,334	90,008
Operating loss.....	(109,822)	(146,326)	(36,504)
<u>Nonoperating revenues:</u>			
Transfer in.....	69,594	120,000	50,406
Intergovernmental.....	100	-	(100)
Total nonoperating revenues.....	69,694	120,000	50,306
Net change in net position.....	(40,128)	(26,326)	13,802
Net position at beginning of year.....	120,630	120,630	-
<i>Prior year encumbrances appropriated.....</i>	<i>69,132</i>	<i>69,132</i>	<i>-</i>
Net position at end of year.....	\$ 149,634	\$ 163,436	\$ 13,802

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TELECOMMUNICATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 965,000	\$ 726,450	\$ (238,550)
Other.....	-	386	386
Total operating revenues.....	965,000	726,836	(238,164)
<u>Operating expenses:</u>			
Personal services.....	133,982	113,424	20,558
Contract services.....	768,725	634,163	134,562
Materials and supplies.....	700	-	700
Capital outlay and equipment.....	25,060	25,007	53
Total operating expenses.....	928,467	772,594	155,873
Net change in net position.....	36,533	(45,758)	(82,291)
Net position at beginning of year.....	3,347,269	3,347,269	-
<i>Prior year encumbrances appropriated.....</i>	<i>908</i>	<i>908</i>	<i>-</i>
Net position at end of year.....	\$ 3,384,710	\$ 3,302,419	\$ (82,291)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED HEALTH INSURANCE
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues:			
Charges for services.....	\$ 27,538,064	\$ 27,116,363	\$ (421,701)
Investment Income.....	90,000	167,575	77,575
Other.....	50,000	83,068	33,068
Total operating revenues.....	27,678,064	27,367,006	(311,058)
Operating expenses:			
Personal services.....	409,875	402,805	7,070
Materials and supplies.....	18,577	18,570	7
Employee medical benefits.....	32,623,911	32,465,380	158,531
Other.....	1,000	-	1,000
Capital outlay and equipment.....	12,840	7,025	5,815
Total operating expenses.....	33,066,203	32,893,780	172,423
Net change in net position.....	(5,388,139)	(5,526,774)	(138,635)
Net position at beginning of year.....	6,181,665	6,181,665	-
<i>Prior year encumbrances appropriated.....</i>	<i>4,078,281</i>	<i>4,078,281</i>	<i>-</i>
Net position at end of year.....	\$ 4,871,807	\$ 4,733,172	\$ (138,635)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,604,858	\$ 2,589,973	\$ (14,885)
<u>Operating expenses:</u>			
Employee medical benefits.....	2,686,067	2,556,117	129,950
Net change in net position.....	(81,209)	33,856	115,065
Net position at beginning of year.....	1,017,665	1,017,665	-
<i>Prior year encumbrances appropriated.....</i>	451,067	451,067	-
Net position at end of year.....	<u>\$ 1,387,523</u>	<u>\$ 1,502,588</u>	<u>\$ 115,065</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 2,000,000	\$ 1,895,751	\$ (104,249)
<u>Operating expenses:</u>			
Personal services.....	102,858	101,850	1,008
Contract services.....	2,221,323	1,866,331	354,992
Materials and supplies.....	1,601	1,225	376
Capital outlay.....	4,296	4,296	-
Total operating expenses.....	2,330,078	1,973,702	356,376
Net change in net position.....	(330,078)	(77,951)	252,127
Net position at beginning of year.....	11,198,619	11,198,619	-
<i>Prior year encumbrances appropriated.....</i>	<i>162,351</i>	<i>162,351</i>	<i>-</i>
Net position at end of year.....	\$ 11,030,892	\$ 11,283,019	\$ 252,127

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED WORKERS' COMPENSATION
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,200,000	\$ 2,506,001	\$ 306,001
Other.....	-	459,450	459,450
Total operating revenues.....	2,200,000	2,965,451	765,451
<u>Operating expenses:</u>			
Personal services.....	112,748	109,285	3,463
Materials and supplies.....	694	644	50
Employee medical benefits.....	2,854,522	2,775,487	79,035
Other.....	379	-	379
Capital outlay.....	3,912	3,693	219
Total operating expenses.....	2,972,255	2,889,109	83,146
Net change in net position.....	(772,255)	76,342	848,597
Net position at beginning of year.....	7,030,868	7,030,868	-
<i>Prior year encumbrances appropriated.....</i>	<i>871</i>	<i>871</i>	<i>-</i>
Net position at end of year.....	\$ 6,259,484	\$ 7,108,081	\$ 848,597

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 8,238,766	\$ 8,180,869	\$ (57,897)
Other.....	300,000	1,513,323	1,213,323
Total operating revenues.....	8,538,766	9,694,192	1,155,426
<u>Operating expenses:</u>			
Employee medical benefits.....	9,141,625	9,141,625	-
Net change in net position.....	(602,859)	552,567	1,155,426
Net position at beginning of year.....	1,475,075	1,475,075	-
<i>Prior year encumbrances appropriated.....</i>	<i>641,625</i>	<i>641,625</i>	<i>-</i>
Net position at end of year.....	\$ 1,513,841	\$ 2,669,267	\$ 1,155,426

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ -	\$ 1,340	\$ 1,340
Net change in net position.....	-	1,340	1,340
Net position at beginning of year.....	<u>912</u>	<u>912</u>	<u>-</u>
Net position at end of year.....	<u>\$ 912</u>	<u>\$ 2,252</u>	<u>\$ 1,340</u>

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

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

Payroll Fund

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

Undivided Taxes Fund

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

Estate Tax Fund

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

Local Government Fund

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

Subdivision Advance Fund

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

Recorder's Housing Trust Fees Fund

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

Undivided Interest Fund

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

Other Agency Funds

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

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

Clerk of Courts Fund

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

Juvenile Court Fund

This is to account for restitution payments made by youth.

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

Common Pleas Court - Probate Fund

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

Children Services Fund

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

Sheriff Fund

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

Tax Installment Payment Plan (T.I.P.P.) Fund

To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

Lucas County Family and Children First Council Fund

To process the accounting transactions as the administrative agent for the council.

Lucas County Board of Health Fund

To process the accounting transactions as the administrative agent for the board of health.

Lucas County Soil and Water Conservation District Fund

To process the accounting transactions as the administrative agent for the soil and water conservation district.

The Olander Park District Fund

To process the accounting transactions as the administrative agent for the park district.

Lucas County Local Emergency Planning Commission Fund

To process the accounting transactions as the administrative agent for the local emergency planning commission.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<u>Payroll Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 223,739	\$ 191,580,879	\$ 190,387,536	\$ 1,417,082
<u>Liabilities:</u>				
Payroll withholdings.....	\$ 223,739	\$ 191,580,879	\$ 190,387,536	\$ 1,417,082
<u>Undivided Taxes Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 16,342,456	\$ 642,516,526	\$ 633,041,647	\$ 25,817,335
Receivables (net of allowances for uncollectibles):				
Taxes.....	844,303,804	839,164,980	844,303,804	839,164,980
Due from other governments.....	8,086,593	8,161,539	8,086,593	8,161,539
Total assets.....	\$ 868,732,853	\$ 1,489,843,045	\$ 1,485,432,044	\$ 873,143,854
<u>Liabilities:</u>				
Undistributed assets.....	\$ 868,732,853	\$ 1,489,843,045	\$ 1,485,432,044	\$ 873,143,854
<u>Estate Tax Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 20,858	\$ 85,597	\$ 67,022	\$ 39,433
<u>Liabilities:</u>				
Undistributed assets.....	\$ 20,858	\$ 85,597	\$ 67,022	\$ 39,433
<u>Local Government Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 29,408,592	\$ 29,408,592	\$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments.....	7,524,252	7,835,313	7,524,252	7,835,313
Total assets.....	\$ 7,524,252	\$ 37,243,905	\$ 36,932,844	\$ 7,835,313
<u>Liabilities:</u>				
Due to other governments.....	\$ 7,524,252	\$ 37,243,905	\$ 36,932,844	\$ 7,835,313
<u>Subdivision Advance Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 1,633	\$ 513,550,183	\$ 513,551,816	\$ -
<u>Liabilities:</u>				
Undistributed assets.....	\$ 1,633	\$ 513,550,183	\$ 513,551,816	\$ -

