

LUCAS COUNTY, OHIO

Reports Issued Pursuant to the OMB Circular A-133  
Year ended December 31, 2001





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

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

We have reviewed the Independent Auditor's Report of Lucas County prepared by Ernst & Young LLP, for the audit period January 1, 2001 to December 31, 2001. 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".

JIM PETRO  
Auditor of State

August 9, 2002

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Lucas County, Ohio  
Reports Issued Pursuant to the OMB Circular A-133  
Year ended December 31, 2001

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

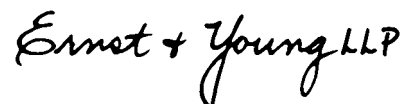
Lucas County Board of Commissioners  
Toledo, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio as of and for the year ended December 31, 2001, and have issued our report thereon dated May 10, 2002. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 10, 2002 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 conducted for the purpose of forming an opinion on the financial statements of Lucas County, Ohio, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 2001 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 financial statements. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



May 10, 2002, except for Note 4

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture - Food and Nutrition</b>			
Passed through Ohio Department of Education:			
Juvenile Court:			
Food Distribution Program	10.550	IRN: 083097	2,367
Child Nutrition Cluster:			
Passed through Ohio Department of Education:			
Juvenile Court:			
National School Lunch Program	10.555	IRN: 083097	59,531
National School Breakfast Program	10.553	IRN: 083097	55,431
Board of County Commissioners:			
Community Development Center:			
Summer Food Service Program	10.559	IRN: 089243	165,296
			280,258
Child Nutrition Cluster			280,258
Total U.S. Department of Agriculture			282,625
 <b>Federal Highway Administration, Department of Transportation</b>			
Passed through Ohio Department of Transportation:			
Highway Planning and Construction	20.205	(1)	1,155,426
 <b>Federal Emergency Management Agency</b>			
Passed through Ohio Emergency Management Agency:			
Emergency Management Agency:			
Participating Partnership Agreement	83.552	(1)	72,000
 Passed through Ohio Office of Criminal Justice Services:			
Passed through Criminal Justice			
Coordinating Council:			
Emergency Management Agency:			
Communications Equipment	83.552	(1)	100,000
Total Federal Emergency Management Agency			172,000



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
<b>U.S. Department of Housing and Urban Development (HUD)</b>			
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grant/States Program:			
Formula Grant	14.228	(1)	322,900
Community Development Block Grant/Small Cities Program:			
Revolving Loan Fund	14.219	(1)	<u>925,976</u>
Total U.S. Department of Housing and Urban Development			1,248,876
<b>U.S. Department of Education</b>			
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Drug Free Schools and Communities	84.186	(1)	381,704
Passed through Ohio Rehabilitation Services Commission:			
Lucas County Mental Health Board:			
Rehabilitation Services Commission Title I	84.126	(1)	198,792
Lucas County Mental Retardation and Developmental Disabilities:			
Rehabilitation Services Commission - Pathways	84.126	(1)	<u>321,675</u>
Total U.S. Department of Education			<u>520,467</u> <u>902,171</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
<b>U.S. Department of Justice</b>			
Passed through Ohio Office of Criminal Justice Services - Criminal Justice Coordinating Council:			
Juvenile Justice Delinquency Prevention - Title V	16.548	99JV-1096	84,776
Juvenile Court:			
Title V Reaching Out Project	16.548	99-JV-T50-5050	31,806
Effective Collaborations for Timely Adoptions	16.548	90C00870-01	26,615
			143,197
Passed through Ohio Attorney General Victim Witness Assistance Program:			
Notification Advocate	16.579	(1)	27,401
Victims Forum	16.579	(1)	62,802
			90,203
VAW Pros/VW Response	16.588	(1)	45,104
Safe Kids/Safe Street	16.541	(1)	7,518
VOCA V/W	16.575	(1)	105,157
SVAA Hispanic V/W	16.575	(1)	59,469
VOCA-X Felony Crises	16.575	(1)	40,270
Passed through Ohio Office of the Governor - Criminal Justice Coordinating Council:			
Juvenile Court:			
Juvenile/Special Services	16.575	(1)	43,706
			248,602
Byrne Grant C.I.T.E	16.579	DG-C04-B1001	63,975
Juvenile Accountability Incentive Block Grant (1)	16.523	(1)	313,854
Juvenile Accountability Incentive Block Grant (2)	16.523	(1)	27,071
			340,925

