

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

LUCAS COUNTY AUDITOR

LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1st Floor
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398

Board of Commissioners
Lucas County
Toledo, Ohio

We have reviewed the Independent Auditor's Report of Lucas County prepared by Ernst & Young LLP, for the audit period January 1, 2000 to December 31, 2000. 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.

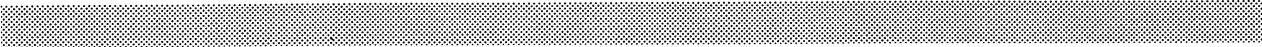
Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lucas County is responsible for compliance with these laws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

A handwritten signature in black ink, appearing to read "Jim Petro", written over a horizontal line.

JIM PETRO
Auditor of State

July 3, 2001

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Lucas County, Ohio
Comprehensive
Annual Financial Report
for the Year Ended December 31, 2000

Larry A. Kaczala,
Lucas County Auditor

Prepared by the Lucas County Auditor's Office

Thomas E. Nichter
Chief Deputy Auditor

Scott S. Smith, C.P.A.
Chief Accountant

Gina-Marie Kaczala
Internal Auditor

Tammy Shelton
Reconcilliation Accountant

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**LUCAS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED DECEMBER 31, 2000**

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Larry A. Kaczala

Lucas County Auditor

One Government Center
Fax (419) 213-4399

Suite 600

Toledo, Ohio 43604-2255
(419) 213-4340

May 10, 2001

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, 2000.

This report contains general purpose financial statements, supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Lucas County. This CAFR conforms to generally accepted accounting principals (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

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

The CAFR is presented in three (3) sections: the **Introductory Section**, the **Financial Section** and the **Statistical Section**. The *Introductory Section* contains a table of contents, this letter of transmittal, a list of elected officials, an organization chart and a copy of the Certificate of Achievement for Excellence in Financial Reporting

awarded for the 1999 Lucas County CAFR. The *Financial Section* contains our independent auditor's, Ernst & Young LLP, opinion letter, the general purpose financial statements, and relevant supplemental financial statements and schedules for 2000. The *Statistical Section* presents historical, financial, analytical, economic and demographic information which may be useful for further analysis and comparisons.

THE COUNTY

The County was formed by an Act of the Ohio General Assembly on June 20, 1835, in honor of Robert Lucas, then Governor of Ohio. The elected three-member Board of County Commissioners function 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 whom operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, 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 Judges, Domestic Relations Court Judges, Juvenile Court Judges, Probate Court Judge, and Court of Appeals Judges. Judges are elected to six-year terms.



REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

The County is in the center of a trade area comprised of 14 counties in northwestern Ohio and southeastern Michigan with a total population of approximately 1.25 million people. The County lies in the central portion of a triangle formed by the cities of Chicago, Detroit and Cleveland. The County is in the Toledo Metropolitan Statistical Area (MSA) and is the 62nd largest of the 284 MSAs and consolidated metropolitan statistical areas (CMSAs) in the United States.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified. While the County remains the home of four of the nation's largest glass companies, DaimlerChrysler AG, General Motors Corporation and Dana Corporation also continue to be major private employers in the County.

The County's unemployment rate for 2000 was 4.9%, which is .8% higher than the statewide rate of 4.1%, and .9% higher than the national rate of 4.0%.

Three of the 2000 Fortune 500 corporations have their headquarters in the County. The County is also one of the larger oil refining centers between Chicago and the eastern seaboard with BP Oil Co. and Sun Refining and Marketing Company, Inc.

BP Oil Co. has constructed an approximately \$235 million upgrade to its Toledo area refinery, which will be one of its two remaining refineries in the United States. The improvements will concentrate on improving BP Oil's ability to process heavy, sour crude oil.

DaimlerChrysler AG is proceeding with a \$1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant on Stickney Avenue in Toledo. Construction began in 1998. Vehicles began rolling off the assembly line in 2001. The project will retain nearly 4,900 jobs.

MAJOR COUNTY INITIATIVES

• Current Year Projects

Lucas County continues to promote economic development throughout the area. Lucas County officials and management continue to work closely with state and local governments, corporations, companies, small businesses, labor unions and charitable organizations to improve and expand business opportunities and the standard of living. The following are highlights of some of the activities Lucas County is concerned with:

- During 2000, the County Engineer completed or let to construction \$8.2 million in infrastructure improvement or construction projects. The County spent \$1.4 million in bridge replacement and repair projects, \$2.5 million in major roadway improvement projects, \$2.6 million in minor widening and resurfacing projects, and another \$1.7 million for miscellaneous roadway preservation and maintenance projects and drainage projects.
- In 2000, the board of county commissioners began renovation and expansion of the Emergency Services Building which will act as a consolidated emergency communication center for the Lucas County sheriff, 9-1-1, Emergency Medical Services, the Emergency Management Agency, and the City of Toledo's Police and Fire Dispatch.
- The new Lucas County Criminal Justice Center, to include an expanded juvenile detention facility is under construction. The facility is expected to cost \$23 million and will be completed in March 2001. The

County will receive a \$6.5 million state grant and a \$500 thousand federal grant to assist with the construction costs. The County issued \$14.9 million in notes in April, 2000.

- A site was acquired and ground was broken for the construction of the Lucas County Ballpark. The Ballpark will be the home minor league baseball's Toledo Mud Hens. The team will relocate to the new facility in 2002 from their current facility at the Lucas County Recreation Center. The county issued \$20 million in economic development revenue bonds and \$6 million in economic development revenue bonds anticipation notes in March, 2001.
- Construction of the \$1.2 billion Jeep plant continues. The county has pledged \$2 million by 2002 to help the City of Toledo acquire and improve the site for the new plant.

- **Future Projects**

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Lucas County and its government:

- The Board of County Commissioners acquired from the City of Toledo a site at the corner of Speilbusch and Cherry to locate a new courthouse for the 6th district Court of Appeals. The cost of the facility is estimated at \$7 million and will be shared by the six counties based on the population of each county. Construction is expected to begin in 2001.
- The county expects to complete construction of a training and conference center in 711 Adams in downtown Toledo. The \$13 million dollar center is a joint project with the Board of County Commissioners and the Lucas County Children's Services Board. Construction is expected to be completed in June 2001. The training Center will be under the responsibility of the newly created Training and Organizational Development Division of the Board of County Commissioners Department of Human Resources.
- The Board of County Commissioners and the judges of the Common Pleas Court are looking into the needs of the court over the next fifteen years. Alternatives to

meeting the anticipated space needs of the court and how best to meet those needs while preserving the historic Lucas County Courthouse will be examined.

- The County Engineer has established a 5 year capital improvement plan that anticipates improvements of \$58.5 million. Infrastructure improvements planned for the next 5 years include \$7.4 million for bridge improvements, \$42.6 million for roadway improvement, and \$8.5 million for drainage improvements.

- **Departmental Highlights**

Annually, the County selects a department to highlight for its efforts and accomplishments. In 2000, the Lucas County Board of Mental Retardation and Developmental Disabilities (LCBMR/DD) has been selected for review.

The LCBMR/DD is a special revenue fund of the County. Their commitment is to enhance the independence, community acceptance, and physical, mental and emotional well-being of individuals who have mental retardation and developmental disabilities. They are supported by property tax levies along with various state and federal grants and reimbursements. Some of the significant accomplishments in 2000 are as follows:

- In 2000, they became one of the first county boards of MR/DD in Ohio to be fully certified under the state's new accreditation process. Kenneth Ritchey, the Director of the Ohio Department of MR/DD, said, "this certification should serve as an assurance to the people of Lucas County that its county board and county government are acting responsibly and effectively in caring for people with disabilities and at the same time working to ensure that county and state dollars are being spent wisely".
- The national commission on accreditation, CARF, awarded the LCBMR/DD a three-year certification, its highest, concluding that their program "is well organized to meet the current and emerging needs of the people it serves, their families, and the community."
- *School Bus Fleet Magazine* recognized their yellow bus fleet as "the most exemplary" in Ohio.
- Lott Industries, a discretely presented component unit of the County, which provides employment opportunities, maintained its QS 9000 certification from the auto industry, proving that persons with MR/DD can be viable, productive members of the community workforce.

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 and Fiduciary 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 are converted to the accrual basis, whereby revenues are recognized when goods or services are measurable and earned, and expenses are recognized as incurred.

A further discussion of the three (3) methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of non-GAAP basis to GAAP basis of accounting may be found in **Note B** and **Note N**, respectively, of the *Notes to the Financial Statements*.

BUDGETARY CONTROLS

Under Ohio law, the Lucas County Board of 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. 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 rejected and 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 B** of the *Notes to the Financial Statements*.

The County Auditor issues a monthly budget report to the Board of Commissioners and to all departments and agencies showing the monthly and year-to-date expenditures, encumbrances, and the cash balances, as well as the unencumbered balance by fund and account. On a quarterly basis, these reports are made public and are available to the news media.

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 and to ensure 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 that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

GENERAL GOVERNMENTAL FUNCTIONS

- **General Fund**

Significant Changes in the General Fund:

A comparative schedule of the significant financial results of the General Fund for the fiscal years ended December 31, 2000 and 1999 on a GAAP basis follows:

GENERAL FUND			
Comparative Schedule of Revenues, Expenditures,			
and Other Financing Sources (Uses)			
(Amounts in 000's)			
	<u>2000</u>	<u>1999</u>	<u>Increase\</u>
	<u>Actual</u>	<u>Actual</u>	<u>(Decrease)</u>
			<u>2000 -1999</u>
Revenues:			
Taxes	\$84,419	\$83,053	\$ 1,366
Charges for services	11,207	11,810	(603)
Licenses and permits	44	44	-
Fines and forfeits	557	672	(115)
Special assessments	24	23	1
Intergovernmental revenue	18,052	16,824	1,228
Investment income	13,221	10,809	2,412
Change in fair value of investments	4,707	(3,282)	7,989
Miscellaneous revenue	<u>1,906</u>	<u>2,946</u>	<u>(1,040)</u>
<i>Total revenues</i>	<u>\$134,137</u>	<u>\$122,899</u>	<u>\$11,238</u>
Expenditures:			
General government	\$56,804	\$ 54,332	\$2,472
Public safety	29,824	29,653	171
Public works	226	183	43
Health	713	880	(167)
Human Services	1,334	1,119	215
Conservation and recreation	1,882	1,923	(41)
Miscellaneous	<u>546</u>	<u>761</u>	<u>(215)</u>
<i>Total expenditures</i>	<u>\$91,329</u>	<u>\$88,851</u>	<u>\$2,478</u>
Other Financing Sources (Uses):			
Proceeds of capital lease transactions ..	\$ -	\$681	\$681
Operating transfers out	<u>(34,202)</u>	<u>(37,166)</u>	<u>(2,964)</u>
<i>Total other financing sources (uses)</i> ..	<u>\$(34,202)</u>	<u>\$(36,485)</u>	<u>\$(2,283)</u>

The General Fund accounts for all financial resources not accounted for in another fund. The major revenue sources are sales and property taxes, charges for services, investment earnings, and state and local government fund receipts. The General Fund is the operating fund of the County.

Tax revenue increased by \$1.4 million in 2000, a 1.6% increase from 1999. This increase is attributed to additional sales tax revenues and new property tax levies.

Intergovernmental revenue increased by \$1.2 million, a 7.3% increase from 1999. This was attributed to the timing of reimbursements from various federal, state, and local governmental agencies.

Investment Income increased by \$2.4 million, a 22.3% increase from 1999, and the net change in fair value of investments increased \$8.0 million. This was a result of a volatile investment market at the end of 1999 and 2000.

General government and public safety expenditures increased by \$2.5 million from 2000 to 1999. The 4.5% increase is mainly attributed to providing more services to the public, increase in maintenance costs, including the purchase of vehicles and equipment, increasing correctional facilities' cost and across the board wage increases. Human Services expenditures increased by \$215 thousand in 2000, a 19.2% increase from 1999. This is due to an increase in payments by the Veterans Service commission.

Operating transfers (out) decreased by \$3.0 million in 2000, a 8.0% decrease from 1999. This is attributed to a increase in the amount of funding provided to the Capital Improvements Fund.

- **Special Revenue Funds**

Special Revenue Funds consist primarily of Public Assistance and Child Support Enforcement Agency (human and social service programs), Community Mental Health, Children Services Board, Board of Mental Retardation, 911 Emergency Telephone System (voter approved property tax levies to support health, welfare and other community service activities), Motor Vehicle and Gas tax (road and bridge maintenance program) and all federal and state grants.

In 2000, all Special Revenue Funds, on a combined basis, generated an excess of approximately \$1.6 million in

revenues and other resources over expenditures and other uses, increasing the combined fund balance from \$79.9 million to \$81.5 million.

- **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for, and payment of, interest and principal on long-term debt reported in the County's General Long-Term Obligations Account Group. Interest and principal retirement amounted to \$15.3 million in 2000 and \$15.9 million in 1999.

- **Capital Project Funds**

Capital outlay expenditures, including interest of \$253 thousand totaled \$41.8 million in 2000. Capital Project notes of \$19.5 million were outstanding at December 31, 2000.

The Capital Project Funds are used to account for capital projects, improvements, renovations and acquisitions. The primary resources are proceeds of bonds, short-term notes, and property taxes.

PROPRIETARY OPERATIONS

- **Enterprise Funds**

The Enterprise Funds provide water and sewer services to several areas of Lucas and Wood Counties. Solid waste disposal and parking facilities are also operated by the County. The Enterprise Funds include the Sanitary Engineer, Water Supply System, Sewer System, Wastewater Treatment, Solid Waste, and Parking Facilities. County Enterprise Funds recorded a total increase in retained earnings of \$2.2 million during 2000.

- **Internal Service Funds**

The Internal Service Funds provide services to County departments and charges are billed as services are used. The Internal Service Funds operated by the County in 2000 were Central Supplies, Vehicle Maintenance, County-City Telephone, Self-Funded Health Insurance, Self-Funded Dental Insurance, Centralized Drug Testing, Risk Retention Insurance, and Self-Funded Workers' Compensation. Internal Service Funds recorded a total increase in retained earnings of \$2.6 million during 2000.

FIDUCIARY OPERATIONS

Fiduciary Funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds maintained by the County are Expendable Trust Funds and Agency Funds.

At December 31, 2000, assets held in Trust and Agency Funds totaled \$37.3 million. Liabilities relating to Trust and Agency Funds amounted to \$31.7 million.

DEBT ADMINISTRATION	
(Amounts in 000's)	
General obligation bonds -voted/ unvoted	\$ 52,590
Special assessment bonds - governmental commitment	<u>12,263</u>
<i>Total bonds</i>	\$ 64,853
General obligation notes	19,460
OWDA loans - special assessment - governmental commitment	2,995
OWDA loans - proprietary	<u>20,928</u>
<i>Total OWDA debt</i>	23,923
OPWC loans - governmental commitment	1,807
OPWC loans - proprietary	<u>336</u>
<i>Total OPWC debt</i>	<u>2,143</u>
<i>Total outstanding debt</i>	<u>\$110,379</u>
Total debt per capita	<u>\$242.56</u>
Net general bonded debt per capita (net of amount available in debt service fund)	<u>\$102.08</u>
Ratio of net general bonded debt to total assessed valuation	<u>0.705%</u>

DEBT ADMINISTRATION

Moody's Investors Service rated the County's bonds at "A1", Standard and Poors rated the County's bonds at "A+", and Fitch Investors Service rated the County's bonds at "A+", and the County's notes were not rated. In 2000, the County issued \$1.6 million in bonds and \$19.5 million in short-term notes.

The exhibit on the previous page summarizes the bonds and notes outstanding, and various debt related statistics, as of December 31, 2000.

CASH MANAGEMENT

The County Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimum use of the County's cash resources as permitted by applicable State of Ohio law.

Among the County's many investments, the County participates in the State Treasury Asset Reserve of Ohio (STAR OHIO) Investment pool. The statewide investment pool is administered by the Treasurer of the State of Ohio.

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name. The pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

Cash resources of all funds with the exception of Water, Sewer, and certain Fiduciary Funds are pooled for investment purposes. Currently, interest income derived from these pooled resources is credited to the County's General Fund with the exception of the equitable share distributed to the Self-Funded Health Insurance fund and the Motor Vehicle and Gas Tax fund.

INVESTMENT HIGHLIGHTS

(Amounts in 000's)

Investments and Earnings	2000	1999
Total investments and		
Deposits at year-end:	\$ 243,157	\$ 225,510
Interest revenue:	13,221	10,809

RISK MANAGEMENT

The County Risk Manager monitors and directs the entire insurance program of Lucas County. The County is self-insured for a portion of its general business insurance and insurance coverage after \$500 thousand per occurrence.

The County participates in the State of Ohio Retrospective Rated Workers' Compensation program with a maximum liability of \$300 thousand per accident.

Both programs, along with the self-funded health program for dental benefits, provide savings with proper risk management and loss control.

INDEPENDENT AUDIT

Included in this report on page 18 is an unqualified audit opinion rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and the account groups of the County as of and for the year ended December 31, 2000. As part of the annual preparation of a CAFR, the County subjects all the financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

CERTIFICATE OF ACHIEVEMENT FOR 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 (Certificate) awarded by the Government Finance Officers Association of the United States and Canada (GFOA). Each annual report must also satisfy generally accepted accounting principles and disclose applicable legal compliance requirements. The County was awarded the Certificate for the fiscal years ended December 31, 1984 - 1999.

The Certificate is valid for a period of one year. We believe that our current report continues to conform to the guidelines and requirements of the program and will be submitted to the GFOA to determine its eligibility for another Certificate.

ACKNOWLEDGMENTS

Lucas County is proud to have been one of the first counties in Ohio, and one of the relatively few nationwide to prepare a financial report in conformity with GAAP and the precise guidelines recommended by the GFOA. This

report is the result of the continued cooperation, and combined services of the *Elected Officials and management of Lucas County*.

I would especially like to recognize the following members of my staff, all of whom exercised proficiency and dedication throughout this report's publication.

Accounting

Thomas E. Nichter, Scott S. Smith, Gina-Marie Kaczala, Dave Polek, and Tammy Shelton

Accounts Payable/Receivable

Pat Heffern, Doris Burkes, Armon Miller, Mary Kwiatkowski, and Sue Nofziger

Payroll

Dan Bridge

Special Assessments

Gary Langenderfer

Photography

*Gina-Marie Kaczala
Scott S. Smith, Matt Rogacki*

Sincerely,



Larry A. Kaczala
Lucas County Auditor
Lucas County, Ohio

**LUCAS COUNTY, OHIO
ELECTED OFFICIALS
at DECEMBER 31, 2000**

Administrators

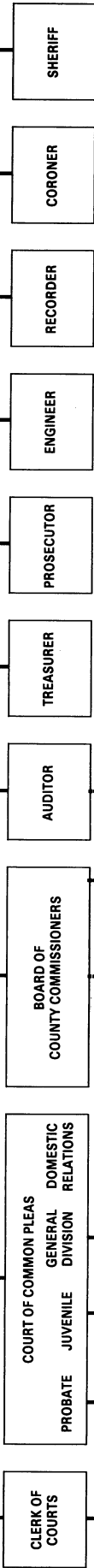
<i>Larry A. Kaczala</i>	Auditor
<i>Bernie Quilter</i>	Clerk of Courts
<i>James R. Patrick</i>	Coroner
<i>William T. Copeland</i>	Commissioner
<i>Sandy L. Isenberg</i>	Commissioner (president)
<i>Harry Barlos</i>	Commissioner
<i>Keith Earley</i>	County Engineer
<i>Julia R. Bates</i>	Prosecutor
<i>Sue J. Rioux</i>	Recorder
<i>James A. Telb</i>	Sheriff
<i>Ray T. Kest</i>	Treasurer

Judges

<i>James D. Bates</i>	Common Pleas Court
<i>J. Ronald Bowman</i>	Common Pleas Court
<i>Robert G. Christiansen</i>	Common Pleas Court
<i>Charles J. Doneghy</i>	Common Pleas Court
<i>Ruth Ann Franks</i>	Common Pleas Court
<i>James D. Jensen</i>	Common Pleas Court
<i>Judith A. Lanzinger</i>	Common Pleas Court
<i>Frederick H. McDonald</i>	Common Pleas Court
<i>William J. Skow</i>	Common Pleas Court
<i>Charles S. Wittenberg</i>	Common Pleas Court
<i>David E. Lewandowski</i>	Domestic Relations Court
<i>Norman G. Zimmelman</i>	Domestic Relations Court
<i>Joseph A. Flores</i>	Juvenile Court
<i>James A. Ray</i>	Juvenile Court
<i>Jack R. Puffenberger</i>	Probate Court
<i>Peter M. Handwork</i>	Sixth District Court of Appeals
<i>Richard W. Knepper</i>	Sixth District Court of Appeals
<i>Mark Pietrykowski</i>	Sixth District Court of Appeals
<i>Melvin L. Resnick</i>	Sixth District Court of Appeals
<i>James R. Sherck</i>	Sixth District Court of Appeals

COUNTY ORGANIZATION LUCAS COUNTY

VOTERS



KEY

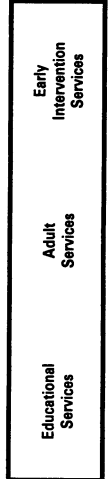
- Indirect Relationship
- Administrative Jurisdiction
- ===== County provides some or all of the funding
- ***** Voted levy provides some or all of the funding
- COUNTY

COUNTY COMMISSIONS

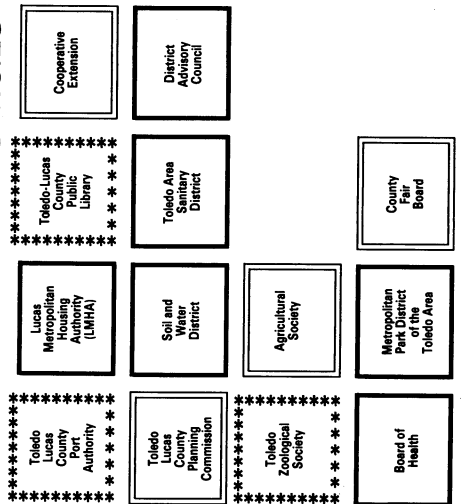
Public Assistance Examining Committee	includes: Auditor President of Board of Comm. Juvenile Court Judge
County Budget Commission	includes: Auditor Treasurer Prosecutor
Board of Revision	includes: Auditor Treasurer President of Board of Comm.
Automatic Data Processing Board	includes: Auditor Treasurer Recorder Clerk of Courts Rep. of Board of Comm. Rep. of Common Pleas Court (2) Rep. from Bd. of Elections Rep. from Domestic Relations Court
County Record Commission	includes: Auditor Recorder Prosecutor Clerk of Courts President of Board of Comm.
Veteran Service Commission	appointed by A Judge of the Common Pleas Court
Lucas County Board of Elections	appointed by Democratic Party Republican Party and Secretary of State

COUNTY BOARDS

- ***** Alcohol and Drug Addiction Services Board *****
- ***** Community Mental Health Board *****
- ***** Lucas County Board of Mental Retardation and Developmental Disabilities *****
- ***** Children Services Board *****



AFFILIATED COUNTY AGENCIES



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

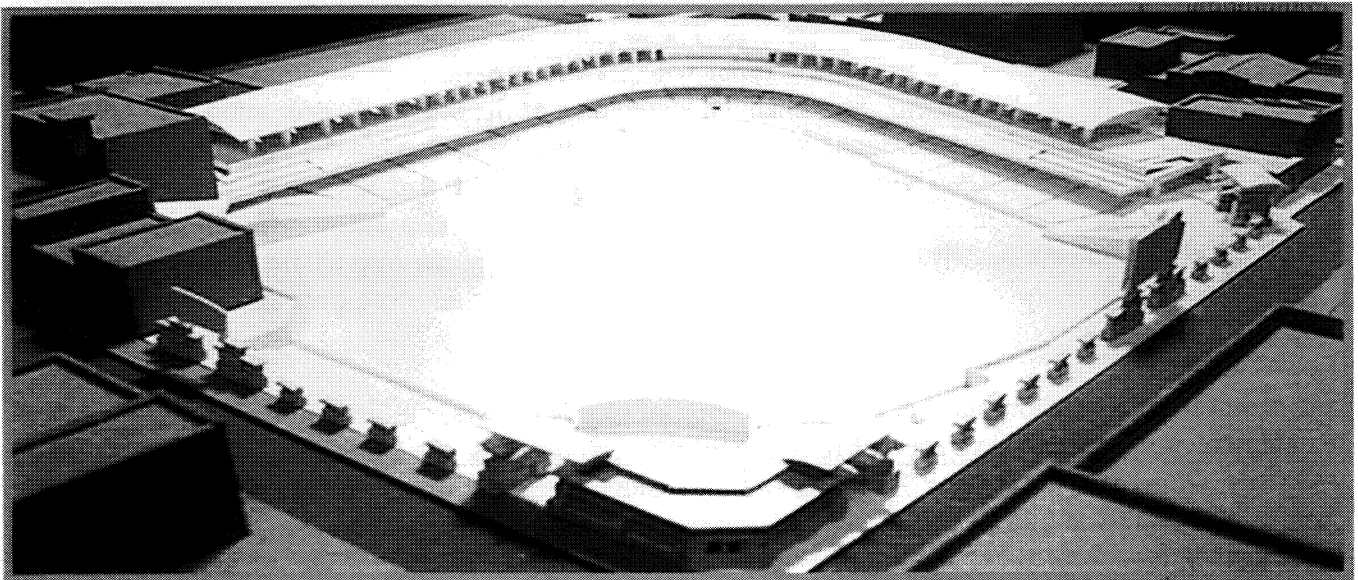
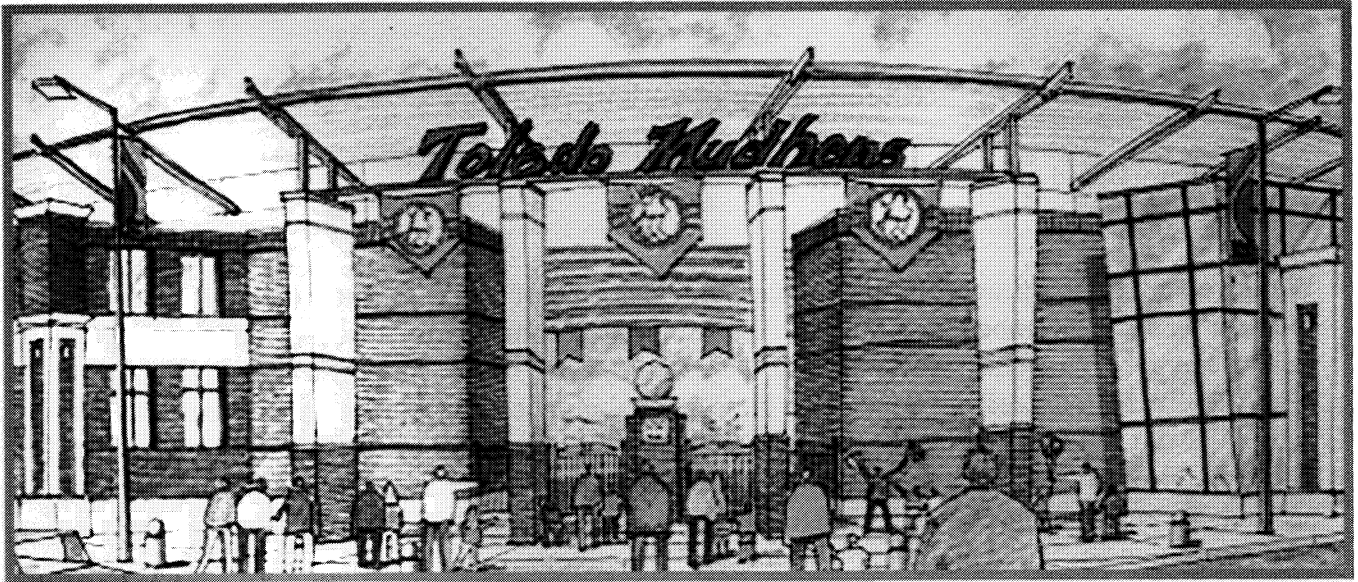
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Anne Spray Kinsey
President

Jeffrey L. Esser
Executive Director

Financial Section



Currently under construction in downtown Toledo is a baseball stadium for Toledo's AAA baseball team, the Mud Hens. Above is a photograph of a model of the stadium, and an artist's drawing of the main entrance to the stadium. The team will locate to the new facility in 2002 from

their current facility at the Lucas County Recreation Center. In March, 2001, the county issued \$20 million in economic development revenue bonds and \$6 million in economic development revenue bond anticipation notes to finance the project.

Report of Independent Auditors

Lucas County Board of Commissioners
Toledo, Ohio

We have audited the general purpose financial statements of Lucas County, Ohio as of and for the year ended December 31, 2000, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Lucas County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary funds and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note T to the accompanying general purpose financial statements, during 2000, the County changed its method of accounting to include infrastructure in the General Fixed Assets Account Group.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2001 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining, individual fund and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, based on our audit and the report of other auditors, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the statistical tables and schedules as listed in the table of contents and therefore express no opinion thereon.

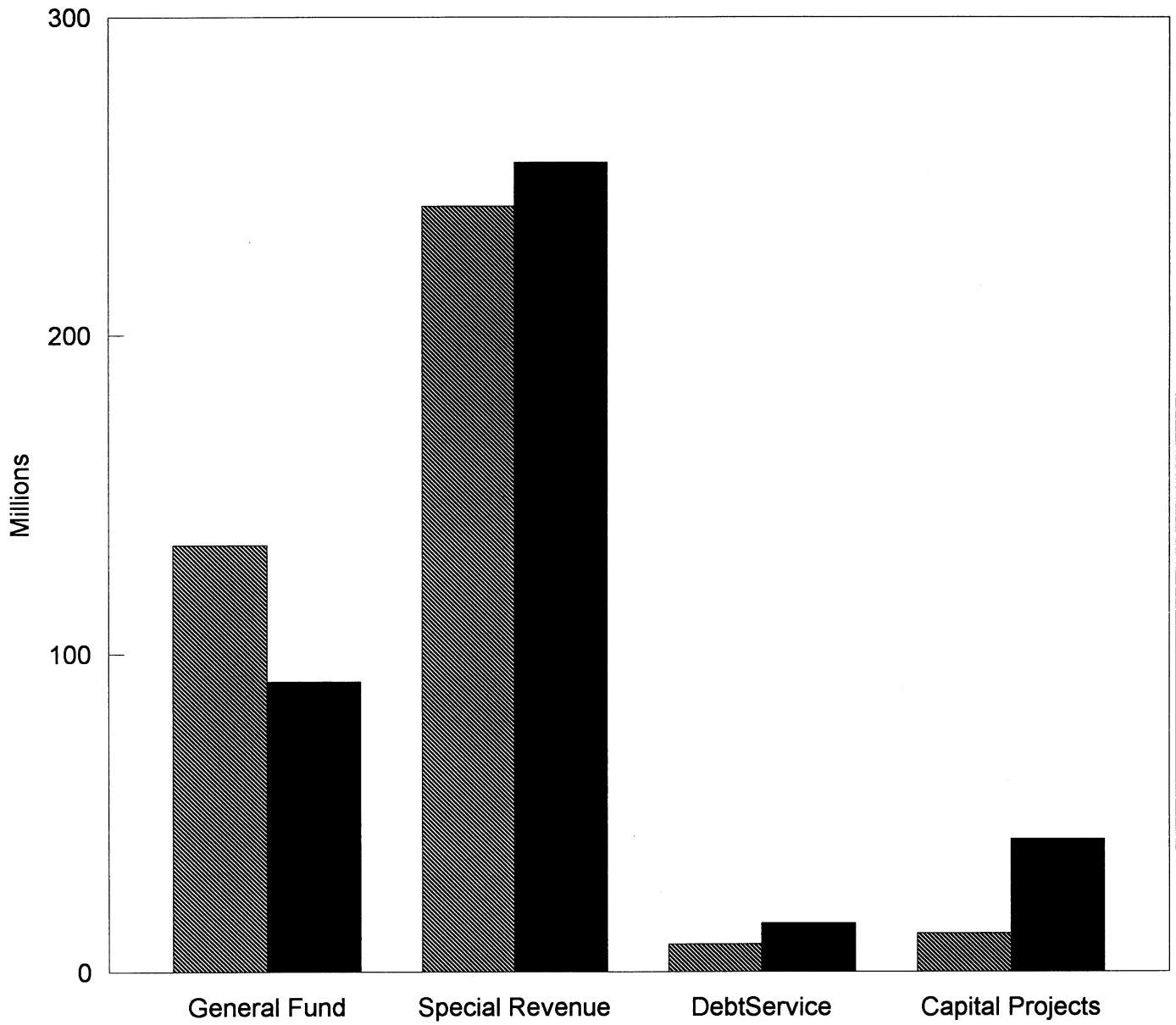
Ernst + Young LLP

May 4, 2001

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Combined Chart of All Governmental Funds

Total Revenue and Total Expenditures



■ Total Revenue ■ Total Expenditures

Year Ended December 31, 2000

**LUCAS COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED
COMPONENT UNITS
DECEMBER 31, 2000
(Amounts in 000's)**

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Assets and other debits:				
Pooled cash and cash equivalents (Note C).....	\$3,389	\$13,060	\$853	\$4,186
Pooled investments (Note C).....	22,125	78,798	5,144	25,249
Segregated cash accounts (Note C).....	-	-	-	-
Receivables (net of allowances for uncollectables)				
Taxes.....	26,865	66,277	-	6,148
Accounts.....	93	128	-	-
Special assessments.....	1	-	19,776	-
Accrued interest.....	2,705	-	-	-
Loans.....	-	453	-	-
Due from other funds (Note D).....	-	-	-	-
Due from other governments.....	585	6,431	86	-
Inventory: materials and supplies.....	-	218	-	-
Property, plant and equipment (Notes E and T)				
Land.....	-	-	-	-
Land improvements.....	-	-	-	-
Buildings, structures and improvements.....	-	-	-	-
Infrastructure (Note T).....	-	-	-	-
Furniture, fixtures and equipment.....	-	-	-	-
Less: accumulated depreciation.....	-	-	-	-
Construction-in-progress (Note E).....	-	-	-	-
Prepaid items.....	-	-	-	-
Amount available in debt service fund.....	-	-	-	-
Amount to be provided for retirement of general long-term obligations.....	-	-	-	-
<i>Total assets and other debits.....</i>	<u>\$55,763</u>	<u>\$165,365</u>	<u>\$25,859</u>	<u>\$35,583</u>

The Notes to the Financial Statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		2000 Totals (Memorandum Only)	Discretely Presented Component Units
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Obligations		
\$1,089	\$4,509	\$25,155	\$-	\$-	\$52,241	\$988
6,573	27,206	4,842	-	-	169,937	9,187
-	-	7,260	-	-	7,260	-
-	-	-	-	-	99,290	-
4,035	6	-	-	-	4,262	1,953
-	-	-	-	-	19,777	-
-	-	-	-	-	2,705	-
-	-	-	-	-	453	-
-	538	-	-	-	538	-
-	-	-	-	-	7,102	-
18	215	-	-	-	451	328
402	83	-	14,940	-	15,425	877
102,191	-	-	-	-	102,191	-
23,287	30	-	125,046	-	148,363	7,905
-	-	-	273,763	-	273,763	-
12,963	1,191	-	25,811	-	39,965	3,853
(53,450)	(1,080)	-	-	-	(54,530)	(3,826)
2,265	-	-	36,053	-	38,318	1,707
-	-	-	-	-	0	234
-	-	-	-	6,139	6,139	-
-	-	-	-	103,808	103,808	-
<u>\$99,373</u>	<u>\$32,698</u>	<u>\$37,257</u>	<u>\$475,613</u>	<u>\$109,947</u>	<u>\$1,037,458</u>	<u>\$23,206</u>

continued

**LUCAS COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED
 COMPONENT UNITS-(continued)
 DECEMBER 31, 2000
 (Amounts in 000's)**

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue	Debt Service	Capital Projects
Liabilities:				
Accounts Payable.....	\$1,591	\$13,728	\$-	\$2,685
Accrued wages and benefits.....	3,568	4,948	-	-
Due to other funds (Note D).....	103	83	-	-
Due to other governments.....	1,818	4	-	-
Claims payable - current (Note S).....	-	-	-	-
Deferred revenue (Note J).....	15,713	65,097	19,688	6,035
Matured bonds payable.....	-	-	16	-
Matured interest payable.....	-	-	16	-
Unapportioned monies.....	-	-	-	-
Deposits.....	-	-	-	-
Payroll withholdings.....	-	-	-	-
Notes payable (Note F).....	-	-	-	19,460
Bonds payable (Note G).....	-	-	-	-
OWDA loans payable (Note G).....	-	-	-	-
OPWC loans payable (Note G).....	-	-	-	-
Other long term obligations.....	-	-	-	-
Claims payable-noncurrent (Note S).....	-	-	-	-
Landfill obligation-noncurrent (Note Q).....	-	-	-	-
Obligations under capital leases (Note G).....	-	-	-	-
<i>Total liabilities</i>	<u>22,793</u>	<u>83,860</u>	<u>19,720</u>	<u>28,180</u>
Equity and other credits:				
Contributed capital (Note M).....	-	-	-	-
Investments in general fixed assets.....	-	-	-	-
Retained earnings: unreserved.....	-	-	-	-
Fund balances				
Reserved-				
Reserved for encumbrances.....	1,963	14,123	-	5,686
Reserved for inventory.....	-	218	-	-
Reserved for loans receivable.....	-	453	-	-
Unreserved-				
Designated for debt service.....	-	-	6,139	-
Designated for charity.....	-	104	-	-
Undesignated.....	31,007	66,607	-	1,717
<i>Total equity and other credits</i>	<u>32,970</u>	<u>81,505</u>	<u>6,139</u>	<u>7,403</u>
<i>Total liabilities, equity, and other credits</i>	<u>\$55,763</u>	<u>\$165,365</u>	<u>\$25,859</u>	<u>\$35,583</u>

The Notes to the Financial Statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		2000 Totals (Memorandum Only)	Discretely Presented Component Units
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Obligations		
\$180	\$699	\$40	\$-	\$-	\$18,923	\$1,608
605	155	2	-	17,230	26,508	281
2	350	-	-	-	538	-
-	-	-	-	-	1,822	-
-	3,424	-	-	-	3,424	-
-	-	-	-	-	106,533	20
-	-	-	-	-	16	-
2	-	-	-	-	18	-
-	-	21,966	-	-	21,966	-
-	-	7,288	-	-	7,288	-
-	-	2,358	-	-	2,358	-
-	-	-	-	-	19,460	30
-	-	-	-	64,853	64,853	1,235
20,928	-	-	-	2,995	23,923	-
336	-	-	-	1,807	2,143	-
-	-	-	-	-	0	3,292
-	2,829	-	-	-	2,829	-
-	-	-	-	12,255	12,255	-
-	26	-	-	10,807	10,833	-
22,053	7,483	31,654	-	109,947	325,690	6,466
71,995	-	-	-	-	71,995	-
-	-	-	475,613	-	475,613	-
5,325	25,215	-	-	-	30,540	1,145
-	-	-	-	-	21,772	-
-	-	-	-	-	218	-
-	-	-	-	-	453	-
-	-	-	-	-	6,139	-
-	-	-	-	-	104	-
-	-	5,603	-	-	104,934	15,595
77,320	25,215	5,603	475,613	-	711,768	16,740
<u>\$99,373</u>	<u>\$32,698</u>	<u>\$37,257</u>	<u>\$475,613</u>	<u>\$109,947</u>	<u>\$1,037,458</u>	<u>\$23,206</u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS,
AND DISCRETELY PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes (Note J).....	\$84,419	\$65,264	\$5,428	\$5,718
Charges for services.....	11,207	9,466	-	-
Licenses and permits.....	44	-	-	-
Fines and forfeits.....	557	130	-	-
Special assessments.....	24	-	1,614	706
Intergovernmental revenue (Note K).....	18,052	151,322	-	3,291
Investment income.....	13,221	-	-	-
Net change in fair value of investments.....	4,707	-	-	-
Miscellaneous revenue.....	1,906	14,502	1,537	2,328
<i>Total revenues</i>	<u>134,137</u>	<u>240,684</u>	<u>8,579</u>	<u>12,043</u>
Expenditures:				
Current:				
General government:				
Legislative and executive.....	21,660	11,137	-	-
Judicial.....	35,144	14,670	-	-
Public safety.....	29,824	21,314	-	-
Public works.....	226	15,546	-	-
Health.....	713	86,938	-	-
Human services.....	1,334	96,221	-	-
Conservation and recreation.....	1,882	4,394	-	-
Miscellaneous.....	546	4,053	-	-
Capital outlay.....	-	-	-	41,516
Debt service:				
Principal retirement.....	-	-	10,233	-
Interest and fiscal charges.....	-	-	5,107	253
<i>Total expenditures</i>	<u>91,329</u>	<u>254,273</u>	<u>15,340</u>	<u>41,769</u>
<i>Excess of revenues over (under)</i> <i>expenditures</i>	42,808	(13,589)	(6,761)	(29,726)
Other financing sources (uses):				
Proceeds of bonds.....	-	-	-	1,560
Operating transfers in (Note O).....	-	15,556	6,914	12,054
Operating transfers (out) (Note O).....	(34,202)	(322)	-	(1,596)
<i>Total other financing sources (uses)</i>	<u>(34,202)</u>	<u>15,234</u>	<u>6,914</u>	<u>12,018</u>
<i>Excess of revenues and other</i> <i>financing sources over (under) ex-</i> <i>penditures and other uses (Note N)</i>	8,606	1,645	153	(17,708)
Fund balance at beginning of year.....	<u>24,364</u>	<u>79,860</u>	<u>5,986</u>	<u>25,111</u>
Fund balance at end of year.....	<u>\$32,970</u>	<u>\$81,505</u>	<u>\$6,139</u>	<u>\$7,403</u>

The Notes to the Financial Statements are an integral part of this statement.