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<u>Recorder's Housing Trust Fees Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 278,074	\$ 1,395,162	\$ 1,335,773	\$ 337,463
<u>Liabilities:</u>				
Deposits.....	\$ 278,074	\$ 1,395,162	\$ 1,335,773	\$ 337,463
<u>Undivided Interest Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 158,982	\$ 3,638,407	\$ 3,797,389	\$ -
<u>Liabilities:</u>				
Undistributed assets.....	\$ 158,982	\$ 3,638,407	\$ 3,797,389	\$ -
<u>Other Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 135,930	\$ 2,855,569	\$ 2,975,344	\$ 16,155
Cash and cash equivalents in segregated accounts.....	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others.....	61	53	61	53
Total assets.....	\$ 137,613	\$ 2,855,622	\$ 2,975,405	\$ 17,830
<u>Liabilities:</u>				
Undistributed assets.....	\$ 137,613	\$ 2,855,622	\$ 2,975,405	\$ 17,830
<u>Clerk of Courts Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
Cash and cash equivalents in segregated accounts.....	3,922,604	3,354,206	3,922,604	3,354,206
Total assets.....	\$ 5,372,604	\$ 3,354,206	\$ 3,922,604	\$ 4,804,206
<u>Liabilities:</u>				
Deposits.....	\$ 5,372,604	\$ 3,354,206	\$ 3,922,604	\$ 4,804,206
<u>Juvenile Court Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 303,796	\$ 329,626	\$ 303,796	\$ 329,626
<u>Liabilities:</u>				
Deposits.....	\$ 303,796	\$ 329,626	\$ 303,796	\$ 329,626

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<u>Common Pleas Court - Probate Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 192,527	\$ 207,298	\$ 192,527	\$ 207,298
<u>Liabilities:</u>				
Deposits.....	\$ 192,527	\$ 207,298	\$ 192,527	\$ 207,298
<u>Children Services Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 1,261,511	\$ 1,276,349	\$ 1,261,511	\$ 1,276,349
<u>Liabilities:</u>				
Deposits.....	\$ 1,261,511	\$ 1,276,349	\$ 1,261,511	\$ 1,276,349
<u>Sheriff Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts.....	\$ 25,494	\$ 2,440	\$ -	\$ 27,934
<u>Liabilities:</u>				
Deposits.....	\$ 25,494	\$ 2,440	\$ -	\$ 27,934
<u>T.I.P.P. Program Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ -	\$ 11,126,143	\$ 11,126,143	\$ -
<u>Liabilities:</u>				
Deposits.....	\$ -	\$ 11,126,143	\$ 11,126,143	\$ -
<u>Lucas County Family and Children First Council Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 52,791	\$ 5,872,545	\$ 5,710,954	\$ 214,382
<u>Liabilities:</u>				
Deposits.....	\$ 52,791	\$ 5,872,545	\$ 5,710,954	\$ 214,382

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<u>Lucas County Board of Health Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 852,714	\$ 19,162,154	\$ 18,396,780	\$ 1,618,088
<u>Liabilities:</u>				
Due to other governments.....	\$ 852,714	\$ 19,162,154	\$ 18,396,780	\$ 1,618,088
<u>Lucas County Soil and Water Conservation District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 166,889	\$ 285,202	\$ 251,657	\$ 200,434
<u>Liabilities:</u>				
Due to other governments.....	\$ 166,889	\$ 285,202	\$ 251,657	\$ 200,434
<u>The Olander Park District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 278,461	\$ 438,397	\$ 562,514	\$ 154,344
<u>Liabilities:</u>				
Due to other governments.....	\$ 278,461	\$ 438,397	\$ 562,514	\$ 154,344
<u>Lucas County Local Emergency Planning Commission Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 152,199	\$ 55,287	\$ 61,337	\$ 146,149
<u>Liabilities:</u>				
Due to other governments.....	\$ 152,199	\$ 55,287	\$ 61,337	\$ 146,149
<u>Total Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments.....	\$ 20,114,726	\$ 1,421,970,643	\$ 1,410,674,504	\$ 31,410,865
Cash and cash equivalents in segregated accounts.....	5,707,554	5,169,919	5,680,438	5,197,035
Receivables (net of allowances for uncollectibles):				
Taxes.....	844,303,804	839,164,980	844,303,804	839,164,980
Due from others.....	61	53	61	53
Due from other governments.....	15,610,845	15,996,852	15,610,845	15,996,852
<i>Total assets</i>	<u>\$ 885,736,990</u>	<u>\$ 2,282,302,447</u>	<u>\$ 2,276,269,652</u>	<u>\$ 891,769,785</u>
<u>Liabilities:</u>				
Due to other governments.....	\$ 8,974,515	\$ 57,184,945	\$ 56,205,132	\$ 9,954,328
Payroll withholdings.....	223,739	191,580,879	190,387,536	1,417,082
Deposits.....	7,486,797	23,563,769	23,853,308	7,197,258
Undistributed assets.....	869,051,939	2,009,972,854	2,005,823,676	873,201,117
<i>Total liabilities</i>	<u>\$ 885,736,990</u>	<u>\$ 2,282,302,447</u>	<u>\$ 2,276,269,652</u>	<u>\$ 891,769,785</u>

Toledo Museum of Art



A pedestrian view of the Sculpture Garden, located at the Toledo Museum of Art (TMA), in the Spring.

Photo courtesy of TMA.

Statistical Section



A work of art featured during a guided Flashlight Tour at the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

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	238
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	248
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	262
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	271
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position.	
Operating Information	273
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Governmental Activities:</u>				
Net investment in capital assets.....	\$ 211,940	\$ 213,982	\$ 211,446	\$ 210,484
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	116,938	106,148	103,579	92,712
Unrestricted.....	17,205	31,570	17,443	(6,551)
Total Governmental Activities Net Position.....	<u>346,083</u>	<u>351,700</u>	<u>332,468</u>	<u>296,645</u>
<u>Business-type Activities:</u>				
Net investment in capital assets.....	78,391	78,880	81,791	82,152
Invested in capital assets, net of related debt.....	-	-	-	-
Unrestricted.....	31,062	29,918	25,075	23,393
Total Business-type Activities Net Position.....	<u>109,453</u>	<u>108,798</u>	<u>106,866</u>	<u>105,545</u>
<u>Primary Government:</u>				
Net investment in capital assets.....	290,331	292,862	293,237	292,636
Invested in capital assets, net of related debt.....	-	-	-	-
Restricted.....	116,938	106,148	103,579	92,712
Unrestricted.....	48,267	61,488	42,518	16,842
Total Primary Government Net Position.....	<u>\$ 455,536</u>	<u>\$ 460,498</u>	<u>\$ 439,334</u>	<u>\$ 402,190</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 200,849	\$ 188,730	\$ 183,061	\$ -	\$ -	\$ -
-	-	-	175,462	156,501	204,927
98,567	109,189	144,680	173,835	162,436	96,492
<u>84,283</u>	<u>79,494</u>	<u>69,972</u>	<u>45,766</u>	<u>41,451</u>	<u>41,146</u>
<u>383,699</u>	<u>377,413</u>	<u>397,713</u>	<u>395,063</u>	<u>360,388</u>	<u>342,565</u>
81,615	81,774	83,570	-	-	-
-	-	-	80,659	79,710	79,799
<u>23,504</u>	<u>21,637</u>	<u>18,037</u>	<u>15,105</u>	<u>15,580</u>	<u>21,893</u>
<u>105,119</u>	<u>103,411</u>	<u>101,607</u>	<u>95,764</u>	<u>95,290</u>	<u>101,692</u>
282,464	270,504	266,631	-	-	-
-	-	-	256,121	236,211	284,726
98,567	109,189	144,680	173,835	162,436	96,492
<u>107,787</u>	<u>101,131</u>	<u>88,009</u>	<u>60,871</u>	<u>57,031</u>	<u>63,039</u>
<u>\$ 488,818</u>	<u>\$ 480,824</u>	<u>\$ 499,320</u>	<u>\$ 490,827</u>	<u>\$ 455,678</u>	<u>\$ 444,257</u>

TABLE 2
LUCAS COUNTY, OHIO

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

Program Revenues:	2017	2016	2015	2014
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 19,267	\$ 16,769	\$ 16,411	\$ 16,622
Judicial.....	8,412	9,363	9,820	9,264
Public safety	6,963	6,419	6,763	5,294
Public works.....	2,810	2,817	4,455	3,495
Health.....	4,549	5,521	5,859	5,281
Human services.....	10	3	6	4
Conservation and recreation.....	-	-	-	-
Interest and fiscal charges.....	2,415	54	1,500	2,943
Operating grants and contributions.....	164,911	167,255	168,288	184,381
Capital grants and contributions.....	2,190	1,400	1,982	1,039
Total Governmental Activities Program Revenues.....	211,527	209,601	215,084	228,323
Business-type activities: Charges for Services				
Water supply.....	2,368	2,273	2,034	2,137
Wastewater treatment.....	6,293	6,056	6,213	5,884
Sewer system.....	2,061	1,946	2,079	2,101
Sanitary engineer.....	5,559	5,421	5,049	4,853
Solid waste.....	3,266	4,018	3,053	3,050
Parking facilities.....	236	194	209	146
Operating grants and contributions.....	9,950	9,612	9,360	9,628
Capital grants and contributions.....	2,537	2,118	1,731	2,036
Total Business-type Activities Program Revenues.....	32,270	31,638	29,728	29,835
Total Primary Government Program Revenues.....	243,797	241,239	244,812	258,158
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	62,125	66,737	59,538	54,548
Judicial.....	69,612	60,063	56,315	55,723
Public safety.....	98,253	87,127	81,589	78,649
Public works.....	20,206	14,997	17,328	29,105
Health.....	102,345	102,827	96,919	108,120
Human services.....	103,304	91,813	87,537	90,948
Conservation and recreation.....	13,809	14,560	14,378	14,176
Other.....	-	-	-	-
Interest and fiscal charges.....	3,587	4,134	4,552	4,595
Note issuance costs.....	-	-	-	-
Total Governmental Activities Expense.....	473,241	442,258	418,156	435,864
Business-type activities:				
Water supply.....	3,566	3,114	3,115	3,032
Wastewater treatment.....	6,449	5,942	5,482	4,842
Sewer system.....	4,955	5,438	3,434	3,428
Sanitary engineer.....	5,209	4,436	5,081	4,569
Stormwater utility.....	-	-	-	-
Solid waste.....	11,424	10,634	11,220	10,976
Parking facilities.....	204	152	225	147
Total Business-type Activities Program Expense.....	31,807	29,716	28,557	26,994
Total Primary Government Program Expense.....	505,048	471,974	446,713	462,858