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 Office of Criminal Justice Services:			
Passed through Criminal Justice Coordinating Council:			
Juvenile Justice Delinquency Prevention - Title II Block Grant	16.540	99JJ-1095	58,555
Juvenile Accountability Incentive Block Grant	16.523	99-JB-1009	118,422
Byrne Memorial Law Enforcement:			
Narcotics Control Block	16.579	99DG-1097/ 00DG-1007	1,002,645
Passed through Ohio Office of Criminal Justice Services:			
Passed through Criminal Justice Coordinating Council:			
Violence Against Women: VAWA Block	16.588	99WF-1098/  00WF-1008	308,627
Directly received: Sheriff Violence Against Women	16.588	00-WF-VA2-8837	22,701
			<u>331,328</u>
Total U.S. Department of Justice			<u>2,450,474</u>
<b>U.S. Department of Labor</b>			
Passed through Ohio Department of Job and Family Services:			
Workforce Investment Act - Adult	17.258		459,581
Workforce Investment Act - Youth	17.259		873,533
Workforce Investment Act - Dislocated Workers	17.260		224,033
Total U.S. Department of Labor			<u>1,557,147</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
<b>U.S. Department of Health and Human Services</b>			
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Social Services Block Grants (Title XX)	93.667	(1)	463,268
Passed through Ohio Department of Mental Health Community Mental Health Services:			
Social Services Block Grants (Title XX)	93.667	(1)	328,380
			791,648
Community Mental Health Services Block Grants:			
Child Adolescent/CORE	93.958	(1)	95,577
Peer/Peck	93.958	(1)	60,000
Community Plan	93.958	(1)	317,653
Safety Net	93.958	(1)	60,022
Program Development	93.958	(1)	25,000
JIF	93.958	(1)	62,578
NW Collaborative	93.958	(1)	60,000
508R HAP	93.958	(1)	170,002
HAP	93.958	(1)	43,613
			894,445
PATH Grant 2001	93.150	(1)	106,305
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)	3,535,433
TASC/Drug Court 2001	93.643	(1)	75,000
Targeted Capacity Expansion Grant	93.230	(1)	449,478

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)	221,888
ESAA Family Preservation	93.645	(1)	192,260
Non-recurring Adoption Expenses	93.645	(1)	82,070
PASSS	93.645	(1)	86,987
Kinship Navigator	93.645	(1)	24,102
			<u>607,307</u>
Independent Living Grant	93.674	(1)	88,149
Child Abuse & Neglect	93.669	(1)	2,000
Total U.S. Department of Health and Human Services			<u>8,106,912</u>
Total Federal Awards			<u><u>14,318,484</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, 2001

**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) basic 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 basic financial statements.

**2. Subrecipients**

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

<b>Program Title</b>	<b>CFDA Number</b>	<b>Amount Provided to Subrecipient</b>
Juvenile Justice Delinquency Prevention - Title II Block Grant	16.540	\$ 58,555
Juvenile Justice Delinquency Prevention - Title V Block Grant	16.548	84,776
Juvenile Accountability Incentive Block Grant	16.548	118,422
Narcotics Block Grant	16.579	1,002,645
Violence Against Women	16.588	308,627
Rehabilitation Services Commission Title I	84.126	198,792
Social Services Block Grants	93.667	328,380
Community Mental Health Services Block Grants	93.958	894,445
Workforce Investment Act Cluster	17.258,17.259,17.260	1,497,443

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, 2001. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

<b>Program Title</b>	<b>CFDA Number</b>	<b>Amount Outstanding</b>
Community Development Block Grant - Revolving Loan Fund	14.219	\$925,976

**4. Workforce Investment Act Programs (CFDA 17.258 17.259 and 17.260)**

The Workforce Investment Act programs (WIA) were inadvertently left off the schedule of expenditures of federal awards as initially reported May 10, 2002. WIA has been added to the schedule of expenditures of federal awards and tested as a major program as of November 8, 2002.