FIDUCIARY FUND TYPES	2000 Totals (Memorandum Only)	Discretely Presented Component Units
Expendable Trust Funds		
\$-	\$160,829	\$-
-	20,673	6,346
-	44	-
-	687	-
-	2,344	-
-	172,665	3,535
-	13,221	-
-	4,707	-
<u>2,897</u>	<u>23,170</u>	<u>1,528</u>
2,897	398,340	11,409
-	32,797	-
-	49,814	-
-	51,138	-
-	15,772	-
-	87,651	10,392
-	97,555	-
-	6,276	-
3,008	7,607	-
-	41,516	-
-	10,233	-
<u>-</u>	<u>5,360</u>	<u>-</u>
3,008	405,719	10,392
(111)	(7,379)	1,017
-	1,560	-
-	34,524	-
<u>-</u>	<u>(36,120)</u>	<u>-</u>
<u>0</u>	<u>(36)</u>	<u>0</u>
(111)	(7,415)	1,017
<u>5,714</u>	<u>141,035</u>	<u>14,578</u>
<u><u>\$5,603</u></u>	<u><u>\$133,620</u></u>	<u><u>\$15,595</u></u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES - (continued)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$82,336	\$85,064	\$2,728
Charges for services.....	11,473	11,250	(223)
Licenses and permits.....	57	44	(13)
Special assessments.....	40	25	(15)
Fines and forfeits.....	495	617	122
Intergovernmental revenue.....	17,920	18,004	84
Investment income.....	9,290	12,566	3,276
Miscellaneous revenue.....	1,722	2,358	636
<i>Total revenues.....</i>	<u>123,333</u>	<u>129,928</u>	<u>6,595</u>
Expenditures:			
Current:			
General government:			
Legislative and executive.....	27,326	24,922	2,404
Judicial.....	36,490	35,415	1,075
Public safety.....	31,661	30,181	1,480
Public works.....	346	234	112
Health.....	1,277	776	501
Human services.....	1,240	1,228	12
Conservation and recreation.....	2,100	2,024	76
Miscellaneous.....	1,230	595	635
Capital outlay.....	-	-	0
Debt service:			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total expenditures.....</i>	<u>101,670</u>	<u>95,375</u>	<u>6,295</u>
<i>Excess of revenues over (under) expenditures.....</i>	<u>21,663</u>	<u>34,553</u>	<u>12,890</u>
Other financing sources (uses):			
Proceeds of notes.....	-	-	0
Proceeds of bonds.....	-	-	0
Operating transfers in.....	-	-	0
Operating transfers (out).....	(32,445)	(32,263)	182
<i>Total other financing sources (uses).....</i>	<u>(32,445)</u>	<u>(32,263)</u>	<u>182</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses (Note N).....</i>	<u>(10,782)</u>	<u>2,290</u>	<u>13,072</u>
Fund balance at beginning of year.....	14,829	14,829	0
Prior year encumbrances appropriated.....	2,398	2,398	0
Fund balance at end of year.....	<u>\$6,445</u>	<u>\$19,517</u>	<u>\$13,072</u>

The Notes to the Financial Statements are an integral part of this statement.

Special Revenue			Debt Service		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$64,666	\$65,564	\$898	\$4,968	\$5,428	460
9,891	9,624	(267)	-	-	0
-	-	0	-	-	0
-	-	0	-	1,669	1,669
144	130	(14)	-	-	0
165,210	151,310	(13,900)	-	-	0
-	-	0	-	-	0
13,622	14,485	863	1,466	1,537	71
253,533	241,113	(12,420)	6,434	8,634	2,200
13,207	10,582	2,625	-	-	0
19,773	17,537	2,236	-	-	0
28,254	25,644	2,610	-	-	0
20,725	17,655	3,070	-	-	0
105,497	95,363	10,134	-	-	0
109,244	97,140	12,104	-	-	0
5,373	4,454	919	-	-	0
3,955	3,798	157	-	-	0
-	-	0	-	-	0
-	-	0	8,498	8,485	13
-	-	0	4,373	4,331	42
306,028	272,173	33,855	12,871	12,816	55
(52,495)	(31,060)	21,435	(6,437)	(4,182)	2,255
-	-	0	-	-	0
-	-	0	-	-	0
13,053	15,556	2,503	5,403	4,403	(1,000)
(3,727)	-	3,727	(443)	-	443
9,326	15,556	6,230	4,960	4,403	(557)
(43,169)	(15,504)	27,665	(1,477)	221	1,698
63,786	63,786	0	5,776	5,776	0
22,373	22,373	0	-	-	0
<u>\$42,990</u>	<u>\$70,655</u>	<u>\$27,665</u>	<u>\$4,299</u>	<u>\$5,997</u>	<u>\$1,698</u>

continued

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES - (continued)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Capital Projects</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$5,530	\$5,747	\$217
Charges for services.....	-	-	0
Licenses and permits.....	-	-	0
Special assessments.....	-	706	706
Fines and forfeits.....	-	-	0
Intergovernmental revenue.....	-	\$3,291	3,291
Investment income.....	-	-	0
Miscellaneous revenue.....	<u>38,313</u>	<u>2,800</u>	<u>(35,513)</u>
<i>Total revenues.....</i>	43,843	12,544	(31,299)
Expenditures:			
Current:			
General government:			
Legislative and executive.....	-	-	0
Judicial.....	-	-	0
Public safety.....	-	-	0
Public works.....	-	-	0
Health.....	-	-	0
Human services.....	-	-	0
Conservation and recreation.....	-	-	0
Miscellaneous.....	-	-	0
Capital outlay.....	65,695	50,041	15,654
Debt service:			
Principal retirement.....	5,920	5,920	0
Interest and fiscal charges.....	<u>253</u>	<u>253</u>	<u>0</u>
<i>Total expenditures.....</i>	<u>71,868</u>	<u>56,214</u>	<u>15,654</u>
<i>Excess of revenues over (under) expenditures.....</i>	(28,025)	(43,670)	(15,645)
Other financing sources (uses):			
Proceeds of notes.....	20,710	19,460	(1,250)
Proceeds of bonds.....	-	1,560	1,560
Operating transfers in.....	5,163	12,054	6,891
Operating transfers (out).....	<u>(3,657)</u>	<u>-</u>	<u>3,657</u>
<i>Total other financing sources (uses).....</i>	<u>22,216</u>	<u>33,074</u>	<u>10,858</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses (Note N)..</i>	(5,809)	(10,596)	(4,787)
Fund balance at beginning of year.....	20,761	20,761	0
Prior year encumbrances appropriated.....	<u>11,086</u>	<u>11,086</u>	<u>0</u>
Fund balance at end of year.....	<u>\$26,038</u>	<u>\$21,251</u>	<u>(\$4,787)</u>

The Notes to the Financial Statements are an integral part of this statement.

Totals (Memorandum Only)

<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
\$157,500	\$161,803	\$4,303
21,364	20,874	(490)
57	44	(13)
40	2,400	2,360
639	747	108
183,130	172,605	(10,525)
9,290	12,566	3,276
55,123	21,180	(33,943)
<u>427,143</u>	<u>392,219</u>	<u>(34,924)</u>
40,533	35,504	5,029
56,263	52,952	3,311
59,915	55,825	4,090
21,071	17,889	3,182
106,774	96,139	10,635
110,484	98,368	12,116
7,473	6,478	995
5,185	4,393	792
65,695	50,041	15,654
14,418	14,405	13
4,626	4,584	42
<u>492,437</u>	<u>436,578</u>	<u>55,859</u>
(65,294)	(44,359)	20,935
20,710	19,460	(1,250)
0	1,560	1,560
23,619	32,013	8,394
(40,272)	(32,263)	8,009
<u>4,057</u>	<u>20,770</u>	<u>16,713</u>
(61,237)	(23,589)	37,648
105,152	105,152	0
35,857	35,857	0
<u>\$79,772</u>	<u>\$117,420</u>	<u>\$37,648</u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Enterprise</u>	<u>Internal Service</u>	<u>2000 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Operating revenues:				
Charges for services.....	\$9,925	\$24,797	\$34,722	\$635
Miscellaneous.....	3,149	580	3,729	1,375
<i>Total operating revenues.....</i>	13,074	25,377	38,451	2,010
Operating expenses:				
Personal services.....	4,082	1,256	5,338	669
Contract services.....	2,521	2,635	5,156	1,360
Materials and supplies.....	530	1,076	1,606	-
Heat, light and power.....	887	-	887	-
Depreciation.....	3,326	64	3,390	39
Claims.....	-	390	390	-
Change in provision for worker's compensation claims.....	-	(361)	(361)	-
Employee medical benefits.....	-	18,093	18,093	-
<i>Total operating expenses.....</i>	11,346	23,153	34,499	2,068
<i>Operating income (loss).....</i>	1,728	2,224	3,952	(58)
Nonoperating revenues (expenses):				
Interest income.....	-	371	371	58
Interest and fiscal charges.....	(1,356)	(3)	(1,359)	-
Loss on disposal of fixed assets.....	(23)	-	(23)	-
<i>Total nonoperating revenues (expenses).....</i>	(1,379)	368	(1,011)	58
<i>Income (loss) before operating transfers.....</i>	349	2,592	2,941	0
Operating transfers in (Note O).....	1,617	-	1,617	-
Operating transfers (out) (Note O).....	(21)	-	(21)	-
<i>Net income.....</i>	1,945	2,592	4,537	0
Depreciation on fixed assets acquired by federal capital grants.....	276	-	276	-
<i>Increase in retained earnings.....</i>	2,221	2,592	4,813	0
Retained earnings at beginning of year.....	3,104	22,623	25,727	1,145
Retained earnings at end of year.....	<u>\$5,325</u>	<u>\$25,215</u>	<u>\$30,540</u>	<u>\$1,145</u>

The Notes to the Financial Statements are an integral part of this statement.

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Enterprise</u>	<u>Internal Service</u>	<u>2000 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Cash flows from operating activities:				
Cash received from customers.....	\$13,051	\$25,309	\$38,360	\$2,023
Cash paid to suppliers.....	(3,957)	(22,813)	(26,770)	(1,175)
Cash paid to employees.....	(4,055)	(1,262)	(5,317)	(605)
Net cash provided by (used in) operating activities.....	5,039	1,234	6,273	243
Cash flows from noncapital financing activities:				
Operating transfers in.....	1,617	-	1,617	-
Operating transfers (out).....	(21)	-	(21)	-
Net cash provided by noncapital financing activities.....	1,596	0	1,596	0
Cash flows from capital and related financing activities:				
Principal payments - bonds.....	(30)	-	(30)	-
Principal payments - loans.....	(1,272)	-	(1,272)	-
Purchase of fixed assets.....	(2,179)	(17)	(2,196)	(42)
Interest paid.....	(1,356)	(3)	(1,359)	-
Net cash used in capital and related financing activities.....	(4,837)	(20)	(4,857)	(42)
Cash flows from investing activities:				
Decrease in deferred revenue.....	-	-	-	(25)
Proceeds from sale of investments.....	940	11,381	12,321	-
Payments for investments.....	(2,490)	(12,782)	(15,272)	(181)
Interest received.....	-	371	371	58
Net cash provided by (used in) investing activities.....	(1,550)	(1,030)	(2,580)	(148)
Net increase (decrease) in cash.....	248	184	432	53
Cash and cash equivalents, January 1.....	841	4,325	5,166	8
Cash and cash equivalents, December 31.....	<u>\$1,089</u>	<u>\$4,509</u>	<u>\$5,598</u>	<u>\$61</u>

continued

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS-(continued)
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

Reconciliation of Operating Income (Loss) to Net Cash Provided
by (Used in) Operating Activities

	Enterprise	Internal Service	2000 Totals (Memorandum Only)	Discretely Presented Component Unit
Operating income (loss).....	\$1,728	\$2,224	\$3,952	(\$58)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense.....	3,326	64	3,390	39
Change in provision for worker's compensation claims.....	-	(361)	(361)	-
(Increase) decrease in operating assets:				
Accounts receivable.....	(244)	4	(240)	14
Due from other governments.....	221	-	221	-
Due from other funds.....	-	(72)	(72)	-
Inventory: materials and supplies.....	16	(152)	(136)	(5)
Prepaid expenses.....	-	-	-	(1)
Increase (decrease) in operating liabilities:				
Accounts payable.....	(21)	(486)	(507)	190
Accrued wages and benefits.....	(13)	(6)	(19)	64
Due to other governments.....	27	-	27	-
Due to other funds.....	(1)	19	18	-
Total adjustments.....	<u>3,311</u>	<u>(990)</u>	<u>2,321</u>	<u>301</u>
Net cash provided by (used in) operating activities.....	<u>\$5,039</u>	<u>\$1,234</u>	<u>\$6,273</u>	<u>\$243</u>

Noncash capital and related financing activities:

Enterprise funds received approximately \$3.5 million of contributed fixed assets, (approximately \$2 million to the Water Supply System, and \$1.5 million to the Sewer System.)

Central Supplies fund had a capital lease obligation remaining of \$26 thousand.

The Notes to the Financial Statements are an integral part of this statement.

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**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Lott Industries Inc.</u>	<u>Preferred Properties Inc.</u>	<u>Comunity Living Options, Inc.</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$61	\$51	\$104	\$772
Investments.....	1,224	4,814	-	3,149
Receivables (net of allowances for uncollectables)				
Accounts.....	59	902	450	542
Prepaid expenses.....	15	121	90	8
Inventory: materials and supplies.....	112	216	-	-
Total current assets.....	1,471	6,104	644	4,471
Property, plant and equipment-				
Land.....	-	188	689	-
Buildings, structures and improvements.....	-	3,946	3,959	-
Furniture, fixtures and equipment.....	333	3,353	108	59
Construction in progress.....	-	335	1,372	-
Less: accumulated depreciation.....	(210)	(2,863)	(705)	(48)
Total assets.....	\$1,594	\$11,063	\$6,067	\$4,482
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$332	\$320	\$361	\$595
Accrued wages and benefits.....	97	172	12	-
Deferred revenue.....	20	-	-	-
Current portion of long-term debt.....	-	145	15	-
Total current liabilities.....	449	637	388	595
Notes Payable.....	-	-	30	-
Bonds Payable.....	-	1,090	-	-
Other long term obligations.....	-	-	3,277	-
Total liabilities.....	449	1,727	3,695	595
Equity:				
Fund Balance.....	-	9,336	2,372	3,887
Retained earnings - unreserved.....	1,145	-	-	-
Total fund equity.....	1,145	9,336	2,372	3,887
Total liabilities and fund equity.....	\$1,594	\$11,063	\$6,067	\$4,482

Total

\$988
9,187

1,953
234
328

12,690

877

7,905
3,853
1,707
(3,826)

\$23,206

\$1,608
281
20
160

2,069

30
1,090
3,277

6,466

15,595
1,145

16,740

\$23,206

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DISCRETELY PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Lott Industries Inc.	Preferred Properties Inc.	Community Living Options, Inc.	Total
Revenues:				
Charges for services.....	6,080	266	-	\$6,346
Intergovernmental revenue.....	-	356	3,179	\$3,535
Miscellaneous revenue.....	521	99	908	\$1,528
<i>Total revenues</i>	6,601	721	4,087	11,409
Expenditures				
Current:				
Health.....	5,494	655	4,243	\$10,392
<i>Total expenditures</i>	5,494	655	4,243	10,392
<i>Excess revenue over (under)</i> <i>expenditures</i>	1,107	66	(156)	1,017
Fund balance at beginning of year.....	8,229	2,306	4,043	\$14,578
Fund balance at end of year.....	<u>\$9,336</u>	<u>\$2,372</u>	<u>\$3,887</u>	<u>\$15,595</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note A - Description of Lucas County and Basis of Presentation

The County: Lucas 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 are 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.

As defined by generally accepted accounting principles established by the Government Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The accompanying financial statements present the County (Primary Government) and its component units. The financial data of the component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

A discretely presented component unit is an entity that is legally separate from the County but for which the County is financially accountable, or its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

The discretely presented component unit column in the combined financial statements include the County's component units. They are reported in a separate column

to emphasize that they are legally separate from the county. A brief description of each component unit, and its relationships to the County follows:

Toledo Mud Hens Baseball Club, Inc. is organized to own, manage, and operate a professional baseball club. The board of this component unit is appointed by the Board of County Commissioners. The County receives rent from the Mud Hens that is substantially below market rate, which imposes a financial burden, as defined by GASB 14 on the County. For report purposes, the Mud Hens are a proprietary component unit. The Mud Hens are reported on a fiscal year ending October 31. Complete financial statements of the component unit can be obtained from its administrative office at 2901 Key Street, Maumee, Ohio 43537.

Lott Industries, Inc., is a nonprofit organization affiliated with the Lucas County Board of Mental Retardation and Developmental Disabilities (LCBMR/DD), a special revenue fund of the County. It provides employment for individuals with mental retardation and developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of the component unit is appointed by the LCBMR/DD. The LCBMR/DD pays the salaries of the administrative staff, which is a financial obligation of the County, and the component unit exists solely to provide service to the LCBMR/DD. For report purposes, Lott Industries, Inc. is a governmental component unit. Complete financial statements of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

Preferred Properties, Inc. and Affiliates is a not-for-profit corporation organized to provide affordable and accessible housing to persons with disabilities. One third of the board of the component unit is appointed by the LCBMR/DD. Funds for the purchase of housing are received from the LCBMR/DD which come from board funds and pass through of funds from Community Assistance Projects administered by the Ohio Department of Mental Retardation and Developmental Disabilities. This imposes a financial obligation on the County. For report purposes,

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note A - Description of Lucas County and Basis of Presentation-(continued)

Preferred Properties, Inc. is a governmental component unit. Preferred Properties, Inc. is reported on a fiscal year ending June 30. Complete financial statements of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

Community Living Options, Inc. is a non-profit corporation that provides residential assistance and support services to individuals with mental retardation and developmental disabilities. The board of the component unit is appointed by the LCBMR/DD. The component unit receives the majority of its funding from the State of Ohio, passed through the LCBMR/DD. The LCBMR/DD has agreed to fund any losses of the component unit which imposes a financial obligation on the County. For report purposes, Community Living Options, Inc. is a governmental component unit. Complete financial statement of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

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

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which are considered separate accounting entities. The accounting of the operations of each fund is maintained by a set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, expenditures/expenses and statement of cash flows as appropriate. The various funds are summarized by type in the general purpose financial statements.

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor are such data comparable to a consolidation.

The County uses the following fund types and account groups:

Governmental Fund Types

- **General Fund:** This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.
- **Special Revenue Funds:** These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. These funds include: Public Assistance, the Board of Mental Retardation and the Motor Vehicle and Gas Tax funds, which are major funds of the County.
- **Debt Service Fund:** The Debt Service fund is used to account for revenues received and used to pay principal and interest on debt reported in the County's general long-term obligations account group.
- **Capital Projects Funds:** These funds are used to account for the acquisition or construction of capital assets. Revenues and financing sources are derived from the issuance of debt or receipts from the General Fund and Special-Revenue funds.

Proprietary Fund Types:

- **Enterprise Funds:** 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.
- **Internal Service Funds:** These funds are used to account for the goods or services provided by certain County depart-

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note A - Description of Lucas County and Basis of Presentation-(continued)

ments to other County funds, departments and other governmental units, on a cost reimbursement basis.

Fiduciary Fund Types:

- **Trust and Agency Funds:** These funds are used to account for and maintain assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and other funds. These assets include: property and other taxes, as well as other inter-governmental resources which have been collected and which will be distributed to other taxing districts located in Lucas County.

Account Groups:

- **General Fixed Assets Account Group:** This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Enterprise and Internal Service funds. General fixed assets of Lucas County include land, buildings, structures and improvements, furniture, fixtures and equipment, assets acquired by capital leases and construction in progress.
- **General Long-Term Obligations Account Group:** This account group is used to account for all long-term obligations of the County.

Note B - Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles (GAAP) for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources. The County has elected not to apply FASB Statements and interpretations issued after November 30, 1989, to its proprietary activities.

Measurement Focus: Governmental and Expendable Trust Funds are accounted for on a spending, or "financial flow," measurement focus. Governmental and Expendable Trust Fund operating statements represent increases and decreases in net current assets. Their

reported fund balance is considered a measure of available spendable resources.

Proprietary Fund Types are used to account for the County's ongoing organizations and activities which are similar to the private sector. Proprietary Fund Types are accounted for on a cost of services, or "capital maintenance," measurement focus. Proprietary Fund Type income statements represent increases and decreases in net total assets.

Basis of Accounting: All financial transactions for Governmental and Fiduciary Funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when measurable and available to finance County operations. Revenues accrued at the end of the year consist of reimbursements from other governments for grant expenditures, amounts receivable from charges for services, licenses and permits, fines, special assessments and property taxes. Governmental Fund expenditures are accrued when the related fund liability is incurred, except interest on long-term debt, which is recorded when due. Proprietary Fund financial transactions are recorded on the accrual basis of accounting; revenues are recognized when earned and measurable; expenses are recognized as incurred.

Budgetary Accounting and Control: 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).

Each County department prepares a budget which 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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note B - Summary of Significant Accounting Policies
(continued)

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.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

(2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the *Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis)- All Governmental Fund Types*. The difference between the accrual and cash basis statements was not significant. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

Cash Equivalents: For purposes of the combined statement of cash flows and for presentation of the combined balance sheet, investments of the cash management pool, and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are considered to be investments.

Inventory 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.

Fixed Assets and Depreciation: All fixed assets that are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group, if they meet the County's capitalization criteria. Real property (except for infrastructure assets) is recorded at cost or estimated historical cost based on appraisal. Donated and contributed fixed assets are recorded at their fair market value on the date donated to the County. Public domain, or infrastructure general fixed assets consisting of roads, bridges, culverts and other ancillary assets are capitalized in the General Fixed Assets Account group as of December 31, 2000. The capitalization of these costs is a change in accounting method more fully described in Note T. The capitalized cost of the related assets (which were initially calculated at December 31, 1999) are detailed in Note E. Water supply and sanitary sewer lines are capitalized in the Water Supply and Sanitary Sewer funds, respectively, and are included as part of the Enterprise funds. These assets are classified as land improvements when the sanitary engineer has accepted them.

Depreciation is not provided for the General Fixed Assets Account Group. Depreciation for the Proprietary Funds is determined by allocating the cost of fixed assets over their estimated useful lives on a straight-line basis. A full year of depreciation expense is taken in the year of acquisition, and none in the year of disposal.

The estimated useful lives are as follows:

- Furniture, fixtures and equipment - 5 to 20 years
- Buildings, structures, improvements - 20 to 40 years
- Land improvements (water and sewer lines) 40 years

Capitalization of Interest: The County's policy is to capitalize interest on debt related to Proprietary fund construction projects until there has been substantial completion of the project. The County does not capitalize interest on Governmental fund construction projects. Capitalized interest on Proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. For 2000, no interest was capitalized.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note B - Summary of Significant Accounting Policies
(continued)

Contributed Capital: Contributed capital represents resources from other governments, special assessments, developers and grants provided to Proprietary funds, and are not subject to repayment. These assets are recorded at cost on the date the asset is purchased. Depreciation on those assets acquired through capital grants externally restricted for capital acquisitions is expended and closed to the contributed capital fund equity account.

Use of Estimates: The preparation of the general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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 fixed assets in Proprietary funds are recorded as receivables and contributed capital 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.

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Lucas County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$20 thousand of federal food stamps at December 31, 2000.

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Operating 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 operating transfers in Proprietary funds.

The Internal Service funds record charges for services to all County funds, departments and other governmental units as operating revenue. Both Governmental and Proprietary funds record these payments to the Internal Service funds as operating expenditures/expenses.

Compensated Absences: The County records accumulated unpaid vacation, overtime pay, and vested sick time benefits as accrued wages and benefits payable when earned by employees. For Governmental Fund Types the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligations Account Group (GLTOAG).

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

Self-Funded Insurance: The County is self-funded for dental and health benefits. The dental program is administered by Stateline TPA, Inc., which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note B - Summary of Significant Accounting Policies
(continued)

an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Stateline TPA, Inc. The County also maintains a Self-Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide. There have been no significant reductions in coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

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

All funds of the County participate in the program and make payments to the Self-funded Workers' Compensation Fund based on their usage of the program to cover actuarial estimates of the amounts needed to pay current-year claims. The claims liability of \$6.3 million reported in the fund at December 31, 2000 is based on the requirements of Governmental Accounting Standard Board Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Liabilities for losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at

their present value using an expected future investment yield assumption of 6.50%.

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year end appear as a reserve to the fund balance on a GAAP basis and as the equivalent of expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. This encumbrance authority is carried forward to the next fiscal year and is reported in the "Revised Budget" amount for budgetary comparisons. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the unreserved fund balance.

Fund Balance Reservations and Designations: The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved nor designated and are appropriable in future periods.

Prepaid Items: Payments made to vendors for services that benefit future periods are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase, and the expenditure is reported in the year in which services are consumed.

Note C - Pooled Cash and Cash Equivalents, Segregated Cash, Investments and Deposits

To improve cash management, cash received by the County is pooled in a central bank account which is managed by the County Treasurer. Amounts for all funds

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

**Note C - Pooled Cash and Cash Equivalents,
Segregated Cash, Investments and Deposits
(continued)**

including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as cash and cash equivalents, and investments on the balance sheet. During 2000, investments were limited to STAR Ohio, certificates of deposit, U.S. Treasury Obligations and Mortgage-backed Securities, Commercial paper and Bankers acceptances. These investments are stated at fair value. Money market investments that mature within one year of acquisition and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost. The County's investments are covered by Custodian Safekeeping Agreements with all securities dealers of County owned purchased securities, whereby such securities are held for the County by a third party custodian.

Investment income is recorded in the General and Self-funded Health funds. Investment income in the General fund includes earnings on all pooled investments. Investment income earned during 2000 totaled approximately \$13.6 million.

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Segregated Cash Accounts."

Legal Provisions: The County Treasurer is permitted by Ohio law to deposit or invest County funds provided that they mature or are redeemable within two years from date of purchase. The Treasurer is permitted to invest or deposit in the following classification of obligations:

- 1) Obligations of, or backed by the faith of, the United States Government.
- 2) Obligations issued by any Federal agency.
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 110%

of the carrying value of all public deposits held by each institution.

4) Obligations of the State.

5) Repurchase agreements with institutions eligible under Ohio law not to exceed 30 days, where the institution agrees unconditionally to repurchase any of the securities listed in (1) or (2).

6) Commercial paper issued by any corporation incorporated under the laws of the United States or a state if both of the following conditions apply. Two nationally recognized rating agencies rank the commercial paper in either of their two highest categories; the total amount invested in commercial paper at any time does not exceed five per cent of the county's total average portfolio, as determined and calculated by the investing authority.

7) Bankers acceptances, if the following conditions are met: The acceptances mature in two hundred seventy days or fewer from the date of settlement; the acceptances are eligible for purchase by the federal reserve system; the total amount invested in bankers acceptances at any time does not exceed ten per cent of the county's total average portfolio, as determined and calculated by the investing authority.

8) The State Treasurer's Investment pool (STAROhio). Investment authority for the State Treasurer's Investment pool is established by the State Legislature and reflected in the Ohio Revised Code.

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

The Governmental Accounting Standard Board (GASB Statement 3) has established credit risk categories for deposits and investments.

- Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.
Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.
- Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

**Note C - Pooled Cash and Cash Equivalents,
Segregated Cash, Investments and Deposits
(continued)**

- Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.
- Category 3 - Investments that are uninsured or unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposits and investments at December 31, 2000 are classified as follows:

<u>Amount Available for Deposit or Investment</u>	<u>(Amounts in 000's)</u>
Carrying amounts per combined balance sheet:	
Pooled	\$ 222,178
Segregated	7,260
Outstanding Checks	13,807
Other reconciling items (net)	<u>(88)</u>
Amount available for deposit and investment (Bank balances of deposits/fair value of investments)	<u>\$ 243,157</u>

<u>Deposits: At year-end the County had the following deposits eligible under Ohio law:</u>	1	Risk Category 2	3	Bank Balance	Fair Value
	<u>(Amounts in 000's)</u>				
FDIC insured deposits	\$ 1,528	\$ -	\$ -	\$ 1,528	
Insured by the financial institutions collateral pool	-	-	6,072	6,072	
Money Market Account	-	-	10,301	10,301	
Certificates of deposit	<u>-</u>	<u>40,072</u>	<u>-</u>	<u>40,072</u>	
Total deposits	<u>\$ 1,528</u>	<u>\$ 40,072</u>	<u>\$ 16,373</u>	<u>\$ 57,973</u>	

<u>Investments: At year-end the County had the following investments:</u>					
U.S. Treasury Notes	\$25,678	\$ -	\$ -		\$25,678
U.S. Treasury Bills	895	-	-		895
United States Agency Securities ..	132,089	-	-		132,089
Commercial Paper	11,868	-	-		11,868
Investment in the state treasurer's Investment pool (1)	<u>-</u>	<u>-</u>	<u>-</u>		<u>14,654</u>
Total investments	<u>\$170,530</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$185,184</u>

(1) The County's investment in the state treasurer's investment program is not categorized because they are not evidenced by securities that exist in physical or book entry form. The fair value of the position in the investment pool is the same as the value of the pool shares.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

**Note C - Pooled Cash and Cash Equivalents,
Segregated Cash, Investments and Deposits
(continued)**

Based on the above criteria, the Discretely Presented Component Units of the County have deposits and investments classified as follows:

Amount Available for
Deposit or Investment (Amounts in 000's)

Carrying amounts per
combined balance sheet:
Pooled \$10,175

Amount available for deposit
and investment (Bank balances
of deposits/fair value
of investments) \$10,175

Deposits and investments: At year-end the discretely presented component units had the following deposits eligible under Ohio law:

	1	Risk Category 2	3	Bank Balance	Fair Value
--	---	--------------------	---	-----------------	---------------

(Amounts in 000's)					
FDIC insured deposits	\$312	\$ -	\$ -	\$ 312	
Insured by the financial Institutions collateral pool	-	-	179	179	
Certificates of deposit	<u>-</u>	<u>5,389</u>	<u>-</u>	<u>5,389</u>	
 Total deposits	 <u>\$312</u>	 <u>\$5,389</u>	 <u>\$179</u>	 <u>\$5,880</u>	

Investments: at year-end the discretely presented component units had the following investments:

US Treasury Notes	\$ 790	\$ -	\$ -	\$ 790
United States Agency Securities . . .	1,032	-	-	1,032
Money Market	1,707	-	-	1,707
Corporate Bonds	588	-	-	588
Mortgage Backed Securities	<u>178</u>	<u>-</u>	<u>-</u>	<u>178</u>
 Total investments	 <u>\$4,295</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$4,295</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note D - Interfund Receivables and Payables

Due to / Due from other funds balances as of December 31, 2000 follow:

	Due From / Due To (Amounts in 000's)	
General Fund	\$-	\$103
Special Revenue funds:		
Emergency medical	-	8
Child support enforcement agency ..	-	12
Real estate assessment	-	3
Public assistance	-	27
Children services board	-	15
Community Mental Health	-	1
Other	-	17
Enterprise funds:		
Sanitary Engineer	-	1
Solid waste	-	1
Internal Service funds:		
Central supplies	15	-
Vehicle maintenance	153	-
Self-funded health insurance	-	350
Self-funded dental insurance	350	-
Centralized drug testing	<u>20</u>	<u>-</u>
Totals	<u>\$538</u>	<u>\$538</u>

type is presented below. The schedule of changes in infrastructure fixed assets by category and the schedule of proprietary and discretely presented component units fixed assets by asset type are presented on the following page. See Note T for change in method of accounting for infrastructure cost.

Capital Leases: General fixed assets recorded under capital leases accounted for \$344 thousand in land, \$16.6 million in buildings and \$1.5 million in equipment at December 31, 2000.

Construction-in-progress: The \$36,053 thousand balance in construction-in-progress for the General Fixed Assets reflects \$21,374 thousand in alterations to the Juvenile Court Detention Facility, \$7,073 thousand for the new baseball stadium, \$5,425 thousand for the 911 Communications Center, and \$2,181 thousand in other miscellaneous projects. The estimated cost to complete these projects is \$48.2 million. The \$2,265 thousand in the enterprise construction-in-progress is for an elevated water tank. The estimated cost to complete this project is \$500 thousand.

Note E - General Fixed Assets, Proprietary Fund and Discretely Presented Component Units Fixed Assets.