	2013	2012	2011	2010	2009	2008
\$	17,444	\$ 18,097	\$ 15,325	\$ 15,763	\$ 16,824	\$ 20,758
	8,518	8,367	8,547	8,994	9,859	8,759
	4,867	4,979	4,042	5,345	1,522	1,462
	3,370	3,099	684	2,931	283	684
	5,249	6,830	7,126	7,446	7,552	3,795
	7	17	22	31	27	181
	-	56	5	-	1,847	600
	2,214	17	187	-	-	-
	161,413	157,989	194,806	222,284	218,008	175,781
	907	4,129	6,187	6,362	3,938	1,743
	<u>203,989</u>	<u>203,580</u>	<u>236,931</u>	<u>269,156</u>	<u>259,860</u>	<u>213,763</u>
	1,989	1,895	1,228	713	184	434
	6,850	5,894	6,089	6,688	4,190	5,794
	1,835	1,541	1,128	351	305	179
	4,878	5,334	4,833	1,278	567	4,953
	2,293	2,364	1,880	1,619	1,342	1,633
	204	232	160	247	169	317
	9,770	9,020	4,984	151	7	-
	2,000	1,474	3,940	548	-	-
	<u>29,819</u>	<u>27,754</u>	<u>24,242</u>	<u>11,595</u>	<u>6,764</u>	<u>13,310</u>
	<u>233,808</u>	<u>231,334</u>	<u>261,173</u>	<u>280,751</u>	<u>266,624</u>	<u>227,073</u>
	48,338	51,782	42,123	43,523	50,480	31,148
	53,952	52,654	59,855	57,514	59,233	82,097
	70,485	71,705	73,539	75,891	73,038	83,361
	23,577	19,921	14,041	22,753	15,936	17,837
	102,362	127,667	140,443	134,794	139,889	150,952
	86,005	85,990	89,826	102,068	132,053	151,938
	14,209	15,946	17,604	16,715	9,266	9,293
	-	-	-	-	2,656	-
	4,669	4,942	5,408	5,714	5,620	5,805
	48	-	-	-	-	-
	<u>403,645</u>	<u>430,607</u>	<u>442,839</u>	<u>458,972</u>	<u>488,171</u>	<u>532,431</u>
	3,435	2,618	3,246	4,266	2,872	3,251
	4,848	4,952	6,125	5,221	4,699	4,884
	3,726	3,101	2,938	2,905	3,097	3,315
	5,064	4,550	4,369	4,531	4,417	5,027
	-	-	-	66	259	250
	10,825	10,442	5,300	1,767	2,662	2,185
	265	558	258	506	570	141
	<u>28,163</u>	<u>26,221</u>	<u>22,236</u>	<u>19,262</u>	<u>18,576</u>	<u>19,053</u>
	<u>431,808</u>	<u>456,828</u>	<u>465,075</u>	<u>478,234</u>	<u>506,747</u>	<u>551,484</u>

Continued

TABLE 2
LUCAS COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (261,714)	\$ (232,657)	\$ (203,072)	\$ (207,541)
Business-type Activities.....	463	1,922	1,171	2,841
Total Primary Government Net Expense.....	<u>(261,251)</u>	<u>(230,735)</u>	<u>(201,901)</u>	<u>(204,700)</u>
<u>General Revenues:</u>				
Property Tax.....	108,627	109,509	105,616	99,531
Sales Tax.....	102,017	106,284	100,294	82,062
Other Tax.....	6,671	6,422	5,720	5,348
Grant and Entitlements not restricted to specific programs.....	33,248	21,894	19,495	21,811
Investment Income.....	3,753	2,497	2,022	1,564
Decrease in fair value of investments.....	(840)	(592)	(261)	(7)
Other.....	2,622	5,774	6,009	5,144
Transfers.....	-	-	-	-
Total Governmental Activities.....	<u>256,098</u>	<u>251,788</u>	<u>238,895</u>	<u>215,453</u>
Business-type Activities				
Other.....	192	10	151	942
Transfers.....	-	-	-	-
Total Business-type Activities.....	<u>192</u>	<u>10</u>	<u>151</u>	<u>942</u>
Total Primary Government.....	<u>256,290</u>	<u>251,798</u>	<u>239,046</u>	<u>216,395</u>
<u>Change in Net Position:</u>				
Governmental Activities.....	(5,616)	19,131	35,823	7,912
Business-type Activities.....	655	1,932	1,322	3,783
Total Primary Government Change in Net Position.....	<u>\$ (4,961)</u>	<u>\$ 21,063</u>	<u>\$ 37,145</u>	<u>\$ 11,695</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ (199,656)	\$ (227,027)	\$ (205,908)	\$ (189,816)	\$ (228,311)	\$ (318,669)
1,656	1,533	2,006	(7,667)	(11,812)	(5,743)
<u>(198,000)</u>	<u>(225,494)</u>	<u>(203,902)</u>	<u>(197,483)</u>	<u>(240,123)</u>	<u>(324,412)</u>
88,559	90,098	91,425	92,211	98,145	95,888
76,916	75,013	72,654	68,196	64,431	70,512
5,000	5,114	4,881	4,486	4,160	3,415
23,077	21,394	21,871	26,653	43,127	96,278
1,229	1,923	3,087	4,958	5,057	15,050
(1,028)	-	-	-	-	-
12,189	13,185	15,939	27,987	31,997	16,175
-	-	(114)	-	(784)	-
<u>205,942</u>	<u>206,727</u>	<u>209,743</u>	<u>224,491</u>	<u>246,133</u>	<u>297,318</u>
52	271	2,059	8,141	4,626	3,284
-	-	114	-	784	-
<u>52</u>	<u>271</u>	<u>2,173</u>	<u>8,141</u>	<u>5,410</u>	<u>3,284</u>
<u>205,994</u>	<u>206,998</u>	<u>211,916</u>	<u>232,632</u>	<u>251,543</u>	<u>300,602</u>
6,286	(20,300)	3,835	34,675	17,822	(21,351)
<u>1,708</u>	<u>1,804</u>	<u>4,179</u>	<u>474</u>	<u>(6,402)</u>	<u>(2,459)</u>
<u>\$ 7,994</u>	<u>\$ (18,496)</u>	<u>\$ 8,014</u>	<u>\$ 35,149</u>	<u>\$ 11,420</u>	<u>\$ (23,810)</u>

**TABLE 3
LUCAS COUNTY, OHIO**

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>General Fund:</u>				
Nonspendable.....	\$ 1,935	\$ 1,526	\$ 1,416	\$ 1,161
Restricted.....	276	266	276	268
Committed.....	4,849	4,808	5,870	6,698
Assigned.....	2,984	8,385	1,634	4,214
Unassigned.....	49,149	33,077	41,176	32,808
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>59,193</u>	<u>48,062</u>	<u>50,372</u>	<u>45,149</u>
<u>All Other Governmental Funds:</u>				
Nonspendable.....	1,874	2,160	2,056	721
Restricted.....	119,426	102,994	89,990	76,224
Committed.....	18,740	12,707	8,502	9,766
Unassigned (deficit).....	(484)	(191)	(346)	(4,035)
Reserved.....	-	-	-	-
Unreserved, Undesignated, Reported in:.....				
Special Revenue funds.....	-	-	-	-
Debt Service funds.....	-	-	-	-
Capital Projects funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>139,556</u>	<u>117,670</u>	<u>100,202</u>	<u>82,676</u>
Total Governmental Funds.....	<u>\$ 198,749</u>	<u>\$ 165,732</u>	<u>\$ 150,574</u>	<u>\$ 127,825</u>