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, 2001, and have issued our report thereon dated May 10, 2002. 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.

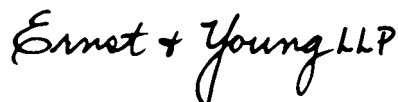
### Compliance

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 10, 2002.

### 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 10, 2002.

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 10, 2002



## 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 each of its major federal programs for the year ended December 31, 2001. 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 auditing standards generally accepted in the United States; 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.

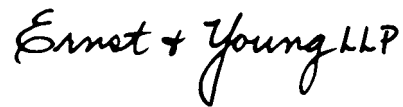
In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

## 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 10, 2002, except for the Workforce  
Investment Act programs, as to which  
the date is November 8, 2002

Lucas County, Ohio  
 Schedule of Findings and Questioned Costs

Year ended December 31, 2001

**Part I - Summary of Auditor's Results**

**Financial Statement Section**

(i)	Type of auditor's report issued:	<u>Unqualified</u>
(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 <u> X </u> none reported
(iii)	Noncompliance material to financial statements noted?	_____ yes <u> X </u> no

**Federal Awards Section**

(viii)	Dollar threshold used to determine Type A programs:	<u>429,554</u>
(ix)	Auditee qualified as low-risk auditee?	<u> X </u> yes      _____ no
(v)	Type of auditor's report on compliance for major programs?	<u>Unqualified</u>
(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 <u> X </u> none reported
(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
16.588	Violence Against Women Formula Grant
84.186	Safe and Drug Free Schools and Communities State Grants
93.230	Targeted Capacity Expansion Grant
93.645	Child Welfare Services State Grants
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grant for Prevention and Treatment of Substance Abuse
20.205	Highway Planning and Construction
17.258, 17.259, 17.260	Workforce Investment Act Cluster

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



**Lucas County, Ohio**  
**Comprehensive**  
**Annual Financial Report**  
**for the Year Ended December 31, 2001**

**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*



**LUCAS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDED DECEMBER 31, 2001**

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# Larry A. Kaczala

Lucas County Auditor

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May 10, 2002

## 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, 2001.

This report contains basic financial statements, management's discussion and analysis, supplemental financial statements, and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Lucas County. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This year's CAFR includes an early implementation of GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*.

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 2000 Lucas County CAFR. The *Financial Section* contains our independent auditor's, Ernst & Young LLP, opinion letter, Management's Discussion and Analysis, the basic financial statements, and relevant supplemental financial statements and schedules for 2000. The *Statistical Section* presents historical, financial, analytical, economic and demographic information that 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 approximately one-third of the population of the United States resides within 500 miles of the County.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified. 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. However, in recent years, private service industries and governmental employers have provided more than three-fourths of the total employment in the Toledo MSA and approximately 70% of total payrolls in the County.

The County's unemployment rate for 2001 was 5.0%, which is .7% higher than the statewide rate of 4.3%, and .2% higher than the national rate of 4.8%.

Three of the 2001 Fortune 500 corporations have their headquarters in the County. These are Dana Corporation,

Owens-Illinois, Inc., and Owens-Corning Fiberglass Corporation. 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 completed 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. The new Jeep Liberty began rolling off the assembly line in 2001. The project will retain nearly 4,900 jobs. Daimler Chrysler AG has also constructed a \$30 million combination crossdock and parts sequencing facility in the County to serve its plants in the Midwest.

## 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:

- In 2001, the Board of County Commissioners completed 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, which includes an expanded juvenile detention facility was dedicated in March 2001. The County received a \$6.5 million state grant and a \$500 thousand federal grant to assist with the construction costs. The County issued \$17 million in bonds to finance this project.