The schedule of changes in general fixed assets by asset

Schedule of Changes in General Fixed Assets by Asset Type

General Fixed Asset Type	Balance January 1, 2000	Current Year		Balance December 31, 2000
		Additions	Deletions	
		(Amounts in 000's)		
Land	\$14,940	\$ -	\$ -	\$14,940
Buildings, structures and improvements.	124,197	849	-	125,046
Infrastructure.	266,370	13,266	5,873	273,763
Furniture, fixtures and equipment.	24,970	2,605	1,764	25,811
Construction-in-progress. . .	<u>3,874</u>	<u>33,028</u>	<u>849</u>	<u>36,053</u>
Total general fixed assets.	<u>\$434,351</u>	<u>\$49,748</u>	<u>\$ 8,486</u>	<u>\$475,613</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note E - General Fixed Assets, Proprietary Fund and Discretely Presented Component Units Fixed Assets-(continued)

A Schedule of Changes in Infrastructure Fixed Assets by Categories

	Balance January 1, 2000	Additions (Amounts in 000's)	Reductions	Balance December 31 2000
Roads.	\$253,663	\$5,729	\$ -	\$259,392
Bridges.	6,710	108	-	6,818
Culverts.	1,630	36	-	1,666
Constr. In Prog. . .	<u>4,367</u>	<u>7,393</u>	<u>5,873</u>	<u>5,887</u>
<i>Total</i>	<u>\$266,370</u>	<u>\$13,266</u>	<u>\$ 5,873</u>	<u>\$273,763</u>

Schedule of Proprietary and Discretely Presented Component Units Fixed Assets by Asset Type

Fixed Asset Type	Enterprise Funds	Internal Service Funds	Discretely Presented Component Units
		(Amounts in 000's)	
Land	\$402	\$83	\$ 877
Buildings, structures, and improvements	23,287	30	7,905
Land improvements	102,191	-	-
Furniture, fixtures and equipment	12,963	1,191	3,853
Construction-in-progress	<u>2,265</u>	<u>-</u>	<u>1,707</u>
<i>Total fixed assets</i>	141,108	1,304	14,342
Less: accumulated depreciation:			
Contributed assets	(12,213)	-	-
Purchased assets	<u>(41,237)</u>	<u>(1,080)</u>	<u>(3,826)</u>
<i>Total accumulated depreciation</i>	<u>(53,450)</u>	<u>(1,080)</u>	<u>(3,826)</u>
<i>Total net fixed assets</i>	<u>\$87,658</u>	<u>\$224</u>	<u>\$10,516</u>

Note F - Notes Payable

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued anticipation of long-term bonded financing,

and the County intends to refinance the notes until such bonds are issued. All notes were in the capital projects fund. Notes outstanding at December 31, 2000 follows:

Note Issue	Rate	(Amounts in 000's)
Capital Projects		
Sewer and Waterlines.	4.50%	\$4,600
Juvenile Facility.	4.56%	<u>14,860</u>
Total capital projects notes.		<u>\$19,460</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note F - Notes Payable *(continued)*

Lucas County Recreation, Inc. and Toledo Mud Hens Baseball Club Inc. have available a \$500,000 line of credit with an interest rate at 2% above the rate paid on certificates of deposit (8.63% at October 31, 2000). There were no outstanding borrowings at October 31, 2000. Preferred Properties Inc. and affiliates has a note payable of \$11 thousand with an interest rate of 9.7% due in July of 2002, and a note payable of \$19 thousand with an interest rate of 8.58% due in July 2005. They also have various mortgages payable totaling \$3,277 thousand secured by real estate with interest rates varying from 0% to 9.00%. Preferred Properties, Inc. has available a \$150,000 line of credit with an interest rate at 1.5% over prime (10.5% at June 30, 2000). There were no outstanding borrowings at June 30.

Note G - Long-term Debt and Other Obligations

Long-term Bonds: All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund. General Obligation proprietary bonds are retired from the related Enterprise funds. General Obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds. At December 31, 2000, the County had \$384 thousand set aside for the retirement of this debt. These funds are included in pooled cash and investments.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$27.6 million of additional unvoted general obligation debt.

Lott Industries, Inc., a discretely presented Component unit of the County has bonds payable of \$1,090 thousand that mature on August 1, 2008, with a variable interest rate that was 5.0% at December 31, 2000.

The County issued \$20 million in economic development bonds and \$6 million in economic development revenue bond anticipation notes in March 2001, to finance the construction of the new baseball stadium.

Library Improvement Bonds: Lucas County serves in a ministerial capacity as the taxing authority for the Toledo-Lucas County Public Library. Ohio Revised Code prohibits Libraries from holding bonded debt and requires the debt to be held in the name of the subdivision to which the Libraries board's jurisdiction is subject. As such, the library requested that Lucas County put a levy on the ballot for \$38.6 million in improvements to the Toledo-Lucas County Public Library. In November 1995, the electorate of Lucas County approved an increase in property taxes to pay for the issuance of \$25.0 million General Obligation Bonds for improvements to the Toledo-Lucas County Public Library. On December 11, 1997 the County issued the remaining \$13.6 million of General Obligation Bonds.

Prior-year defeasance of debt: In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. During 2000, \$8.2 million of defeased bonds were retired, leaving no outstanding defeased bonds.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note G - Long-term Debt and Other Obligations (continued)

Long-term debt and other obligations of the County were as follows:

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2000 (Amounts in 000's)	Additions	Deductions	Balance December 31, 2000
Bonds						
<i>General Obligation Bonds- Unvoted</i>						
1986 County public assistance building.....	8.000%	12/01/11	\$2,640	-	\$220	\$2,420
1986 Convention center land.....	6.500%	12/01/12	4,380	-	335	4,045
1988 Family Court Center construction & Courthouse renovation.....	7.375%	08/01/07	7,000	-	875	6,125
1990 Courthouse renovation & work release/pretrial facility.....	5.550%	12/01/00	475	-	475	0
1992 Regional jail.....	3.400%	12/01/07	2,550	-	260	2,290
1994 County building.....	4.000%	12/01/04	6,810	-	1,220	5,590
1995 Correctional facilities....	5.700%	12/01/15	2,130	-	90	2,040
1995 Court services building.	4.300%	12/01/15	1,920	-	80	1,840
1996 Refunding.....	6.800%	12/01/11	8,720	-	85	8,635
1996 Refunding.....	4.250%	12/01/11	8,720	-	85	8,635
<i>General Obligations Bonds-voted</i>						
1996 Library improvement.....	4.300%	12/01/05	12,835	-	2,430	10,405
1997 Library improvement.....	6.000%	12/01/05	10,600	-	1,400	9,200
<i>Total general obligation bonds voted and unvoted</i>			60,060	0	7,470	52,590
<i>Special Assessment-Governmental Commitment (Self-Supporting)</i>						
1964 Sanitary sewer.....	3.500%	12/01/04	5	-	1	4
1974-1977 Sanitary sewer.....	5.125%	11/01/14	211	-	13	198
1981-1984 Sanitary sewer.....	7.625%	12/01/04	209	-	48	161
1987 Sanitary sewer.....	9.625%	12/01/07	120	-	15	105
1988 Sanitary sewer.....	12.000%	12/01/08	270	-	30	240

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note G - Long-term Debt and Other Obligations
(continued)

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2000 (Amounts in 000's)	Additions	Deductions	Balance December 31, 2000
Bonds						
<i>Special Assessment-Governmental Commitment (Self-Supporting) (continued)</i>						
1989 Sanitary sewer.....	6.750%					
	7.000%					
1980-1985 Waterline.....	8.125%	12/01/09	795	-	60	735
1990 Waterline.....	6.800%	12/01/04	12	-	12	0
	6.850%					
1992 Briarfield Parkway.....	3.400%	12/01/10	285	-	20	265
	6.200%					
1992 Sewers & waterlines.....	3.400%	12/01/02	695	-	220	475
	6.650%					
1992 Sewers & waterlines.....	3.400%	12/01/11	365	-	20	345
	6.650%					
1994 McCord Road improvements.....	4.000%	12/01/12	745	-	40	705
	5.700%					
1994 Sewer & waterlines.....	4.000%	12/01/03	55	-	10	45
	6.050%					
1995 Sewers & waterlines.....	4.300%	12/01/13	755	-	35	720
	6.800%					
1996 Sewers & waterlines.....	4.250%	12/01/14	580	-	25	555
	6.500%					
1997 Sewers & waterlines.....	4.900%	12/01/16	2,270	-	70	2,200
	5.450%					
1998 Sewers & waterlines.....	4.250%	12/01/17	1,155	-	40	1,115
	5.000%					
1999 Sewers & waterlines.....	4.000%	12/01/18	2,395	-	85	2,310
	6.000%					
2000 Sewers & waterlines.....	5.200%	12/01/19	535	-	10	525
	5.600%					
<i>Total special assessment bonds- governmental commitment-(self-supporting).....</i>			11,457	1,560	754	12,263
Total bonds.....			\$71,517	\$1,560	\$8,224	\$64,853
Ohio Water Development Authority (OWDA) Loans						
<i>Special Assessment-Governmental Commitment</i>						
1983-1984 Sewers.....	7.380%					
	7.670%	01/01/07	\$1,609	-	\$183	\$1,426
1991 Sewers.....	6.160%					
	7.450%	07/01/11	1,290	-	74	1,216
1994 water.....	6.720%	07/01/19	363	-	10	353
<i>Enterprise Funds</i>						
1984 Sewer system.....	6.240%	01/01/07	3,002	-	307	2,695

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note G - Long-term Debt and Other Obligations
(continued)

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2000 (Amounts in 000's)	Additions	Deductions	Balance December 31, 2000
Enterprise Funds (continued)						
1980-	6.250%					
1984 Wastewater treatment...	11.190%	07/01/13	2,585	-	237	2,348
1990 Water supply system.....	7.760%	01/01/10	404	-	29	375
1991 Water supply system.....	7.450%					
	7.500%	07/01/11	691	-	42	649
1993 Water supply system.....	6.160%	07/01/18	973	-	30	943
1994 Sewer system.....	6.720%	07/01/14	799	-	34	765
1994 Wastewater.....	5.770%	07/01/15	9,934	-	413	9,521
1995 Water supply system.....	6.350%	01/01/21	464	-	12	452
1997 Water supply system.....	5.860%	07/01/17	1,762	-	60	1,702
1997 Sanitary Engineer.....	5.860%	07/01/17	1,531	-	53	1,478
Total OWDA loans.....			<u>\$25,407</u>	<u>\$0</u>	<u>\$1,484</u>	<u>\$23,923</u>
Ohio Public Works Commission Loans						
<i>Governmental Commitment</i>						
1993 Road improvements.....	0.000%	07/01/04	\$122	-	\$27	\$95
1994 Road improvements.....	0.000%	07/01/05	439	-	69	370
1995 Road improvements.....	0.000%	07/01/06	247	-	38	209
1997 Road improvements.....	0.000%	07/01/07	164	-	22	142
1999 Road improvements.....	0.000%	07/01/10	285	154	35	404
2000 Road improvements.....	0.000%	07/01/11	-	598	11	587
<i>Enterprise Funds.....</i>						
1994 Wastewater.....	0.000%	01/01/16	240	-	14	226
1994 Sewer system.....	0.000%	07/01/04	141	-	31	110
Total OPWC loans.....			<u>\$1,638</u>	<u>\$752</u>	<u>\$247</u>	<u>\$2,143</u>
Other Obligations						
Capital lease Obligations						
Governmental.....			\$12,348	-	\$1,541	\$10,807
Internal Service.....			31	-	5	26
			<u>\$12,379</u>	<u>\$0</u>	<u>\$1,546</u>	<u>\$10,833</u>
Accrued wages and benefits- governmental.....			<u>\$15,332</u>	<u>\$3,709</u>	<u>\$1,811</u>	<u>\$17,230</u>
Landfill obligation.....			<u>\$12,254</u>	<u>\$1</u>	<u>-</u>	<u>\$12,255</u>

A summary of the County's future long-term debt funding requirements as of December 31, 2000 follows (Amounts in 000's):

Year of Funding	Bonds		OWDA		OPWC	
	Principal	Interest	Principal	Interest	Principal	Interest
2001.....	\$8,652	\$3,720	\$778	\$765	\$172	\$-
2002.....	8,932	3,231	1,633	1,450	305	-
2003.....	8,959	2,744	1,625	1,343	305	-
2004.....	8,259	2,242	1,618	1,235	305	-
2005.....	6,938	1,785	1,619	1,129	247	-
2006-2010.....	14,568	4,873	7,944	4,114	713	-
2011-2015.....	6,895	1,429	7,607	1,618	69	-
2016-2020.....	1,650	204	1,080	138	27	-
2021-2024.....	-	-	19	1	-	-
Total.....	<u>\$64,853</u>	<u>\$20,228</u>	<u>\$23,923</u>	<u>\$11,793</u>	<u>\$2,143</u>	<u>\$0</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note G- Long-term Debt and Other Obligations
(continued)

Capital Lease Obligations: The County entered into a lease agreement for a portion of the Government Center. The lease is classified as a capital lease, and the net present value of the future minimum lease payments is recorded as a general long-term obligation. The portion of the Government Center leased by the County has been recorded as land and building in the General Fixed Assets Account Group.

The County has entered into certain other 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.

Operating Leases: At December 31, 2000, the County had 13 operating leases for office space and equipment. Operating lease payments are recorded as expenditures/expenses for the current period.

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2000 are as follows (Amounts in 000's):

<u>Year</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2001	\$ 2,298	\$ 43
2002	2,188	29
2003	1,918	4
2004	1,916	-
2005	1,910	-
2006 and thereafter ...	<u>4,847</u>	<u>-</u>
<i>Total minimum lease payments</i>	15,077	<u>\$ 76</u>
Less: amount representing interest	<u>4,244</u>	
<i>Present value of future minimum lease payments</i>	<u>\$ 10,833</u>	

Accrued Wages and Benefits: Unpaid vested hours at December 31, 2000 representing this liability for all

governmental funds are as follows (Amounts in 000's):

	<u>Hours</u>
Vacation	501
Sick	349
Compensation	37

Deferred Compensation: County employees have the option of participating in three state-wide deferred compensation plans, created in accordance with the *Internal Revenue Code Section 457*. Under these plans, employees elect to have a portion of their pay deferred until a future time. According to these plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee.

All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the participants and their beneficiaries.

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

As of December 31, 2000 there were 176 series of Industrial, Hospital and Commercial Housing Revenue

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note G - Long - Term Debt and Other Obligations
(continued)

Bonds outstanding. The aggregate principal amount payable for the 35 series issued after January 1, 1995 was \$564,257,000. The aggregate principal amount payable for the 141 series issued and with bonds outstanding issued prior to January 1, 1995, could not be determined; however, their original issue amounts total \$759,775,000.

Note H - Pension and Other Post-Retirement Obligations

All eligible employees of the County, other than the teachers for the Board of Mental Retardation, participate in the Public Employees Retirement System of Ohio (PERS), a statewide cost-sharing multiple-employer defined benefit pension plan. Teachers for the Board of Mental Retardation participate in the State Teachers Retirement System of Ohio (STRS). STRS is also a statewide cost-sharing multiple-employer public employee retirement system administered and controlled by the State. County employees are not currently covered under the Federal Social Security Act. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute under Chapter 145 of the Ohio Revised Code.

The PER'S Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local government divisions and 6% for law enforcement divisions. Law enforcement officers in the County Sheriff's department contribute 9% of their annual compensation and the County contributes 15.7% of the same base. The County is required to contribute 22.05% of annual compensation for employees of the County engineer based upon a contract with their respective union. All other eligible County employees contribute 8.5% of their annual compensation with the County contributing 10.84% of the same amount. The County's contribution to PERS for the years ending December 31, 2000, 1999, and 1998, were \$14.9 million, \$17.2 million, and \$16.3 million respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates. The Ohio

Revised Code provides statutory authority for employee and employer contributions.

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. Contribution requirements for the fiscal years ended June 30, 2000, 1999 and 1998 were 9.30% of covered payroll for employees and 14% for employers. The County's contribution requirement to STRS for the years ending December 31, 2000, 1999, and 1998, were \$70 thousand, \$148 thousand, and \$169 thousand respectively, equal to the required contribution for each year. All contributions to STRS were made within the required due dates.

In addition to pension benefits, the County provides post-retirement health care benefits to employees who retire from the County under the PERS and STRS plan discussed above.

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to PERS. PERS provides post-retirement health coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirees is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employers, the rate was 10.84% of covered payroll and 15.70% for law enforcement employers, with 4.3% used to fund health care for regular employees and law enforcement employees.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note H- Pension and Other Post-Retirement Obligation
(Continued)

The following assumptions and calculations were based on PER'S latest actuarial review performed as of December 31, 1999.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%.

An annual increase of 4.75% annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from .54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The rates stated above are the actuarially determined contribution requirements for PERS. The employer contributions to fund post-employment benefits in 2000 was \$5.6 million. The portion of employer contributions used to fund post-employment benefits can be determined by multiplying actual employer contributions times .3967 for local government employers and .2739 for law enforcement employers.

The actuarial value of the Retirement System's net assets available for OPEB was \$10,805.5 million at December 31, 1999 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,474 million and \$1,688 million, respectively,

The Ohio Revised Code provides statutory authority for employer contribution. The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The Ohio Revised Code provides statutory authority allowing the STRS Board of Trustees to provide health care coverage to all eligible employees. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Board allocates employer contributions equal to 8% of covered payroll to the health care reserve fund within the employer's trust fund from which payments for health care benefits are paid. The balance in the health care reserve fund was \$3,419 million at June 30, 2000 (the latest information available). The 8% contribution for Lucas County amounted to \$40 thousand. The number of participants eligible to receive health care benefits as of July 1, 2000 was 99,011. The STRS plan's net health care expenses for the year ended June 30, 2000 as a whole was \$283 million. The health care reserve fund allocation for the year ended June 30, 2001, will be 4.5% of covered payroll.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note H- Pension and Other Post-Retirement Obligations
(continued)

The PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to:

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 277 EAST TOWN STREET
 COLUMBUS, OHIO 43215-4642
 PHONE: (614) 466-2085

The STRS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to:

STATE TEACHERS RETIREMENT SYSTEM
 275 EAST BROAD STREET
 COLUMBUS, OHIO 43215-3771
 PHONE: (614) 227-4090

Note I - Fund Balance and Retained Earnings Deficits

At December 31, 2000, the following funds had deficits:

Fund	Deficit (Amounts in 000's)
Enterprise:	
Sewer System	\$5,658

The \$5.6 million deficit in the Sewer System Fund will be eliminated by future user charges and subsidies from the General Fund.

Note J - Property Taxes, Sales Taxes, and Deferred Revenues

Property taxes include amounts levied against real, public utility and tangible personal (business) property.

The assessed value by property classification, upon which taxes collected in 2000 were based is as follows:

(Amounts in 000's)

Real property.	\$ 5,198,999
Public utility and tangible personal property	<u>1,387,903</u>
<i>Total assessed property value</i>	<u>\$ 6,586,902</u>

In 2000, real property taxes were levied on December 29, 1999, on the assessed values as of January 1, 1999, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2000.

Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value (as defined). In 2000, each business was eligible to receive a \$10 thousand exemption in assessed value which was reimbursed by the State.

Real property taxes are payable annually or semi-annually. In 2000, if paid annually, payment was due by February 4th. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 4th, with the remainder due July 28th.

By July, 2000, the final collection date, 98.5% of the total current and delinquent property taxes billed in 2000 were collected.

The County Auditor remits portions of the taxes collected to all taxing districts when completing periodic settlements of Real and Public Utility property taxes in February and August and Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note J - Property Taxes, Sales Taxes, and Deferred Revenues (continued)

The delinquent real property taxes outstanding and available to the County within the first 60 days of 2001 were recorded as 2000 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Although total property taxes levied for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2000, and are not available for appropriation and use until 2001. The deferred revenues are offset by these property tax receivables and special assessment receivables related to future capital service projects.

November, 1993, Lucas County voters approved a permanent increase of .25% to 1.25% in the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The State Auditor then has five (5) days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are accrued as revenue, as measurable and available. Sales tax revenue for 2000 amounted to \$67.9 million.

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

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills of the 10.00

mill limit for the General Fund. An additional 15.95 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	<u>Voter Authorized Rate(a)</u>	<u>Rate Levied for Current Year Collection Agricultural/ Residential(b)</u>	<u>Commercial/ Industrial</u>	<u>Final Collection Year</u>
Senior services .....	.45	.448925	.450000	2004
Metroparks	1.40	1.393931	1.400000	2008
Community mental health .	1.50	1.338247	1.395167	2005/2009
Board of mental retardation	4.50	2.697713	3.516967	continuous
Children services	3.50	2.993214	3.420278	2001/2003
Port authority .....	.40	.339003	.393333	2004
Library	1.85	1.741717	1.850000	2005/2007
Zoo improvements .....	.95	.846635	.950000	2005
Zoo operating .....	.70	.624202	.700000	2002
911 Telephone system ..	.70	.623837	.700000	2001
Total	<u>15.95</u>	<u>13.047424</u>	<u>14.775745</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. The voted levies are subject to change.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note K - Intergovernmental Revenue

A summary of the principal items of intergovernmental revenue follows:

	Intergovernmental Revenue (Amounts in 000's)
General Fund	
Local government taxes	\$ 9,071
Defense of indigents	1,948
Sheriff security	1,310
Indirect cost recovery	1,253
Child support enforcement incentives	893
Work release	1,018
Municipal/Pretrial jail space reimbursement	1,668
Other	<u>891</u>
<i>Total general fund</i>	<u>\$ 18,052</u>
Special Revenue Funds	
Federal and state health and human services grants and reimbursements ..	\$ 89,447
Motor vehicle and gas tax	14,200
Child support enforcement incentives	10,657
Children services board state grants and reimbursements	14,224
Drug and alcohol addiction services grant	9,719
Youth services, treatment delinquent care subsidy state grants	4,223
Community development grants	4,237
Correctional Treatment Facility	3,308
Other	<u>1,307</u>
<i>Total special revenue funds</i>	<u>\$151,322</u>
Capital Projects	
Construction Grant for Juvenile Treatment Facility	<u>\$3,291</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note L - Segment Information for Enterprise Funds

The County maintains six Enterprise funds which provide sanitary sewer, water distribution, wastewater

treatment, recycling, and parking services. Segment information for the year ended December 31, 2000 follows (Amounts in 000's):

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating revenues.....	\$3,757	\$1,920	\$3,908	\$1,712
Depreciation.....	179	1,251	451	1,349
Operating income (loss).....	483	(808)	1,323	12
Net income (loss).....	373	534	584	(241)
Current capital- contributions.....	-	2,000	-	1,478
Property, plant and equipment- additions.....	134	2,002	-	1,478
deletions.....	23	-	-	-
Net working capital.....	2,129	788	3,540	2,665
Total assets.....	5,359	35,900	18,779	37,684
Bonds and other long- term liabilities.....	1,451	4,030	11,753	3,373
Total fund equity.....	3,460	31,712	6,457	34,105

Note M - Contributed Capital

During 2000, contributed capital in Enterprise funds changed by the following amounts (Amounts in 000's):

	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>	<u>Total</u>
Contributed capital, January 1.....	\$26,228	\$4,055	\$38,510	\$68,793
Contributions from developers - fixed assets.....	1,012	-	1,478	2,490
Contributions from special assessments - fixed assets.....	988	-	-	988
Depreciation on fixed assets acquired by federal capital grants....	(8)	(43)	(225)	(276)
Contributed capital, December 31.....	<u>\$28,220</u>	<u>\$4,012</u>	<u>\$39,763</u>	<u>\$71,995</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total Enterprise Funds</u>	<u>Discretely Presented Component Unit</u>
\$1,480	\$297	\$9,925	\$2,010
96	-	3,326	39
421	297	1,728	(58)
398	297	1,945	-
-	-	3,478	-
414	-	4,028	42
137	-	160	132
295	852	10,269	1,022
799	852	99,373	1,594
-	-	20,607	-
734	852	77,320	1,145

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note N - Reconciliation of Budget Basis to GAAP Basis

A reconciliation for all governmental funds at December 31, 2000 from the budget basis to a GAAP basis for excess of revenues and other financing

sources over (under) expenditures and other uses follows (Amounts in 000's):

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
<i>Budget Basis</i>	\$2,290	(\$15,504)	\$221	(\$10,596)
Net adjustments for revenue accruals.....	4,209	(429)	(55)	(501)
Net adjustments for expenditure accruals.....	2,083	3,777	(2,524)	8,759
Net adjustments for encumbrances.....	1,963	14,123	-	5,686
Net adjustments for other financing sources (uses) accruals.	(1,939)	(322)	2,511	(21,056)
<i>GAAP Basis</i>	<u>\$8,606</u>	<u>\$1,645</u>	<u>\$153</u>	<u>(\$17,708)</u>

Note O - Interfund Transfers

A summary of operating transfers by fund type follows (Amounts in 000's):

Transfer From	Transfer To				
	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
General.....	\$15,556	\$6,592	\$12,054	\$-	\$34,202
Special Revenue.....	-	322	-	-	322
Debt Service.....	-	-	-	-	0
Capital Projects.....	-	-	-	1,596	1,596
Enterprise.....	-	-	-	21	21
<i>Total</i>	<u>\$15,556</u>	<u>\$6,914</u>	<u>\$12,054</u>	<u>\$1,617</u>	<u>\$36,141</u>

Note P - Amendments to Original Appropriations Budget

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2000, the original appropriation measure was increased by the Commissioners approximately as

follows: General Fund, \$9.2 million; Special Revenue Funds, \$19.7 million; Capital Projects, \$10 million; Enterprise Funds, \$400 thousand; Internal Service Funds, \$542 thousand.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note Q - 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 cleanup, monitor and maintain the site.

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates approximately \$12.4 million will be needed to enact the plan, of which approximately \$162 thousand of the costs is to be incurred in the next year. The current liability of \$162 thousand is included in accounts payable in the Capital Projects Fund with the remaining \$12.3 million in the General Long-Term Obligation Account Group. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

The County participates in a number of Federal and State assisted grant programs. The major programs are through: Ohio Department of Alcohol and Drug Addiction; Community Development Block Grant; Ohio Department of Human Services; and Ohio Department of Mental Health. These programs are subject to financial and compliance audits by grantors or their representatives. Audits of certain programs have been completed under guidance of OMB circular A-133 and are included in a separately issued report. There were no material instances of noncompliance or findings noted within these reports.

Note R - Joint Venture

Lucas County has entered into a contractual agreement with the City of Toledo, Defiance County, Fulton County, Henry County, and Williams County to form the Corrections Commission of Northwest Ohio to operate a regional jail in northwestern Ohio. Each entity is responsible for a portion of the capital and operating budget as follows:

City of Toledo	35.65%
Lucas County	31.84%
Defiance County	9.35%
Fulton County	8.65%
Williams County	8.65%
Henry County	<u>5.86%</u>
	<u>100.00%</u>

The Corrections Commission of Northwest Ohio is an 18 member board made up of the president of the Board of County Commissioners, Sheriff, presiding judge of the Court of Common Pleas for each County, the Mayor, Chief of Police, and presiding Municipal Court Judge for The City of Toledo. Each participating entity has an equal degree of control over budgeting and financing.

All debt for the construction of the jail was incurred by the participating governmental agencies, and are not liabilities of the Corrections Commission of Northwest Ohio. Lucas County has approximately \$2.3 million of bonds outstanding at year end for construction of the regional jail.

Complete financial statements of the Corrections Commission of Northwest Ohio can be obtained from its administrative office as follows:

CORRECTIONS COMMISSION OF NORTHWEST OHIO
03151 ROAD 24.25 RT. 1, BOX 100-A
STRYKER, OHIO 43557

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 2000

Note S - Risk Management

Self-Funded Insurance: The County is self-funded for dental and health benefits. The dental program is administered by Stateline TPA, Inc., which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Stateline TPA, Inc. The County also maintains a Self-Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide.

The claims liability of \$6.3 million reported in the internal service funds at December 31, 2000, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 1999 and 2000 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Clams</u>	<u>Change in Provision for Workers Compensation Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999..	\$8,655	\$20,747	\$(2,548)	\$20,037	\$6,817
2000..	\$6,817	\$18,280	\$(361)	\$18,483	\$6,253

Note T - Change in Method of Accounting

Prior to 2000 the County reported public domain or infrastructure general fixed assets, consisting of roads, bridges, culverts, and other ancillary assets, as expenditures in governmental funds and did not capitalize the related costs in the general fixed assets account group. The method for accounting for such infrastructure costs was changed for the year 2000. The County continues to report such costs as expenditures in the governmental funds but now capitalizes the related costs into the general fixed asset account group. The cumulative effect of this change in method of accounting is reflected in the general fixed assets and investment in general fixed assets increase from December 31, 1999 to January 1, 2000 of \$266,370 from \$167,981 to \$434,351, respectively. Such infrastructure assets were valued at historical cost where available and estimated where not available based upon current expenditure amounts adjusted by price trends for Federal-Aid Highway Construction. The categories of infrastructure assets capitalized and their related amounts were as follows:

<u>Category</u>	<u>Amount Capitalized</u>
Roads	\$253,663
Bridges.....	6,710
Culverts	1,630
Construction in Progress ...	<u>4,367</u>
<i>Total</i>	<u>\$266,370</u>

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Combining Financial Statements and Schedules



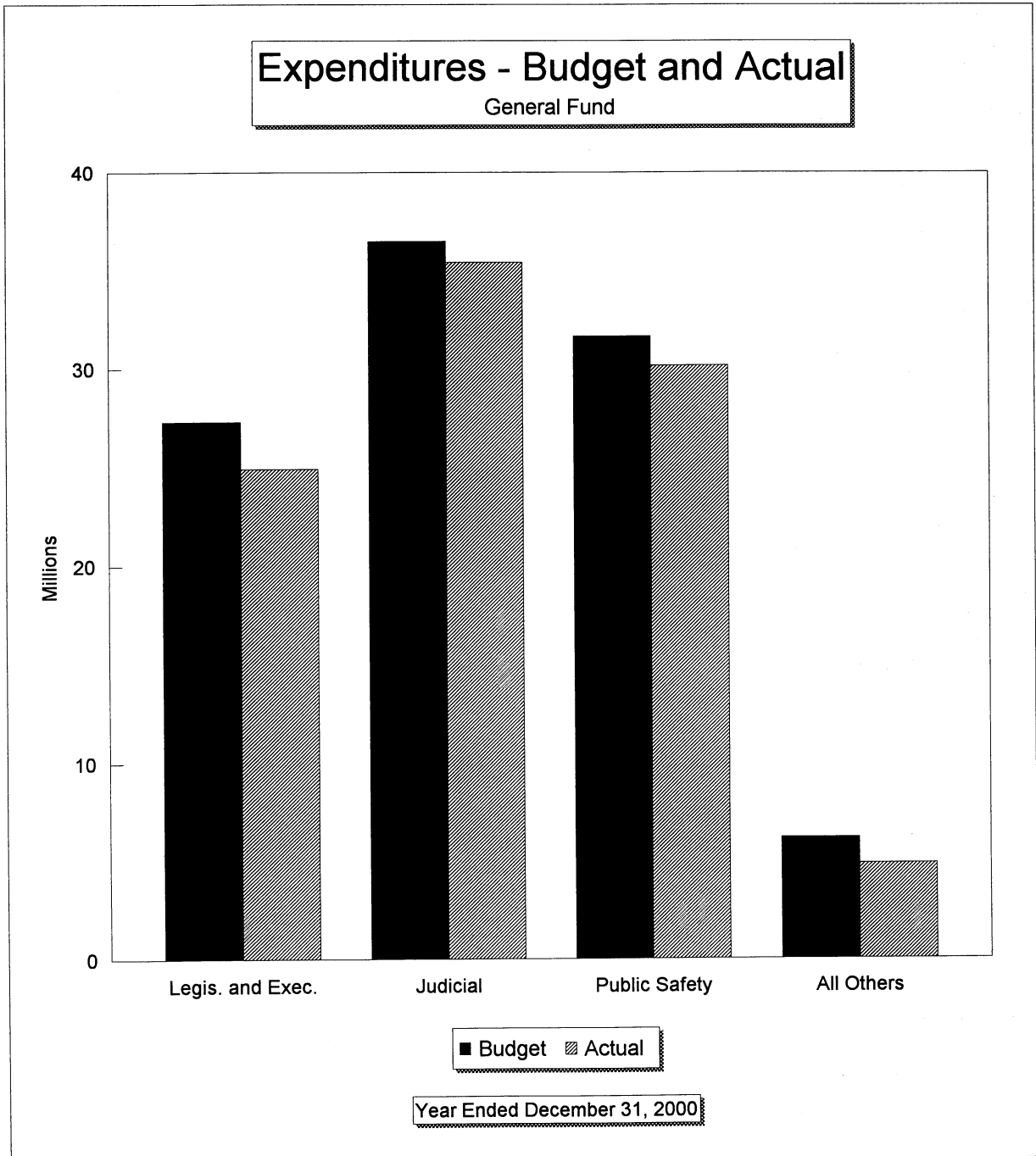
DaimlerChrysler introduced its latest SUV, The 2002 Jeep Liberty at the Toledo North Assembly Plant, which is one of the most modern vehicle assembly operations in the world. The new 300 acre 2.01 million square foot facility cost more than \$750 million to build with an additional \$250 million in tooling and equipment.

The two shift 2000 employee operation will produce 800 Liberty's per day, available in four trims, Sport 2WD, Sport 4WD, Limited 2WD and Limited 4WD, ranging in price from \$16,450 to \$25,000 thousand.

**LUCAS COUNTY, OHIO
GENERAL FUND
December 31, 2000**

General Fund - The General Fund accounts for all financial resources and expenditures except for those to be

accounted for in other funds or account groups.