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 1,110	\$ 1,596	\$ 1,709	\$ -	\$ -	\$ -
260	259	281	-	-	-
6,105	5,714	4,933	-	-	-
978	472	582	-	-	-
36,895	31,508	26,998	-	-	-
-	-	-	478	996	1,289
-	-	-	27,887	28,045	41,672
<u>45,348</u>	<u>39,549</u>	<u>34,503</u>	<u>28,365</u>	<u>29,041</u>	<u>42,961</u>
771	916	726	-	-	-
75,982	87,618	105,760	-	-	-
9,388	8,427	7,337	-	-	-
(5,126)	(4,223)	(7,166)	-	-	-
-	-	-	19,009	25,071	45,765
-	-	-	96,284	84,373	82,542
-	-	-	8,400	(520)	(4,042)
-	-	-	(13,935)	(83,946)	(70,091)
<u>81,015</u>	<u>92,738</u>	<u>106,657</u>	<u>109,758</u>	<u>24,978</u>	<u>54,174</u>
<u>\$ 126,363</u>	<u>\$ 132,287</u>	<u>\$ 141,160</u>	<u>\$ 138,123</u>	<u>\$ 54,019</u>	<u>\$ 97,135</u>

TABLE 4
LUCAS COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Taxes.....	\$ 218,665	\$ 220,767	\$ 208,025	\$ 187,059
Charges for services.....	36,129	35,527	36,615	35,123
Licenses and permits.....	1,259	1,062	1,098	1,104
Fines and forfeitures.....	1,160	1,089	1,069	768
Intergovernmental.....	195,555	181,248	181,449	199,088
Special assessments.....	3,622	3,722	3,761	3,857
Investment income.....	2,793	2,456	3,083	1,608
Rental income and other revenue.....	9,198	13,749	12,194	14,279
Total revenues.....	468,381	459,620	447,294	442,886
Expenditures:				
Current:				
General government:				
Legislative and executive.....	54,112	65,890	55,381	49,475
Judicial.....	60,559	58,159	55,859	54,177
Public safety.....	82,842	81,292	78,966	79,739
Public works.....	16,884	18,963	19,382	31,231
Health.....	98,281	102,247	96,382	107,565
Human services.....	95,240	89,913	88,737	90,835
Conservation and recreation.....	13,933	7,546	14,467	14,135
Capital outlay.....	6,366	10,327	5,377	3,691
Miscellaneous.....	190	494	1	1,445
Debt service:				
Principal retirement.....	4,015	5,369	5,635	5,358
Interest and fiscal charges.....	3,064	4,309	4,456	4,687
Bond issuance costs.....	396	425	114	34
Note issuance costs.....	55	69	55	46
Total expenditures.....	435,937	445,003	424,812	442,418
Excess (deficiency) of revenues over (under) expenditures.....	32,444	14,617	22,482	468
Other financing sources (uses):				
Issuance of loans.....	457	16	300	97
Bond issuance.....	27,300	39,815	7,790	715
Refunded bonds redeemed.....	(28,159)	(40,048)	(7,817)	-
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	-	-	-	-
Premium on bonds issued.....	778	658	141	35
Premium on notes issued.....	179	251	-	144
Capital lease transaction.....	138	23	39	42
Transfers in.....	26,582	24,764	19,243	18,597
Transfers (out).....	(26,702)	(24,939)	(19,428)	(18,637)
Total other financing sources (uses).....	573	540	268	993
Net change in fund balances.....	\$ 33,017	\$ 15,157	\$ 22,750	\$ 1,461
Debt service as a percentage of noncapital expenditures.....	1.7%	2.3%	2.5%	2.4%

2013	2012	2011	2010	2009	2008
\$ 169,051	\$ 170,468	\$ 167,847	\$ 164,434	\$ 166,056	\$ 165,920
34,805	34,894	32,535	35,914	32,723	33,722
940	910	840	810	727	26
708	577	539	674	973	744
184,641	200,570	224,174	246,625	258,441	260,776
3,957	3,841	1,963	3,193	2,137	3,415
1,264	2,024	3,088	4,695	5,057	15,050
13,080	15,125	18,219	30,894	36,158	18,339
<u>408,446</u>	<u>428,409</u>	<u>449,205</u>	<u>487,239</u>	<u>502,272</u>	<u>497,992</u>
45,409	49,267	37,123	37,480	39,810	41,678
53,906	52,250	57,839	60,479	58,413	68,786
70,650	74,187	75,257	76,059	71,442	73,069
28,338	17,161	13,289	21,996	15,048	16,706
102,213	127,742	140,159	134,703	138,186	132,314
85,871	86,038	89,493	101,560	130,007	133,884
14,199	15,958	17,322	16,547	9,131	8,112
2,600	3,405	2,218	7,489	69,684	50,562
719	451	638	567	2,639	2,856
5,808	5,770	6,898	5,458	5,469	15,954
4,810	5,111	5,452	4,818	7,007	4,232
-	-	70	635	-	-
48	61	55	67	-	-
<u>414,571</u>	<u>437,401</u>	<u>445,813</u>	<u>467,858</u>	<u>546,836</u>	<u>548,153</u>
<u>(6,125)</u>	<u>(8,992)</u>	<u>3,392</u>	<u>19,381</u>	<u>(44,564)</u>	<u>(50,162)</u>
47	-	-	-	1,204	-
-	-	-	-	-	-
-	-	(4,423)	(14,210)	-	(9,130)
-	147	4,461	78,757	215	2,837
-	-	-	-	1,250	1,039
-	-	-	-	-	-
155	-	99	158	-	210
62	22	124	68	128	-
17,167	16,586	23,670	26,860	23,692	20,845
<u>(17,229)</u>	<u>(16,636)</u>	<u>(24,286)</u>	<u>(26,910)</u>	<u>(25,040)</u>	<u>(20,845)</u>
<u>202</u>	<u>119</u>	<u>(355)</u>	<u>64,723</u>	<u>1,449</u>	<u>(5,044)</u>
<u>\$ (5,923)</u>	<u>\$ (8,873)</u>	<u>\$ 3,037</u>	<u>\$ 84,104</u>	<u>\$ (43,115)</u>	<u>\$ (55,206)</u>
2.7%	2.6%	2.9%	2.3%	2.6%	4.0%

**TABLE 5
LUCAS COUNTY, OHIO**

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

<u>Year</u>	<u>General & Tangible Personal Property Tax</u>	<u>Sales Tax</u>	<u>Lodging Tax</u>	<u>Investment Income</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>
2008	\$ 88,193	\$ 71,334	\$ 6,393	\$ 15,050	\$ 33,722	\$ 744
2009	97,555	64,341	4,160	5,057	32,723	973
2010	91,873	68,074	4,487	4,695	35,914	674
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089
2017	108,825	103,169	6,671	2,793	36,129	1,160

<u>Licenses & Permits</u>	<u>Special Assessments</u>	<u>Intergovernmental Revenue</u>	<u>Other</u>	<u>Total</u>
\$ 26	\$ 3,415	\$ 260,776	\$ 18,339	\$ 497,992
727	2,137	258,441	36,158	502,272
810	3,193	246,625	30,894	487,239
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620
1,259	3,622	195,555	9,198	468,381

**TABLE 6
LUCAS COUNTY, OHIO**

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

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate
2007/2008	\$ 6,583,148	\$ 2,065,431	\$ 8,180	\$ 8,656,759	\$ 13.90
2008/2009	6,562,532	2,123,771	8,555	8,694,858	14.07
2009/2010	5,739,765	2,095,040	10,994	7,845,799	14.07
2010/2011	5,726,573	2,046,868	11,472	7,784,913	14.07
2011/2012	5,705,432	1,989,810	12,548	7,707,790	14.07
2012/2013	4,896,533	1,876,834	12,720	6,786,086	15.07
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
10.805811	12.198706	\$ 24,733,597	35.0%
12.685674	13.150161	24,842,451	35.0%
13.177727	13.275849	22,416,569	35.0%
13.184499	13.375904	22,242,609	35.0%
13.192758	13.461358	22,022,257	35.0%
14.342377	14.565695	19,388,818	35.0%
16.774767	16.821007	19,299,611	35.0%
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%
17.005977	17.272290	19,721,354	35.0%

**TABLE 7
LUCAS COUNTY, OHIO**

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

Taxable Year/Collection Year:	2016/2017	2015/2016	2014/2015	2013/2014
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.25	3.25	3.25
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.60	0.60	0.60	0.45
Science & Natural History	0.17	0.17	0.17	0.17
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.75	0.85	0.85	0.85
Total Lucas County Direct Tax Rate	17.37	17.07	17.07	16.92
<u>Other Countywide Taxes:</u>				
Metroparks	2.30	2.30	2.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	\$ 20.07	\$ 19.77	\$ 19.77	\$ 19.62
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 2.90	\$ 2.90	\$ 2.90	\$ 2.90

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

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

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

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

Source: Lucas County Auditor

<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
5.00	5.00	5.00	5.00	5.00	5.00
2.40	2.40	2.40	2.40	2.40	2.40
2.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
0.17	0.17	0.17	0.17	0.17	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00	1.00
0.85	0.85	0.85	0.85	0.85	0.85
<u>15.07</u>	<u>14.07</u>	<u>14.07</u>	<u>14.07</u>	<u>14.07</u>	<u>13.90</u>
2.30	1.70	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
<u>\$ 17.77</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.17</u>	<u>\$ 16.00</u>
\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
\$ 2.90	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