- Construction of the Lucas County Ballpark was substantially completed. The Ballpark will be the home for 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 bond anticipation notes in March, 2001. The County retired the notes in March 2002 after receiving revenue for the naming rights (5/3 Field) and the lease of the luxury suites.
- Construction of the \$1.2 billion Jeep plant was completed. The county has pledged \$2 million by 2002 to help the City of Toledo acquire and improve the site for the new plant.
- The County completed construction of a training and conference center in 711 Adams in downtown Toledo. The \$1.3 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.

- **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 eight counties based on the population of each county. Construction is expected to begin in 2002.
- 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 has received a program and planning report with 5 alternatives to meet the space needs of the Common Pleas Court. The alternatives called for construction ranging from \$30 million to \$50 million.

- The County has completed a strategic implementation plan for a new Human Resources / Payroll, Procurement / Accounts Payable, General Ledger Accounting System. Selection of the software vendor is complete, and the implementation has started with the Payroll module.
- The County will be constructing and equipping a business continuation center (emergency backup computer system). The cost is estimated to be \$1 million.
- The County is initiating a document imaging project that will allow multiple county agencies to collaborate on a single platform.
- The County is developing a partnership with the private sector to open a Career Opportunity Center. This center will focus on providing career services to assist people seeking to improve their employment options.

## **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 measurable and earned, and expenses are recognized as incurred.

A further discussion of the three methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of non-GAAP basis to GAAP basis of accounting may be found in **Note B** and **Note L**, 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 1 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.

## 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)

<b>Investments and Earnings</b>	<b><u>2001</u></b>	<b><u>2000</u></b>
Total investments and		
Deposits at year-end:	\$ 263,490	\$ 243,157
Interest revenue:	12,468	13,221

## 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 14 is an unqualified audit opinion rendered by Ernst & Young LLP with respect to the basic financial statements of the County as of and for the year ended December 31, 2001. 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 - 2000.

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. We are also proud to be one of the first counties to adopt the new reporting model required by GASB No. 34. 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, Tracy Berry, Dave Polek, and Tammy Shelton*