**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures:			
General Government-			
Legislative and executive			
<i>Department of Personnel-</i>			
Personal services.....	\$481	\$438	\$43
Materials and supplies.....	9	4	5
Charges and services.....	145	139	6
Capital outlay and equipment.....	10	7	3
 <i>Commissioners-</i>			
Personal services.....	424	413	11
Materials and supplies.....	14	12	2
Charges and services.....	97	87	10
Capital outlay and equipment.....	11	10	1
 <i>Management and Budget-</i>			
Personal services.....	461	356	105
Materials and supplies.....	9	9	0
Charges and services.....	112	102	10
Capital outlay and equipment.....	14	12	2
 <i>Auditor-</i>			
Personal services.....	1,277	1,236	41
Materials and supplies.....	102	89	13
Charges and services.....	277	261	16
Capital outlay and equipment.....	32	31	1
 <i>Auditor Personal Property-</i>			
Personal services.....	389	369	20
Materials and supplies.....	25	23	2
Charges and services.....	19	18	1
Capital outlay and equipment.....	8	6	2
 <i>Auditor Real Property Evaluation-</i>			
Personal services.....	730	675	55
Materials and supplies.....	11	9	2
Charges and services.....	15	13	2
Capital outlay and equipment.....	17	16	1
 <i>Treasurer-</i>			
Personal services.....	962	944	18
Materials and supplies.....	30	27	3
Charges and services.....	207	188	19
Capital outlay and equipment.....	31	31	0
 <i>Treasurer Personal Property-</i>			
Personal services.....	205	199	6
Materials and supplies.....	1	1	0
Charges and services.....	9	7	2

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Legislative and executive - continued</i>			
<i>Budget Commission-</i>			
Personal services.....	81	80	1
Materials and supplies.....	1	0	1
Charges and services.....	2	1	1
 <i>Board of Revision-</i>			
Personal services.....	150	142	8
Materials and supplies.....	3	3	0
Capital outlay and equipment.....	21	21	0
 <i>Audit-</i>			
Charges and services.....	170	135	35
 <i>Planning Commission-</i>			
Charges and services.....	434	434	0
 <i>Data Processing-</i>			
Personal services.....	1,745	1,637	108
Materials and supplies.....	27	20	7
Charges and services.....	370	310	60
Capital outlay and equipment.....	649	616	33
 <i>Hotel Motel Administration-</i>			
Personal services.....	57	56	1
Materials and supplies.....	2	0	2
Charges and services.....	3	1	2
Capital outlay and equipment.....	5	0	5
 <i>County Administrator-</i>			
Personal services.....	498	473	25
Materials and supplies.....	7	5	2
Charges and services.....	86	61	25
Capital outlay and equipment.....	11	10	1
 <i>Department of Purchasing-</i>			
Personal services.....	350	343	7
Materials and supplies.....	11	7	4
Charges and services.....	13	9	4
Capital outlay and equipment.....	3	3	0
 <i>Board of Elections-</i>			
Personal services.....	1,178	1,145	33
Materials and supplies.....	192	185	7
Charges and services.....	918	909	9
Capital outlay and equipment.....	17	16	1
 <i>Capital Maintenance-</i>			
Charges and services.....	597	499	98
Capital outlay and equipment.....	228	135	93

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Legislative and executive - continued</i>			
<i>Facilities-</i>			
Personal services.....	3,273	2,992	281
Materials and supplies.....	282	270	12
Charges and services.....	7,337	6,806	531
Capital outlay and equipment.....	69	59	10
 <i>Recorder-</i>			
Personal services.....	657	655	2
Materials and supplies.....	34	33	1
Charges and services.....	38	35	3
Capital outlay and equipment.....	1	1	0
 <i>Taxes-</i>			
Charges and services.....	257	167	90
 <i>Insurance-</i>			
Personal services.....	81	12	69
Charges and services.....	1,133	754	379
 <i>Other-</i>			
Charges and services.....	201	150	51
 <i>Total legislative and executive.....</i>	 <u>27,326</u>	 <u>24,922</u>	 <u>2,404</u>
 <i>Judicial</i>			
<i>Prosecutor-</i>			
Personal services.....	4,545	4,423	122
Materials and supplies.....	59	55	4
Charges and services.....	112	102	10
Capital outlay and equipment.....	13	11	2
 <i>Court Rehabilitation & Correction-</i>			
Personal services.....	359	350	9
Materials and supplies.....	12	12	0
Charges and services.....	40	37	3
Capital outlay and equipment.....	10	9	1
 <i>Court of Appeals-</i>			
Materials and supplies.....	46	42	4
Charges and services.....	182	146	36
Capital outlay and equipment.....	16	15	1
 <i>Common Pleas Court-</i>			
Personal services.....	2,580	2,540	40
Materials and supplies.....	108	98	10
Charges and services.....	353	306	47
Capital outlay and equipment.....	65	64	1

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Judicial - continued</i>			
<i>Work Release-</i>			
Personal services.....	1,504	1,496	8
Materials and supplies.....	100	91	9
Charges and services.....	247	228	19
Capital outlay and equipment.....	35	32	3
<i>Jury Commission-</i>			
Personal services.....	71	70	1
Materials and supplies.....	25	24	1
Charges and services.....	242	234	8
Capital outlay and equipment.....	6	3	3
<i>Adult Probation-</i>			
Personal services.....	1,163	1,157	\$6
Materials and supplies.....	115	112	3
Charges and services.....	39	25	14
Capital outlay and equipment.....	18	14	4
<i>Pretrial Presentence Division-</i>			
Personal services.....	1,520	1,512	8
Materials and supplies.....	109	107	2
Charges and services.....	47	33	14
Capital outlay and equipment.....	18	16	2
<i>Domestic Relations Court-</i>			
Personal services.....	2,133	2,122	11
Materials and supplies.....	17	16	1
Charges and services.....	183	160	23
Capital outlay and equipment.....	75	75	0
<i>Juvenile Court-</i>			
Personal services.....	6,153	6,066	87
Materials and supplies.....	193	179	14
Charges and services.....	605	535	70
Capital outlay and equipment.....	118	114	4
<i>Common Pleas Security-</i>			
Personal services.....	837	836	1
Materials and supplies.....	2	2	0
Charges and services.....	20	15	5
Capital outlay and equipment.....	9	9	0

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Judicial - continued</i>			
<i>Detention Home-</i>			
Personal services.....	2,365	2,346	19
Materials and supplies.....	277	270	7
Charges and services.....	410	396	14
Capital outlay and equipment.....	58	56	2
 <i>Probate Court-</i>			
Personal services.....	1,624	1,621	3
Materials and supplies.....	41	37	4
Charges and services.....	85	75	10
Capital outlay and equipment.....	34	33	1
 <i>Integrated Justice System-</i>			
Personal services.....	112	104	8
Materials and supplies.....	1	1	0
Charges and services.....	257	250	7
Capital outlay and equipment.....	32	22	10
 <i>Clerk of Courts-</i>			
Personal services.....	1,509	1,492	17
Materials and supplies.....	233	214	19
Charges and services.....	72	65	7
Capital outlay and equipment.....	56	34	22
 <i>Community Supervision-</i>			
Personal services.....	440	432	8
Materials and supplies.....	2	2	0
Charges and services.....	110	103	7
Capital outlay and equipment.....	3	2	1
 <i>Public Defenders</i>			
Charges and services.....	3,630	3,405	225
 <i>Municipal Courts-</i>			
Personal services.....	615	572	43
Charges and services.....	126	112	14
 <i>Law Library-</i>			
Personal services.....	117	112	5
 <i>Miscellaneous-</i>			
Charges and services.....	<u>177</u>	<u>166</u>	<u>11</u>
 <i>Total judicial.....</i>	<u>36,490</u>	<u>35,415</u>	<u>1,075</u>

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Public safety			
<i>Medical Corrections-</i>			
Personal services.....	671	638	33
Materials and supplies.....	3	2	1
Charges and services.....	394	383	11
Capital outlay and equipment.....	8	6	2
 <i>Coroner-</i>			
Personal services.....	\$899	\$898	\$1
Materials and supplies.....	40	34	6
Charges and services.....	109	82	27
Capital outlay and equipment.....	1	1	0
 <i>Sheriff - New Class-</i>			
Charges and services.....	15	0	15
 <i>Sheriff - Corrections center-</i>			
Personal services.....	12,925	12,499	426
Materials and supplies.....	209	207	2
Charges and services.....	1,242	1,203	39
Capital outlay and equipment.....	29	28	1
 <i>Sheriff - Law Enforcement-</i>			
Personal services.....	3,472	3,467	5
Materials and supplies.....	164	161	3
Charges and services.....	577	572	5
Capital outlay and equipment.....	8	8	0
 <i>Sheriff - Administration</i>			
Personal services.....	1,718	1,593	125
Materials and supplies.....	56	43	13
Charges and services.....	370	293	77
Capital outlay and equipment.....	17	16	1
 <i>Sheriff - 911 Call Takers-</i>			
Personal services.....	580	578	2
Charges and services.....	12	12	0
 <i>Public Safety Contracts-</i>			
Personal services.....	1,048	929	119
Charges and services.....	15	15	0
 <i>Public Safety Court Security-</i>			
Personal services.....	3,180	3,032	148
Charges and services.....	57	55	2

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Public safety - continued			
<i>Incarceration Facility-</i>			
Charges and services.....	3,229	2,813	416
<i>Other-</i>			
Charges and services.....	<u>613</u>	<u>613</u>	<u>0</u>
<i>Total public safety</i>	<u>31,661</u>	<u>30,181</u>	<u>1,480</u>
Public works			
<i>Engineer-</i>			
Personal services.....	136	131	5
Materials and supplies.....	18	17	1
Charges and services.....	72	68	4
Capital outlay and equipment.....	1	0	1
<i>Ditch Maintenance-</i>			
Personal services.....	11	0	11
Charges and services.....	<u>108</u>	<u>18</u>	<u>90</u>
<i>Total public works</i>	<u>346</u>	<u>234</u>	<u>112</u>
Health			
<i>Maumee Valley Historical Society-</i>			
Charges and services.....	\$30	\$30	\$0
<i>Registration of Vital Statistics-</i>			
Charges and services.....	9	0	9
<i>Other Health-</i>			
Charges and services.....	<u>1,238</u>	<u>746</u>	<u>492</u>
<i>Total health</i>	<u>1,277</u>	<u>776</u>	<u>501</u>
Human services			
<i>Veterans Service Commission-</i>			
Personal services.....	353	350	3
Materials and supplies.....	8	7	1
Charges and services.....	638	631	7
Capital outlay and equipment.....	21	21	0
<i>Veterans Service-</i>			
Charges and services.....	23	22	1
<i>Miscellaneous</i>			
Charges and services.....	<u>197</u>	<u>197</u>	<u>0</u>
<i>Total human services</i>	<u>1,240</u>	<u>1,228</u>	<u>12</u>

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Conservation and recreation			
<i>Recreation-</i>			
Personal services.....	798	776	22
Materials and supplies.....	163	157	6
Charges and services.....	566	536	30
Capital outlay and equipment.....	55	39	16
<i>Agriculture-</i>			
Charges and services.....	461	459	2
<i>Miscellaneous-</i>			
Charges and services.....	57	57	0
<i>Total conservation and recreation.....</i>	<u>2,100</u>	<u>2,024</u>	<u>76</u>
Miscellaneous			
<i>Contingencies-</i>			
Charges and services.....	592	0	592
<i>Other-</i>			
Charges and services.....	638	595	43
<i>Total miscellaneous.....</i>	<u>1,230</u>	<u>595</u>	<u>635</u>
<i>Total expenditures.....</i>	<u>\$101,670</u>	<u>\$95,375</u>	<u>\$6,295</u>

LUCAS COUNTY, OHIO
SPECIAL REVENUE FUNDS
December 31, 2000

Special Revenue Funds- *The Special Revenue funds account for all specific financial resources (other than expendable trusts, or major capital projects) that are legally restricted for specified expenditure purposes. The following are the Special Revenue funds which Lucas County operates:*

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

Community Mental Health- To account for revenues received from a county-wide property tax levy, federal and state grants, and reimbursements used for various county mental health programs.

Real Estate Assessment- To account for state mandated county-wide real estate reappraisals.

Motor Vehicle and Gas Tax- To account for monies received by the County for State gasoline tax and vehicle registration fees used for county road and bridge improvements programs.

Children Services Board- To account for a county-wide property tax levy, state grants and reimbursements used for county child care programs.

Board of Mental Retardation- To account for a county-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.

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

Emergency Telephone System- To account for a county-wide property tax levy used for emergency telephone assistance

Zoo Operating- To account for a county-wide property tax levy. Monies are distributed directly to the Toledo Zoological Society.

Child Support Enforcement Agency- To account for revenues from: fees, fines, federal and state grants and

other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

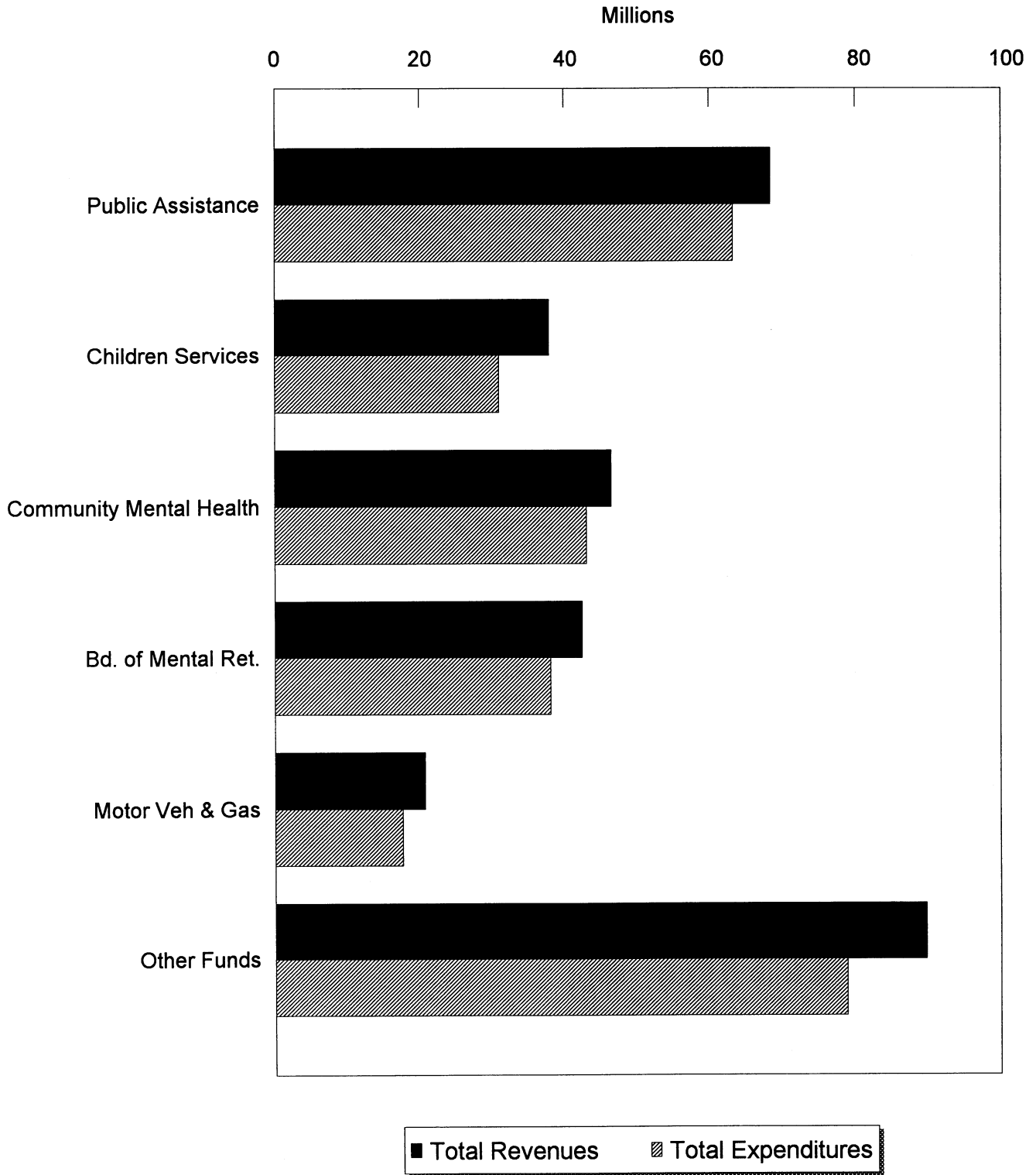
Other Special Revenue Funds- To account for revenues from: fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- Dog and Kennel
- Hotel Lodging Tax
- Litter Control
- Youth Services
- Community Development Grant
- Emergency Management Agency
- Marriage License
- Coroner's Lab Fund
- Law Enforcement Drug Fund
- Delinquent Real Estate Tax and Assessment Collection Fund
- Tax Installment Payment Plan
- Emergency Planning Fund
- Indigent Guardianship
- Drug & Alcohol Services Board
- Community MR/RES Services
- Senior Services
- Economic Development
- Indigent Drivers
- Probation Service
- Motor Vehicle Enforcement and Education
- Building Regulations
- Certificate of Title Administration
- Recorder Equipment
- Juvenile Treatment Center
- Juvenile Felony Care
- Adult Probation Grant
- Correctional Treatment Facility

When compared to combined Special Revenue fund totals, other special revenue funds comprise less than 10% in each of the following categories: assets, liabilities, revenues and expenditures.

Combining Chart of Revenues and Expenditures

All Special Revenue Funds



Year Ended December 31, 2000

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Public Assistance</u>	<u>Community Mental Health</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Children Services Board</u>
Assets and other debits:					
Pooled cash and cash equivalents.....	\$2,215	\$502	\$275	\$495	\$4,042
Pooled investments.....	13,361	3,027	1,660	2,988	24,387
Receivables (net of allowances for uncollectables)					
Taxes.....	-	9,556	-	-	22,041
Accounts.....	-	-	-	36	24
Loans.....	-	-	-	-	-
Due from other governments.....	1	1,910	-	726	825
Inventory: materials and supplies.....	-	-	-	218	-
<i>Total assets</i>	<u>\$15,577</u>	<u>\$14,995</u>	<u>\$1,935</u>	<u>\$4,463</u>	<u>\$51,319</u>
Liabilities:					
Accounts Payable.....	\$4,660	\$4,688	\$65	\$216	\$290
Accrued wages and benefits.....	1,180	49	99	280	866
Due to other funds.....	27	1	3	-	15
Due to other governments.....	2	-	-	-	-
Deferred revenue.....	-	9,382	-	-	21,639
<i>Total liabilities</i>	<u>5,869</u>	<u>14,120</u>	<u>167</u>	<u>496</u>	<u>22,810</u>
Fund balances:					
Reserved for encumbrances.....	380	3,234	311	1,523	928
Reserved for inventory.....	-	-	-	218	-
Reserved for loans receivable.....	-	-	-	-	-
Unreserved-					
Designated for charity.....	-	-	-	-	-
Undesignated.....	9,328	(2,359)	1,457	2,226	27,581
<i>Total fund balances</i>	<u>9,708</u>	<u>875</u>	<u>1,768</u>	<u>3,967</u>	<u>28,509</u>
<i>Total liabilities and fund balances</i>	<u>\$15,577</u>	<u>\$14,995</u>	<u>\$1,935</u>	<u>\$4,463</u>	<u>\$51,319</u>

<u>Board of Mental Retardation</u>	<u>Emergency Medical Services</u>	<u>Emergency Telephone System</u>	<u>Zoo Operating</u>	<u>Child Support Enforcement Agency</u>	<u>Other Special Revenue Funds</u>	<u>Total</u>
\$1,548	\$158	\$1,154	\$-	\$580	\$2,091	\$13,060
9,343	954	6,961	3	3,498	12,616	78,798
22,517	-	4,531	4,532	-	3,100	66,277
10	-	-	-	-	58	128
-	-	-	-	-	453	453
1,307	-	-	-	-	1,662	6,431
-	-	-	-	-	0	218
<u>\$34,725</u>	<u>\$1,112</u>	<u>\$12,646</u>	<u>\$4,535</u>	<u>\$4,078</u>	<u>\$19,980</u>	<u>\$165,365</u>
\$564	\$88	\$799	\$0	\$83	\$2,275	\$13,728
1,402	60	19	-	404	589	4,948
-	8	-	-	12	17	83
-	-	-	-	-	2	4
22,137	-	4,448	4,449	-	3,042	65,097
<u>24,103</u>	<u>156</u>	<u>5,266</u>	<u>4,449</u>	<u>499</u>	<u>5,925</u>	<u>83,860</u>
2,245	614	2,035	-	470	2,383	14,123
-	-	-	-	-	0	218
-	-	-	-	-	453	453
-	-	-	-	-	104	104
8,377	342	5,345	86	3,109	11,115	66,607
<u>10,622</u>	<u>956</u>	<u>7,380</u>	<u>86</u>	<u>3,579</u>	<u>14,055</u>	<u>81,505</u>
<u>\$34,725</u>	<u>\$1,112</u>	<u>\$12,646</u>	<u>\$4,535</u>	<u>\$4,078</u>	<u>\$19,980</u>	<u>\$165,365</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Public Assistance</u>	<u>Community Mental Health</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Children Services Board</u>
Revenues:					
Taxes.....	\$-	\$8,889	\$-	\$-	\$20,494
Charges for services.....	-	-	3,288	73	-
Fines and forfeits.....	-	-	-	53	-
Intergovernmental revenue.....	60,120	22,186	-	14,200	14,224
Miscellaneous revenue.....	100	646	51	208	3,057
<i>Total revenues.....</i>	<u>60,220</u>	<u>31,721</u>	<u>3,339</u>	<u>14,534</u>	<u>37,775</u>
Expenditures					
Current:					
Legislative and executive.....	-	-	3,454	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	-	-
Public works.....	-	-	-	15,546	-
Health.....	-	38,059	-	-	-
Human services.....	63,880	-	-	-	29,912
Conservation and recreation.....	-	-	-	-	-
Miscellaneous.....	-	-	-	-	-
<i>Total expenditures.....</i>	<u>63,880</u>	<u>38,059</u>	<u>3,454</u>	<u>15,546</u>	<u>29,912</u>
<i>Excess revenue over (under) expenditures.....</i>	(3,660)	(6,338)	(116)	(1,012)	7,863
Other financing sources (uses):					
Operating transfers in.....	3,038	-	-	-	-
Operating transfers (out).....	-	-	-	(157)	-
<i>Total other financing sources (uses).....</i>	<u>3,038</u>	<u>0</u>	<u>0</u>	<u>(157)</u>	<u>0</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses.....</i>	(622)	(6,338)	(116)	(1,169)	7,863
Fund balance at beginning of year.....	<u>10,330</u>	<u>7,213</u>	<u>1,884</u>	<u>5,136</u>	<u>20,646</u>
Fund balance at end of year.....	<u>\$9,708</u>	<u>\$875</u>	<u>\$1,768</u>	<u>\$3,967</u>	<u>\$28,509</u>

<u>Board of Mental Retardation</u>	<u>Emergency Medical Services</u>	<u>Emergency Telephone System</u>	<u>Zoo Operating</u>	<u>Child Support Enforcement Agency</u>	<u>Other Special Revenue Funds</u>	<u>Total</u>
\$20,922	\$-	\$4,213	\$4,214	\$-	\$6,532	\$65,264
12	-	-	-	650	5,443	9,466
-	-	-	-	-	77	130
3,141	-	-	-	10,657	26,794	151,322
9,150	20	6	2	163	1,099	14,502
<u>33,225</u>	<u>20</u>	<u>4,219</u>	<u>4,216</u>	<u>11,470</u>	<u>39,945</u>	<u>240,684</u>
-	-	-	-	-	7,683	11,137
-	-	-	-	10,964	3,706	14,670
-	8,098	5,585	-	-	7,631	21,314
-	-	-	-	-	0	15,546
35,256	-	-	-	-	13,623	86,938
-	-	-	-	-	2,429	96,221
-	-	-	4,267	-	127	4,394
-	-	-	-	-	4,053	4,053
<u>35,256</u>	<u>8,098</u>	<u>5,585</u>	<u>4,267</u>	<u>10,964</u>	<u>39,252</u>	<u>254,273</u>
(2,031)	(8,078)	(1,366)	(51)	506	694	(13,589)
-	7,900	2,000	-	-	2618	15,556
-	-	(120)	-	-	(45)	(322)
<u>0</u>	<u>7,900</u>	<u>1,880</u>	<u>0</u>	<u>0</u>	<u>2,573</u>	<u>15,234</u>
(2,031)	(178)	514	(51)	506	3,267	1,645
<u>12,653</u>	<u>1,134</u>	<u>6,866</u>	<u>137</u>	<u>3,073</u>	<u>10,788</u>	<u>79,860</u>
<u>\$10,622</u>	<u>\$956</u>	<u>\$7,380</u>	<u>\$86</u>	<u>\$3,579</u>	<u>\$14,055</u>	<u>\$81,505</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$59,824	\$60,120	\$296
Miscellaneous revenue.....	111	100	(11)
<i>Total revenues.....</i>	<u>59,935</u>	<u>60,220</u>	<u>285</u>
Expenditures:			
Current:			
Human services			
Personal services.....	25,935	25,309	626
Materials and supplies.....	551	490	61
Charges and services.....	41,607	37,145	4,462
Capital outlay and equipment.....	331	292	39
<i>Total expenditures.....</i>	<u>68,424</u>	<u>63,236</u>	<u>5,188</u>
<i>Excess of revenues over (under) expenditures....</i>	(8,489)	(3,016)	5,473
Other financing sources:			
Operating transfers in.....	3,038	3,038	0
<i>Total other financing sources.....</i>	<u>3,038</u>	<u>3,038</u>	<u>0</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(5,451)	22	5,473
Fund balance at beginning of year.....	14,291	14,291	0
Prior year encumbrances appropriated.....	664	664	0
Fund balance at end of year.....	<u>\$9,504</u>	<u>\$14,977</u>	<u>\$5,473</u>

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$8,031	\$8,933	\$902
Intergovernmental revenue.....	27,774	22,021	(5,753)
Miscellaneous revenue.....	1,300	646	(654)
<i>Total revenues.....</i>	<i>37,105</i>	<i>31,600</i>	<i>(5,505)</i>
Expenditures:			
Current:			
Health			
Personal services.....	828	730	98
Materials and supplies.....	27	22	5
Charges and services.....	45,678	42,418	3,260
Capital outlay and equipment.....	52	26	26
<i>Total expenditures.....</i>	<i>46,585</i>	<i>43,196</i>	<i>3,389</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(9,480)</i>	<i>(11,596)</i>	<i>(2,116)</i>
Fund balance (deficit) at beginning of year.....	(1,120)	(1,120)	0
Prior year encumbrances appropriated.....	8,763	8,763	0
Fund balance (deficit) at end of year.....	(\$1,837)	(\$3,953)	(\$2,116)

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$3,243	\$3,289	\$46
Miscellaneous revenue.....	50	50	0
<i>Total revenues.....</i>	<u>3,293</u>	<u>3,339</u>	<u>46</u>
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	2,240	2,133	107
Materials and supplies.....	57	50	7
Charges and services.....	1,244	1,235	9
Capital outlay and equipment.....	663	403	260
<i>Total expenditures.....</i>	<u>4,204</u>	<u>3,821</u>	<u>383</u>
<i>Excess of revenues over (under) expenditures....</i>	(911)	(482)	429
Fund balance at beginning of year.....	1,830	1,830	0
Prior year encumbrances appropriated.....	263	263	0
Fund balance at end of year.....	<u>\$1,182</u>	<u>\$1,611</u>	<u>\$429</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE and GAS TAX - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$75	\$73	(\$2)
Fines and forfeits.....	55	53	(2)
Intergovernmental revenue.....	15,585	14,171	(1,414)
Miscellaneous revenue.....	<u>105</u>	<u>187</u>	<u>82</u>
<i>Total revenues.....</i>	<i>15,820</i>	<i>14,484</i>	<i>(1,336)</i>
Expenditures:			
Current:			
Public works			
Personal services.....	5,477	5,156	321
Materials and supplies.....	910	811	99
Charges and services.....	13,712	11,034	2,678
Capital outlay and equipment.....	<u>664</u>	<u>654</u>	<u>10</u>
<i>Total expenditures.....</i>	<i>20,763</i>	<i>17,655</i>	<i>3,108</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(4,943)</i>	<i>(3,171)</i>	<i>1,772</i>
Fund balance at beginning of year.....	2,503	2,503	0
Prior year encumbrances appropriated.....	<u>2,440</u>	<u>2,440</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$0</u></u>	<u><u>\$1,772</u></u>	<u><u>\$1,772</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$20,665	\$20,596	(\$69)
Intergovernmental revenue.....	12,803	14,218	1,415
Miscellaneous revenue.....	<u>3,600</u>	<u>3,066</u>	<u>(534)</u>
<i>Total revenues.....</i>	<i>37,068</i>	<i>37,880</i>	<i>812</i>
Expenditures:			
Current:			
Human services			
Personal services.....	18,444	17,123	1,321
Materials and supplies.....	996	930	66
Charges and services.....	17,856	12,652	5,204
Capital outlay and equipment.....	<u>623</u>	<u>299</u>	<u>324</u>
<i>Total expenditures.....</i>	<i><u>37,919</u></i>	<i><u>31,004</u></i>	<i><u>6,915</u></i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(851)</i>	<i>6,876</i>	<i>7,727</i>
Fund balance at beginning of year.....	19,078	19,078	0
Prior year encumbrances appropriated.....	<u>1,469</u>	<u>1,469</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$19,696</u></u>	<u><u>\$27,423</u></u>	<u><u>\$7,727</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
BOARD OF MENTAL RETARDATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$20,781	\$21,020	\$239
Charges for services.....	68	2	(66)
Intergovernmental revenue.....	5,564	3,481	(2,083)
Miscellaneous revenue.....	7,021	9,162	2,141
<i>Total revenues.....</i>	<i>33,434</i>	<i>33,665</i>	<i>231</i>
Expenditures:			
Current:			
Health			
Personal services.....	28,831	27,967	864
Materials and supplies.....	1,211	997	214
Charges and services.....	11,991	8,767	3,224
Capital outlay and equipment.....	549	443	106
<i>Total expenditures.....</i>	<i>42,582</i>	<i>38,174</i>	<i>4,408</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(9,148)</i>	<i>(4,509)</i>	<i>4,639</i>
Fund balance at beginning of year.....	10,224	10,224	0
Prior year encumbrances appropriated.....	2,670	2,670	0
Fund balance at end of year.....	\$3,746	\$8,385	\$4,639

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	\$8	\$20	\$12
<i>Total revenues.....</i>	8	20	12
Expenditures:			
Current:			
Public Safety			
Personal services.....	1,195	1,158	37
Materials and supplies.....	513	474	39
Charges and services.....	7,826	7,772	54
Capital outlay and equipment.....	301	279	22
<i>Total expenditures.....</i>	<u>9,835</u>	<u>9,683</u>	<u>152</u>
<i>Excess of revenues over (under) expenditures....</i>	(9,827)	(9,663)	164
Other financing sources:			
Operating transfers in.....	<u>7,900</u>	<u>7,900</u>	<u>0</u>
<i>Total other financing sources.....</i>	<u>7,900</u>	<u>7,900</u>	<u>0</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(1,927)	(1,763)	164
Fund balance at beginning of year.....	791	791	0
Prior year encumbrances appropriated.....	<u>1,395</u>	<u>1,395</u>	<u>0</u>
Fund balance at end of year.....	<u>\$259</u>	<u>\$423</u>	<u>\$164</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY TELEPHONE SYSTEM - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$4,106	\$4,234	\$128
Miscellaneous revenue.....	<u>2</u>	<u>6</u>	<u>4</u>
<i>Total revenues.....</i>	4,108	4,240	132
Expenditures:			
Current:			
Public safety			
Personal services.....	574	355	219
Materials and supplies.....	18	16	2
Charges and services.....	8,916	7,288	1,628
Capital outlay and equipment.....	<u>113</u>	<u>86</u>	<u>27</u>
<i>Total expenditures.....</i>	<u>9,621</u>	<u>7,745</u>	<u>1,876</u>
<i>Excess of revenues over (under) expenditures....</i>	(5,513)	(3,505)	2,008
Other financing sources:			
Operating transfers in.....	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<i>Total other financing sources.....</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(5,513)	(1,505)	4,008
Fund balance at beginning of year.....	5,975	5,975	0
Prior year encumbrances appropriated.....	<u>822</u>	<u>822</u>	<u>0</u>
Fund balance at end of year.....	<u>\$1,284</u>	<u>\$5,292</u>	<u>\$4,008</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ZOO OPERATING - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$4,100	\$4,235	\$135
Miscellaneous revenue.....	200	2	(198)
<i>Total revenues.....</i>	4,300	4,237	(63)
Expenditures:			
Current:			
Conservation and Recreation			
Charges and services.....	4,475	4,267	208
<i>Total expenditures.....</i>	4,475	4,267	208
<i>Excess of revenues over (under) expenditures....</i>	(175)	(30)	145
Fund balance at beginning of year.....	32	32	0
Fund balance at end of year.....	<u>(\$143)</u>	<u>\$2</u>	<u>\$145</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT AGENCY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,376	\$780	(\$596)
Intergovernmental revenue.....	9,982	10,656	674
Miscellaneous revenue.....	<u>48</u>	<u>163</u>	<u>115</u>
<i>Total revenues</i>	11,406	11,599	193
Expenditures:			
Current:			
General government			
Judicial			
Personal services.....	9,152	8,382	770
Materials and supplies.....	361	239	122
Charges and services.....	3,468	2,968	500
Capital outlay and equipment.....	<u>119</u>	<u>32</u>	<u>87</u>
<i>Total expenditures</i>	<u>13,100</u>	<u>11,621</u>	<u>1,479</u>
<i>Excess of revenues over (under) expenditures</i>	(1,694)	(22)	1,672
Fund balance at beginning of year.....	3,247	3,247	0
Prior year encumbrances appropriated.....	<u>342</u>	<u>342</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$1,895</u></u>	<u><u>\$3,567</u></u>	<u><u>\$1,672</u></u>

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$926	\$915	(\$11)
Fines and forfeits.....	54	55	1
Miscellaneous revenue.....	156	111	(45)
<i>Total revenues.....</i>	<i>1,136</i>	<i>1,081</i>	<i>(55)</i>
Expenditures:			
Current:			
Health			
Personal services.....	1,019	952	67
Materials and supplies.....	121	108	13
Charges and services.....	198	189	9
Capital outlay and equipment.....	23	23	0
<i>Total expenditures.....</i>	<i>1,361</i>	<i>1,272</i>	<i>89</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(225)</i>	<i>(191)</i>	<i>34</i>
Other financing sources:			
Operating transfers in.....	175	175	0
<i>Total other financing sources.....</i>	<i>175</i>	<i>175</i>	<i>0</i>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	<i>(50)</i>	<i>(16)</i>	<i>34</i>
Fund balance at beginning of year.....	22	22	0
Prior year encumbrances appropriated.....	59	59	0
Fund balance at end of year.....	\$31	\$65	\$34

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
HOTEL LODGING TAX - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$3,895	\$3,648	(247)
<i>Total revenues.....</i>	3,895	3,648	(247)
Expenditures:			
Current:			
Miscellaneous			
Charges and services.....	3,895	3,797	98
<i>Total expenditures.....</i>	3,895	3,797	98
<i>Excess of revenues over (under) expenditures....</i>	0	(149)	(149)
Fund balance at beginning of year.....	149	149	0
Fund balance at end of year.....	<u>\$19</u>	<u>\$0</u>	<u>\$49</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
LITTER CONTROL - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$-	\$-	\$0
<i>Total revenues.....</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures:			
Current:			
Health			
Charges and services.....	-	-	0
<i>Total expenditures.....</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund balance at beginning of year.....	3	3	0
Fund balance at end of year.....	\$3	\$3	\$0

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT GRANT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$11,044	\$5,070	(5,974)
<i>Total revenues.....</i>	11,044	5,070	(5,974)
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	160	100	60
Materials and supplies.....	257	206	51
Charges and services.....	2,378	1,498	880
Capital outlay and equipment.....	391	352	39
<i>Total legislative and executive.....</i>	3,186	2,156	1,030
Judicial			
Personal services.....	1,031	731	300
Materials and supplies.....	21	9	12
Charges and services.....	2,119	2,010	109
Capital outlay and equipment.....	491	482	9
<i>Total judicial.....</i>	3,662	3,232	430
Public safety			
Personal services.....	12	7	5
Materials and supplies.....	2	0	2
Charges and services.....	162	78	84
Capital outlay and equipment.....	33	2	31
<i>Total public safety.....</i>	209	87	122
Health			
Charges and services.....	257	215	42
<i>Total health.....</i>	257	215	42
Conservation & recreation			
Charges and services.....	897	187	710
<i>Total conservation & recreation.....</i>	897	187	710

continued

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL- (continued)
(NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT GRANT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Miscellaneous			
Charges and services.....	60	1	59
<i>Total miscellaneous.....</i>	60	1	59
<i>Total expenditures.....</i>	<u>8,271</u>	<u>5,878</u>	<u>2,393</u>
<i>Excess of revenues over (under) expenditures....</i>	2,773	(808)	(3,581)
 Other financing (uses):			
Operating transfers in.....	\$-	\$415	\$415
Operating transfers (out).....	<u>(3,690)</u>	<u>0</u>	<u>3,690</u>
<i>Total other financing sources (uses).....</i>	<u>(3,690)</u>	<u>415</u>	<u>4,105</u>
 <i>Excess of revenues and other financing sources over (under) expenditures and other financing uses.....</i>	(917)	(393)	524
Fund balance at beginning of year.....	1,056	1,056	0
Prior year encumbrances appropriated.....	926	926	0
Fund balance at end of year.....	<u>\$1,065</u>	<u>\$1,589</u>	<u>\$524</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY MANAGEMENT AGENCY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$181	\$192	\$11
Miscellaneous revenue.....	15	17	2
<i>Total revenues.....</i>	196	209	13
Expenditures:			
Current:			
Public safety			
Personal services.....	254	248	6
Materials and supplies.....	8	6	2
Charges and services.....	64	57	7
Capital outlay and equipment.....	22	21	1
<i>Total expenditures.....</i>	348	332	16
<i>Excess of revenues over (under) expenditures....</i>	(152)	(123)	29
Other financing sources:			
Operating transfers in.....	146	148	(2)
<i>Total other financing sources.....</i>	146	148	(2)
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(6)	25	31
Fund balance at beginning of year.....	58	58	0
Prior year encumbrances appropriated.....	6	6	0
Fund balance at end of year.....	\$58	\$89	\$31

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MARRIAGE LICENSE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	<u>\$200</u>	<u>\$202</u>	<u>\$2</u>
<i>Total revenues.....</i>	<i>200</i>	<i>202</i>	<i>2</i>
Expenditures:			
Current:			
Health			
Charges and services.....	<u>250</u>	<u>214</u>	<u>36</u>
<i>Total expenditures.....</i>	<i>250</i>	<i>214</i>	<i>36</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(50)</i>	<i>(12)</i>	<i>38</i>
Fund balance at beginning of year.....	<u>115</u>	<u>115</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$65</u></u>	<u><u>\$103</u></u>	<u><u>\$38</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CORONER'S LAB FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$212	\$334	\$122
<i>Total revenues.....</i>	212	334	122
Expenditures:			
Current:			
Health			
Materials and supplies.....	39	24	15
Charges and services.....	177	146	31
Capital outlay and equipment.....	42	40	2
<i>Total expenditures.....</i>	258	210	48
<i>Excess of revenues over (under) expenditures....</i>	(46)	124	170
Fund balance at beginning of year.....	388	388	0
Prior year encumbrances appropriated.....	10	10	0
Fund balance at end of year.....	<u>\$352</u>	<u>\$522</u>	<u>\$170</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT DRUG FUND- SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeits.....	\$25	\$4	(\$21)
<i>Total revenues.....</i>	25	4	(21)
Expenditures:			
Current:			
Public safety			
Charges and services.....	25	-	25
<i>Total expenditures.....</i>	25	0	25
<i>Excess of revenues over (under) expenditures....</i>	0	4	4
Fund balance at beginning of year.....	14	14	0
Fund balance at end of year.....	<u>\$14</u>	<u>\$18</u>	<u>\$4</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DELINQUENT REAL ESTATE TAX AND ASSESSMENT
COLLECTION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$800	\$767	(\$33)
Miscellaneous revenue.....	800	812	12
<i>Total revenues.....</i>	1,600	1,579	(21)
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	1,051	981	70
Charges and services.....	85	81	4
Materials and supplies.....	739	661	78
Capital outlay and equipment.....	37	28	9
<i>Total expenditures.....</i>	1,912	1,751	161
<i>Excess of revenues over (under) expenditures....</i>	(312)	(172)	140
Fund balance at beginning of year.....	530	530	0
Prior year encumbrances appropriated.....	52	52	0
Fund balance at end of year.....	\$270	\$410	\$140

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
TAX INSTALLMENT PAYMENT PLAN - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	\$50	\$59	\$9
<i>Total revenues.....</i>	<u>50</u>	<u>59</u>	<u>9</u>
Expenditures:			
Current:			
General government			
Legislative and executive			
Materials and supplies.....	12	3	9
Charges and services.....	16	8	8
Capital outlays and equipment.....	<u>20</u>	<u>20</u>	<u>0</u>
<i>Total expenditures.....</i>	<u>48</u>	<u>31</u>	<u>17</u>
<i>Excess of revenues over (under) expenditures....</i>	2	28	26
Fund balance at beginning of year.....	138	138	0
Prior year encumbrances appropriated.....	<u>8</u>	<u>8</u>	<u>0</u>
Fund balance at end of year.....	<u>\$148</u>	<u>\$174</u>	<u>\$26</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY PLANNING FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$20	\$20	\$0
Miscellaneous revenue.....	3	3	0
<i>Total revenues.....</i>	<i>23</i>	<i>23</i>	<i>0</i>
Expenditures:			
Current:			
General government			
Public safety			
Materials and supplies.....	1	1	0
Charges and services.....	70	23	47
Capital outlays and equipment.....	3	-	3
<i>Total expenditures.....</i>	<i>74</i>	<i>24</i>	<i>50</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(51)</i>	<i>(1)</i>	<i>50</i>
Fund balance at beginning of year.....	39	39	0
Prior year encumbrances appropriated.....	13	13	0
Fund balance at end of year.....	\$1	\$51	\$50