Continued

TABLE 7
LUCAS COUNTY, OHIO

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

Taxable Year/Collection Year:	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>	<u>2013/2014</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 73.78	\$ 71.30	\$ 71.30	\$ 71.60
Evergreen	44.10	44.20	44.40	46.05
Maumee	88.65	88.65	88.75	84.95
Oregon	69.75	69.65	65.60	65.60
Otsego	46.20	47.00	46.85	49.20
Ottawa Hills	139.05	140.05	142.65	142.65
Springfield	80.32	80.53	74.75	75.15
Swanton	62.75	62.56	62.64	63.19
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	88.45	83.30	83.50	83.60
Sylvania Area Joint Rec Dist ¹	2.11	2.10	2.10	2.10
Toledo	73.58	73.10	73.10	67.40
Washington	83.50	83.50	83.50	78.60
<u>Career Centers:</u>				
Four County	4.20	3.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.05	5.05	5.05	5.05
Jerusalem	10.75	10.75	9.75	9.75
Monclova	7.50	7.50	7.50	7.50
Providence	6.95	6.95	6.95	6.95
Richfield	8.40	8.40	8.30	8.20
Spencer	4.50	8.00	8.00	8.00
Springfield	11.20	11.20	11.20	11.20
Swanton	6.10	6.10	6.10	5.30
Sylvania	23.07	23.07	22.97	21.47
Olander Park ²	0.20	0.70	0.70	0.70
Washington	30.50	30.50	30.50	26.75
Waterville	14.60	14.60	14.60	14.00
<u>Municipalities:</u>				
Village of Berkey	4.00	4.00	4.00	4.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	2.50	2.50	2.50	4.00
Village of Ottawa Hills	8.00	8.00	8.00	4.10
Village of Swanton	5.00	5.00	5.00	4.50
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	3.70	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

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

Source: Lucas County Auditor

	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
\$	67.10	\$ 66.80	\$ 66.80	\$ 66.80	\$ 66.70	\$ 66.80
	46.05	46.35	46.45	46.45	46.85	47.15
	84.55	84.65	79.45	79.45	75.25	76.25
	66.30	65.40	65.40	65.40	65.40	59.50
	46.60	47.15	47.35	47.35	48.65	48.85
	135.65	134.75	133.05	126.05	125.85	126.15
	75.15	75.05	75.05	70.85	70.85	70.85
	64.13	64.15	63.69	63.39	63.39	67.43
	1.50	1.50	0.50	0.50	0.50	-
	83.60	83.00	78.30	77.70	77.69	74.90
	2.10	1.65	1.65	1.62	1.62	1.20
	67.40	65.90	65.70	67.70	66.90	66.90
	78.60	78.60	73.70	73.70	73.70	69.80
	3.20	3.20	3.20	3.20	3.20	3.20
	3.20	3.20	3.20	3.20	3.20	3.20
	5.05	5.05	3.30	4.80	4.80	4.80
	9.75	9.75	9.75	9.75	9.75	9.75
	7.50	6.70	5.20	5.20	5.20	5.20
	6.95	6.95	6.95	6.95	6.95	6.95
	8.10	8.30	8.30	8.30	8.00	8.00
	8.00	8.00	8.00	8.00	8.00	6.00
	8.10	8.10	8.10	8.10	8.10	8.10
	4.90	4.90	4.90	4.90	4.90	4.90
	21.47	20.72	19.97	19.97	19.97	18.72
	0.70	0.70	0.70	0.70	0.70	0.70
	26.75	26.75	26.75	26.75	24.25	24.25
	10.50	10.50	10.50	10.50	10.50	10.50
	4.00	2.50	2.50	4.50	4.50	4.50
	7.00	7.00	7.00	7.00	7.00	7.00
	0.80	0.80	0.80	0.80	0.80	0.80
	3.70	3.70	3.70	3.70	3.70	3.70
	3.50	3.50	3.50	3.50	3.50	3.50
	4.10	4.10	4.10	4.10	4.10	4.10
	4.50	4.50	4.50	4.50	4.50	4.50
	5.10	5.10	3.60	3.60	3.60	3.60
	4.40	4.40	4.40	4.40	4.40	4.40
	3.50	3.50	3.50	3.50	3.50	3.50
	3.50	3.50	3.50	3.50	3.50	3.50

**TABLE 8
LUCAS COUNTY, OHIO**

TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2017 AND DECEMBER 31, 2008
(Amounts in 000's)

<u>Firm</u>	<u>^a2017 Assessed Real Estate Values</u>	<u>^b2017 Assessed Personal Property Values</u>	<u>2017 Assessed Property Values</u>	<u>2017 Percent Assessed Value to Total 2017 Assessed Property Values</u>
GLP Capital LP	\$ 56,561	\$ -	\$ 56,561	0.78%
DFG	18,281	-	18,281	0.25%
Kroger Co/Topvalco	16,143	-	16,143	0.22%
LC Spring Hollow LLC	15,489	-	15,489	0.21%
Star-West Franklin Park Mall LLC	15,314	-	15,314	0.21%
Seagate Land Partners LLC	10,430	-	10,430	0.14%
The Andersons LLC	10,139	-	10,139	0.14%
Wal Mart Real Estate Business Trust	10,050	-	10,050	0.14%
Meijer Stores	9,454	-	9,454	0.13%
Realty Income Properties 25 LLC	8,546	-	8,546	0.12%
Totals	<u>\$ 170,407</u>	<u>\$ -</u>	<u>\$ 170,407</u>	<u>2.34%</u>

^a Does not include hospitals, governments, or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2016 property values, collected during 2017.

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

	<u>2008 Assessed Real Estate Values</u>	<u>2008 Assessed Personal Property Values</u>	<u>2008 Assessed Property Values</u>	<u>2008 Percent Assessed Value to Total 2008 Assessed Property Values</u>
Sunoco Inc. R&M	\$ 4,457	\$ 20,103	\$ 24,560	0.26%
Westfield Franklin Park	18,180	76	18,256	0.19%
BP America Inc.	3,130	14,485	17,615	0.19%
Empirian CKT LLC	16,150	-	16,150	0.17%
Meijer Stores	14,220	1,733	15,953	0.17%
Wal Mart	13,762	1,307	15,069	0.16%
Krogers	12,324	2,211	14,535	0.15%
The Andersons	12,132	2,019	14,151	0.15%
National Amusements	10,957	520	11,477	0.12%
Harvey Tolson/Ford Maumee	10,290	-	10,290	0.11%
Totals	<u>\$ 115,602</u>	<u>\$ 42,454</u>	<u>\$ 158,056</u>	<u>1.67%</u>

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2017 AND DECEMBER 31, 2008
(Amounts in 000's)

<u>Utility</u>	<u>2017 Assessed Public Utility Values</u>	<u>2017 Percent of Utilities Assessed Value to Total 2017 Assessed Value</u>
Toledo Edison/First Energy	\$ 169,694	2.35%
American Transmission	86,811	1.20%
Columbia Gas of Ohio, Inc.	62,050	0.86%
Norfolk Southern Combined	10,337	0.14%
CSX Transportation	7,224	0.10%
Totals	<u>\$ 336,116</u>	<u>4.65%</u>

Source: Lucas County Auditor

<u>Utility</u>	<u>2008 Assessed Public Utility Values</u>	<u>2008 Percent of Utilities Assessed Value to Total 2008 Assessed Value</u>
Toledo Edison/First Energy	\$ 139,022	1.48%
American Transmission System	25,513	0.27%
Columbia Gas of Ohio, Inc.	24,973	0.27%
Ohio Bell Telephone	16,199	0.17%
CXS Transportation	7,224	0.08%
Totals	<u>\$ 212,931</u>	<u>2.27%</u>

Source: Lucas County Auditor

TABLE 10
LUCAS COUNTY, OHIO

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

<u>Tax Levy Year</u>	<u>Collection Year</u>	<u>Current Tax Levied</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected During Levy Year</u>
2007	2008	\$ 100,460	\$ 7,018	\$ 107,478	\$ 95,618
2008	2009	114,299	10,797	125,096	109,544
2009	2010	106,803	10,195	116,998	102,152
2010	2011	106,355	10,722	117,077	103,075
2011	2012	105,551	10,565	116,116	102,244
2012	2013	101,570	12,364	113,934	98,479
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477
2016	2017	123,626	12,379	136,005	121,747

1) Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government which include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System.