### Accounts Payable/Receivable

*Pat Heffern, Armon Miller, Mary Kwiatkowski, Sue Nofziger, and Karla Hayes*

### Payroll

*Dan Bridge*

### Special Assessments

*Gary Langenderfer*

### Photography

*Gina-Marie Kaczala  
Dino Michalski (equipment)*

Sincerely,



**Larry A. Kaczala**  
Lucas County Auditor  
Lucas County, Ohio

**LUCAS COUNTY, OHIO  
ELECTED OFFICIALS  
at DECEMBER 31, 2001**

**Administrators**

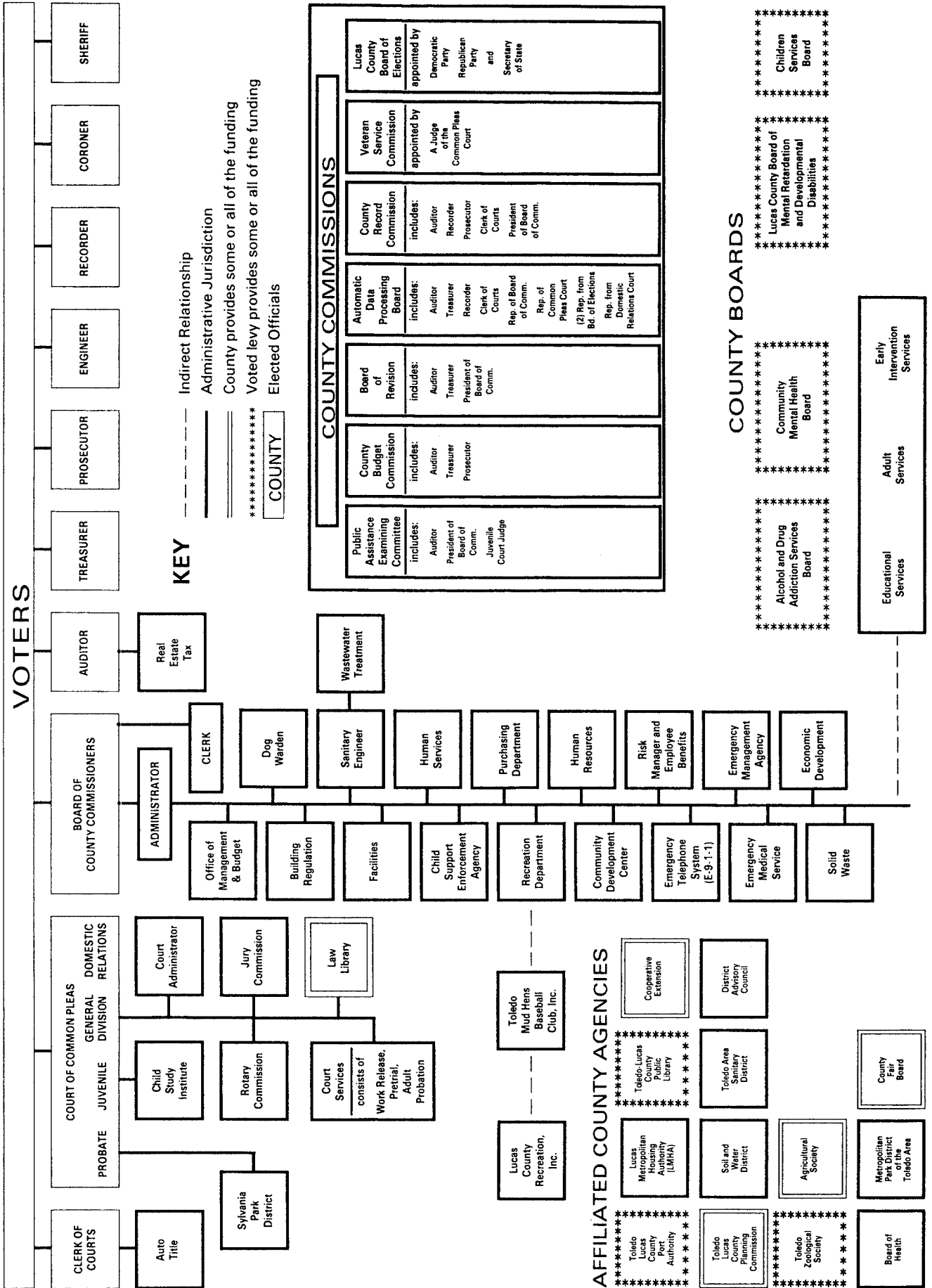
<i>Larry A. Kaczala</i> .....	<b>Auditor</b>
<i>Bernie Quilter</i> .....	<b>Clerk of Courts</b>
<i>James R. Patrick</i> .....	<b>Coroner</b>
<i>William T. Copeland</i> .....	<b>Commissioner</b>
<i>Sandy L. Isenberg</i> .....	<b>Commissioner (president)</b>
<i>Harry Barlos</i> .....	<b>Commissioner</b>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

**Judges**

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



# COUNTY ORGANIZATION LUCAS COUNTY



## KEY

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

## COUNTY COMMISSIONS

<b>Public Assistance Examining Committee</b> includes: Auditor President of Board of Comm. Juvenile Court Judge	<b>County Budget Commission</b> includes: Auditor Treasurer Prosecutor	<b>Board of Revision</b> includes: Auditor Treasurer President of Board of Comm.	<b>Automatic Data Processing Board</b> 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	<b>County Record Commission</b> includes: Auditor Recorder Prosecutor Clerk of Courts President of Board of Comm.	<b>Veteran Service Commission</b> appointed by A Judge of the Common Pleas Court	<b>Lucas County Board of Elections</b> appointed by Democratic Party Republican Party and Secretary of State
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## COUNTY BOARDS