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	<u>\$85</u>	<u>\$77</u>	<u>(\$8)</u>
<i>Total revenues.....</i>	<u>85</u>	<u>77</u>	<u>(8)</u>
Expenditures:			
Current:			
General government			
Judicial			
Charges and services.....	<u>86</u>	<u>73</u>	<u>13</u>
<i>Total expenditures.....</i>	<u>86</u>	<u>73</u>	<u>13</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>(1)</u>	<u>4</u>	<u>5</u>
Fund balance at beginning of year.....	<u>57</u>	<u>57</u>	<u>0</u>
Prior year encumbrances appropriated.....	<u>1</u>	<u>1</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$57</u></u>	<u><u>\$62</u></u>	<u><u>\$5</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DRUG & ALCOHOL SERVICES BOARD - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$8,455	\$8,691	\$236
<i>Total revenues</i>	8,455	8,691	236
Expenditures:			
Current:			
Health			
Personal services.....	384	381	3
Materials and supplies.....	10	7	3
Charges and services.....	8,602	7,915	687
Capital outlay and equipment.....	9	8	1
<i>Total expenditures</i>	9,005	8,311	694
<i>Excess of revenues over (under) expenditures....</i>	(550)	380	930
Fund balance (deficit) at beginning of year.....	(1,170)	(1,170)	0
Prior year encumbrances appropriated.....	1,470	1,470	0
Fund balance (deficit) at end of year.....	<u>(\$250)</u>	<u>\$680</u>	<u>\$930</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY MR/RES SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$5,081	\$4,126	(955)
<i>Total revenues.....</i>	5,081	4,126	(955)
Expenditures:			
Current:			
Health			
Charges and services.....	5,199	3,770	1,429
<i>Total expenditures.....</i>	5,199	3,770	1,429
<i>Excess of revenues over (under) expenditures....</i>	(118)	356	474
Fund balance (deficit) at beginning of year.....	(336)	(336)	0
Prior year encumbrances appropriated.....	518	518	0
Fund balance at end of year.....	\$64	\$538	\$474

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
SENIOR SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$3,089	\$2,898	(\$191)
Miscellaneous revenue.....	<u>68</u>	<u>1</u>	<u>(67)</u>
<i>Total revenues.....</i>	3,157	2,899	(258)
Expenditures:			
Current:			
Human services			
Charges and services.....	<u>2,901</u>	<u>2,901</u>	<u>0</u>
<i>Total expenditures.....</i>	<u>2,901</u>	<u>2,901</u>	<u>0</u>
<i>Excess of revenues over (under) expenditures....</i>	256	(2)	(258)
Fund balance at beginning of year.....	<u>11</u>	<u>11</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$267</u></u>	<u><u>\$9</u></u>	<u><u>(\$258)</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ECONOMIC DEVELOPMENT FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	199	\$99	(100)
<i>Total revenues.....</i>	199	99	(100)
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	356	346	10
Materials and supplies.....	5	4	1
Charges and services.....	1,522	890	632
Capital outlays and equipment.....	3	-	3
<i>Total expenditures.....</i>	1,886	1,240	646
<i>Excess of revenues over (under) expenditures....</i>	(1,687)	(1,141)	546
Other financing sources:			
Operating transfers in.....	1,794	1,794	0
<i>Total other financing sources.....</i>	1,794	1,794	0
<i>Excess of revenues and other financing sources over (under) expenditures and other uses.....</i>	107	653	546
Fund balance at beginning of year.....	546	546	0
Prior year encumbrances appropriated.....	47	47	0
Fund balance at end of year.....	\$700	\$1,246	\$546

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeits.....	<u>\$10</u>	<u>\$18</u>	<u>\$8</u>
<i>Total revenues.....</i>	<u>10</u>	<u>18</u>	<u>8</u>
Expenditures:			
Current:			
Judicial			
Charges and services.....	<u>10</u>	<u>-</u>	<u>10</u>
<i>Total expenditures.....</i>	<u>10</u>	<u>0</u>	<u>10</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>0</u>	<u>18</u>	<u>18</u>
Fund balance at beginning of year.....	<u>80</u>	<u>80</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$80</u></u>	<u><u>\$98</u></u>	<u><u>\$18</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MV ENFORCEMENT AND EDUCATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$20	\$4	(\$16)
<i>Total revenues.....</i>	20	4	(16)
Expenditures:			
Current:			
Judicial			
Charges and services.....	20	8	12
<i>Total expenditures.....</i>	20	8	12
<i>Excess of revenues over (under) expenditures....</i>	0	(4)	(4)
Fund balance at beginning of year.....	32	32	0
Fund balance at end of year.....	<u>\$32</u>	<u>\$28</u>	<u>(\$4)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
BUILDING REGULATIONS - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,120	\$1,245	\$125
<i>Total revenues.....</i>	1,120	1,245	125
Expenditures:			
Current:			
Legislative and executive			
Personal services.....	969	957	12
Materials and supplies.....	31	30	1
Charges and services.....	319	276	43
Capital outlay and equipment.....	36	31	5
<i>Total expenditures.....</i>	1,355	1,294	61
<i>Excess of revenues over (under) expenditures....</i>	(235)	(49)	186
Fund balance at beginning of year.....	1,013	1,013	0
Prior year encumbrances appropriated.....	68	68	0
Fund balance at end of year.....	<u>\$846</u>	<u>\$1,032</u>	<u>\$186</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CERTIFICATE OF TITLE ADMINISTRATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,400	\$1,524	\$124
<i>Total revenues.....</i>	1,400	1,524	124
Expenditures:			
Current:			
Legislative and executive			
Personal services.....	1,301	1,244	57
Materials and supplies.....	62	30	32
Charges and services.....	342	205	137
Capital outlay and equipment.....	36	31	5
<i>Total expenditures.....</i>	1,741	1,510	231
<i>Excess of revenues over (under) expenditures....</i>	(341)	14	355
Fund balance at beginning of year.....	1,182	1,182	0
Prior year encumbrances appropriated.....	6	6	0
Fund balance at end of year.....	<u>\$847</u>	<u>\$1,202</u>	<u>\$355</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
RECORDER EQUIPMENT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$350	\$350	\$0
<i>Total revenues</i>	350	350	0
Expenditures:			
General government:			
Legislative and executive			
Materials and supplies.....	20	11	9
Charges and services.....	263	177	86
Capital outlays and equipment.....	334	101	233
<i>Total expenditures</i>	617	289	328
<i>Excess of revenues over (under) expenditures</i>	(267)	61	328
Fund balance at beginning of year.....	652	652	0
Prior year encumbrance appropriated.....	23	23	0
Fund balance at end of year.....	\$408	\$736	\$328

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
PROBATION SERVICE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$100	\$138	\$38
<i>Total revenues.....</i>	100	138	38
Expenditures:			
Current:			
Judicial			
Charges and services.....	120	105	15
Capital outlays and equipment.....	10	10	0
<i>Total expenditures.....</i>	130	115	15
<i>Excess of revenues over (under) expenditures....</i>	(30)	23	53
Fund balance at beginning of year.....	223	223	0
Prior year encumbrances appropriated.....	40	40	0
Fund balance at end of year.....	<u>\$233</u>	<u>\$286</u>	<u>\$53</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JUVENILE FELONY CARE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$1,715	\$1,740	\$25
<i>Total revenues</i>	1,715	1,740	25
Expenditures:			
Current:			
Public safety			
Personal services.....	423	415	8
Materials and supplies.....	2	1	1
Charges and services.....	2,169	2,002	167
Capital outlays and equipment.....	5	5	0
<i>Total expenditures</i>	2,599	2,423	176
<i>Excess of revenues over (under) expenditures</i>	(884)	(683)	201
Fund balance at beginning of year.....	2,210	2,210	0
Prior year encumbrances appropriated.....	178	178	0
Fund balance at end of year.....	<u>\$1,504</u>	<u>\$1,705</u>	<u>\$201</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JUVENILE TREATMENT CENTER - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$2,350	\$2,406	\$56
<i>Total revenues.....</i>	2,350	2,406	56
Expenditures:			
Current:			
Public safety			
Personal services.....	1,629	1,602	27
Materials and supplies.....	124	120	4
Charges and services.....	244	232	12
Capital outlays and Equipment.....	9	8	1
<i>Total expenditures.....</i>	<u>2,006</u>	<u>1,962</u>	<u>44</u>
<i>Excess of revenues over (under) expenditures....</i>	344	444	100
Other financing sources:			
Operating transfers in.....	0	86	86
<i>Total other financing sources.....</i>	<u>0</u>	<u>86</u>	<u>86</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	344	530	186
Fund balance (deficit) at beginning of year.....	(357)	(357)	0
Prior year encumbrances appropriated.....	13	13	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$186</u>	<u>\$186</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
FELONY DIVERSION PROGRAM - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	1,050	990	(60)
<i>Total revenues</i>	1,050	990	(60)
Expenditures:			
Current:			
General government			
Judicial			
Personal services.....	833	791	42
Materials and supplies.....	6	6	0
Charges and services.....	183	181	2
Capital outlay and equipment.....	1	1	0
<i>Total expenditures</i>	1,023	979	44
<i>Excess of revenues over (under) expenditures</i>	27	11	(16)
Fund balance at beginning of year.....	7	7	0
Prior year encumbrances appropriated.....	17	17	0
Fund balance at end of year.....	<u>\$51</u>	<u>\$35</u>	<u>(\$16)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CORRECTIONAL TREATMENT FACILITY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$3,582	\$3,308	(\$274)
<i>Total revenues</i>	3,582	3,308	(274)
Expenditures:			
Current:			
Public safety			
Personal services.....	2,475	2,397	78
Materials and supplies.....	119	93	26
Charges and services.....	765	720	45
Capital outlays and equipment.....	178	177	1
<i>Total expenditures</i>	3,537	3,387	150
<i>Excess of revenues over (under) expenditures....</i>	45	(79)	(124)
Fund balance at beginning of year.....	270	270	0
Prior year encumbrances appropriated.....	93	93	0
Fund balance at end of year.....	<u>\$408</u>	<u>\$284</u>	<u>(\$124)</u>

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LUCAS COUNTY, OHIO
CAPITAL PROJECTS FUND
December 31, 2000

Capital Projects Funds- *Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). The following are the Capital funds which Lucas County operates:*

Permanent Zoo Improvements- To account for a county-wide property tax levy used for renovation and construction of buildings, facilities and infrastructure for the Toledo Zoo.

Capital Improvements- To account for renovation and construction of county owned buildings and facilities, and construction of special assessment projects.

**LUCAS COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2000
 (Amounts in 000's)**

	<u>Permanent Zoo Improvement</u>	<u>Capital Improvements</u>	<u>Total</u>
Assets:			
Pooled cash and cash equivalents.....	\$1	\$4,185	\$4,186
Pooled investments.....	3	25,246	25,249
Receivables (net of allowances for uncollectables)	-		
Taxes.....	<u>6,148</u>	<u>-</u>	<u>6,148</u>
<i>Total assets</i>	<u><u>\$6,152</u></u>	<u><u>\$29,431</u></u>	<u><u>\$35,583</u></u>
Liabilities:			
Accounts payable.....	\$ -	\$2,685	\$2,685
Deferred revenue.....	6,035	-	6,035
Notes payable.....	<u>-</u>	<u>19,460</u>	<u>19,460</u>
<i>Total liabilities</i>	<u>6,035</u>	<u>22,145</u>	<u>28,180</u>
Fund balances:			
Reserved for encumbrances.....	-	5,686	5,686
Unreserved-undesignated.....	<u>117</u>	<u>1,600</u>	<u>1,717</u>
<i>Total fund balances</i>	<u>117</u>	<u>7,286</u>	<u>7,403</u>
<i>Total liabilities and fund balances</i>	<u><u>\$6,152</u></u>	<u><u>\$29,431</u></u>	<u><u>\$35,583</u></u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Permanent Zoo Improvement</u>	<u>Capital Improvements</u>	<u>Total</u>
Revenues:			
Taxes.....	\$5,718	\$-	\$5,718
Special assessments.....	-	706	706
Intergovernmental Revenue.....	-	3,291	3,291
Miscellaneous revenue.....	2	2,326	2,328
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	5,720	6,323	12,043
Expenditures			
Current:			
Capital outlay.....	5,788	35,728	41,516
Debt service-			
Interest and fiscal charges.....	-	253	253
	<hr/>	<hr/>	<hr/>
<i>Total expenditures</i>	5,788	35,981	41,769
	<hr/>	<hr/>	<hr/>
<i>Excess revenues over (under) expenditures</i>	(68)	(29,658)	(29,726)
Other financing sources:			
Proceeds of bonds.....	-	1,560	1,560
Operating transfers in.....	-	12,054	12,054
Operating transfers (out).....	-	(1,596)	(1,596)
	<hr/>	<hr/>	<hr/>
<i>Total other financing sources</i>	0	12,018	12,018
	<hr/>	<hr/>	<hr/>
<i>Excess of revenue and other financing sources over (under) expenditures and other uses</i>	(68)	(17,640)	(17,708)
	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year.....	185	24,926	25,111
	<hr/>	<hr/>	<hr/>
Fund balance at end of year.....	<u>\$117</u>	<u>\$7,286</u>	<u>\$7,403</u>

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
PERMANENT ZOO IMPROVEMENT - CAPITAL PROJECTS FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$5,530	\$5,747	\$217
Miscellaneous revenue.....	-	2	2
<i>Total revenues.....</i>	<u>5,530</u>	<u>5,749</u>	<u>219</u>
Expenditures:			
Current:			
Capital outlay-			
Construction contracts.....	<u>5,788</u>	<u>5,788</u>	<u>0</u>
<i>Total expenditures.....</i>	<u>5,788</u>	<u>5,788</u>	<u>0</u>
<i>Excess revenues over (under) expenditures.....</i>	(258)	(39)	219
Fund balance at beginning of year.....	<u>42</u>	<u>42</u>	<u>0</u>
Fund balance (deficit) at end of year.....	<u>(\$216)</u>	<u>\$3</u>	<u>\$219</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CAPITAL IMPROVEMENTS - CAPITAL PROJECTS FUND
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Special assessments.....	\$-	\$706	\$706
Intergovernmental revenue.....	-	3,291	\$3,291
Miscellaneous revenue.....	<u>38,313</u>	<u>2,798</u>	<u>(35,515)</u>
<i>Total revenues.....</i>	<i>38,313</i>	<i>6,795</i>	<i>(31,518)</i>
Expenditures:			
Current:			
Capital outlay-			
Construction contracts.....	59,907	44,253	15,654
Debt service			
Principal retirement.....	5,920	5,920	0
Interest and fiscal charges.....	<u>253</u>	<u>253</u>	<u>0</u>
<i>Total expenditures.....</i>	<i><u>66,080</u></i>	<i><u>50,426</u></i>	<i><u>15,654</u></i>
<i>Excess of revenues over (under) expenditures.....</i>	<i>(27,767)</i>	<i>(43,631)</i>	<i>(15,864)</i>
Other financing sources (uses):			
Proceeds of notes.....	20,710	19,460	(1,250)
Proceeds of bonds.....	-	1,560	1,560
Operating transfers in.....	5,163	12,054	6,891
Operating transfers (out).....	<u>(3,657)</u>	<u>-</u>	<u>3,657</u>
<i>Total other financing sources (uses).....</i>	<i><u>22,216</u></i>	<i><u>33,074</u></i>	<i><u>10,858</u></i>
<i>Excess of revenue and other financing sources over (under) expenditures and other uses.....</i>	<i>(5,551)</i>	<i>(10,557)</i>	<i>(5,006)</i>
Fund balance at beginning of year.....	20,719	20,719	0
Prior year encumbrances appropriated.....	<u>11,086</u>	<u>11,086</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$26,254</u></u>	<u><u>\$21,248</u></u>	<u><u>(\$5,006)</u></u>

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LUCAS COUNTY, OHIO
ENTERPRISE FUNDS
December 31, 2000

Enterprise Funds- *Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of Lucas County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the Enterprise funds which Lucas County operates:*

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

Water Supply System- To account for the distribution of treated water to individuals and commercial users of Lucas County.

Wastewater Treatment- To account for wastewater treatment services provided to the Sanitary Engineer, Cities of Maumee and Sylvania, Village of Waterville, Sylvania Township and other portions of Lucas County and portions of Wood County.

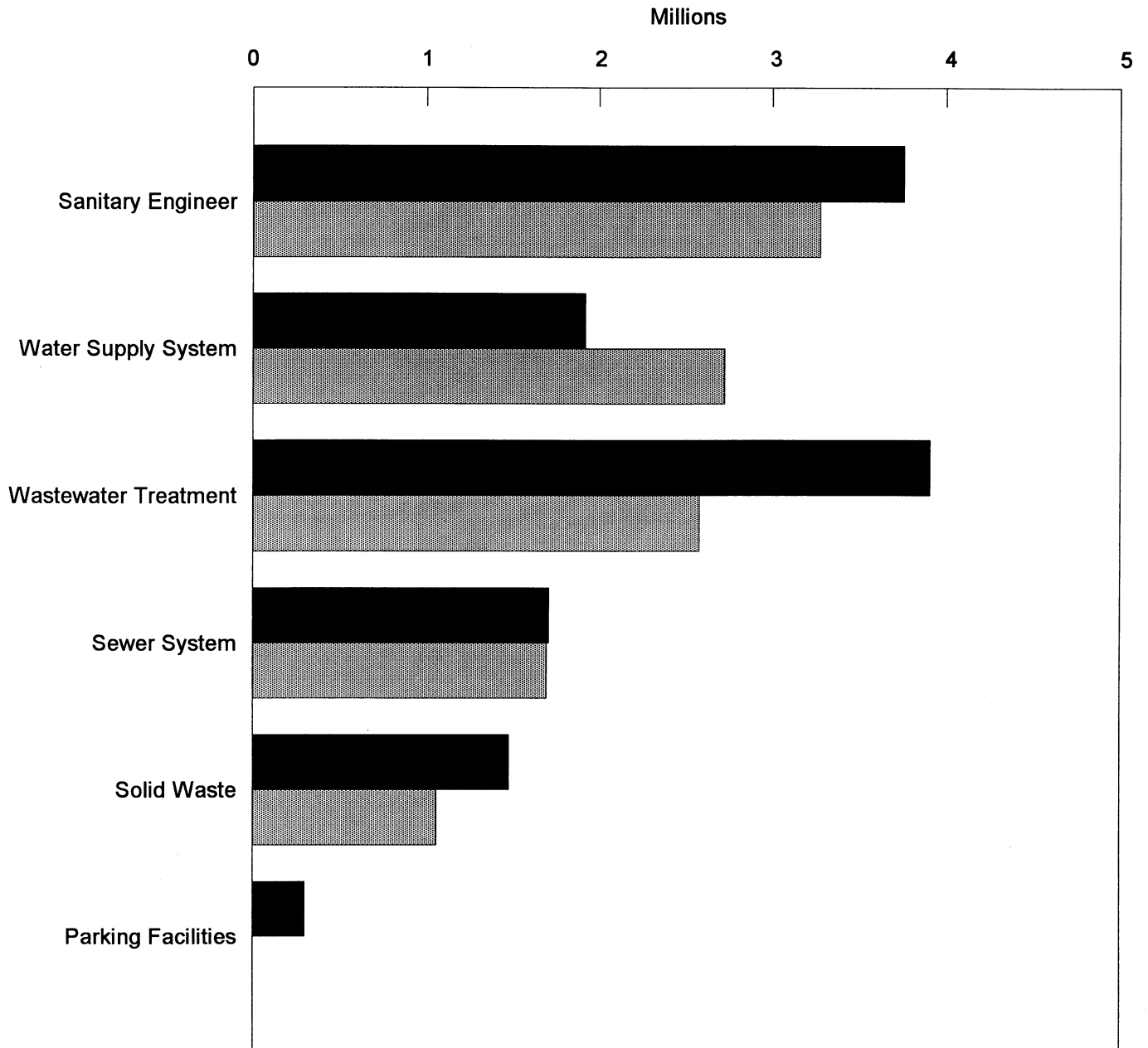
Sewer System- To account for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

Solid Waste- To account for the administration of solid waste disposal county-wide.

Parking Facilities- To account for operation of parking facilities.

Combining Chart of Operating Revenues and Expenses

Enterprise Funds



■ Total Operating Revenues ▨ Total Operating Expenses

Year Ended December 31, 2000

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$185	\$79	\$344	\$327
Pooled investments.....	1,118	476	2,073	1,974
Receivables (net of allowances for uncollectables)				
Accounts.....	1,274	391	1,674	570
Inventory: materials and supplies.....	-	-	18	-
Total current assets.....	2,577	946	4,109	2,871
Property, plant and equipment-				
Land.....	154	199	39	10
Land improvements.....	-	47,638	-	54,553
Buildings, structures and improvements.....	3,006	2,839	17,442	-
Furniture, fixtures and equipment.....	1,500	1,641	9,248	-
Less: accumulated depreciation.....	(1,878)	(19,628)	(12,059)	(19,750)
Construction in progress.....	-	2,265	-	-
Total assets.....	\$5,359	\$35,900	\$18,779	\$37,684
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$28	\$66	\$66	\$10
Accrued wages and benefits.....	392	-	159	-
Due to other funds.....	1	-	-	-
Matured interest payable.....	-	2	-	-
Current portion of long-term debt.....	27	90	344	196
Total current liabilities.....	448	158	569	206
OWDA loans payable.....	1,451	4,030	11,533	3,279
OPWC loans payable.....	-	-	220	94
Total liabilities.....	1,899	4,188	12,322	3,579
Equity:				
Contributed capital.....	-	28,220	4,012	39,763
Retained earnings (deficit) - unreserved.....	3,460	3,492	2,445	(5,658)
Total fund equity.....	3,460	31,712	6,457	34,105
Total liabilities and fund equity.....	\$5,359	\$35,900	\$18,779	\$37,684

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$37	\$117	\$1,089
223	709	6,573
100	26	4,035
-	-	18
360	852	11,715
-	-	402
-	-	102,191
-	-	23,287
574	-	12,963
(135)	-	(53,450)
-	-	2,265
<u>\$799</u>	<u>\$852</u>	<u>\$99,373</u>
\$10	\$0	\$180
54	-	605
1	-	2
-	-	2
-	-	657
65	0	1,446
-	-	20,293
-	-	314
65	0	22,053
-	-	71,995
734	852	5,325
734	852	77,320
<u>\$799</u>	<u>\$852</u>	<u>\$99,373</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating revenues:				
Charges for services.....	\$3,018	\$729	\$3,908	\$493
Miscellaneous.....	739	1,191	-	1,219
<i>Total operating revenues.....</i>	3,757	1,920	3,908	1,712
Operating expenses:				
Personal services.....	2,507	-	983	-
Contract services.....	357	1,182	337	283
Materials and supplies.....	203	17	300	1
Heat, light and power.....	28	278	514	67
Depreciation.....	179	1,251	451	1,349
<i>Total operating expenses.....</i>	3,274	2,728	2,585	1,700
<i>Operating income (loss).....</i>	483	(808)	1,323	12
Nonoperating revenues (expenses):				
Interest and fiscal charges.....	(89)	(275)	(739)	(253)
Loss on disposal of fixed asset.....	-	-	-	-
<i>Total nonoperating revenues and (expenses).....</i>	(89)	(275)	(739)	(253)
<i>Income (loss) before operating transfers.....</i>	394	(1,083)	584	(241)
Operating transfer in.....	-	1,617	-	-
Operating transfer (out).....	(21)	-	-	-
<i>Net income (loss).....</i>	373	534	584	(241)
Depreciation on fixed assets acquired by federal capital grants.....	-	8	43	225
<i>Increase (decrease) in retained earnings.....</i>	373	542	627	(16)
Retained earnings (deficit) at beginning of year.....	3,087	2,950	1,818	(5,642)
Retained earnings (deficit) at end of year.....	<u>\$3,460</u>	<u>\$3,492</u>	<u>\$2,445</u>	<u>(\$5,658)</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$1,480	\$297	\$9,925
-	-	3,149
1,480	297	13,074
592	-	4,082
362	-	2,521
9	-	530
-	-	887
96	-	3,326
1,059	0	11,346
421	297	1,728
-	-	(1,356)
(23)	-	(23)
(23)	-	(1,379)
398	297	349
-	-	1,617
-	-	(21)
398	297	1,945
-	-	276
398	297	2,221
336	555	3,104
<u>\$734</u>	<u>\$852</u>	<u>\$5,325</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Cash flows from operating activities:				
Cash received from customers.....	\$3,663	\$2,132	\$3,791	\$1,684
Cash paid to suppliers.....	(599)	(1,477)	(1,143)	(353)
Cash paid to employees.....	(2,481)	-	(977)	-
Net cash provided by (used in) operating activities.....	<u>583</u>	<u>655</u>	<u>1,671</u>	<u>1,331</u>
Cash flows from noncapital financing activities:				
Operating transfers in.....	-	1,617	-	-
Operating transfers (out).....	(21)	-	-	-
Net cash provided by (used in) noncapital financing activities.....	<u>(21)</u>	<u>1,617</u>	<u>0</u>	<u>0</u>
Cash flows from capital and related financing activities:				
Principal payments - bonds.....	-	(30)	-	-
Principal payments - OWDA loans.....	(53)	(183)	(650)	(341)
Principal payments - OPWC loans.....	-	-	(14)	(31)
Purchase of fixed assets.....	(134)	(1,631)	-	-
Interest paid.....	(89)	(275)	(739)	(253)
Principal payments - capital lease.....	-	-	-	-
Net cash used in capital and related financing activities.....	<u>(276)</u>	<u>(2,119)</u>	<u>(1,403)</u>	<u>(625)</u>
Cash Flows from investing activities:				
Proceeds from sales of investments.....	\$179	34	\$667	\$60
Payments for investments.....	(426)	(164)	(900)	(668)
Net cash provided by (used in) investing activities.....	<u>(247)</u>	<u>(130)</u>	<u>(\$233)</u>	<u>(608)</u>
Net increase (decrease) in cash.....	39	23	35	98
Cash and cash equivalents, January 1.....	146	56	309	229
Cash and cash equivalents, December 31....	<u>\$185</u>	<u>\$79</u>	<u>\$344</u>	<u>\$327</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$1,496	\$285	\$13,051
(385)	-	(3,957)
(597)	-	(4,055)
514	285	5,039
-	-	1,617
-	-	(21)
0	0	1,596
-	-	(30)
-	-	(1,227)
-	-	(45)
(414)	-	(2,179)
-	-	(1,356)
-	-	0
(414)	0	(4,837)
-	-	940
(86)	(246)	(2,490)
(86)	(246)	(1,550)
14	39	248
23	78	841
<u>\$37</u>	<u>\$117</u>	<u>\$1,089</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS (continued)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

**Reconciliation of Operating Income (Loss) to Net Cash Provided
by (Used in) Operating Activities**

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating income (loss).....	\$483	(\$808)	\$1,323	\$12
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense.....	179	1,251	451	1,349
(Increase) decrease in operating assets:				
Accounts receivable.....	(94)	7	(117)	(44)
Due from other governments.....	-	205	-	16
Inventory.....	-	-	16	-
Increase (decrease) in operating liabilities:				
Accounts payable.....	(12)	-	5	(2)
Due to other governments.....	-	-	(13)	-
Accrued wages and benefits.....	26	-	6	-
Due to other funds.....	1	-	-	-
<i>Total adjustments</i>	<u>100</u>	<u>1,463</u>	<u>348</u>	<u>1,319</u>
<i>Net cash provided by (used in) operating activities</i>	<u>\$583</u>	<u>\$655</u>	<u>\$1,671</u>	<u>\$1,331</u>

**Noncash capital and related
financing activities:**

Enterprise funds received approximately \$3.5 million of contributed fixed assets, (approximately \$2 million to the Water Supply System, and \$1.5 million to the Sewer System.)

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$421	\$297	\$1,728
96	-	3,326
16	(12)	(244)
-	-	221
-	-	16
(12)	-	(21)
-	-	(13)
(5)	-	27
(2)	-	(1)
<u>93</u>	<u>(12)</u>	<u>3,311</u>
<u>\$514</u>	<u>\$285</u>	<u>\$5,039</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	SANITARY ENGINEER		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$3,061	\$2,928	(\$133)
Miscellaneous.....	339	735	396
<i>Total operating revenues.....</i>	<u>3,400</u>	<u>3,663</u>	<u>263</u>
Operating expenses:			
Personal services.....	2,657	2,481	176
Contract services.....	482	398	84
Materials and supplies.....	409	355	54
Capital outlay.....	181	151	30
<i>Total operating expenses.....</i>	<u>3,729</u>	<u>3,385</u>	<u>344</u>
<i>Operating income (loss).....</i>	<u>(329)</u>	<u>278</u>	<u>607</u>
Non-operating revenues (expenses):			
Principal retirement.....	(53)	(53)	0
Interest and fiscal charges.....	(90)	(90)	0
<i>Total nonoperating revenues (expenses).....</i>	<u>(143)</u>	<u>(143)</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(472)</u>	<u>135</u>	<u>607</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(472)</u>	<u>135</u>	<u>607</u>
Retained earnings at beginning of year.....	893	893	0
Prior year encumbrances appropriated.....	124	124	0
Retained earnings at end of year.....	<u>\$545</u>	<u>\$1,152</u>	<u>\$607</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	WATER SUPPLY SYSTEM		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$663	\$735	\$72
Miscellaneous.....	3,703	1,396	(2,307)
<i>Total operating revenues.....</i>	<i>4,366</i>	<i>2,131</i>	<i>(2,235)</i>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	3,617	1,585	2,032
Materials and supplies.....	30	17	13
Capital outlay.....	-	-	0
<i>Total operating expenses.....</i>	<i>3,647</i>	<i>1,602</i>	<i>2,045</i>
<i>Operating income</i>	<i>719</i>	<i>529</i>	<i>(190)</i>
Nonoperating revenues (expenses):			
Principal retirement.....	(231)	(201)	30
Interest and fiscal charges.....	(357)	(277)	80
<i>Total nonoperating revenues (expenses).....</i>	<i>(588)</i>	<i>(478)</i>	<i>110</i>
<i>Income before operating transfers.....</i>	<i>131</i>	<i>51</i>	<i>(80)</i>
Operating transfers in.....	-	-	0
<i>Net income</i>	<i>131</i>	<i>51</i>	<i>(80)</i>
Retained earnings at beginning of year.....	274	274	0
Prior year encumbrances appropriated.....	118	118	0
Retained earnings at end of year.....	<u>\$523</u>	<u>\$443</u>	<u>(\$80)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	WASTEWATER TREATMENT		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$3,909	\$3,791	(\$118)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>3,909</u>	<u>3,791</u>	<u>(118)</u>
Operating expenses:			
Personal services.....	1,048	977	71
Contract services.....	1,066	981	85
Materials and supplies.....	430	346	84
Capital outlay.....	91	40	51
<i>Total operating expenses.....</i>	<u>2,635</u>	<u>2,344</u>	<u>291</u>
<i>Operating income.....</i>	<u>1,274</u>	<u>1,447</u>	<u>173</u>
Nonoperating revenues (expenses):			
Principal retirement.....	(675)	(665)	10
Interest and fiscal charges.....	(750)	(738)	12
<i>Total nonoperating revenues (expenses).....</i>	<u>(1,425)</u>	<u>(1,403)</u>	<u>22</u>
<i>Income (loss) before operating transfers.....</i>	<u>(151)</u>	<u>44</u>	<u>195</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(151)</u>	<u>44</u>	<u>195</u>
Retained earnings at beginning of year.....	1,916	1,916	0
Prior year encumbrances appropriated.....	234	234	0
Retained earnings at end of year.....	<u>\$1,999</u>	<u>\$2,194</u>	<u>\$195</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	SEWER SYSTEM		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$168	\$465	\$297
Miscellaneous.....	1,335	1,220	(115)
<i>Total operating revenues.....</i>	<u>1,503</u>	<u>1,685</u>	<u>182</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	508	434	74
Materials and supplies.....	10	1	9
Capital outlay.....	-	-	0
<i>Total operating expenses.....</i>	<u>518</u>	<u>435</u>	<u>83</u>
<i>Operating income.....</i>	985	1,250	265
Nonoperating revenues (expenses):			
Principal retirement.....	(757)	(373)	384
Interest and fiscal charges.....	(257)	(253)	4
<i>Total nonoperating revenues (expenses).....</i>	<u>(1,014)</u>	<u>(626)</u>	<u>388</u>
<i>Income (loss) before operating transfers.....</i>	(29)	624	653
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	(29)	624	653
Retained earnings at beginning of year.....	1,551	1,551	0
Prior year encumbrances appropriated.....	44	44	0
Retained earnings at end of year.....	<u>\$1,566</u>	<u>\$2,219</u>	<u>\$653</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	SOLID WASTE FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,350	\$1,497	\$147
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>1,350</u>	<u>1,497</u>	<u>147</u>
Operating expenses:			
Personal services.....	599	596	3
Contract services.....	823	789	34
Materials and supplies.....	37	36	1
Capital outlay.....	48	45	3
<i>Total operating expenses.....</i>	<u>1,507</u>	<u>1,466</u>	<u>41</u>
<i>Operating income (loss).....</i>	<u>(157)</u>	<u>31</u>	<u>188</u>
Nonoperating revenues (expenses):			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total nonoperating revenues (expenses).....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(157)</u>	<u>31</u>	<u>188</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(157)</u>	<u>31</u>	<u>188</u>
Retained earnings at beginning of year.....	68	68	0
Prior year encumbrances appropriated.....	90	90	0
Retained earnings at end of year.....	<u>\$1</u>	<u>\$189</u>	<u>\$188</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	PARKING FACILITIES		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$272	\$286	\$14
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>272</u>	<u>286</u>	<u>14</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	255	4	251
Materials and supplies.....	10	-	10
Capital outlay.....	10	-	10
<i>Total operating expenses.....</i>	<u>275</u>	<u>4</u>	<u>271</u>
<i>Operating income (loss).....</i>	<u>(3)</u>	<u>282</u>	<u>285</u>
Nonoperating revenues (expenses):			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total nonoperating revenues (expenses).....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(3)</u>	<u>282</u>	<u>285</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(3)</u>	<u>282</u>	<u>285</u>
Retained earnings at beginning of year.....	538	538	0
Prior year encumbrances appropriated.....	3	3	0
Retained earnings at end of year.....	<u>\$538</u>	<u>\$823</u>	<u>\$285</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	TOTAL		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Operating revenues:			
Charges for services.....	9,423	9,702	\$279
Miscellaneous.....	5,377	3,351	(2,026)
<i>Total operating revenues.....</i>	<i>14,800</i>	<i>13,053</i>	<i>(1,747)</i>
Operating expenses:			
Personal services.....	4,304	4,054	250
Contract services.....	6,751	4,191	2,560
Materials and supplies.....	926	755	171
Capital outlay.....	330	236	94
<i>Total operating expenses.....</i>	<i>12,311</i>	<i>9,236</i>	<i>3,075</i>
<i>Operating income</i>	<i>2,489</i>	<i>3,817</i>	<i>1,328</i>
Nonoperating revenues (expenses):			
Principal retirement.....	(1,716)	(1,292)	424
Interest and fiscal charges.....	(1,454)	(1,358)	96
<i>Total nonoperating revenues (expenses).....</i>	<i>(3,170)</i>	<i>(2,650)</i>	<i>520</i>
<i>Income (loss) before operating transfers.....</i>	<i>(681)</i>	<i>1,167</i>	<i>1,848</i>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<i>(681)</i>	<i>1,167</i>	<i>1,848</i>
Retained earnings at beginning of year.....	5,240	5,240	0
Prior year encumbrances appropriated.....	613	613	0
Retained earnings at end of year.....	<u>\$5,172</u>	<u>\$7,020</u>	<u>\$1,848</u>

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LUCAS COUNTY, OHIO
INTERNAL SERVICE FUNDS
December 31, 2000

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

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

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

County-City Telephone- To account for inter-departmental charges for the use of the telephone system. Users are billed for costs incurred.

Self-Funded Health Insurance - 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 family or marital status.

Self-Funded Dental Insurance- 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 family or marital status.