Source: Lucas County Auditor

<u>Percent Collected During Levy Year</u>	<u>Subsequent Period Collections</u>	<u>Total Tax Collected</u>	<u>Percent Collected of Adjusted Levy</u>
88.97%	\$ 3,833	\$ 99,451	92.53%
87.57%	4,686	114,230	91.31%
87.31%	4,272	106,424	90.96%
88.04%	4,769	107,844	92.11%
88.05%	4,231	106,475	91.70%
86.44%	4,531	103,010	90.41%
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%
89.52%	5,752	127,499	93.75%

**TABLE 11
LUCAS COUNTY, OHIO**

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

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected¹	Delinquent Assessments Collected as a Percent of Assessment Levies
2007	2008	\$ 2,050	\$ 1,863	90.88%	\$ 675	32.93%
2008	2009	2,022	1,864	92.19%	128	6.33%
2009	2010	2,025	1,826	90.17%	124	6.12%
2010	2011	2,023	1,819	89.92%	205	10.13%
2011	2012	4,081	3,732	91.45%	227	5.56%
2012	2013	3,908	3,671	93.94%	263	6.73%
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%
2016	2017	4,451	4,158	93.42%	241	5.41%

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

Source: Lucas County Auditor

<u>Total Assessments Collected</u>	<u>Total Collections as a Percent of Current Assessments Levies</u>	<u>Accumulated Delinquencies</u>
\$ 2,538	123.80%	\$ 245
1,992	98.52%	239
1,950	96.30%	341
2,024	100.05%	369
3,959	97.01%	532
3,934	100.67%	488
4,624	98.32%	623
4,661	100.34%	632
4,600	100.02%	730
4,399	98.83%	866

TABLE 12
LUCAS COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Governmental Activities:</u>				
General obligation bonds	\$ 74,610	\$ 75,575	\$ 74,665	\$ 77,035
Unamortized bond premiums	1,864	1,184	572	467
Unamortized bond discounts	(12)	(15)	(18)	(21)
Special assessment bonds with governmental commitment	7,732	8,848	10,157	11,480
Revenue bonds	638	649	2,424	4,183
OWDA loans ¹	-	-	-	-
OPWC loans	1,058	716	796	605
Capital lease obligations	140	78	88	114
Subtotal	<u>86,030</u>	<u>87,035</u>	<u>88,684</u>	<u>93,863</u>
<u>Business-type Activities:</u>				
OWDA loans	15,558	15,452	15,274	16,430
OPWC loans	2,304	2,524	2,752	2,407
Capital lease obligations	87	260	428	592
Subtotal	<u>17,949</u>	<u>18,236</u>	<u>18,454</u>	<u>19,429</u>
Total	<u>\$ 103,979</u>	<u>\$ 105,271</u>	<u>\$ 107,138</u>	<u>\$ 113,292</u>
Percentage of personal income ²	N/A	0.56%	0.59%	0.64%
Amount per capita (not thousands) ³	\$ 241.31	\$ 243.41	\$ 247.04	\$ 260.27

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

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

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	79,295	\$ 81,490	\$ 83,950	\$ 87,500	\$ 22,435	\$ 25,230
	455	478	500	454	72	-
	(24)	(27)	(30)	(33)	(36)	-
	12,085	13,424	14,796	16,117	17,021	17,053
	5,784	7,547	9,175	10,748	15,756	16,544
	-	317	366	-	1,443	626
	629	729	944	1,194	1,565	1,736
	130	123	156	106	119	28
	<u>98,354</u>	<u>104,081</u>	<u>109,857</u>	<u>116,086</u>	<u>58,375</u>	<u>61,217</u>
	18,512	20,764	21,831	24,388	24,634	26,334
	2,358	2,449	2,505	2,437	2,113	2,259
	341	-	-	-	-	-
	<u>21,211</u>	<u>23,213</u>	<u>24,336</u>	<u>26,825</u>	<u>26,747</u>	<u>28,593</u>
\$	<u>119,565</u>	<u>127,294</u>	<u>134,193</u>	<u>142,911</u>	<u>85,122</u>	<u>89,810</u>
	0.71%	0.75%	0.81%	0.91%	0.56%	0.58%
\$	273.98	\$ 291.16	\$ 305.14	\$ 323.46	\$ 192.32	\$ 202.32

**TABLE 13
LUCAS COUNTY, OHIO**

*COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2017
(Amounts in 000's)*

	General Obligation (GO) Debt¹ Outstanding	Percent Applicable to County⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 86,030	100.0%	\$ 86,030
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	132,646	100.0%	132,646
Swanton Village	824	7.8%	64
School Districts ⁴ wholly located in Lucas County	261,136	100.0%	261,136
Anthony Wayne	58,342	97.1%	56,661
Evergreen	7,115	25.2%	1,793
Four County Career Center	2,470	1.7%	43
Otsego	12,226	12.1%	1,485
Swanton LSD	5,730	35.7%	2,046
Sylvania Area Joint Rec District	6,861	100.0%	6,861
Total Overlapping Debt	<u>487,350</u>		<u>462,735</u>
<i>Total direct and overlapping debt</i>	<u>\$ 573,380</u>		<u>\$ 548,765</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), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

TABLE 14
LUCAS COUNTY, OHIO

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

2006 Sanitary Sewer Bond 772¹

Year	Special Assessments Collected	Debt Service		Coverage
		Principal	Interest	
2008	\$ 38	\$ 7	\$ 33	0.95
2009	40	8	32	1.00
2010	38	8	32	0.95
2011	40	8	32	1.00
2012	39	9	31	0.98
2013	38	9	31	0.95
2014	40	9	31	1.00
2015	40	10	30	1.00
2016	39	10	30	0.98
2017	39	11	29	0.98

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

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

TABLE 15
LUCAS COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt Limit	\$ 180,495	\$ 179,344	\$ 177,397	\$ 174,751	\$ 173,745
Total net debt applicable to limit	11,373	11,038	6,829	11,387	16,488
Legal Debt Margin	<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>	<u>\$ 163,364</u>	<u>\$ 157,257</u>
Total net debt applicable to the limit as a percentage of debt limit	6.30%	6.15%	3.85%	6.52%	9.49%

Legal Debt Margin Calculation for 2017

Direct legal debt limitation¹:

3% of the first \$100,000 assessed valuation	\$	3,000
1.5% on excess of the \$100,000-not in excess of \$300,000		3,000
2.5% on the amount in excess of \$300,000 ⁴		<u>174,495</u>
Total direct legal debt limitation		180,495
Total of all county debt outstanding ²	\$	106,478

Less: ³		
Special assessment bonds	\$	7,732
Less: nonexempt special assessment debt		(522)
Exempt general obligation debt:		
2017 Taxable arena improvement notes		5,550
2017 Tax exempt arena improvement notes ⁵		10,150
2017 Convention center and arena improvement refunding bonds		12,240
2017 Arena improvement bonds		15,060
2016 Tax exempt arena and convention center refunding bonds		39,310
2010 Convention center and arena improvement bonds		670
2010 Arena improvement bonds		300
2007 Juvenile center refunding bonds ⁶		<u>4,615</u>
Total exempt debt		<u>(95,105)</u>
Total net indebtedness (voted and unvoted) subject to the direct debt limitation		<u>11,373</u>
Direct legal debt margin		<u>\$ 169,122</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$	72,338
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(11,373)</u>
Total unvoted legal debt margin		<u>\$ 60,965</u>

- 1) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in the debt service fund.
- 2) Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to Note 9 - Notes Payable; and to Note 10 - Long-term Debt and Other Obligations in the Notes to the Basic Financial Statements.
- 3) Excluded by state statute: special assessment bonds (excluding nonexempt portion), correctional facility, convention center & arena bonds and notes.
- 4) Uses values for 2017/2018 collection year, as they are in effect by December 31, 2017.
- 5) Component of the \$18,586,000 series 2017 various purpose improvement notes (see Note 9 to the Basic Financial Statements).
- 6) 2015 refunding bonds (outstanding balance of \$4,615,000 at December 31, 2017 - See Note 10 to the Basic Financial Statements).

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 174,132	\$ 196,841	\$ 198,660	\$ 200,340	\$ 233,618
18,194	13,003	14,028	17,861	20,977
<u>\$ 155,938</u>	<u>\$ 183,838</u>	<u>\$ 184,632</u>	<u>\$ 182,479</u>	<u>\$ 212,641</u>
10.45%	6.61%	7.06%	8.92%	8.98%

TABLE 16
LUCAS COUNTY, OHIO

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

Year	Total Population <small>(i,ii)</small>	Personal Income <small>(iii)</small>	Per Capita Income <small>(iii)</small>	Total Assessed Value <small>(iv)</small>	Gross General Bonded Debt	Less Debt Service Fund Balance
2008	443,909	\$ 15,143,067	\$ 34,113	\$ 8,927,066	\$ 24,900	\$ (4,042)
2009	442,603	14,958,677	33,797	8,073,606	22,267	(520)
2010	441,815	15,162,947	34,337	8,006,406	87,920	8,415
2011	439,770	16,066,970	36,535	7,933,657	84,331	7,262
2012	437,201	16,560,784	37,879	7,025,261	81,941	2,647
2013	436,393	16,846,330	38,604	7,009,816	79,726	2,936
2014	435,286	17,717,149	40,702	7,050,027	77,481	2,295
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	NA	NA	7,279,790	76,462	1,837

(i): Not in thousands

(ii): **Source:** U.S. Census Bureau

(iii): **Source:** Bureau of Economic Analysis.

(iv): Total assessed value includes public utility personal property in addition to total real property.