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

## AFFILIATED COUNTY AGENCIES

- \*\*\*\*\* Toledo Lucas County Public Library \*\*\*\*\*
- \*\*\*\*\* Toledo Lucas County Authority \*\*\*\*\*
- \*\*\*\*\* Toledo Lucas County Planning Commission \*\*\*\*\*
- \*\*\*\*\* Toledo Zoological Society \*\*\*\*\*
- Lucas Metropolitan Housing Authority (LMHA)
- Lucas County Recreation, Inc.
- Cooperative Extension
- Lucas County Public Library
- Lucas County Fair Board
- Lucas County Jail
- Lucas County Board of Health
- Lucas County Board of Children Services
- Lucas County Board of Early Intervention Services
- Lucas County Board of Adult Services
- Lucas County Board of Educational Services

# 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, 2000

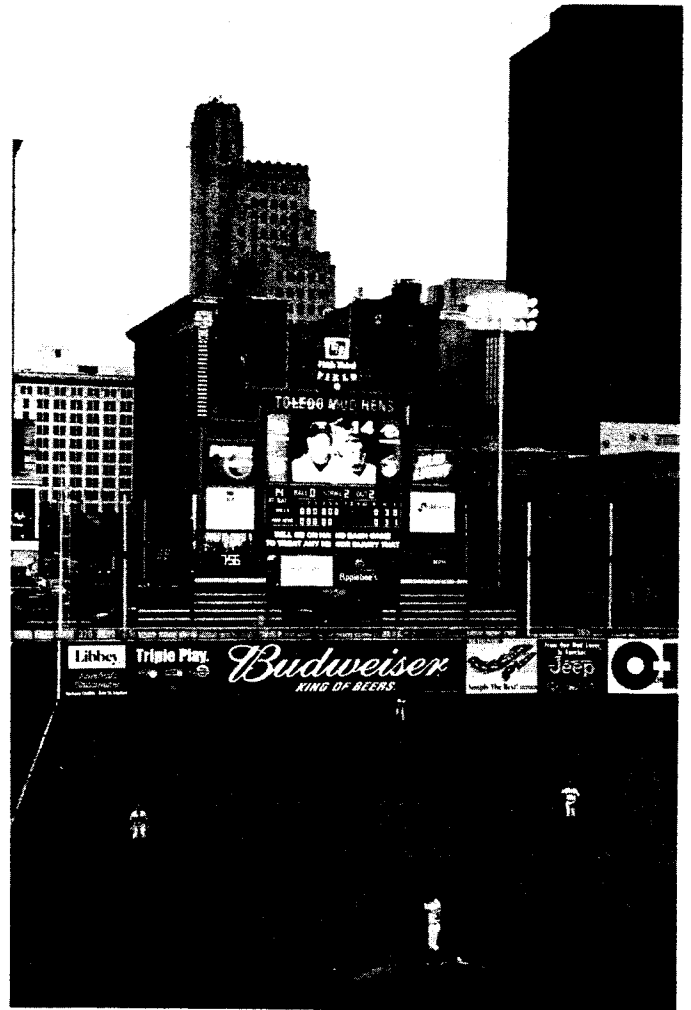
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*Thomas A. Drew*  
President

*Jeffrey L. Esser*  
Executive Director

## Financial Section



Construction of the Lucas County Ballpark was substantially completed in 2001. The ballpark is home to a triple (A) minor league baseball team named The Toledo Mudhens, which is one of the oldest existing baseball franchises in America. The Ballpark named, Fifth Third Field opened to great fanfare including the throwing of the first ball by celebrity Jamie Farr along with several other dignitaries on April 9, 2002

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 accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio as of and for the year ended December 31, 2001, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 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 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 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 reports of other auditors provides a reasonable basis for our opinion.

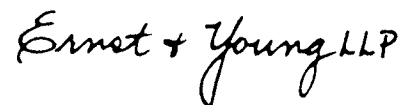
In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2001, and the respective changes in financial position and the cash flows, where appropriate, thereof and the respective budgetary comparison for the General, Job and Family Services, Board of Mental Retardation, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States.