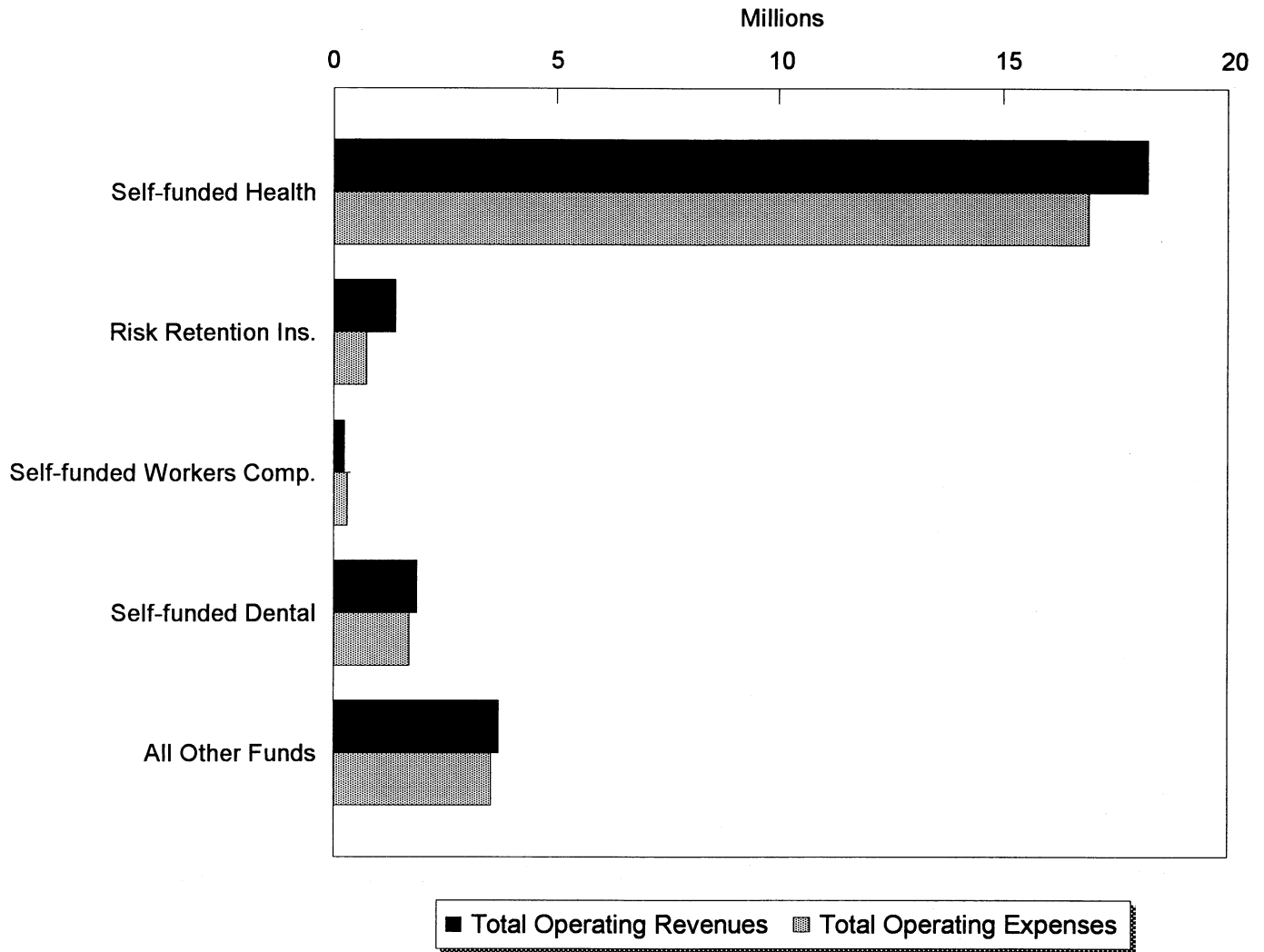
Centralized Drug Testing- To account for drug testing charges incurred by the jail and other criminal justice system departments.

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

Self-Funded Workers' Compensation- To account for 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.

Combining Chart of Operating Revenues and Expenses

Internal Service Funds



Year Ended December 31, 2000

**LUCAS COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 DECEMBER 31, 2000
 (Amounts in 000's)**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$16	\$23	\$68	\$964
Pooled investments.....	96	141	413	5,815
Accounts receivable.....	2	2	1	1
Due from other funds.....	15	153	-	-
Inventory: materials and supplies.....	191	24	-	-
<i>Total current assets</i>	320	343	482	6,780
Property, plant and equipment:				
Land.....	-	83	-	-
Buildings, structures and improvements.....	-	30	-	-
Furniture, fixtures and equipment.....	216	112	831	22
Less: accumulated depreciation.....	(193)	(130)	(740)	(9)
<i>Total assets</i>	<u>\$343</u>	<u>\$438</u>	<u>\$573</u>	<u>\$6,793</u>
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$7	\$31	\$203	435
Accrued wages and benefits.....	4	54	5	11
Due to other funds.....	-	-	-	350
Claims payable-current.....	-	-	-	1,427
<i>Total current liabilities</i>	11	85	208	2,223
Claims payable-noncurrent.....	-	-	-	-
Obligations under capital leases.....	26	-	-	-
<i>Total liabilities</i>	37	85	208	2,223
Retained earnings:				
Retained earnings -unreserved.....	306	353	365	4,570
<i>Total liabilities and fund equity</i>	<u>\$343</u>	<u>\$438</u>	<u>\$573</u>	<u>\$6,793</u>

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$13	\$1,113	\$2,274	\$38	\$4,509
79	6,712	13,719	231	27,206
-	-	-	-	6
20	-	-	350	538
-	-	-	-	215
<u>112</u>	<u>7,825</u>	<u>15,993</u>	<u>619</u>	<u>32,474</u>
-	-	-	-	83
-	-	-	-	30
-	-	10	-	1,191
-	-	(8)	-	(1,080)
<u>\$112</u>	<u>\$7,825</u>	<u>\$15,995</u>	<u>\$619</u>	<u>\$32,698</u>
\$3	\$11	\$4	5	\$699
34	19	28	-	155
-	-	-	-	350
-	-	1,651	346	3,424
<u>37</u>	<u>30</u>	<u>1,683</u>	<u>351</u>	<u>4,628</u>
-	-	2,829	-	2,829
-	-	-	-	26
<u>37</u>	<u>30</u>	<u>4,512</u>	<u>351</u>	<u>7,483</u>
<u>75</u>	<u>7,795</u>	<u>11,483</u>	<u>268</u>	<u>25,215</u>
<u>\$112</u>	<u>\$7,825</u>	<u>\$15,995</u>	<u>\$619</u>	<u>\$32,698</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Operating revenues:				
Charges for service.....	\$737	\$564	\$1,721	\$17,766
Miscellaneous.....	<u>1</u>	<u>145</u>	<u>-</u>	<u>434</u>
<i>Total operating revenues.....</i>	738	709	1,721	18,200
Operating expenses:				
Personal services.....	60	350	97	130
Contract services.....	-	21	1,654	304
Materials and supplies.....	548	283	-	13
Depreciation.....	9	7	42	4
Claims payments.....	-	-	-	-
Change in provision for worker's compensation claims.....	-	-	-	-
Employee medical benefits.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,447</u>
<i>Total operating expenses.....</i>	<u>617</u>	<u>661</u>	<u>1,793</u>	<u>16,898</u>
<i>Operating income (loss).....</i>	121	48	(72)	1,302
Nonoperating revenues (expenses):				
Interest income.....	-	-	-	371
Interest and fiscal charges.....	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total nonoperating revenues and (expenses).....</i>	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>371</u>
<i>Net income (loss).....</i>	118	48	(72)	1,673
Retained earnings at beginning of year.....	<u>188</u>	<u>305</u>	<u>437</u>	<u>2,897</u>
Retained earnings at end of year.....	<u><u>\$306</u></u>	<u><u>\$353</u></u>	<u><u>\$365</u></u>	<u><u>\$4,570</u></u>

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$535	\$1,366	\$246	\$1,862	\$24,797
-	-	-	-	580
535	1,366	246	1,862	25,377
250	174	195	-	1,256
-	508	78	70	2,635
216	15	1	-	1,076
-	-	2	-	64
-	-	390	-	390
-	-	(361)	-	(361)
-	27	-	1,619	18,093
466	724	305	1,689	23,153
69	642	(59)	173	2,224
-	-	-	-	371
-	-	-	-	(3)
0	0	0	0	368
69	642	(59)	173	2,592
6	7,153	11,542	95	22,623
<u>\$75</u>	<u>\$7,795</u>	<u>\$11,483</u>	<u>\$268</u>	<u>\$25,215</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Cash flows from operating activities:				
Cash received from customers.....	\$765	\$610	\$1,723	\$18,200
Cash paid to suppliers.....	(770)	(310)	(1,652)	(16,997)
Cash paid to employees.....	(60)	(344)	(108)	(131)
Net cash provided by (used in) operating activities.....	<u>(65)</u>	<u>(44)</u>	<u>(37)</u>	<u>1,072</u>
Cash flows from noncapital financing activities:				
Operating transfers in.....	-	-	-	-
Net cash provided by noncapital financing activities.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash flows from capital and related financing activities:				
Purchase of fixed assets.....	-	(7)	-	(10)
Interest and fiscal charges.....	(3)	-	-	-
Proceeds of capital lease transaction.....	-	-	-	-
Net cash used in capital and related financing activities.....	<u>(3)</u>	<u>(7)</u>	<u>0</u>	<u>(10)</u>
Cash flows from investing activities:				
Proceeds from sale of investments.....	135	133	249	1,000
Payments for investments.....	(78)	(90)	(218)	(2,236)
Interest received.....	-	-	-	371
Net cash provided by (used in) investing activities.....	<u>57</u>	<u>43</u>	<u>31</u>	<u>(865)</u>
Net increase (decrease) in cash and cash equivalents.....	(11)	(8)	(6)	197
Cash and cash equivalents, January 1.....	27	31	74	767
Cash and cash equivalents, December 31.....	<u>\$16</u>	<u>\$23</u>	<u>\$68</u>	<u>\$964</u>

Centralized Drug Testing	Risk Retention Insurance	Self- Funded Workers' Comp.	Self- Funded Dental Insurance	Total
\$556	\$1,367	\$246	\$1,842	\$25,309
(238)	(708)	(469)	(1,669)	(22,813)
(247)	(173)	(199)	-	(1,262)
71	486	(422)	173	1,234
-	-	-	-	0
0	0	0	0	0
-	-	-	-	(\$17)
-	-	-	-	(3)
-	-	-	-	0
0	0	0	0	(20)
-	2,648	7,216	-	11,381
(61)	(3,074)	(6,876)	(149)	(12,782)
-	-	-	-	371
(61)	(426)	340	(149)	(1,030)
10	60	(82)	24	184
3	1,053	2,356	14	4,325
<u>\$13</u>	<u>\$1,113</u>	<u>\$2,274</u>	<u>\$38</u>	<u>\$4,509</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS-(continued)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

**Reconciliation of Operating Income (Loss) to Net Cash Provided
by (Used in) Operating Activities**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Operating Income (loss).....	\$121	\$48	(\$72)	\$1,302
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense.....	9	7	42	4
Change in provision for worker's compensation claims.....	-	-	-	-
(Increase) decrease in operating assets:				
Accounts receivable.....	2	(1)	2	-
Due from other funds.....	25	(98)	-	-
Inventory: materials and supplies.....	(148)	(4)	-	-
Increase (decrease) in operating liabilities:				
Accounts payable.....	(74)	(2)	2	(252)
Due to other funds.....	-	-	-	19
Accrued wages and benefits.....	-	6	(11)	(1)
<i>Total adjustments</i>	<u>(186)</u>	<u>(92)</u>	<u>35</u>	<u>(230)</u>
Net cash provided by (used in) operating activities.....	<u>(\$65)</u>	<u>(\$44)</u>	<u>(\$37)</u>	<u>\$1,072</u>

Noncash capital and related financing activities:

Central Supplies fund had a capital lease obligation remaining of \$26 thousand.

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$69	\$642	(\$59)	\$173	\$2,224
-	-	2	-	64
-	-	(361)	-	(361)
-	1	-	-	4
21	-	-	(20)	(72)
-	-	-	-	(152)
(22)	(158)	-	20	(486)
-	-	-	-	19
<u>3</u>	<u>1</u>	<u>(4)</u>	<u>-</u>	<u>(6)</u>
<u>2</u>	<u>(156)</u>	<u>(363)</u>	<u>0</u>	<u>(990)</u>
<u>\$71</u>	<u>\$486</u>	<u>(\$422)</u>	<u>\$173</u>	<u>\$1,234</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	CENTRAL SUPPLIES		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$909	\$764	(\$145)
Miscellaneous.....	-	1	1
<i>Total operating revenues.....</i>	<u>909</u>	<u>765</u>	<u>(144)</u>
Operating expenses:			
Personal services.....	63	59	4
Contract services.....	110	77	33
Materials and supplies.....	832	725	107
Capital outlay.....	13	3	10
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>1,018</u>	<u>864</u>	<u>154</u>
<i>Operating income (loss).....</i>	<u>(109)</u>	<u>(99)</u>	<u>10</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(109)</u>	<u>(99)</u>	<u>10</u>
Retained earnings at beginning of year.....	72	72	0
Prior year encumbrances appropriated.....	113	113	0
Retained earnings at end of year.....	<u>\$76</u>	<u>\$86</u>	<u>\$10</u>

continued

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	VEHICLE MAINTENANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$616	\$466	(\$150)
Miscellaneous.....	124	145	21
<i>Total operating revenues.....</i>	<u>740</u>	<u>611</u>	<u>(129)</u>
Operating expenses:			
Personal services.....	358	344	14
Contract services.....	80	63	17
Materials and supplies.....	392	345	47
Capital outlay.....	21	21	0
Claim Payments.....	-	-	0
Employee Medical Benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>851</u>	<u>773</u>	<u>78</u>
<i>Operating income (loss).....</i>	<u>(111)</u>	<u>(162)</u>	<u>(51)</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(111)</u>	<u>(162)</u>	<u>(51)</u>
Retained earnings at beginning of year.....	100	100	0
Prior year encumbrances appropriated.....	115	115	0
Retained earnings at end of year.....	<u>\$104</u>	<u>\$53</u>	<u>(\$51)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	COUNTY-CITY TELEPHONE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,424	\$1,722	\$298
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>1,424</u>	<u>1,722</u>	<u>298</u>
Operating expenses:			
Personal services.....	114	109	5
Contract services.....	1,844	1,822	22
Materials and supplies.....	1	-	1
Capital outlay.....	1	1	0
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>1,960</u>	<u>1,932</u>	<u>28</u>
<i>Operating income (loss).....</i>	<u>(536)</u>	<u>(210)</u>	<u>326</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(536)</u>	<u>(210)</u>	<u>326</u>
Retained earnings at beginning of year.....	438	438	0
Prior year encumbrances appropriated.....	81	81	0
Retained earnings (deficit) at end of year.....	<u>(\$17)</u>	<u>\$309</u>	<u>\$326</u>

continued

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	SELF-FUNDED HEALTH INSURANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$19,000	\$17,766	(\$1,234)
Miscellaneous.....	50	434	384
<i>Total operating revenues.....</i>	<u>19,050</u>	<u>18,200</u>	<u>(850)</u>
Operating expenses:			
Personal services.....	156	131	25
Contract services.....	593	430	163
Materials and supplies.....	25	13	12
Capital outlay.....	10	10	0
Claim payments.....	-	-	0
Employee medical benefits.....	23,089	20,313	2,776
<i>Total operating expenses.....</i>	<u>23,873</u>	<u>20,897</u>	<u>2,976</u>
<i>Operating income (loss).....</i>	<u>(4,823)</u>	<u>(2,697)</u>	<u>2,126</u>
Nonoperating revenues:			
Interest income.....	294	371	77
<i>Total nonoperating revenues.....</i>	<u>294</u>	<u>371</u>	<u>77</u>
<i>Net income (loss).....</i>	<u>(4,529)</u>	<u>(2,326)</u>	<u>2,203</u>
Retained earnings at beginning of year.....	1,084	1,084	0
Prior year encumbrances appropriated.....	4,260	4,260	0
Retained earnings at end of year.....	<u>\$815</u>	<u>\$3,018</u>	<u>\$2,203</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>CENTRALIZED DRUG TESTING</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$507	\$557	\$50
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>507</u>	<u>557</u>	<u>50</u>
Operating expenses:			
Personal services.....	247	247	0
Contract services.....	20	18	2
Materials and supplies.....	256	247	9
Capital outlay.....	5	4	1
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>528</u>	<u>516</u>	<u>12</u>
<i>Operating income (loss).....</i>	<u>(21)</u>	<u>41</u>	<u>62</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(21)</u>	<u>41</u>	<u>62</u>
Retained earnings (deficit) at beginning of year.....	(2)	(2)	0
Prior year encumbrances appropriated.....	23	23	0
Retained earnings at end of year.....	<u>\$0</u>	<u>\$62</u>	<u>\$62</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	RISK RETENTION INSURANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,224	\$1,367	\$143
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>1,224</u>	<u>1,367</u>	<u>143</u>
Operating expenses:			
Personal services.....	179	174	5
Contract services.....	740	510	230
Materials and supplies.....	16	9	7
Capital outlay.....	10	6	4
Claim payments.....	483	187	296
Employee Medical Benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>1,428</u>	<u>886</u>	<u>542</u>
<i>Operating income (loss).....</i>	<u>(204)</u>	<u>481</u>	<u>685</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(204)</u>	<u>481</u>	<u>685</u>
Retained earnings at beginning of year.....	7,319	7,319	0
Prior year encumbrances appropriated.....	20	20	0
Retained earnings at end of year.....	<u>\$7,135</u>	<u>\$7,820</u>	<u>\$685</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	<u>SELF-FUNDED WORKER'S COMP.</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$2,432	\$246	(\$2,186)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>2,432</u>	<u>246</u>	<u>(2,186)</u>
Operating expenses:			
Personal services.....	209	198	11
Contract services.....	92	83	9
Materials and supplies.....	2	2	0
Capital outlay.....	11	1	10
Claim payments.....	2,495	390	2,105
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>2,809</u>	<u>674</u>	<u>2,135</u>
<i>Operating income (loss).....</i>	<u>(377)</u>	<u>(428)</u>	<u>(51)</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	<u>(377)</u>	<u>(428)</u>	<u>(51)</u>
Retained earnings at beginning of year.....	16,410	16,410	0
Prior year encumbrances appropriated.....	6	6	0
Retained earnings at end of year.....	<u>\$16,039</u>	<u>\$15,988</u>	<u>(\$51)</u>

continued

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	SELF-FUNDED DENTAL INSURANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$2,300	\$1,842	(\$458)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>2,300</u>	<u>1,842</u>	<u>(458)</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	110	100	10
Materials and supplies.....	-	-	0
Capital outlay.....	-	-	0
Claim payments.....	-	-	0
Employee medical benefits.....	2,286	1,729	557
<i>Total operating expenses.....</i>	<u>2,396</u>	<u>1,829</u>	<u>567</u>
<i>Operating income (loss).....</i>	(96)	13	109
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net income (loss).....</i>	(96)	13	109
Retained earnings (deficit) at beginning of year.....	(234)	(234)	0
Prior year encumbrances appropriated.....	330	330	0
Retained earnings at end of year.....	<u>\$0</u>	<u>\$109</u>	<u>\$109</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	TOTAL		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Operating revenues:			
Charges for services.....	\$28,412	\$24,730	(\$3,682)
Miscellaneous.....	174	580	406
<i>Total operating revenues.....</i>	<u>28,586</u>	<u>25,310</u>	<u>(3,276)</u>
Operating expenses:			
Personal services.....	1,326	1,262	64
Contract services.....	3,589	3,103	486
Materials and supplies.....	1,524	1,341	183
Capital outlay.....	71	46	25
Claim payments.....	2,978	577	2,401
Employee medical benefits.....	25,375	22,042	3,333
<i>Total operating expenses.....</i>	<u>34,863</u>	<u>28,371</u>	<u>6,492</u>
<i>Operating income (loss).....</i>	<u>(6,277)</u>	<u>(3,061)</u>	<u>3,216</u>
Nonoperating revenues:			
Interest income.....	294	371	77
<i>Total nonoperating revenues.....</i>	<u>294</u>	<u>371</u>	<u>77</u>
<i>Net income (loss).....</i>	<u>(5,983)</u>	<u>(2,690)</u>	<u>3,293</u>
Retained earnings at beginning of year.....	25,187	25,187	0
Prior year encumbrances appropriated.....	4,948	4,948	0
Retained earnings at end of year.....	<u>\$24,152</u>	<u>\$27,445</u>	<u>\$3,293</u>

LUCAS COUNTY, OHIO
FIDUCIARY FUNDS
December 31, 2000

Fiduciary Funds- Fiduciary Funds account for assets held by Lucas County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds, maintained by Lucas County, are Expendable Trust funds and Agency funds.

Expendable Trust Funds- *Expendable Trust funds maintain assets held by Lucas County in a trustee capacity for individuals, private organizations, other governmental units and other funds. The following are the Expendable Trust funds which Lucas County maintains:*

Unclaimed Money Trust- To maintain and account for uncashed outstanding warrants. Those warrants are written-off, and held in this fund until the entitled party places a legitimate claim or the statute of limitations prevails.

Miscellaneous Trust- To maintain and account for sundry revenues and expenditures.

Real Estate and Public Utility Settlement Trust- To maintain and account for miscellaneous real estate tax revenues and expenditures.

Cash Taps Trust- To maintain and account for cash deposits which are required to tap into the Water Supply System waterlines.

General Trust- To maintain and account for reimbursements from other governments and other funds for expenditures in their behalf.

Juvenile Assistance Trust- To maintain and account for revenues from individuals and expenditures for assisting juveniles within Lucas County.

Contingencies Trust- To maintain and account for resources in the event of unanticipated emergencies.

Judicial Services Trust- To maintain and account for administration of various judicial functions.

Other Trust Funds (34 funds)- To maintain and account for resources of and uses for: rewards, award programs,

deposits, bonds, advance payments, law enforcement projects and the like.

Agency Funds- *Agency funds maintain assets held by Lucas County as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Agency funds which Lucas County maintains:*

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

Real Estate Fund, General Personal Fund, Classified Personal Fund, Estate Tax Fund and Hotel Lodging Tax Fund- These various and separate funds maintain and account for the accumulation and disbursement of taxes for: real property, intangible property, estate tax and hotel lodging tax.

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

Auto License Fund- To maintain and account for the accumulation and disbursement of automobile license and registration fee collections.

Gasoline Tax Fund- To maintain and account for the accumulation and disbursement of gasoline tax collections.

Trailer Tax Fund- To maintain and account for the accumulation and disbursement of mobile home tax collections.

continued

LUCAS COUNTY, OHIO
FIDUCIARY FUNDS-(continued)
December 31, 2000

Agency Funds-(continued)

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

Undivided Interest Fund- To maintain and account for the accumulation and disbursement of the County investment earnings.

Clerk of Courts, Common Pleas Court, Common Pleas Court-Probate, Child Support Enforcement Agency, Juvenile Court, Sheriff, Children Services, and Prosecutor: These various and separate funds maintain and account for: court fees, alimonies, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held outside of the County treasury.

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.

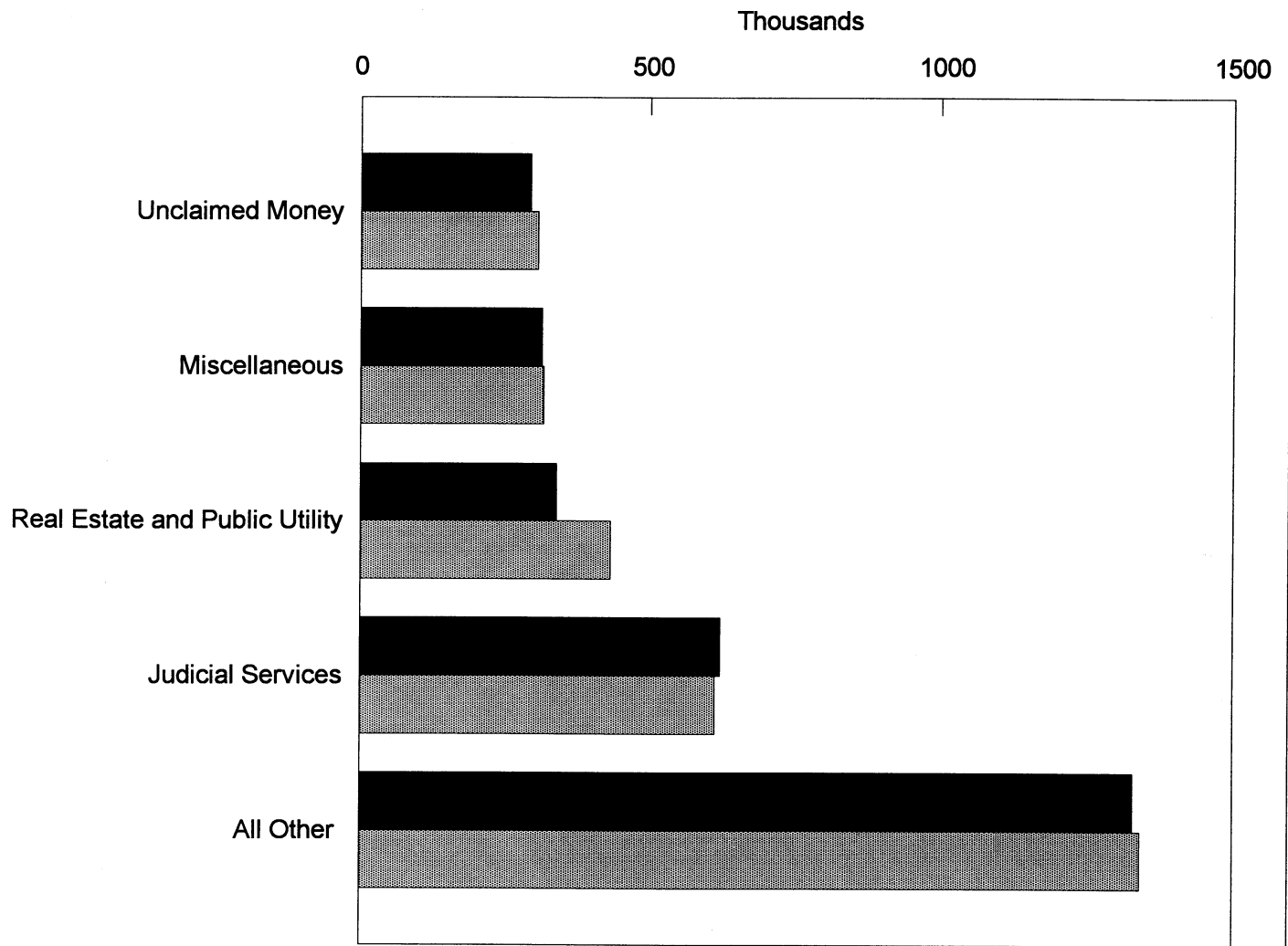
Other Agency Funds- To maintain and account for resources and uses for: taxes, research, deposits, licenses and estate. Other Agency funds include:

- Payment in Lieu of Taxes
- Computer Legal Research
- Grain Tax
- Cigarette Licenses
- Escheated Estates
- Law Library
- Coroner Escrow
- Advance Fund

When compared to combined Agency funds, Other Agency funds comprise less than 10% in assets and liabilities.

Combining Chart of Revenues and Expenditures

All Expendable Trust Funds



Total Revenues
 Total Expenditures

Year Ended December 31, 2000

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL FIDUCIARY FUND TYPES
DECEMBER 31, 2000
(Amounts in 000's)**

	Expendable Trust Funds				
	Unclaimed Money Trust	Miscel- laneous Trust	Real Estate and Public Utility Settlement Trust	Cash Taps Trust	General Trust
Assets:					
Pooled cash and cash equivalents.....	\$204	\$3	\$156	\$1	\$7
Segregated cash.....	-	-	-	-	-
Pooled investments.....	1,233	21	939	3	43
<i>Total assets</i>	<u>\$1,437</u>	<u>\$24</u>	<u>\$1,095</u>	<u>\$4</u>	<u>\$50</u>
Liabilities:					
Accounts Payable.....	\$5	-	\$11	\$-	\$-
Accrued wages and benefits.....	-	-	-	-	-
Unapportioned monies.....	-	-	-	-	-
Deposits held due to others.....	-	-	-	-	-
Payroll withholdings.....	-	-	-	-	-
<i>Total liabilities</i>	5	0	11	0	0
Fund balances:					
Undesignated.....	1,432	24	1,084	4	50
<i>Total fund balances</i>	<u>1,432</u>	<u>24</u>	<u>1,084</u>	<u>4</u>	<u>50</u>
<i>Total liabilities and fund balances</i>	<u>\$1,437</u>	<u>\$24</u>	<u>\$1,095</u>	<u>\$4</u>	<u>\$50</u>

Expendable Trust Funds

<u>Juvenile Assistance Trust</u>	<u>Judicial Services Trust</u>	<u>Other Trust Funds</u>	<u>Total Expendable Trust Funds</u>	<u>Total Agency Funds</u>	<u>Total</u>
\$37	\$373	\$22	803	\$24,352	\$25,155
-	-	-	-	7,260	7,260
<u>223</u>	<u>2,250</u>	<u>130</u>	<u>4,842</u>	<u>-</u>	<u>4,842</u>
<u>\$260</u>	<u>\$2,623</u>	<u>\$152</u>	<u>\$5,645</u>	<u>\$31,612</u>	<u>\$37,257</u>
\$-	\$12	\$12	40	-	40
-	-	2	2	-	2
-	-	-	0	21,966	21,966
-	-	-	0	7,288	7,288
-	-	-	0	2,358	2,358
<u>0</u>	<u>12</u>	<u>14</u>	<u>42</u>	<u>31,612</u>	<u>31,654</u>
<u>260</u>	<u>2,611</u>	<u>138</u>	<u>5,603</u>	<u>0</u>	<u>5,603</u>
<u>260</u>	<u>2,611</u>	<u>138</u>	<u>5,603</u>	<u>0</u>	<u>5,603</u>
<u>\$260</u>	<u>\$2,623</u>	<u>\$152</u>	<u>5,645</u>	<u>\$31,612</u>	<u>\$37,257</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Unclaimed Money Trust	Miscel- laneous Trust	Real Estate and Public Utility Settlement Trust	Cash Taps Trust
Revenues:				
Miscellaneous.....	\$293	\$314	\$339	\$67
<i>Total revenues.....</i>	293	314	339	67
Expenditures:				
Current:				
Miscellaneous.....	306	316	432	67
<i>Total expenditures.....</i>	306	316	432	67
Excess of revenue over (under) expenditures.....	(13)	(2)	(93)	0
Fund balance at beginning of year.....	1,445	26	1,177	4
Fund balance at end of year.....	\$1,432	\$24	\$1,084	\$4

<u>General Trust</u>	<u>Juvenile Assistance Trust</u>	<u>Contingencies Trust</u>	<u>Judicial Services Trust</u>	<u>Other Trust Funds</u>	<u>Total</u>
<u>\$191</u>	<u>\$63</u>	<u>\$257</u>	<u>\$623</u>	<u>\$750</u>	<u>2,897</u>
191	63	257	623	750	2,897
<u>201</u>	<u>53</u>	<u>257</u>	<u>614</u>	<u>762</u>	<u>3,008</u>
<u>201</u>	<u>53</u>	<u>257</u>	<u>614</u>	<u>762</u>	<u>3,008</u>
(10)	10	0	9	(12)	(111)
<u>60</u>	<u>250</u>	<u>0</u>	<u>2,602</u>	<u>150</u>	<u>5,714</u>
<u>\$50</u>	<u>\$260</u>	<u>\$0</u>	<u>\$2,611</u>	<u>\$138</u>	<u>\$5,603</u>

**LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Beginning Balance January 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance December 31, 2000</u>
Payroll Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$1,402</u>	<u>\$160,633</u>	<u>\$159,677</u>	<u>\$2,358</u>
Liabilities:				
Payroll withholdings.....	<u>\$1,402</u>	<u>\$160,633</u>	<u>\$159,677</u>	<u>\$2,358</u>
Real Estate Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$11,940</u>	<u>\$337,833</u>	<u>\$339,618</u>	<u>\$10,155</u>
Liabilities:				
Unapportioned monies.....	<u>\$11,940</u>	<u>\$337,833</u>	<u>\$339,618</u>	<u>\$10,155</u>
General Personal Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$2,495</u>	<u>\$82,213</u>	<u>\$80,435</u>	<u>\$4,273</u>
Liabilities:				
Unapportioned monies.....	<u>\$2,495</u>	<u>\$82,213</u>	<u>\$80,435</u>	<u>\$4,273</u>
Prosecutor				
Assets:				
Segregated cash.....	<u>\$202</u>	<u>\$165</u>	<u>\$222</u>	<u>\$145</u>
Liabilities:				
Deposits.....	<u>\$202</u>	<u>\$165</u>	<u>\$222</u>	<u>\$145</u>
Estate Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$5,716</u>	<u>\$15,141</u>	<u>\$14,938</u>	<u>\$5,919</u>
Liabilities:				
Unapportioned monies.....	<u>\$5,716</u>	<u>\$15,141</u>	<u>\$14,938</u>	<u>\$5,919</u>
Hotel Lodging Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$94</u>	<u>\$3,781</u>	<u>\$3,647</u>	<u>\$228</u>
Liabilities:				
Unapportioned monies.....	<u>\$94</u>	<u>\$3,781</u>	<u>\$3,647</u>	<u>\$228</u>

continued

**LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS-(continued)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Beginning Balance January 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance December 31, 2000</u>
Local Government Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$0</u>	<u>\$40,892</u>	<u>\$40,892</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$40,892</u>	<u>\$40,892</u>	<u>\$0</u>
Auto License Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$21</u>	<u>\$3,628</u>	<u>\$3,649</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	<u>\$21</u>	<u>\$3,628</u>	<u>\$3,649</u>	<u>\$0</u>
Gasoline Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>(\$2)</u>	<u>\$549</u>	<u>\$547</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	<u>(\$2)</u>	<u>\$549</u>	<u>\$547</u>	<u>\$0</u>
Trailer Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$192</u>	<u>\$1,089</u>	<u>\$1,110</u>	<u>\$171</u>
Liabilities:				
Unapportioned monies.....	<u>\$192</u>	<u>\$1,089</u>	<u>\$1,110</u>	<u>\$171</u>
Subdivision Advance Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$7</u>	<u>\$329,868</u>	<u>\$329,871</u>	<u>\$4</u>
Liabilities:				
Unapportioned monies.....	<u>\$7</u>	<u>\$329,868</u>	<u>\$329,871</u>	<u>\$4</u>

continued

**LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS-(continued)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)**

	<u>Beginning Balance January 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance December 31, 2000</u>
Undivided Interest Fund				
Assets:				
Pooled cash and cash equivalents.....	\$4	\$13,860	\$13,852	\$12
Liabilities:				
Unapportioned monies.....	\$4	\$13,860	\$13,852	\$12
Clerk of Courts				
Assets:				
Segregated cash.....	\$3,015	\$45,193	\$44,959	\$3,249
Liabilities:				
Deposits.....	\$3,015	\$45,193	\$44,959	\$3,249
Common Pleas Court				
Assets:				
Segregated cash.....	\$112	\$1,577	\$1,597	\$92
Liabilities:				
Deposits.....	\$112	\$1,577	\$1,597	\$92
Common Pleas Court-Probate Court				
Assets:				
Segregated cash.....	\$183	\$1,289	\$1,328	\$144
Liabilities:				
Deposits.....	\$183	\$1,289	\$1,328	\$144
Child Support Enforcement Agency				
Assets:				
Segregated cash.....	\$626	\$58,607	\$58,793	\$440
Liabilities:				
Deposits.....	\$626	\$58,607	\$58,793	\$440
Juvenile Court				
Assets:				
Segregated cash.....	\$183	\$802	\$790	\$195
Liabilities:				
Deposits.....	\$183	\$802	\$790	\$195

continued

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS-(continued)
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
Sheriff				
Assets:				
Segregated cash.....	\$268	\$8,416	\$8,335	\$349
Liabilities:				
Deposits.....	\$268	\$8,416	\$8,335	\$349
Children Services				
Assets:				
Segregated cash.....	\$954	\$2,574	\$2,526	\$1,002
Liabilities:				
Deposits.....	\$954	\$2,574	\$2,526	\$1,002
T.I.P.P. Program				
Assets:				
Segregated cash.....	\$1,592	\$4,958	\$4,906	\$1,644
Liabilities:				
Deposits.....	\$1,592	\$4,958	\$4,906	\$1,644
Other Agency Funds				
Assets:				
Pooled cash and cash equivalents.....	\$938	\$3,137	\$2,843	\$1,232
Liabilities:				
Deposits held due to others.....	\$147	\$873	\$992	\$28
Unapportioned monies.....	791	2,264	1,851	1,204
<i>Total Liabilities</i>	\$938	\$3,137	\$2,843	\$1,232
Total				
Assets:				
Pooled cash and cash equivalents.....	\$22,807	\$992,624	\$991,079	\$24,352
Segregated cash.....	7,135	123,581	123,456	7,260
<i>Total Assets</i>	\$29,942	\$1,116,205	\$1,114,535	\$31,612
Liabilities:				
Unapportioned monies.....	\$21,258	\$831,118	\$830,410	\$21,966
Deposits.....	7,282	124,454	124,448	7,288
Payroll withholding.....	1,402	160,633	159,677	2,358
<i>Total Liabilities</i>	\$29,942	\$1,116,205	\$1,114,535	\$31,612