<u>Net General Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Per Capita Net General Bonded Debt</u>	<u>Year</u>
\$ 28,942	0.324%	\$ 65.20	2008
22,787	0.282%	51.48	2009
79,505	0.993%	179.95	2010
77,069	0.971%	175.25	2011
79,294	1.129%	181.37	2012
76,790	1.095%	175.97	2013
75,186	1.066%	172.73	2014
73,861	1.032%	170.31	2015
75,884	1.050%	175.46	2016
74,625	1.025%	173.19	2017

**TABLE 17
LUCAS COUNTY, OHIO**

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

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	Total General Governmental Expenditures ¹	Ration of Total Debt Service to General Governmental Expenditures
2008	\$ 5,560	\$ 1,254	\$ 6,814	\$ 548,153	1.24%
2009	2,795	1,091	3,886	546,836	0.71%
2010	2,895	1,941	4,836	467,858	1.03%
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	442,418	1.35%
2015	10,160	3,551	13,711	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%

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

**TABLE 18
LUCAS COUNTY, OHIO**

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2017

POPULATION DENSITY

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

Source: Bureau of Census-United States Department of Commerce

*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2008	202,600	18,100	8.2%	6.4%	5.8%
2009	194,800	26,900	12.1%	10.3%	9.3%
2010	192,300	25,100	11.5%	10.3%	9.6%
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%
2017	201,000	12,400	5.8%	5.0%	4.4%

2017 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	197,900	13,000	6.2%	6.0%	5.1%
February	199,600	12,800	6.0%	5.9%	4.9%
March	200,100	11,600	5.5%	5.2%	4.6%
April	200,800	11,100	5.3%	4.4%	4.1%
May	200,500	12,500	5.9%	4.6%	4.1%
June	201,400	14,500	6.7%	5.4%	4.5%
July	203,000	14,700	6.7%	5.5%	4.6%
August	200,200	14,100	6.6%	5.3%	4.5%
September	201,000	12,200	5.7%	4.7%	4.1%
October	202,100	11,300	5.3%	4.5%	3.9%
November	202,900	10,100	4.8%	4.2%	3.9%
December	201,900	10,700	5.0%	4.5%	3.9%

Sources: Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

TABLE 19
LUCAS COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Top 2017 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,339	Health Care	5.64%
University of Toledo	10,861	Education (advanced)/Health Care	5.40%
Chrysler Holdings - Toledo North Assembly; Toledo South Wrangler Plant	5,893	Automotive Manufacturing	2.93%
Mercy Health Partners	5,271	Health Care	2.62%
Toledo Public Schools	4,402	Education (primary-secondary)	2.19%
Lucas County ¹	2,879	Government	1.43%
Libbey Glass	2,766	Glass Manufacturing	1.38%
City of Toledo	2,662	Government	1.32%
Kroger	2,339	Retail Grocery	1.16%
Wal-Mart	1,934	Retail/Grocery	0.96%
General Motors-Powertrain	1,783	Automotive Manufacturing	0.89%
United Parcel Service	1,669	Delivery and Supply Chain Management	0.83%
State of Ohio	1,570	Government	0.78%
Meijer, Inc.	1,566	Retail Grocery	0.78%
Owens Corning	1,441	Building Products Manufacturing	0.72%
Top fifteen total employed	<u>58,375</u>	Percent of total county employment	<u>29.03%</u>
Total County Employment	201,000		
Percent of total county employment	29.03%		

Top 2008 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	9,820	Health Care	4.81%
Mercy Health Partners	6,777	Health Care	3.32%
University of Toledo	5,027	Education (advanced)	2.46%
Toledo Public Schools	4,489	Education (primary-secondary)	2.20%
Lucas County ¹	3,912	Government	1.92%
U.T. Health Science Campus	3,673	Health Care	1.80%
City of Toledo	2,855	Government	1.40%
Kroger	2,847	Retail/Grocery	1.39%
Daimler-Chrysler/Toledo Jeep	2,654	Automotive Manufacturing	1.30%
State of Ohio	2,363	Government	1.16%
United Parcel Service	2,001	Delivery and Supply Chain Management	0.98%
The Andersons, Inc	1,818	Grain Storage/Processing, & Retail	0.89%
HCR Manor Care	1,781	Health Care	0.87%
Lott Industries	1,723	Packaging Services	0.84%
General Motors/Powertrain	1,530	Automotive Manufacturing	0.75%
Top fifteen total employed	<u>53,270</u>	Percent of total county employment	<u>26.09%</u>
Total County Employment	204,200		
Percent of total county employment	26.09%		

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

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

**TABLE 20
LUCAS COUNTY, OHIO**

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Auditor ¹	110	112	114	114	112	112	109	119	127	132
Board of Elections	33	34	38	48	36	49	46	30	30	31
Building Regulation	10	9	10	7	6	6	6	6	11	16
Clerk of Courts	72	70	71	71	72	75	73	71	73	81
Commissioners ²	95	93	86	71	60	58	52	52	68	73
Facilities	45	40	38	37	37	44	43	43	65	66
Recorder	14	13	13	12	13	13	13	14	15	15
Treasurer	24	25	25	26	26	26	25	28	30	31
Judicial										
Common Pleas Court ³	310	310	307	293	285	274	268	268	277	274
Domestic Relations Court	41	42	41	42	38	38	42	42	47	45
Juvenile Court	211	216	207	210	210	207	216	245	245	262
Law Library ⁴	4	3	3	3	3	3	3	3	NA	NA
Probate Court	36	35	33	33	33	29	34	34	37	39
Prosecutors Office	98	100	102	97	96	97	100	98	104	95
Public Safety										
Coroner	21	22	20	18	17	18	20	15	16	17
Emergency Management Agency	6	6	6	5	5	6	6	5	5	5
Emergency Medical Services	36	37	38	39	35	31	33	34	34	36
Emergency Telephone	9	8	9	10	10	9	9	8	8	8
Sheriff	502	523	509	499	522	497	453	476	520	528
Human Services										
Child Support Enforcement	93	94	92	92	99	105	127	138	142	155
Children Services	350	338	342	349	370	373	376	375	387	400
Jobs and Family Services	321	322	320	327	332	338	334	377	380	400
Veterans Service Commission	18	18	17	19	16	16	15	17	17	17
Health										
Developmental Disabilities	339	449	509	566	588	622	658	677	692	692
Dog Warden	25	22	24	25	25	24	24	21	19	18
Mental Health & Recovery	18	17	18	16	16	14	14	14	15	20
Public Works										
Engineer/Road Maintenance	66	67	66	66	63	67	67	73	75	80
Sanitary Engineer	42	41	41	42	42	40	43	43	47	48
Solid Waste	10	10	10	10	9	9	10	10	10	9
Vehicle Maintenance	3	3	3	3	3	3	3	3	5	5
Water & Sewer Operations	21	21	19	20	20	21	20	21	20	18
Totals	2,983	3,100	3,131	3,170	3,199	3,224	3,242	3,360	3,521	3,616

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

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

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

Operating Indicators and Capital Asset Statistics

Function/Program	2017	2016	2015	2014
General government:				
<u>Auditor</u>				
Real Estate Transfers	9,981	9,106	8,422	7,894
Parcels on File	205,940	205,565	206,969	206,900
Dog licenses sold	54,211	54,705	58,142	60,668
Weights & Measures - Number of Inspections	754	1,022	842	842
Weights & Measures - Devices Tested	5,611	8,242	6,338	7,539
Weights & Measures - Locations Visited	490	509	511	581
<u>Commissioners</u>				
Resolutions presented	1,114	1,067	1,066	1,156
<u>Purchasing</u>				
Bid contracts awarded	29	26	21	19
Purchase orders issued	4,266	6,485	6,181	4,300
<u>Recorder</u>				
Deeds recorded	21,606	20,642	18,735	18,494
Mortgages recorded	13,962	13,869	12,435	12,031
<u>Treasurer</u>				
Net portfolio earnings	\$ 3,638,406	\$ 2,235,507	\$ 1,771,601	\$ 1,256,431
<u>Board of Elections</u>				
Registered voters	301,806	300,997	287,382	312,568
Voters last general election	91,264	200,973	114,294	109,449
Percentage of registered voters that voted	30.24%	66.77%	39.77%	35.02%
<u>Risk Management</u>				
Workers comp claims	149	151	173	162
<u>Clerk of Courts</u>				
Titles processed	344,978	361,775	370,668	337,394
Judicial				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	591	615	621	642
Cases filed - Lucas County	318	321	328	280
<u>Common Pleas Court</u>				
Civil cases filed	4,543	4,976	4,780	4,138
Criminal cases filed	2,020	2,215	2,128	2,045
<u>Domestic Relations Court</u>				
Cases filed	1,478	1,635	1,559	1,571
<u>Juvenile Court</u>				
Cases filed	12,045	9,179	8,978	8,278
<u>Probate Court</u>				
Cases filed	7,258	7,525	7,575	7,828