As discussed in Note Q to the accompanying financial statements, during 2001, the County changed its method of reporting in accordance with Government Accounting Standards Board Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

The management's discussion and analysis on pages 16 through 22 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries to management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2002 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 conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



May 10, 2002

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

The discussion and analysis of Lucas County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2001. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2001 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2001, by \$515,575 (net assets). Of this amount, \$271,785 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$128,808, which represents a 33% increase from 2000.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$165,079, an increase of \$31 million from the prior year. Of this amount, \$129,192 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$33,722, which represents a 8.7% increase over the prior year, and represents 34% of total general fund expenditures.
- Lucas County's total debt increased by \$28,292 during the current year. The key factor for this increase was the issuance of \$20 million in bonds for a new baseball stadium, and \$17 million in bonds for a new juvenile justice center.

**Overview of the Financial Statements**

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

The County's basic financial statements comprise three components: 1) County-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**County - Wide Financial Statements**

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

*Statement of Net Assets and the Statement of Activities.*

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- ◆ Governmental Activities-Most of the County's services are reported here including public safety, social services programs, administration, and all departments with the exception of our Water and Sewer funds and Wastewater Treatment.

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

- ◆ Business-Type Activities- These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer and Wastewater Treatment Plants as well as all capital expenses associated with these facilities.
- ◆ Component Units- The County includes financial data of the Toledo MudHens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc., and Community Living Options, Inc. These component units are described in Note A of the Notes to the Financial Statements. The component units are separate and may buy, sell lease and mortgage property in their own name and can sue or be sued in their own name.

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

#### **Fund Financial Statements**

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

*Governmental Funds:* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the Government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such

information may be useful in evaluating government's near-term financing requirements.

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 - 36 of this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

*Proprietary Funds:* The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water and Sewer and Wastewater Treatment operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used internal service funds to account for its self-insurance programs, vehicle maintenance, telephone system, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can

**LUCAS COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2001  
(Amounts in 000's)**

be found on pages 38 - 45 of this report.

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

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the financial statements can be found on pages 50 - 77 of this report.

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 80 - 173 of this report.

**County-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$515,575 (\$433,220 in governmental activities and \$82,355 in business type activities) as of December 31, 2001. By far, the largest portion of the County's net assets (69%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Table 1  
Net Assets**

	<b>Governmental Activities 2001</b>	<b>Business- Type Activities 2001</b>	<b>Total 2001</b>
<b>Assets</b>			
Current and other assets . . . . .	\$362,557	\$14,552	\$377,109
Capital assets, net . . . . .	<u>265,867</u>	<u>89,907</u>	<u>355,774</u>
Total Assets . . . . .	<u>628,424</u>	<u>104,459</u>	<u>732,883</u>
<b>Liabilities</b>			
Current and other liabilities . . . . .	(73,962)	(1,047)	(75,009)
Long-term liabilities due within one year . . . . .	(12,562)	(715)	(13,277)
Long-term liabilities due in more than one year . . . . .	<u>(108,680)</u>	<u>(20,342)</u>	<u>(129,022)</u>
Total liabilities . . . . .	<u>(195,204)</u>	<u>(22,104)</u>	<u>(217,308)</u>
<b>Net Assets</b>			
Invested in capital assets net of debt . . . . .	144,625	68,850	213,475
Restricted:			
Capital projects . . . . .	19,672	-	19,672
Debt service . . . . .	10,542	-	10,542
Other . . . . .	101	-	101
Unrestricted . . . . .	<u>258,280</u>	<u>13,505</u>	<u>271,785</u>
Total Net Assets . . . . .	<u>\$433,220</u>	<u>\$82,355</u>	<u>\$515,575</u>



**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

An additional portion of the County's net assets (5.9%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$271,785) may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2001, the County is able to report positive balances in both the governmental and business - type activities of \$433,220 and \$82,355 respectively. Table 2 (on following page) provides a summary of the changes in net assets for the year ended December 31, 2001. The County first implemented GASB Statement No.34, *Basic Financial Statements-and Management's Discussion and Analysis - for State and Local Governments*, in 2001, therefore comparative date is not available. In future years, when prior-year information is available, a comparative analysis of government-wide data will be presented. The County's financial position improved for both governmental-type and business-type activities.