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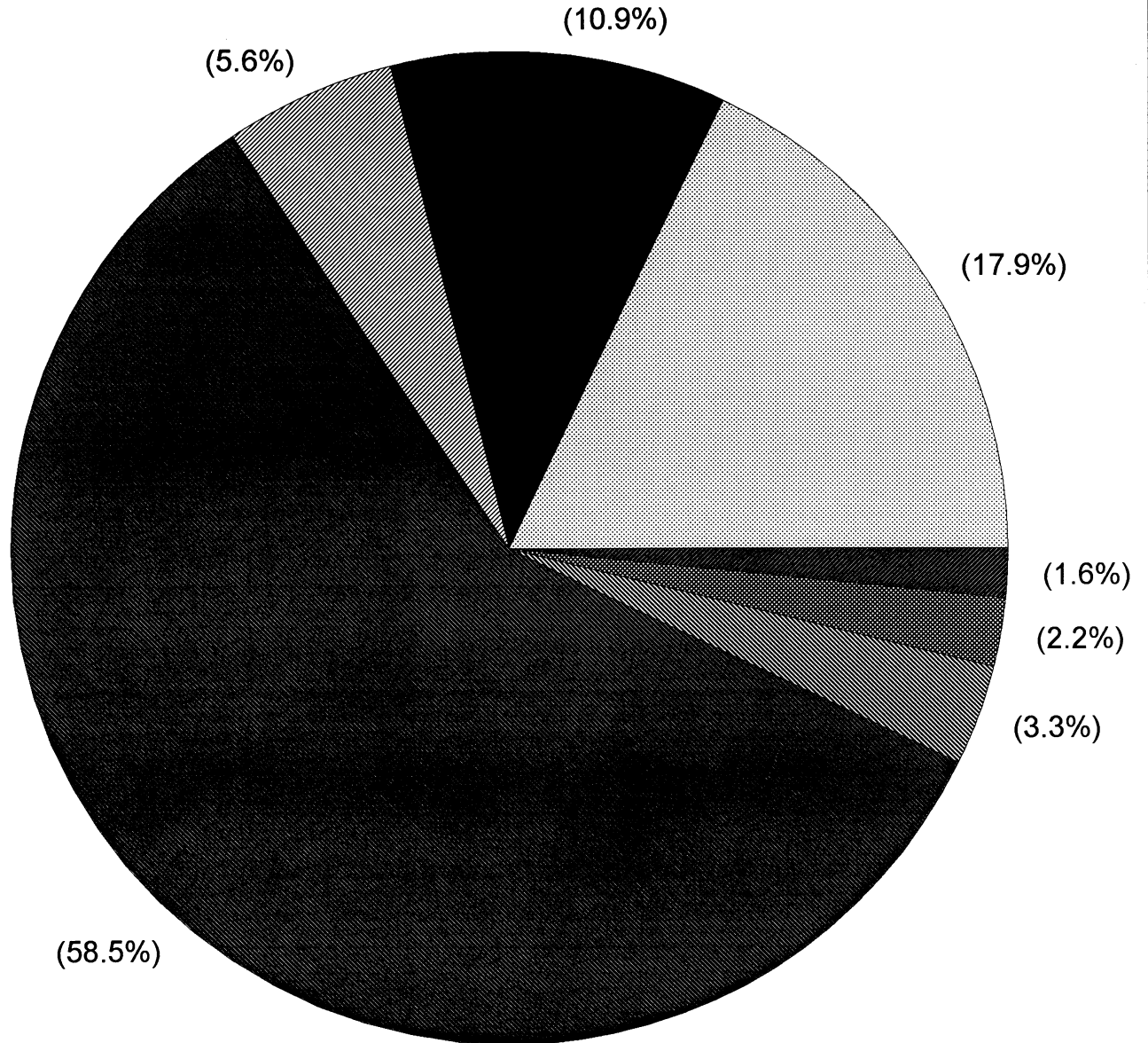
**LUCAS COUNTY, OHIO
GENERAL FIXED ASSETS ACCOUNT GROUP
DECEMBER 31, 2000**

General Fixed Assets Account Group- *The General Fixed Assets Account Group accounts for the cost of the following types of long-lived assets utilized by Governmental Fund Types:*

- Land
- Buildings, structures and improvements
- Infrastructure
- Furniture, fixtures and equipment
- Construction in-progress
- Capital leases

General Fixed Assets by Function

All General Fixed Assets



Legis. and Exec. Judicial Public Safety Public Works
Health Human Services Recreation

Year Ended December 31, 2000

LUCAS COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS ACTIVITY BY SOURCE
DECEMBER 31, 2000
(Amounts in 000's)

<u>General Fixed Assets</u>	<u>Balance December 31, 2000</u>
Land.....	\$14,940
Building, structures and improvements.....	125,046
Infrastructure.....	273,763
Furniture, fixtures and equipment.....	25,811
Construction-in-progress.....	36,053
<i>Total general fixed assets</i>	<u>\$475,613</u>

<u>Investment by Fund In General Fixed Assets</u>	<u>Balance December 31, 2000</u>
Acquired before January 1, 1984.....	\$38,032
Infrastructure general fixed assets acquired before January 1, 2000.....	266,370
General Fund.....	87,878
Special Revenue Funds.....	35,365
Capital Projects Funds.....	47,968
<i>Total investment in general fixed assets</i>	<u>\$475,613</u>

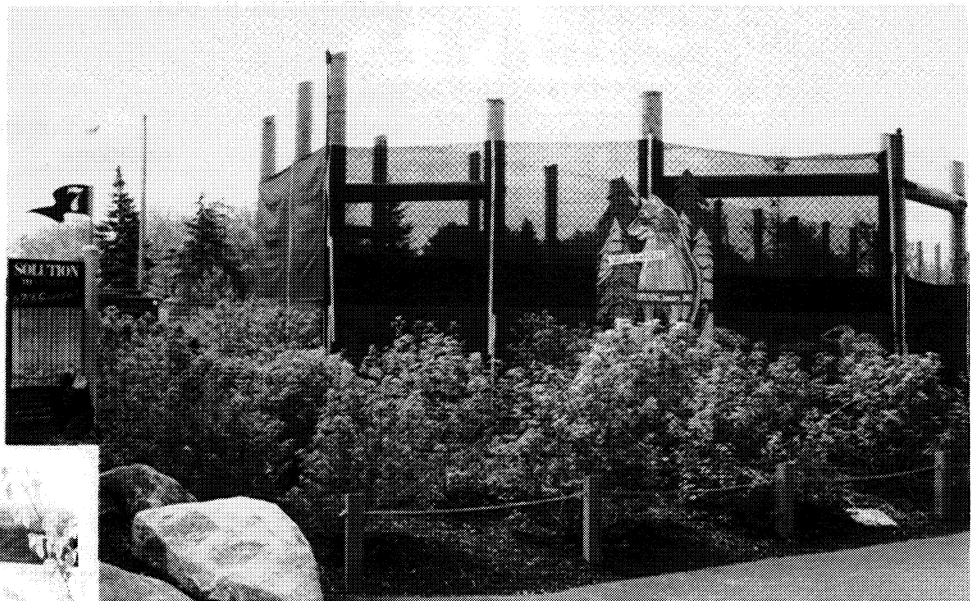
LUCAS COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
DECEMBER 31, 2000
(Amounts in 000's)

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings Structures and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government					
<i>Legislative and executive</i>					
Commissioners.....	\$9,910	\$70,715	\$254	-	\$80,879
Auditor-real estate.....	-	-	11	-	11
Data processing.....	-	-	1,735	-	1,735
Other legislative and executive.....	-	398	1,971	-	2,369
<i>Judicial</i>					
Courts.....	-	497	1,296	-	1,793
Courts support.....	8	65	338	-	411
Courts administration.....	647	12,653	339	-	13,639
Other judicial.....	-	-	166	-	166
<i>Total general government.....</i>	<u>10,565</u>	<u>84,328</u>	<u>6,110</u>	<u>0</u>	<u>101,003</u>
Public safety					
Coroner.....	-	-	26	-	26
Sheriff.....	2,646	18,516	1,634	-	22,796
Other public safety.....	-	-	3,695	-	3,695
<i>Total public safety.....</i>	<u>2,646</u>	<u>18,516</u>	<u>5,355</u>	<u>0</u>	<u>26,517</u>
Public works					
Highways and streets.....	-	465	4,111	273,763	278,339
<i>Total public works.....</i>	<u>0</u>	<u>465</u>	<u>4,111</u>	<u>273,763</u>	<u>278,339</u>
Health					
Mental health.....	-	-	3,201	-	3,201
Mental retardation.....	685	5,969	4,868	-	11,522
Other health.....	67	407	371	-	845
<i>Total health.....</i>	<u>752</u>	<u>6,376</u>	<u>8,440</u>	<u>0</u>	<u>15,568</u>
Human services					
Public assistance.....	810	8,501	1,013	-	10,324
Children services.....	-	-	198	-	198
Other human services.....	-	-	46	-	46
<i>Total human services.....</i>	<u>810</u>	<u>8,501</u>	<u>1,257</u>	<u>0</u>	<u>10,568</u>
Recreation					
Recreation.....	167	6,860	538	-	7,565
<i>Total recreation.....</i>	<u>167</u>	<u>6,860</u>	<u>538</u>	<u>0</u>	<u>7,565</u>
Construction					
Construction-in-progress.....	-	36,053	-	-	36,053
<i>Total construction.....</i>	<u>0</u>	<u>36,053</u>	<u>0</u>	<u>0</u>	<u>36,053</u>
<i>Total general fixed assets.....</i>	<u>\$14,940</u>	<u>\$161,099</u>	<u>\$25,811</u>	<u>\$273,763</u>	<u>\$475,613</u>

LUCAS COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

Function and Activity	Balance January 1, 2000	Current Year		Balance December 31, 2000
		Additions	Deletions	
General Government				
<i>Legislative and executive</i>				
Commissioners.....	\$80,879	-	-	\$80,879
Auditor-real estate.....	0	11	-	11
Data processing.....	2,060	54	379	1,735
Other legislative and executive.....	1,611	758	-	2,369
<i>Judicial</i>				
Courts.....	1,656	137	-	1,793
Courts support.....	397	14	-	411
Courts administration.....	13,639	-	-	13,639
Other judicial.....	128	43	5	166
<i>Total general government.....</i>	<u>100,370</u>	<u>1,017</u>	<u>384</u>	<u>101,003</u>
Public safety				
Coroner.....	26	-	-	26
Sheriff.....	22,479	317	-	22,796
Other public safety.....	3,741	-	46	3,695
<i>Total public safety.....</i>	<u>26,246</u>	<u>317</u>	<u>46</u>	<u>26,517</u>
Public works				
Highways and streets.....	270,690	14,047	6,398	278,339
<i>Total public works.....</i>	<u>270,690</u>	<u>14,047</u>	<u>6,398</u>	<u>278,339</u>
Health				
Mental health.....	3,004	512	315	3,201
Mental retardation.....	11,788	176	442	11,522
Other health.....	839	6	-	845
<i>Total health.....</i>	<u>15,631</u>	<u>694</u>	<u>757</u>	<u>15,568</u>
Human services				
Public assistance.....	10,247	77	-	10,324
Children services.....	184	21	7	198
Other human services.....	35	11	-	46
<i>Total human services.....</i>	<u>10,466</u>	<u>109</u>	<u>7</u>	<u>10,568</u>
Recreation				
Recreation.....	7,074	536	45	7,565
<i>Total recreation.....</i>	<u>7,074</u>	<u>536</u>	<u>45</u>	<u>7,565</u>
Construction				
Construction-in-progress.....	3,874	33,028	849	36,053
<i>Total construction.....</i>	<u>3,874</u>	<u>33,028</u>	<u>849</u>	<u>36,053</u>
<i>Total general fixed assets.....</i>	<u>\$434,351</u>	<u>\$49,748</u>	<u>\$8,486</u>	<u>\$475,613</u>

Statistical Section

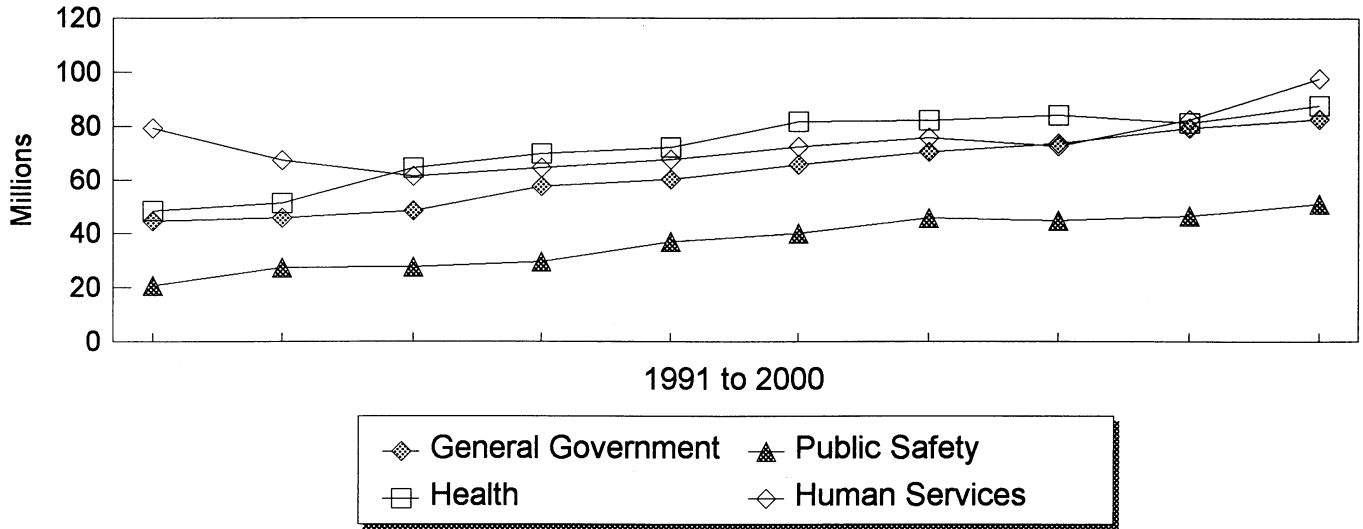


Currently under construction at the Toledo Zoo is the Wolf Exhibit, which is expected to open in January, 2002. When open, 5 gray sibling wolves born in April at the Wildlife Science Center in Minnesota will inhabit the 35,000 square

foot natural environment. The cost of the wolf exhibit is approximately \$1 million dollars. The Zoo's capital projects are supported by a county-wide .95 mill permanent improvement levy.

General Governmental Expenditures by Function

Last Ten Fiscal Years



General Governmental Revenues by Source

Last Ten Fiscal Years

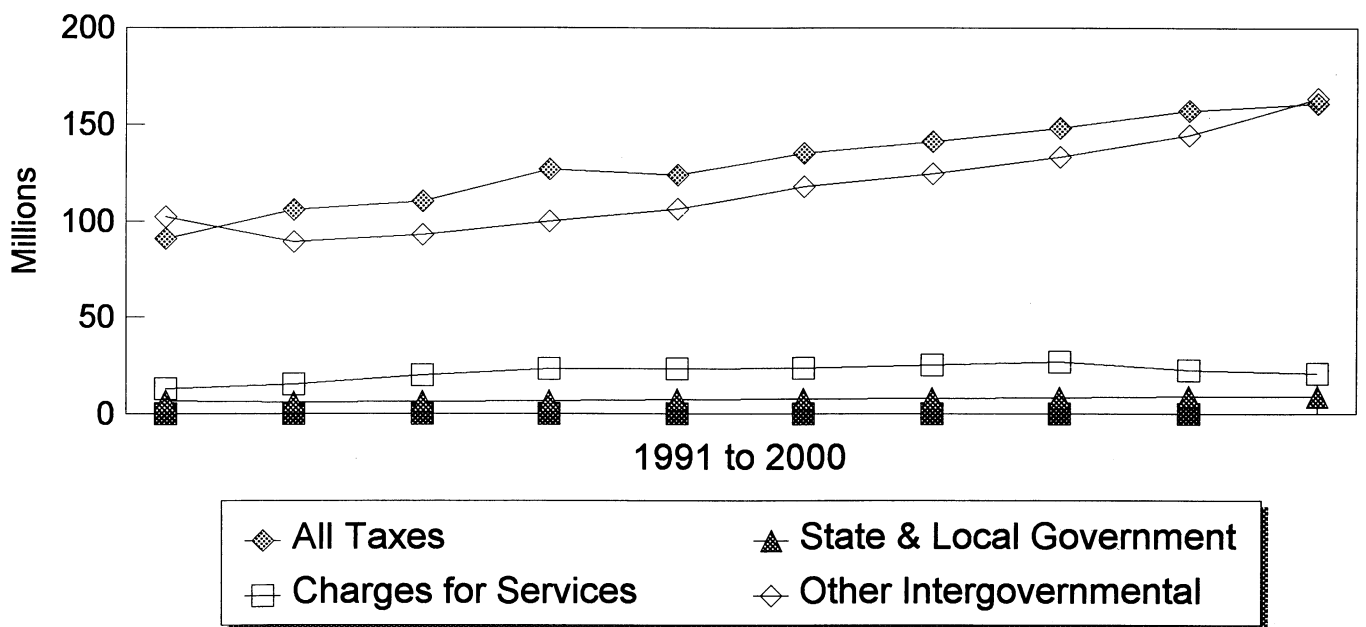


TABLE 1
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services
1991	\$44,539	\$20,683	\$12,273	\$48,520	\$79,163
1992	45,805	27,373	11,229	51,194	67,334
1993	48,406	27,579	11,314	64,479	61,431
1994	57,490	29,531	10,126	69,735	64,307
1995	60,219	36,927	11,803	72,089	67,414
1996	65,572	39,990	13,233	81,577	72,418
1997	70,359	45,701	14,898	82,081	75,706
1998	73,476	44,937	15,151	84,043	72,653
1999	79,293	46,504	17,153	81,167	82,275
2000	82,611	51,138	15,772	87,651	97,555

¹ Includes General, Special Revenue, Debt Service, and Capital Projects Funds. Refer to: "Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds" in the Financial Section.

Source: Lucas County Auditor

TABLE 2
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	All Taxes	Charges for Services	Licenses and Permits	Fines and Forfeits	State and Local Government Receipts
1991	\$91,100	\$12,788	\$70	\$521	\$6,381
1992	106,024	15,161	60	512	6,035
1993	110,250	19,894	60	561	6,322
1994	126,686	23,307	57	649	6,783
1995	123,809	23,068	50	583	7,258
1996	135,206	23,580	51	619	7,487
1997	141,051	25,182	53	693	7,852
1998	147,989	26,750	47	712	8,328
1999	157,224	22,641	44	808	8,815
2000	160,829	20,673	44	687	9,071

¹ Includes General, Special Revenue, Debt Service, and Capital Projects Funds. Refer to: "Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds" in the Financial Section.

Conservation and Recreation	Miscellaneous	Capital Outlay	Debt Service	Total	Fiscal Year
\$4,214	\$6,721	\$7,830	\$7,982	\$231,925	1991
4,370	2,127	9,377	7,974	226,783	1992
4,336	2,118	12,847	8,404	240,914	1993
4,706	2,451	21,656	9,098	269,100	1994
4,856	3,024	9,530	10,705	276,567	1995
4,828	3,573	13,634	23,115	317,940	1996
4,950	3,694	29,351	14,674	341,414	1997
5,730	4,275	11,050	16,309	327,624	1998
6,131	4,462	12,562	16,090	345,637	1999
6,276	4,599	41,516	15,593	402,711	2000

Other Inter- Governmental Receipts	Depository and Investment Earnings	Special Assessments	Miscellaneous	Total	Fiscal Year
\$102,077	\$4,254	\$916	\$8,721	\$226,828	1991
89,310	3,881	1,054	12,488	234,525	1992
93,153	4,265	1,624	12,896	249,025	1993
99,871	5,605	1,739	13,781	278,478	1994
106,201	8,196	1,356	15,749	286,270	1995
117,796	8,320	2,216	17,470	312,745	1996
124,563	9,871	1,801	23,741	334,807	1997
133,125	11,651	2,313	16,482	347,397	1998
144,563	7,527	2,122	18,912	362,656	1999
163,594	17,928	2,344	20,273	395,443	2000

Real General Governmental Expenditures and Revenues

Last Ten Fiscal Years

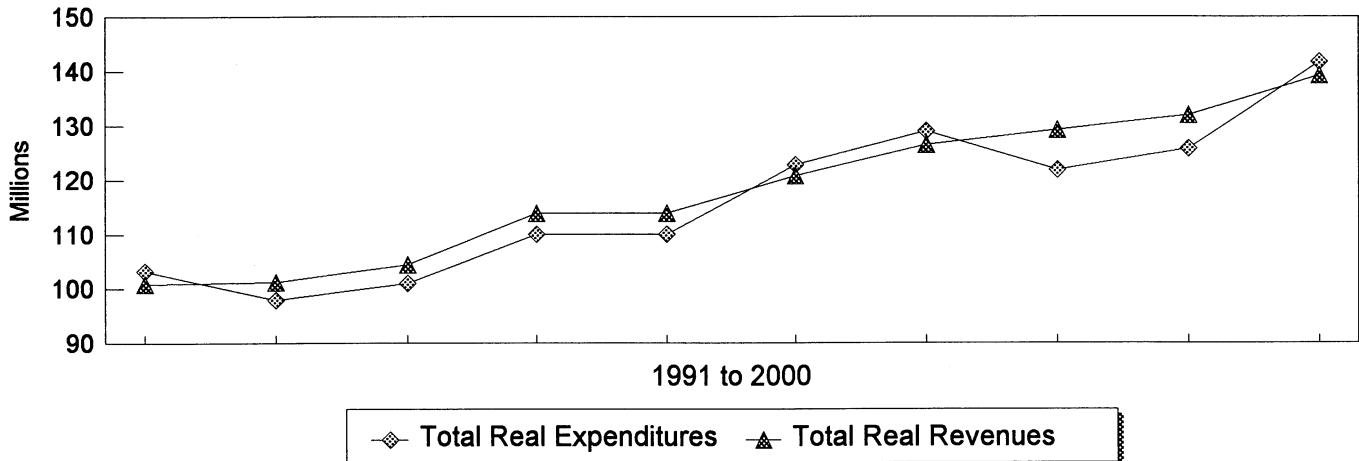


TABLE 3
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES AND REVENUES
ADJUSTED FOR INFLATION¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	Total Nominal Expenditures	Total Nominal Revenues	Average ² CPI-U	Total Real Expenditures	Total Real Revenues	Fiscal Year
1991	\$231,925	\$226,828	408.0	\$103,173	\$100,905	1991
1992	226,783	234,525	420.3	97,933	101,276	1992
1993	240,914	249,025	432.9	101,007	104,408	1993
1994	269,100	278,478	444.0	110,004	113,837	1994
1995	276,567	286,270	456.5	109,960	113,818	1995
1996	317,940	312,745	469.9	122,805	120,799	1996
1997	341,414	334,807	480.8	128,882	126,388	1997
1998	327,624	347,397	488.3	121,777	129,127	1998
1999	345,637	362,656	499.0	125,718	131,908	1999
2000	402,711	395,443	515.8	141,706	139,148	2000

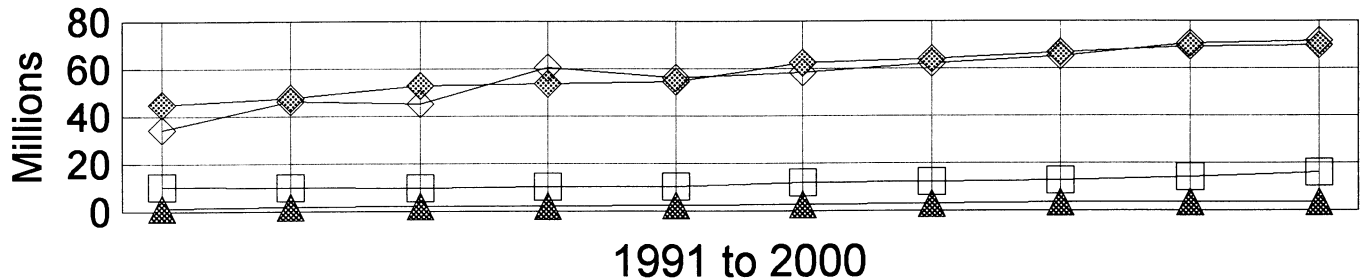
¹ Between 1991 and 2000 real expenditures increased by 37.3% or \$38.5 million, while real revenues increased by 37.9% or \$38.2 million over the same period.

² Average Consumer Price Index for all Urban Consumers. 1977 is the base year when the Average CPI-U was 181.5.

Source: Lucas County Auditor

Tax Revenue by Source

Last Ten Fiscal Years



◆ General Property ▲ Property Transfers
 □ Tangible Personal ◇ County Sales

TABLE 4
LUCAS COUNTY, OHIO
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
 (Amounts in 000's)

Fiscal Year	General Property Tax	Tangible ¹ Personal Tax	Property Transfer Tax	County ² Sales Tax	Total	Fiscal Year
1991	\$44,894	\$10,310	\$1,411	\$34,485	\$91,100	1991
1992	47,729	10,115	1,930	46,250	106,024	1992
1993	52,926	9,915	2,272	45,137	110,250	1993
1994	53,491	10,308	2,341	60,546	126,686	1994
1995	54,563	10,523	2,562	56,161	123,809	1995
1996	62,206	12,034	2,785	58,181	135,206	1996
1997	63,821	12,289	3,006	61,935	141,051	1997
1998	66,516	12,799	3,629	65,045	147,989	1998
1999	69,124	14,021	3,638	70,441	157,224	1999
2000	69,697	15,960	3,598	71,574	160,829	2000

¹ Tangible Personal Tax includes: personal property tax, mobile home tax and grain tax.

² Includes county sales tax and hotel lodging tax. 1994 sales tax increase includes sales tax accrual attributed to implementation of GASB #22.

Source: Lucas County Auditor

**TABLE 5
LUCAS COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS-REAL AND PUBLIC UTILITY¹
LAST TEN FISCAL YEARS
(Amounts in 000's)**

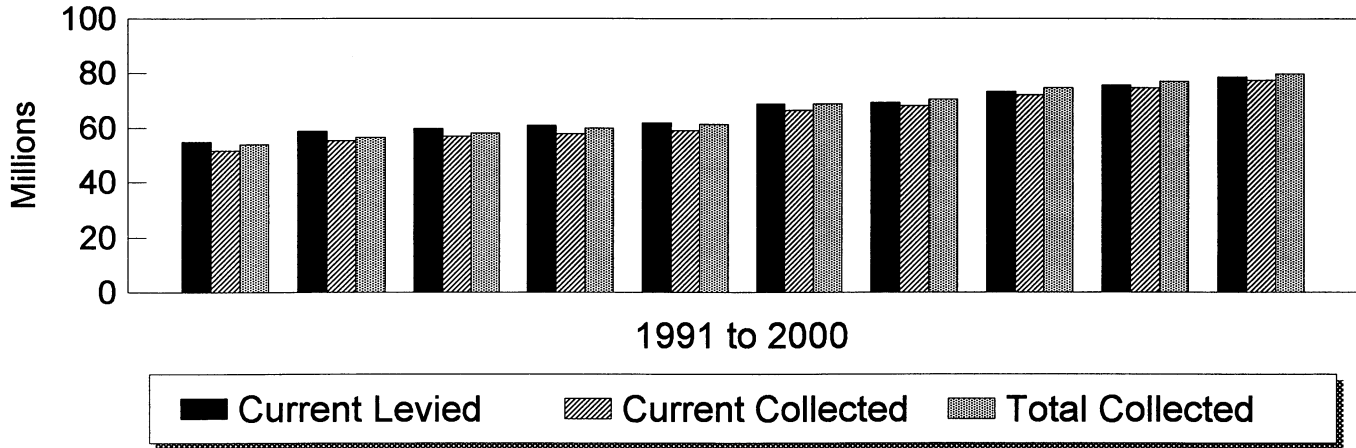
Tax/Levy Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied-Current	Delinquent Taxes Collected
1990/1991	\$54,830	\$51,655	94.21%	\$2,116
1991/1992	58,694	55,208	94.06%	1,257
1992/1993	59,771	56,870	95.15%	2,045
1993/1994	60,952	57,852	94.91%	2,182
1994/1995	61,930	59,020	95.30%	2,422
1995/1996	68,897	66,619	96.69%	2,107
1996/1997	69,220	68,126	98.42%	2,268
1997/1998	73,217	72,021	98.37%	2,551
1998/1999	75,699	74,647	98.61%	2,467
1999/2000	78,647	77,499	98.54%	2,436

¹ Includes all tax rates levied county-wide for: General Fund, Senior Services, Community Mental Health, Board of Mental Retardation, Children Services, Toledo-Lucas County Port Authority, Toledo Zoo, Toledo Lucas County Library and 9-1-1 Emergency Telephone System. Refer to: "Table 8 - Property Tax Rates of All Overlapping Governments" in this section.

Source: Lucas County Auditor

Property Tax Levies and Collections

Last Ten Fiscal Years



<u>Delinquent Taxes Collected as a Percent of Total Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Collections as a Percent of Taxes Levied-Current</u>	<u>Accumulated Delinquencies</u>	<u>Tax/Levy Collection Year</u>
3.94%	\$53,771	98.07%	\$5,675	1990/1991
2.23%	56,465	96.20%	7,021	1991/1992
3.47%	58,915	98.57%	7,107	1992/1993
3.63%	60,034	98.49%	7,100	1993/1994
3.94%	61,442	99.21%	6,227	1994/1995
3.07%	68,726	99.75%	5,972	1995/1996
3.22%	70,394	101.70%	5,977	1996/1997
3.42%	74,572	101.85%	5,796	1997/1998
3.20%	77,114	101.87%	5,760	1998/1999
3.05%	79,935	101.64%	5,012	1999/2000

TABLE 6
LUCAS COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

Tax/Levy Collection Year	Real Property²		Personal Property³	
	Assessed	Estimated Actual	Assessed	Estimated Actual
1990/1991	\$3,759,968	\$10,742,766	\$809,109	\$3,236,436
1991/1992	4,090,020	11,685,771	781,574	3,126,296
1992/1993	4,110,479	11,744,226	732,320	2,929,280
1993/1994	4,180,059	11,943,026	750,332	3,001,328
1994/1995	4,441,482	12,689,949	764,626	3,058,504
1995/1996	4,481,813	12,805,180	801,851	3,207,404
1996/1997	4,550,925	13,002,643	841,559	3,366,236
1997/1998	5,014,699	14,327,711	862,362	3,449,448
1998/1999	5,100,496	14,572,846	869,274	3,477,096
1999/2000	5,198,999	14,854,283	934,788	3,739,152

¹ Exempt properties are not included in the estimated actual values or in assessed valuations.

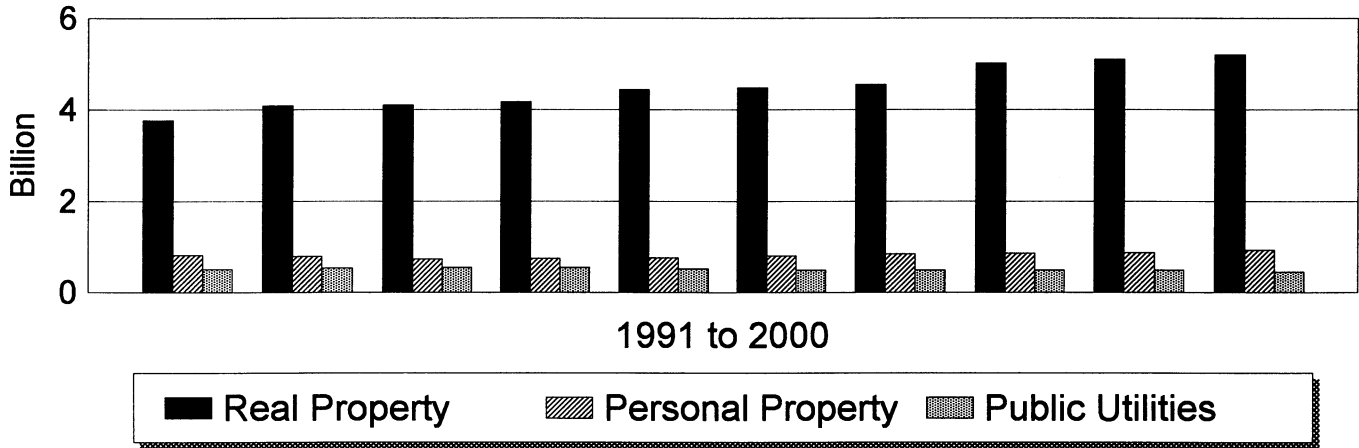
² The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note J-Property Tax Revenues" in the Notes to the Financial Statements.

³ The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying rates for manufacturing equipment, inventory and other equipment) for the ten fiscal years presented.

Source: Lucas County Auditor

Assessed Value of Taxable Property

Last Ten Fiscal Years



Public Utility ³				Assessed Value as a Percent of Estimated Actual Value	Tax/Levy Collection Year
Assessed	Estimated Actual	Assessed	Estimated Actual		
\$511,390	\$1,894,037	\$5,080,467	\$15,873,239	32.01%	1990/1991
531,430	1,890,351	5,403,024	16,702,418	32.35%	1991/1992
551,401	1,969,289	5,394,200	16,642,795	32.41%	1992/1993
552,586	1,973,518	5,482,977	16,917,872	32.41%	1993/1994
518,515	1,831,238	5,724,623	17,579,691	32.56%	1994/1995
494,129	1,764,746	5,777,793	17,777,330	32.50%	1995/1996
490,200	1,750,714	5,882,684	18,119,593	32.47%	1996/1997
483,823	1,727,940	6,364,073	19,516,528	32.61%	1997/1998
487,012	1,739,329	6,453,593	19,777,882	32.63%	1998/1999
453,059	1,812,236	6,586,846	20,405,671	32.28%	1999/2000

**TABLE 7
LUCAS COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS¹
LAST TEN FISCAL YEARS
(Amounts in 000's)**

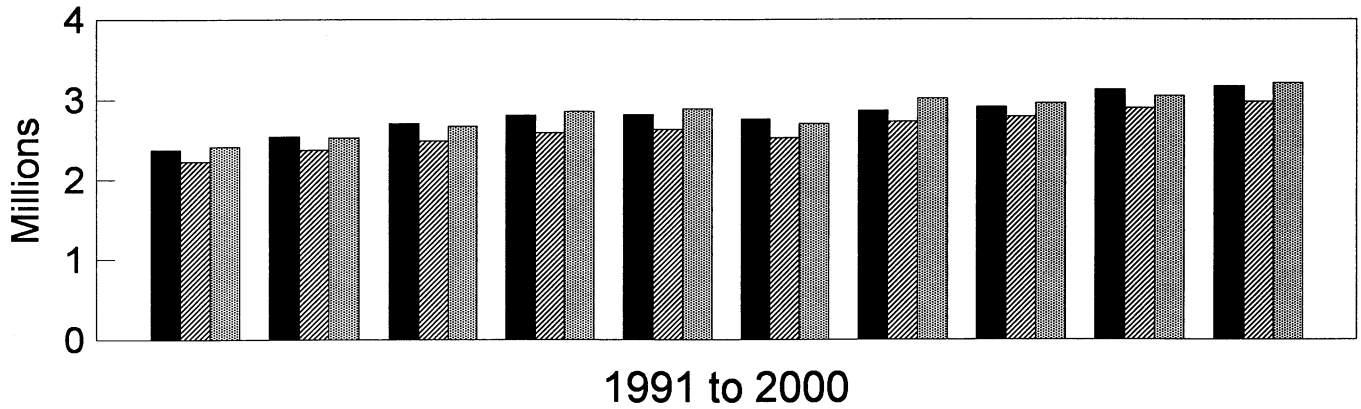
<u>Tax/Levy Collection Year</u>	<u>Current Assessment Levies</u>	<u>Current Assessments Collected</u>	<u>Current Assessments Collected as a Percent of Assessment Levies</u>	<u>Delinquent Assessments Collected</u>
1990/1991	\$2,368	\$2,224	93.92%	\$187
1991/1992	2,539	2,368	93.27%	160
1992/1993	2,704	2,487	91.97%	184
1993/1994	2,809	2,584	91.99%	268
1994/1995	2,810	2,630	93.59%	259
1995/1996	2,755	2,528	91.76%	172
1996/1997	2,864	2,729	95.29%	282
1997/1998	2,914	2,785	95.57%	172
1998/1999	3,125	2,891	92.51%	153
1999/2000	3,168	2,974	93.88%	232

¹ Assessment levies and collections include assessment districts outside the County entity.

Source: Lucas County Auditor

Special Assessment Collections

Last Ten Fiscal Years



Current Levied
 Current Collected
 Total Collected

Delinquent Assessments Collected as a Percent of Assessment Levies

Total Assessments Collected

Total Collections as a Percent of Current Assessment Levies

Accumulated Delinquencies

Tax/Levy Collection Year

7.90%	\$2,411	101.82%	\$365	1990/1991
6.30%	2,528	99.57%	404	1991/1992
6.80%	2,671	98.78%	466	1992/1993
9.54%	2,852	101.53%	433	1993/1994
9.22%	2,889	102.81%	362	1994/1995
6.24%	2,700	98.00%	362	1995/1996
9.85%	3,011	105.13%	246	1996/1997
5.90%	2,957	101.48%	209	1997/1998
4.90%	3,045	97.44%	291	1998/1999
7.32%	3,206	101.20%	268	1999/2000

TABLE 8
LUCAS COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN FISCAL YEARS
(Per \$1,000 of Assessed Valuation)

Taxable Year: Collection Year:	1990 1991	1991 1992	1992 1993	1993 1994
Lucas County Entities:				
General Fund.....	\$2.00	\$2.00	\$2.00	\$2.00
Board of Mental Retardation.....	3.50	3.50	4.50	4.50
Children Services Board.....	2.75	3.50	3.50	3.50
Community Mental Health.....	1.50	1.50	1.50	1.50
Emergency Medical Service.....	1.10	-	-	-
Senior Services.....	-	0.25	0.25	0.25
9-1-1 Emergency Telephone System..	0.50	0.50	0.50	0.50
Zoo (improvements).....	0.50	0.50	0.50	0.50
Zoo (operating).....	0.70	0.70	0.70	0.70
<i>Total Lucas County Entities.....</i>	12.55	12.45	13.45	13.45
Other Entities:				
Metroparks.....	1.00	1.00	1.00	1.00
Toledo-Lucas County Port Authority.....	0.35	0.35	0.35	0.40
Toledo-Lucas County Library.....	1.00	1.00	1.00	1.00
Toledo Area Regional Transportation Authority ²	2.50	2.50	2.50	2.50
<i>Total Rates.....</i>	<u>\$17.40</u>	<u>\$17.30</u>	<u>\$18.30</u>	<u>\$18.35</u>

¹ Property tax rates are determined by a combination of the county-wide tax rates and the applicable tax rates for the school district, towns and municipality in which the property is located.

² Tarta is not levied in every county taxing district.