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
9,043	8,630	8,841	7,964	8,457	8,492
207,062	207,338	207,434	208,560	208,749	208,657
61,850	64,807	63,314	63,414	62,683	63,153
920	989	937	990	1,151	1,250
6,038	6,504	6,273	6,060	5,913	6,210
594	594	586	593	610	610
1,106	1,092	1,075	1,018	1,286	1,476
22	30	29	28	51	36
5,632	3,515	3,282	2,492	3,523	3,500
21,892	19,762	16,783	15,686	16,380	16,919
17,215	16,587	13,013	13,589	14,946	14,677
\$ 1,169,584	\$ 2,122,824	\$ 3,872,344	\$ 6,490,464	\$ 6,893,090	\$ 11,855,018
311,647	310,123	295,409	317,046	314,632	317,036
81,625	211,824	129,394	147,029	117,982	220,457
26.19%	68.30%	43.80%	46.30%	37.50%	70.00%
183	148	165	195	200	198
317,869	291,990	246,158	178,478	168,630	196,502
608	666	651	708	644	793
284	367	321	NA	NA	NA
5,480	7,372	7,151	8,611	8,446	8,359
2,072	2,160	1,985	2,270	2,317	2,709
1,649	1,761	1,835	1,823	1,782	1,839
7,918	9,092	9,950	10,293	11,098	12,397
7,958	7,993	7,885	7,942	8,435	8,610

**TABLE 21
LUCAS COUNTY, OHIO**

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	430	448	394	426
Prisoners booked	15,485	16,464	17,535	19,339
Incidents reported	43,395	34,491	36,831	33,319
Civil papers served	17,543	18,181	16,946	16,585
 <u>Emergency Services</u>				
911 calls received	402,783	417,729	434,324	425,997
EMS calls for service	74,855	73,991	65,681	62,114
 <u>Animal Care & Control</u>				
Service requests	5,568	5,885	6,470	6,656
Dogs adopted	1,034	899	766	755
 Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	6,124	6,645	5,508	4,270
 <u>Job and Family Services</u>				
Clients-food stamps	105,829	112,173	92,013	93,980
Clients-Medicaid	146,398	117,630	136,738	133,247
 <u>Children Services</u>				
Children placed in adoptive homes	88	117	58	130
Child welfare investigations	4,830	4,564	4,517	4,271
Children in foster home care	475	428	400	391
Children served in paid placement	500	466	426	432
 <u>Child Support Enforcement Agency</u>				
Active support orders	57,991	59,678	60,811	51,592
Percentage of collected support orders	66.12%	66.76%	67.01%	66.43%
 Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,128	2,079	2,019	1,976
Children served county wide	1,968	2,366	2,204	1,866
 Public Works				
<u>Engineer</u>				
Miles of road resurfaced	19	14	11	9
Culverts built or replaced	0	2	3	1
County bridges repaired or replaced	2	2	2	3
 <u>Water and Sewer Operations</u>				
Permits/taps	493	573	534	539
Emergency/maintained responses	489	434	474	234
Million of gallons per day - average daily flow	14.9	15.4	16.3	15.9

Sources: The respective County agency or department

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
439	418	382	389	381	434
20,992	20,539	18,127	18,318	18,905	22,042
33,773	32,113	32,227	29,948	33,764	35,649
16,345	16,395	14,188	7,547	20,926	27,005
432,362	412,476	331,245	366,983	348,231	371,733
64,427	66,236	63,690	61,860	58,226	58,649
6,027	5,362	5,194	5,427	5,265	5,998
552	711	597	472	322	232
4,193	8,328	13,222	11,453	14,441	15,330
97,229	122,330	96,121	95,041	76,863	77,948
112,781	115,444	98,733	98,718	94,470	89,659
105	108	99	114	120	123
4,840	4,959	4,148	4,487	4,362	3,928
416	389	382	434	432	457
454	421	423	473	475	486
61,793	62,699	54,937	53,228	52,019	51,222
65.13%	61.97%	61.44%	61.71%	62.53%	62.55%
1,915	1,901	1,870	1,844	1,828	1,771
1,777	2,164	2,496	2,320	1,990	1,680
18	10	14	16	11	12
1	4	2	1	1	2
1	2	2	9	3	4
525	349	285	272	257	343
286	456	584	455	268	551
15.3	15.1	18.0	15.2	15.9	16.6

**TABLE 22
LUCAS COUNTY, OHIO**

CAPITAL ASSET STATISTICS BY FUNCTION
LAST NINE YEARS ¹

Function	2017	2016	2015	2014
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	14	13	14	14
Motor vehicles	45	43	35	34
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	16	15	15	15
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	121	115	112	117
<u>Public works</u>				
Bridges	162	162	162	162
Miles of roads	303	303	303	303
Vehicles	50	52	54	54
<u>Health and human services</u>				
Buildings	6	6	6	7
Motor vehicles	48	60	77	83
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	437	435	351	350
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	8	9	9	8
<u>Sewer system</u>				
Miles of sewer lines	286	284	245	279
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	44	40	40	42
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	5	2	3	3

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

Source: Respective County agency or department

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

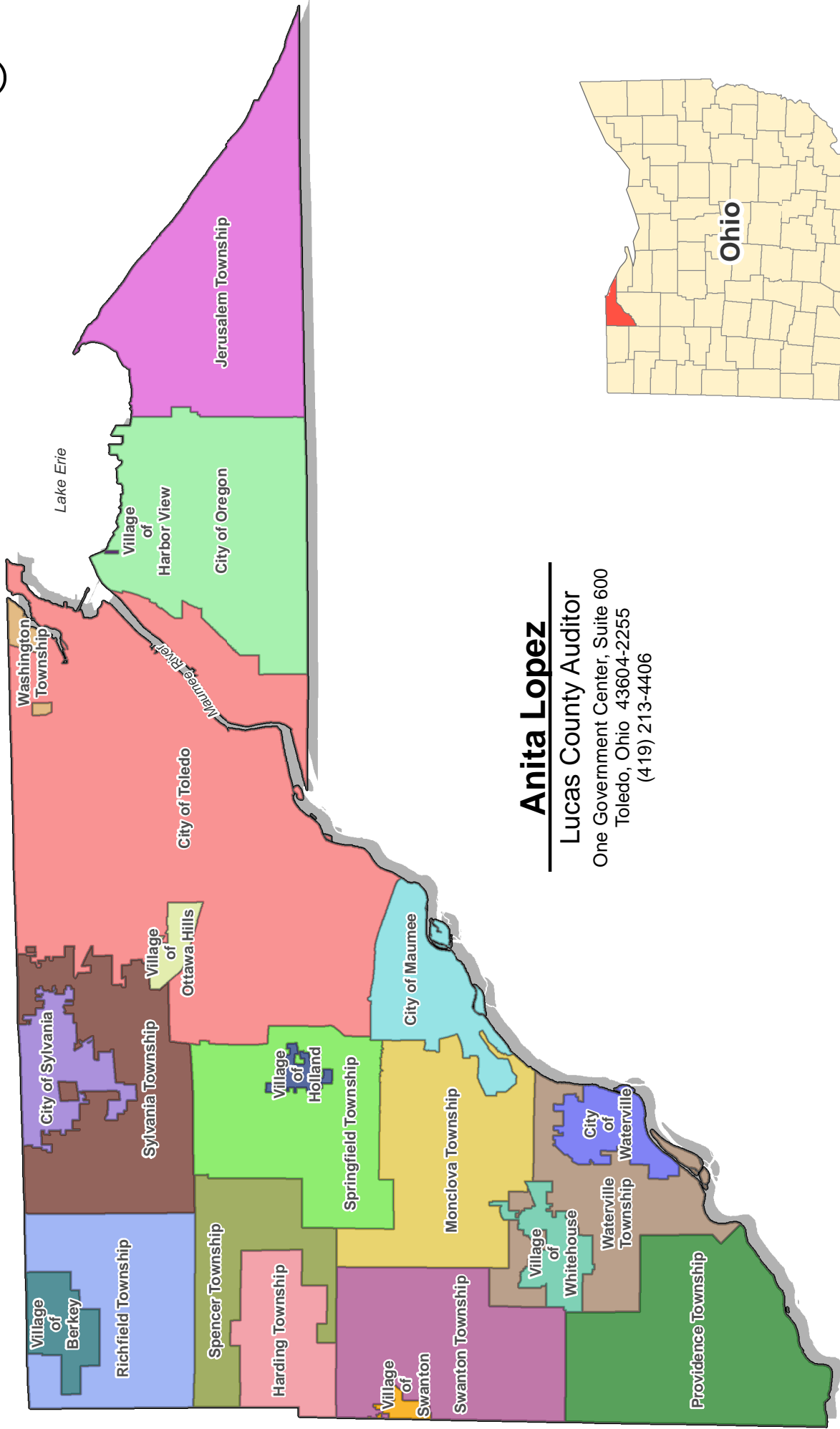
Toledo Museum of Art



Museum visitors viewing a glass vessel at the Glass Pavilion located at the Toledo Museum of Art (TMA).

Photo courtesy of TMA.

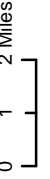
Lucas County, Ohio



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

www.co.lucas.oh.us/auditor



Dave Yost • Auditor of State

LUCAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JUNE 28, 2018