Source: Lucas County Auditor

1994 1995	1995 1996	1996 1997	1997 1998	1998 1999	1999 2000
\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
4.50	4.50	4.50	4.50	4.50	4.50
3.50	3.50	3.50	3.50	3.50	3.50
1.50	1.50	1.50	1.50	1.50	1.50
-	-	-	-	-	-
0.25	0.25	0.25	0.25	0.25	0.45
0.50	0.50	0.70	0.70	0.70	0.70
0.50	1.00	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
<u>13.45</u>	<u>13.95</u>	<u>14.10</u>	<u>14.10</u>	<u>14.10</u>	<u>14.30</u>
1.00	1.00	1.00	1.00	1.40	1.40
0.40	0.40	0.40	0.40	0.40	0.40
1.00	1.85	1.85	1.85	1.85	1.85
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
<u>\$18.35</u>	<u>\$19.70</u>	<u>\$19.85</u>	<u>\$19.85</u>	<u>\$20.25</u>	<u>\$20.45</u>

TABLE 8
LUCAS COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹-(continued)
LAST TEN FISCAL YEARS
(Per \$1,000 of Assessed Valuation)

Taxable Year: Collection Year:	1990 1991	1991 1992	1992 1993	1993 1994
School Districts:				
Anthony Wayne.....	\$56.10	\$56.10	\$62.90	\$62.90
Evergreen.....	39.70	39.70	39.70	39.70
Maumee.....	51.40	52.60	57.40	57.40
Oregon.....	42.30	42.30	42.30	42.30
Otsego.....	44.50	44.50	52.50	51.80
Ottawa Hills.....	90.20	90.20	97.90	97.90
Springfield.....	57.90	61.80	61.80	60.80
Swanton.....	53.60	56.20	56.20	56.20
Sylvania.....	56.20	57.05	62.30	62.30
Toledo.....	51.90	58.80	58.60	57.80
Washington.....	52.10	52.10	52.10	56.80
Joint Vocational School Districts:				
Four County.....	3.20	3.20	3.20	3.20
Penta County.....	2.20	2.20	2.20	2.20
Townships:				
Harding.....	3.30	3.30	3.30	3.30
Jerusalem.....	9.75	9.75	9.75	9.75
Monclova.....	4.90	4.90	4.90	4.90
Providence.....	4.20	4.45	6.45	6.45
Richfield.....	5.30	5.30	5.30	5.30
Spencer.....	4.50	4.50	6.00	6.00
Springfield.....	6.30	6.30	6.30	6.30
Swanton.....	5.40	5.40	5.40	4.70
Sylvania.....	15.30	15.30	16.40	16.40
Washington.....	17.20	17.20	19.20	19.20
Waterville.....	8.80	8.10	9.30	9.30
Municipalities:				
Village of Berkey.....	3.00	3.00	3.00	3.00
Village of Harbor View.....	7.00	7.00	7.00	7.00
Village of Holland.....	2.00	2.00	2.00	2.00
City of Maumee.....	4.10	4.20	4.40	4.20
City of Oregon.....	3.50	3.50	3.50	3.50
Village of Ottawa Hills.....	4.10	4.10	4.10	4.10
Village of Swanton.....	3.00	3.00	3.00	3.00
City of Sylvania.....	5.75	5.75	5.75	5.75
City of Toledo.....	4.40	4.40	4.40	4.40
Village of Waterville.....	3.50	3.50	3.50	3.50
Village of Whitehouse.....	3.50	3.50	3.50	3.50

¹ Property tax rates are determined by a combination of the county-wide tax rates and the applicable tax rates for the school district, towns or municipality in which the property is located.

Source: Lucas County Auditor

<u>1994</u> <u>1995</u>	<u>1995</u> <u>1996</u>	<u>1996</u> <u>1997</u>	<u>1997</u> <u>1998</u>	<u>1998</u> <u>1999</u>	<u>1999</u> <u>2000</u>
\$62.90	\$66.80	\$66.80	\$64.50	\$64.50	\$64.50
39.70	42.90	42.90	39.70	39.70	47.23
57.40	59.60	64.50	62.30	62.30	62.30
45.80	45.80	49.20	49.20	49.20	49.20
51.80	52.60	51.80	57.20	49.11	57.70
97.90	104.30	104.30	107.05	107.05	113.20
65.20	67.40	67.40	64.20	64.20	65.10
56.00	65.16	64.60	62.10	62.05	62.05
62.30	63.90	68.20	66.30	66.30	65.70
57.70	57.80	57.80	57.80	57.80	57.50
56.80	56.80	61.70	61.70	61.70	60.70
3.20	3.20	3.20	3.20	3.20	3.20
2.20	2.20	2.20	2.20	2.20	2.20
3.30	3.30	3.30	3.30	3.30	3.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.45	6.45	6.45	4.45	6.95	6.95
5.30	5.30	7.20	7.20	7.20	7.20
6.00	6.00	6.00	6.00	6.00	6.00
6.30	6.30	8.10	8.10	8.10	8.10
4.90	5.20	5.20	5.20	6.10	6.10
16.40	16.40	16.40	16.40	16.40	16.40
19.20	19.20	19.50	19.50	19.50	19.50
9.30	9.30	9.30	9.30	9.30	9.30
3.00	3.00	3.00	3.00	3.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
2.00	0.80	0.80	0.80	0.80	0.80
4.10	4.00	4.00	4.00	3.85	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
3.00	3.00	3.00	3.00	3.00	4.50
6.25	6.25	6.25	6.25	6.40	6.40
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 9
LUCAS COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(Dollar Amounts in 000's)

<u>Fiscal Year</u>	<u>Total(ii) Population</u>	<u>Assessed¹ Values</u>	<u>Gross General(i) Bonded Debt</u>	<u>Less Debt (i) Service Fund Balance</u>
1991	\$465,000	\$5,085,845	\$36,790	\$642
1992	467,600	5,410,519	39,225	446
1993	467,500	5,432,199	37,355	857
1994	467,500	5,482,977	47,542	914
1995	457,100	5,724,623	49,250	810
1996	452,691	5,777,793	68,325	1,029
1997	452,400	5,882,684	75,500	7,372
1998	448,300	6,360,884	67,900	6,652
1999	447,300	6,453,593	60,060	5,986
2000	455,054	6,586,846	52,590	6,139

¹ Refer to: "Table 6 - Assessed and Estimated Actual Value of Taxable Property" in this section.

Source (i): Lucas County Auditor

Source (ii): Toledo Regional Growth Partnership

TABLE 10
LUCAS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS
(Amounts in 000's)

<u>Fiscal¹ Year</u>	<u>General Obligation Principal</u>	<u>General Obligation Interest</u>	<u>Total² General Obligation Debt Service</u>	<u>Total¹ General Governmental Expenditures</u>
1991	\$1,645	\$2,710	\$4,355	\$231,925
1992	1,650	3,095	4,745	226,783
1993	1,870	2,724	4,594	240,914
1994	1,905	2,599	4,504	269,100
1995	2,942	3,288	6,230	276,567
1996	14,845	3,588	18,433	317,940
1997	6,425	3,971	10,396	341,414
1998	7,600	4,203	11,803	327,624
1999	7,840	3,815	11,655	345,637
2000	7,470	3,436	10,906	402,711

¹ Refer to: "Table 1 - General Governmental Expenditures by Function" in this section.

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

Source: Lucas County Auditor

<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>Fiscal Year</u>
\$36,148	0.711%	\$77.74	1991
38,779	0.717%	82.93	1992
36,498	0.672%	78.07	1993
46,628	0.850%	99.74	1994
48,440	0.846%	105.97	1995
67,296	1.165%	148.66	1996
68,128	1.158%	150.59	1997
61,248	0.963%	136.62	1998
54,070	0.838%	120.88	1999
46,451	0.705%	102.08	2000

<u>Ratio of Total Debt Service to General Governmental Expenditures</u>	<u>Fiscal Year</u>
1.88%	1991
2.09%	1992
1.91%	1993
1.67%	1994
2.25%	1995
5.80%	1996
3.04%	1997
3.60%	1998
3.37%	1999
2.71%	2000

TABLE 11
LUCAS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
FOR FISCAL YEAR ENDED December 31, 2000
(Amounts in 000's)

Direct legal debt limitation¹:		
3.0% of the first \$100,000 assessed valuation.....		\$3,000
1.5% on excess of \$100,000-not in excess of \$300,000.....		3,000
2.5% on the amount in excess of \$300,000 ²		<u>157,173</u>
<i>Total direct legal debt limitation</i>		163,173
<i>Total of all county debt outstanding</i> ³	\$84,313	
<i>Less:</i>		
Special assessment bonds and notes (self-supporting) ³	11,420	
Correctional facilities bonds (4).....	<u>15,003</u>	
<i>Total exempt debt</i>		(26,423)
<i>Less:</i>		
Available equity in debt service fund as of December 31, 1998.....		<u>(6,139)</u>
<i>Total net indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>51,751</u>
<i>Direct legal debt margin</i>		<u><u>\$111,422</u></u>
Unvoted debt limitation (subject to 1% of County assessed valuation).....	65,869	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....		<u>(38,285)</u>
<i>Total unvoted legal debt margin</i>		<u><u>\$27,584</u></u>

¹ Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.02 and 133.05.

² Refer to: "Table 6 - Assessed and Estimated Actual Value of Taxable Property" in this section.

³ Excludes Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans. Refer to: "Note F - Notes Payable" and to "Note G - Long-term Debt and Other Obligations" in the Notes to the Financial Statements.

⁴ Excluded by state statute.

Source: Lucas County Auditor

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2000
(Amounts in 000's)

	<u>Debt Outstanding</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct debt:			
Lucas County ¹	\$72,050	100.0%	\$72,050
Overlapping debt:			
Municipalities:²			
All cities and villages within			
Lucas County.....	151,345	100.0%	151,345
Swanton Village.....	410	4.80%	20
School districts:³			
All school districts			
within Lucas County.....	53,275	100.0%	53,275
Anthony Wayne local.....	27,164	97.8%	26,566
Overlapping debt.....	232,194	99.6%	231,206
<i>Total direct and overlapping debt...</i>	<u>\$304,244</u>	99.7%	<u>\$303,256</u>

¹ Excluding special assessment debt with governmental commitment, revenue bonds, general obligation bonds reported in Enterprise funds and Regional Jail bonds.

² The cities which are wholly located within the legal boundaries of Lucas County are: Maumee, Oregon, Sylvania and Toledo. The villages which are wholly located within the legal boundaries of Lucas County are: Berkey, Harbor View, Holland, Ottawa Hills, Waterville and Whitehouse.

³ The school districts which are wholly located within the legal boundaries of Lucas County are: Maumee (CSD), Ottawa Hills (LSD), Oregon(CSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD) and Washington (LSD).

Chart of Direct and Overlapping Debt as of December 31, 2000

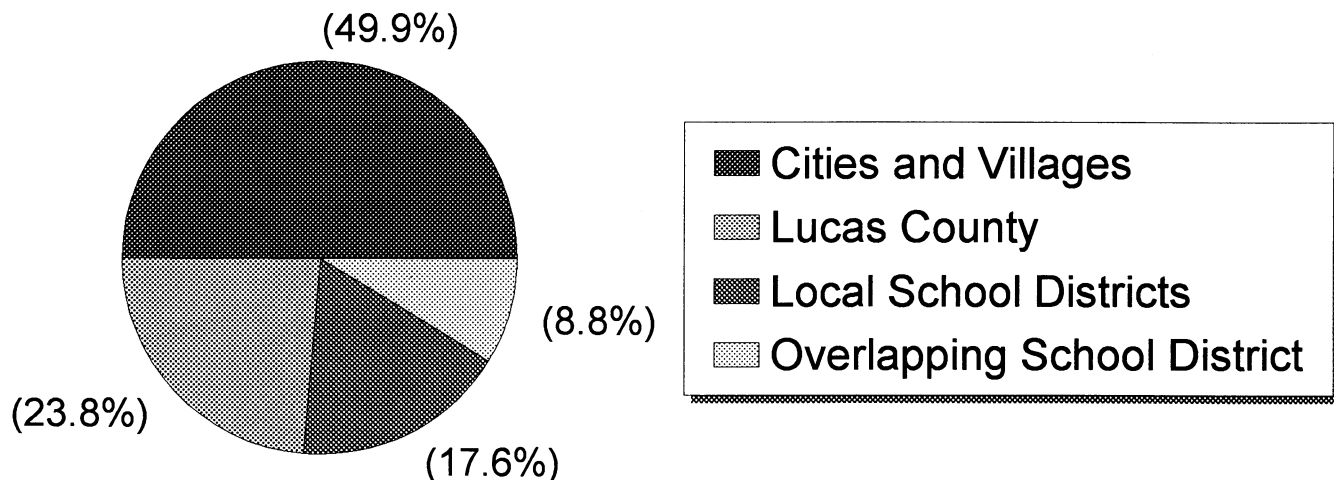


TABLE 13
LUCAS COUNTY, OHIO
PROPERTY VALUES, BANK DEPOSITS AND CONSTRUCTION ACTIVITY
LAST TEN FISCAL YEARS
(Dollar Amounts in 000's)

Fiscal Year	Assessed Values of Real, Personal and Utility Property(i)	Certified Bank Deposits (ii)	Valuation of² Construction (iii)	Total² Permits Issued (iii)
1991	\$5,085,845	\$4,588,277	\$176,450	9,961
1992	5,410,519	4,439,618	258,451	10,163
1993	5,432,199	3,124,897	230,814	10,462
1994	5,482,977	2,768,305	251,899	10,073
1995	5,724,623	3,053,287	265,933	8,790
1996	5,777,793	3,810,869	347,064	11,524
1997	5,882,684	3,037,031	287,618	9,848
1998	6,360,884	5,302,858	619,472	9,982
1999	6,453,593	6,340,350	194,109	9,166
2000	6,586,846	2,413,149	501,221	8,767

¹ Refer to: "Table 6-Assessed and Estimated Actual Value of Taxable Property" in this section.

² Represents all privately owned new construction including residential and nonresidential structures, and residential and nonresidential garage and carport additions, alterations and conversions.

Source (i): Lucas County Auditor

Source (ii): Data Services Department-Federal Reserve Bank of Cleveland.

Source (iii): Lucas County Building Regulation Department, City of Toledo Building Department, City of Oregon Inspection Department, City of Maumee Division of Building and the Village of Whitehouse Building Department.

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TABLE 14
LUCAS COUNTY, OHIO
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
FOR FISCAL YEAR ENDED DECEMBER 31, 2000
(Amounts in 000's)

Firm	2000 Assessed Real Estate Values	2000 Assessed Personal Property Values	Total 2000 Assessed Property Values
General Motors Hydra-Matic.....	\$8,693	\$47,192	\$55,885
Chrysler/Daimler.....	5,763	41,970	47,733
BP America.....	6,245	39,131	45,376
Sun Oil Company.....	5,278	33,918	39,196
The Andersons.....	13,725	15,855	29,580
General Mills.....	3,209	23,047	26,256
St. Vincent Medical Center.....	25,412	0	25,412
Schuller International.....	3,678	21,366	25,044
Meijer Inc.....	14,479	8,831	23,310
Seaway Foodtown.....	6,005	15,912	21,917
Totals.....	\$92,487	\$247,222	\$339,709

* Refer to: "Table 6-Assessed and Estimated Actual Value of Taxable Property" in this section.

Source: Lucas County Auditor

TABLE 15
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS
FOR FISCAL YEARS ENDED DECEMBER 31, 2000 AND DECEMBER 31, 1999
(Amounts in 000's)

Utility	2000 Assessed Public Utility Values	1999 Assessed Public Utility Values	2000 Percent of Utilities Assessed Value to Total 2000 Assessed Value
Toledo Edison.....	\$240,506	\$244,359	3.09%
Columbia Gas.....	76,384	72,512	0.98%
of Ohio, Inc.....	64,049	72,802	0.82%
Ohio Bell.....	11,798	5,399	0.11%
Norfolk Southern.....	8,180	9,251	0.16%
CSX Transportation Inc.....	8,180	9,251	0.16%
Totals.....	\$400,917	\$404,323	5.16%

Source: Lucas County Auditor

2000 Percent' Firms Assessed Value to Total 2000 Assessed Property Values	Rank of Top Ten Firms by Assessed Property Values	
	2000	1999
0.72%	1	1
0.61%	2	2
0.58%	3	4
0.50%	4	3
0.38%	5	5
0.34%	6	7
0.33%	7	9
0.32%	8	6
0.30%	9	8
0.28%	10	10
<hr/>		
4.36%		

2000 Percent of Utilities Assessed Value to Total 2000 Assessed Value
3.75%
1.11%
1.12%
0.15%
0.14%
<hr/>
6.27%

**TABLE 16
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2000**

POPULATION DENSITY

<u>Census Year</u>	<u>Square Miles</u>	<u>Population in Lucas County</u>	<u>Population Density</u>
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	341.0	455,054	1,334.5

Source: Bureau of Census-United States Department of Commerce

EMPLOYMENT TRENDS

Ten Year Average Employment

<u>Year</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1991	211,600	20,300	8.8%	6.4%	6.7%
1992	211,400	19,100	8.3%	7.2%	7.4%
1993	212,500	15,600	6.8%	6.5%	6.8%
1994	215,800	13,300	5.8%	5.5%	6.1%
1995	214,400	11,500	5.0%	4.8%	5.6%
1996	215,700	11,500	5.1%	4.9%	5.4%
1997	218,300	11,900	5.2%	4.6%	4.9%
1998	218,000	12,700	5.5%	4.2%	4.5%
1999	222,000	12,100	5.2%	4.2%	4.2%
2000	219,000	11,200	4.9%	4.1%	4.0%

2000 Monthly Employment

<u>Month</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
Jan.	213,600	11,200	5.0%	4.9%	4.5%
Feb.	213,800	11,800	5.2%	4.9%	4.4%
March	215,700	10,700	4.7%	4.4%	4.3%
April	216,900	9,500	4.2%	3.7%	3.7%
May	218,200	9,700	4.3%	3.7%	3.9%
June	218,300	11,600	5.0%	4.3%	4.2%
July	216,800	16,800	7.2%	4.2%	4.2%
Aug.	218,500	15,000	6.4%	3.9%	4.1%
Sept.	221,100	10,700	4.6%	4.0%	3.8%
Oct.	224,100	9,300	4.0%	3.7%	3.6%
Nov.	225,100	9,700	4.1%	3.7%	3.8%
Dec.	226,200	8,900	3.8%	3.7%	3.7%

Source: Ohio Bureau of Employment Services

**TABLE 17
LUCAS COUNTY, OHIO
MISCELLANEOUS STATISTICS
AS OF DECEMBER 31, 2000**

HOSPITALS

<u>Name</u>	<u>Number of Beds</u>
Toledo Hospital.....	799
St. Vincent Mercy Medical Center.....	542
St. Charles Mercy Hospital.....	386
St. Lukes Hospital.....	314
Riverside Mercy Hospital.....	310
Medical College of Ohio Hospitals.....	285
Flower Hospital.....	279

Source: Lucas County Auditor

HIGHER EDUCATION INSTITUTIONS

<u>Name of Institution</u>	<u>2000/2001 Fall/Winter Enrollment</u>
University of Toledo.....	16,109
Lourdes College.....	1,326
Medical College of Ohio.....	961
Stautzenberger College of Business and Technology.....	475
University of Toledo-College of Law.....	468
Davis College.....	434
<i>Total enrollment.....</i>	<i>19,773</i>

Source: Lucas County Auditor

TABLE 17
LUCAS COUNTY
MISCELLANEOUS STATISTICS-(continued)
AS OF DECEMBER 31, 2000
(Dollar Amounts in 000's)

NATIONAL AND INTERNATIONAL FIRM RANKINGS

<u>Firm</u>	<u>Overall Rank 2000</u>	<u>Overall Rank 1999</u>	<u>Ohio Rank 2000</u>	<u>Gross Sales</u>	<u>1999 Net Assets</u>	<u>Asset Rank</u>
Dana Corporation.....	153	131	9	\$12,691,000	\$11,236,000	230
Owens-Illinois.....	306	293	18	5,814,000	10,343,200	247
Owens-Corning Fiberglas.	351	323	22	4,940,000	6,638,000	309

INDUSTRIAL RANKINGS

<u>Firm</u>	<u>2000 Number of Employees</u>	<u>Industry</u>	<u>2000 Rank</u>	<u>1999 Rank</u>
Dana Corporation.....	79,300	Motor Vehicle & Parts	39	5
Owens-Illinois.....	34,400	Building Materials, Glass	7	1
Owens-Corning Fiberglas.	20,000	Building Materials, Glass	7	2

'Source: Fortune magazine, "The Largest 500 U.S. Industrial Companies," April 16, 2001 Volume 143, No. 8

**TABLE 17
LUCAS COUNTY, OHIO
MISCELLANEOUS STATISTICS-(continued)
AS OF DECEMBER 31, 2000**

EMPLOYERS

Top Ten Private Employers

<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>
ProMedica Health Systems**	12,000	Medicine and health care
Merch Health Partners*	7,377	Medicine and health care
Daimler-Chrysler/Toledo Jeep	5,400	Automatic manufacturing
Foodtown.....	4,300	Retail grocery
General Motors/Power Train.....	4,092	Automatic transmissions
Medical College of Ohio.....	3,500	Medicine and health care
Andersons.....	3,500	Grain storage/processing and retail
Kroger.....	2,667	Retail grocery
Meijers.....	2,174	Retail grocery
United Parcel Service.....	2,116	Mail Service
<i>Top ten total employed</i>	<u>47,126</u>	
<i>Percent of total work force¹</i>	21.52%	

¹Refer to: "Employment Trends-Ten Year Employment" within Table 16 of this Section.

*1997 Merger of Mercy, Riverside, St. Charles and St. Vincent Mercy Medical Centers.

**1998 Merger of Childrens Medical Center, Flower Hospital, Toledo Hospital, Crestview Club Apt.

Goerlich Center, Caring Home Helath Serv. Lake Park, Golden Haven, Promedica Paramount & Promedica Phy. Support.

Source: Toledo Regional Growth Partnership

Top Five Public Employers

<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>
Toledo Public Schools.....	5,000	Education (primary-secondary)
University of Toledo.....	5,000	Education (advanced)
Lucas County.....	4,144	Government services (various)
City of Toledo.....	2,960	Government services (various)
State of Ohio.....	2,250	Government services (various)
<i>Total employed</i>	<u>19,354</u>	
<i>Percent of total work force¹</i>	8.84%	

¹Refer to: "Employment Trends-Ten Year Employment" within Table 16 of this Section.

Source: Toledo Regional Growth Partnership

AREIS

Auditor's Real Estate
Information System

Larry A. Kaczala
Auditor

Jerome C. German, ASA, IFAS
Director/Chief Assessor
Real Estate Division

This Appraisal Property Map is
for tax purposes only. It is NOT
intended for conveyances,
nor is it a Legal Survey.

MAP DATE & SCALE
Date of Map: 3/19/2007
Date of Aerial:

Scale: 1:24000
Tax Mapping Dept. 419-213-4448

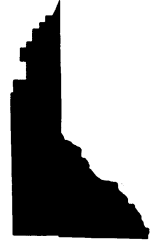
MAPPING LEGEND

- PARCEL LINE
- ROW LINE
- HISTORICAL LINE
- EASEMENT LINE
- TOWNSHIP LINE
- DEDVAC ROW
- PRIVATE ROAD
- SECTION LINE
- SUB LOT LINE
- BUFFER LOT

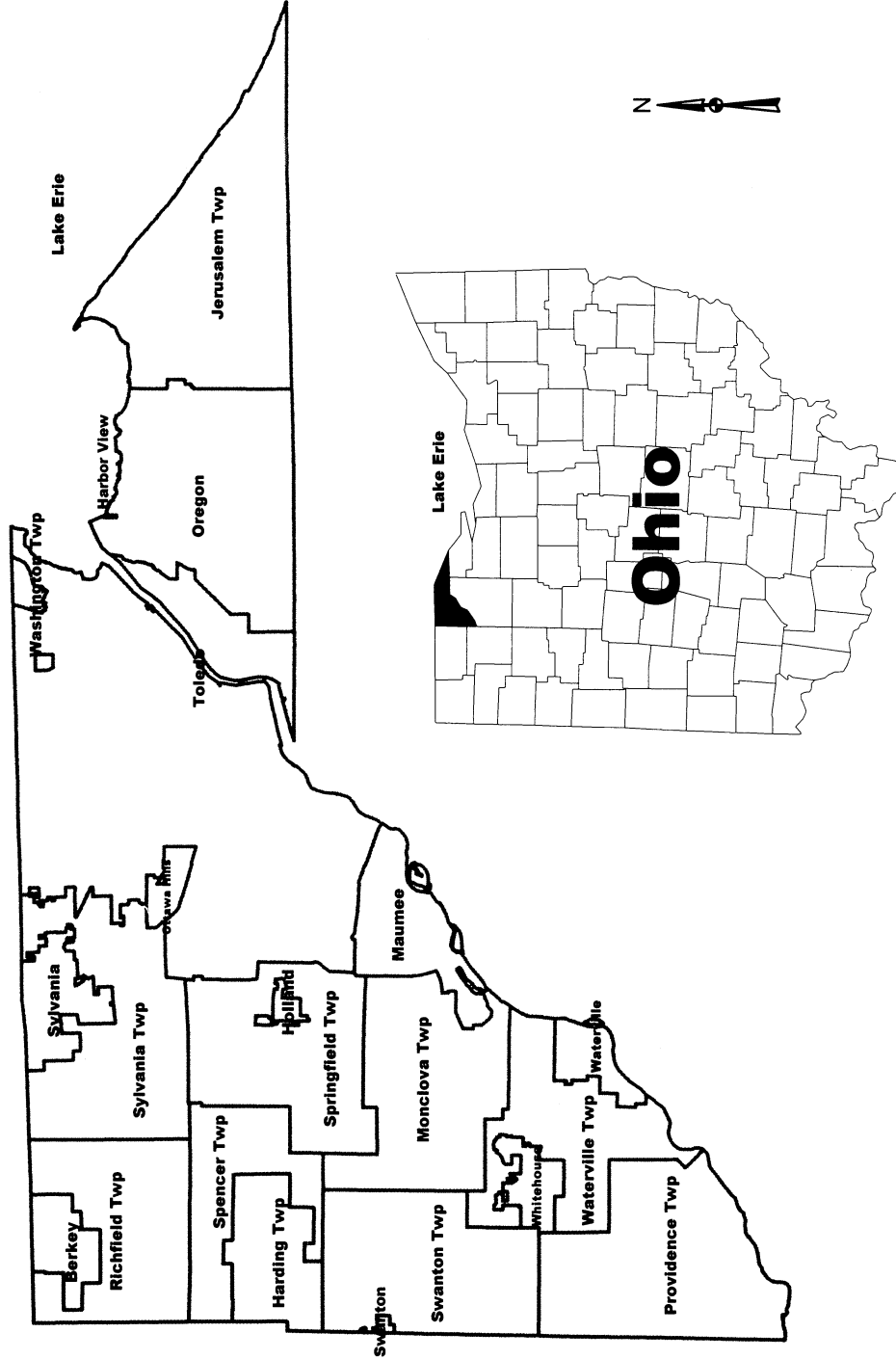
ACREAGE 9.9

ASSESSOR # 99999999

Township Range Section



Lucas County, Ohio



LUCAS COUNTY, OHIO

LUCAS COUNTY, OHIO

Reports Issued Pursuant to the OMB Circular A-133
Year Ended December 31, 2000

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Lucas County, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year Ended December 31, 2000

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Report of Independent Auditors on the Schedule of Expenditures of Federal Awards

Lucas County Board of Commissioners
Toledo, Ohio

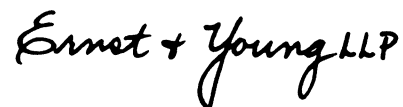
We have audited the general purpose financial statements of Lucas County, Ohio as of and for the year ended December 31, 2000, and have issued our report thereon dated May 4, 2001. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Lucas County, Ohio, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 2000 is presented for the purpose of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

May 4, 2001



Lucas County, Ohio
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2000

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - Food and Nutrition:			
Passed through Ohio Department of Education:			
Juvenile Court:			
Food Distribution Program	10.550	IRN: 083097	\$ 2,856
Child Nutrition Cluster:			
Passed through Ohio Department of Education:			
Juvenile Court:			
National School Lunch Program	10.555	IRN: 083097	75,374
National School Breakfast Program	10.553	IRN: 083097	39,413
Board of County Commissioners:			
Community Development Center:			
Summer Food Service Program	10.559	IRN: 089243	<u>179,664</u>
Child Nutrition Cluster			<u>294,451</u>
Total U.S. Department of Agriculture			<u>297,307</u>
Federal Emergency Management Agency:			
Passed through Ohio Emergency Management Agency:			
Emergency Management Agency:			
Participating Partnership Agreement	83.534	(1)	<u>72,000</u>
Total Federal Emergency Management Agency			<u>72,000</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development (HUD):			
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grant/States Program:			
Formula Grant	14.228	(1)	367,094
Community Development Block Grant/Small Cities Program Cluster:			
Revolving Loan Fund	14.219	(1)	1,026,765
Home Investment Partnership	14.239	(1)	<u>40,123</u>
Total U.S. Department of Housing and Urban Development			<u>1,433,982</u>
U.S. Department of Education:			
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Drug Free Schools and Communities	84.186	(1)	389,456
Passed through Ohio Rehabilitation Services Commission:			
Lucas County Mental Health Board:			
Rehabilitation Services Commission Title I	84.126	(1)	450,054
Lucas County Mental Retardation and Developmental Disabilities:			
Rehabilitation Services Commission - Pathways	84.126	(1)	<u>364,893</u>
			<u>814,947</u>
Total U.S. Department of Education			<u>1,204,403</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice:			
Passed through Ohio Office of Criminal Justice Services - Criminal Justice Coordinating Council:			
Juvenile Court:			
Title V Reaching Out Project	16.548	JV-T50-5018	47,256
Effective Collaborations for Timely Adoptions	16.548	90C00870-01	23,130
			70,386
Passed through Ohio Attorney General Victim Witness Assistance Program:			
Notification Advocate	16.579	(1)	26,826
Victims Forum	16.579	(1)	65,318
			92,144
VAW Pros/VW Response	16.588	(1)	46,951
Safe Kids/Safe Street	16.541	(1)	7,252
VOCA V/W	16.575	(1)	95,286
SVAA Hispanic V/W	16.575	(1)	56,570
VOCA-X Felony Crises	16.575	(1)	37,351
Passed through Ohio Office of the Governor - Criminal Justice Coordinating Council:			
Juvenile Court:			
Juvenile/Special Services	16.575	(1)	45,301
			234,508
Juvenile Accountability Incentive Block Grant (1)	16.523	98-JB-001-A011	412,437
Juvenile Accountability Incentive Block Grant (2)	16.523	99-JB-013-A011	417,062
			829,499
Passed through Ohio Office of Criminal Justice Services: Passed through Criminal Justice Coordinating Council:			
Juvenile Justice Delinquency Prevention - Title II:			
CSI Psychiatric Services	16.540	JJ-SO1-0309	46,800
UPRISE	16.540	JJ-DP2-0307	4,482
New Visions	16.540	JJ-MO1-0308	13,372
Strictly Teens	16.540	JJ-DP2-0310	19,390
Family Treatment Group	16.540	JJ-IN4-0288	145
B.R.I.D.G.E.	16.540	JJ-DP2-0290	7,537
YW Teen Support	16.540	JJ-GS1-0311	9,827
YMCA Teen Partners	16.540	JJ-DP2-0292	19,736
			121,289

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Byrne Memorial Law Enforcement Assistance:			
Offender Alternative	16.579	DG-F02-7580	48,999
Mountain Mentors	16.579	DG-F02-7633	30,725
Project Safe Solutions	16.579	DG-F02-7632	30,576
Information Sharing Network	16.579	DG-B01-7634	30,000
YW Teen Support	16.579	DG-F01-7624	2,023
Suburban Courts Services	16.579	DG-D02-7576	131,338
Assertive Substance Abuse	16.579	DG-F02-7626	89,638
Notification Advocate	16.579	DG-D02-7635	21,903
FA Residential Housing	16.579	DG-F01-7577	82,492
Rubicon Docket	16.579	DG-E01-7578	128,078
Children's Advocacy-Center	16.579	DG-D02-7630	82,658
CHOICES	16.579	DG-F01-7637	193,537
			871,967
Passed through Ohio Office of Criminal Justice Services:			
Passed through Criminal Justice Coordinating Council:			
Violence Against Women:			
Integrated Investigations	16.588	WF-VA2-8837	36,376
VAW Response Team	16.588	NF-VA3-8839	77,010
Directly received:			
Sheriff			
Violence Against Women	16.588	83-48-981000	35,270
			148,656
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
National Institute for Juvenile Justice and Delinquency Prevention	16.542	(1)	48,500
Total U.S. Department of Justice			2,471,152

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Social Services Block Grant (Title XX)	93.667	(1)	423,850
Passed through Ohio Department of Mental Health Community Mental Health Services:			
Social Services Block Grant (Title XX)	93.667	(1)	449,640
			<u>873,490</u>
Community Mental Health Services Block Grants:			
Child Adolescent/CORE	93.958	(1)	95,577
Peer/Peck	93.958	(1)	40,000
Community Plan	93.958	(1)	160,343
Prevention	93.958	(1)	4,000
Program Development	93.958	(1)	35,000
JIF	93.958	(1)	47,061
508K	93.958	(1)	33,333
508R HAP	93.958	(1)	113,334
HAP	93.958	(1)	15,928
			<u>544,576</u>
PATH Grant 2000	93.150	(1)	105,893
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Block Grants for Prevention and Treatment of Substance Abuse:			
Alcohol and Drug Abuse and MH Services	93.959	(1)	3,908,539

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Passed through Ohio Department of Human Services:			
Children Services Board:			
Child Welfare Service Grant - Title IV-B	93.645	(1)	281,515
Emergency Services Assistance	93.645	(1)	303,277
			<u>584,792</u>
Independent Living Grant	93.674	(1)	73,703
Child Abuse & Neglect	93.669	(1)	2,000
Total U.S. Department of Health and Human Services			<u>6,092,993</u>
Total Federal Awards			<u><u>\$ 11,571,837</u></u>

(1) No pass-through entity identifying number is available for this program.

See accompanying notes to schedule of expenditures of federal awards.

Lucas County, Ohio

Notes to the Schedule of Expenditures of Federal Awards

December 31, 2000

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lucas County and is presented on the modified accrual basis of accounting, which is described in Note A to Lucas County, Ohio's (the County) general purpose financial statements. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

2. Subrecipients

Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Amount Provided to Subrecipient
Juvenile Justice Delinquency Prevention - Title II	16.540	121,289
Title V Reaching Out Project	16.548	47,256
Effective Collaboration for Timely Adoptions	11.548	23,130
Byrne Memorial Law Enforcement Assistance	16.579	871,967
Violence Against Women	16.588	148,656
Rehabilitation Services Commission Title I	84.126	450,054
Social Services Block Grants	93.667	449,640
Community Mental Health Services Block Grants	93.958	544,576

Lucas County, Ohio

Notes to the Schedule of Expenditures of Federal Awards (continued)

3. Loans Outstanding

The County had the following loan balances outstanding at December 31, 2000. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

Program Title	CFDA Number	Amount Outstanding
Community Development Block Grant - Revolving Loan Fund	14.219	\$1,026,765

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**Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Lucas County Board of Commissioners
Toledo, Ohio

We have audited the financial statements of Lucas County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 4, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

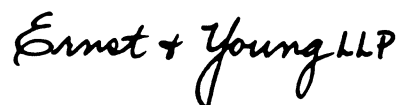
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of the County in a separate letter dated May 4, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated May 4, 2001.

This report is intended solely for the information and use of the Board of Commissioners, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

May 4, 2001



Report on Compliance and Internal Control Over Compliance in Accordance with OMB Circular A-133

Lucas County Board of Commissioners
Toledo, Ohio

Compliance

We have audited the compliance of Lucas County, Ohio (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

May 4, 2001



Lucas County, Ohio
 Schedule of Findings and Questioned Costs
 Year Ended December 31, 2000

Part I - Summary of Auditor's Results

Financial Statement Section

- | | | | |
|-------|--|-------------|-------------------------|
| (i) | Type of auditor's report issued: | Unqualified | |
| (ii) | Internal control over financial reporting: | | |
| | Material weakness(es) identified? | _____ yes | ___ <u>X</u> ___ no |
| | Reportable condition(s) identified not considered to be material weaknesses? | _____ yes | none
<u>reported</u> |
| (iii) | Noncompliance material to financial statements noted? | _____ yes | ___ <u>X</u> ___ no |

Federal Awards Section

- | | | | |
|--------|--|-------------|-------------------------|
| (viii) | Dollar threshold used to determine Type A programs: | 347,155 | |
| (ix) | Auditee qualified as low-risk auditee? | _____ yes | ___ <u>X</u> ___ no |
| (v) | Type of auditor's report on compliance for major programs? | Unqualified | |
| (iv) | Internal control over compliance: | | |
| | Material weakness(es) identified? | _____ yes | ___ <u>X</u> ___ no |
| | Were reportable condition(s) identified not considered to be material weakness(es)? | _____ yes | none
<u>reported</u> |
| (vi) | Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))? | _____ yes | ___ <u>X</u> ___ no |
| (vii) | Identification of major programs: | | |

CFDA Number(s)	Name of Federal Program or Cluster
16.579	Byrne Formula Grant
16.523	Juvenile Accountability Incentive Block Grant
84.126	Rehabilitation Services Vocational Rehabilitation Grants
93.959	Block Grant for Prevention and Treatment of Substance Abuse

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part II - Schedule of Financial Statement Findings

None

Part III - Schedule of Federal Award Findings and Questioned Costs

None



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

LUCAS COUNTY FINANCIAL CONDITION

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
JULY 17, 2001**