#### **Governmental Activities**

Human Services accounts for \$123,391 of the \$436,745 total expenses for governmental activities, or 28% of total expenses. The next largest program is health, accounting for \$91,586 which represents 21% of total governmental expenses

Tax revenue accounts for \$283,308 of the \$560,565 total revenue for governmental activity, or 51% of total revenue. Operating grants was the largest program revenue accounting for \$187,560, or 33% of total governmental revenue. The major recipients of intergovernmental revenue were Job and Family Services, receiving \$83,000, and Children Services Board, receiving \$12,000.

The County's direct charges to users of governmental services made up \$25,022 or 4.5% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licences and permits associated with building inspectors.

#### **Business- type Activities**

The net assets for the business - type activities for the County increased by \$5,035 during the year 2001. Major revenue sources were charges for service of \$10,183 and capital contributions of \$3,014 that resulted from assessment on construction projects.

#### **Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$165.1 million, an increase of \$31.5 million in comparison with the prior year. Approximately 78% of this total amount (129.2 million) constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$24.4 million), 2) to pay debt service (\$10.5 million), or 3) for a variety of other restricted purposes (\$1.0 million).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$33.7 million, while total fund balance reached \$36 million. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 33.9 percent to total general fund expenditures, while total fund balance represents 36.2 percent of that same amount.

**LUCAS COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2001  
(Amounts in 000's)**

**Table 2  
Changes in Net Assets**

	<b>Governmental Activities <u>2001</u></b>	<b>Business- Type Activities <u>2001</u></b>	<b>Total <u>2001</u></b>
<b>Revenues</b>			
Program Revenues:			
Charges for services .....	\$ 25,022	\$ 10,183	\$ 35,205
Operating grants and contributions .....	187,560	3,014	190,574
Capital grants and contributions .....	5,467	-	5,467
General Revenues:			
Taxes .....	283,308	-	283,308
Investment income .....	12,468	-	12,468
Change in fair value of investments .....	1,346	-	1,346
Grants, contributions, and charges not restricted to specific programs .....	2,012	5,790	7,802
Other .....	<u>43,382</u>	<u>-</u>	<u>43,382</u>
<i>Total Revenues</i> .....	<u>560,565</u>	<u>18,987</u>	<u>579,552</u>
<b>Program Expenses</b>			
General Government:			
Legislative and executive .....	45,568	-	45,568
Judicial system .....	56,599	-	56,599
Public safety .....	61,840	-	61,840
Public works .....	29,134	-	29,134
Health .....	91,586	-	91,586
Human services .....	123,391	-	123,391
Conservation and recreation .....	7,794	-	7,794
Miscellaneous .....	13,858	-	13,858
Interest and fiscal charges .....	6,975	-	6,975
Sanitary engineer .....	-	3,600	3,600
Water supply system .....	-	2,565	2,565
Wastewater treatment .....	-	3,360	3,360
Sewer system .....	-	2,847	2,847
Solid waste .....	-	1,551	1,551
Parking facilities .....	<u>-</u>	<u>76</u>	<u>76</u>
<i>Total Expenses</i> .....	<u>436,745</u>	<u>13,999</u>	<u>450,744</u>
Increase in Net Assets before Transfers .....	123,820	4,988	128,808
Transfers .....	<u>(47)</u>	<u>47</u>	<u>-</u>
Increase in Net Assets .....	123,773	5,035	128,808
Net Assets-beginning .....	<u>309,447</u>	<u>77,320</u>	<u>386,767</u>
Net Assets-ending .....	<u>\$433,220</u>	<u>\$82,355</u>	<u>\$515,575</u>

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

The fund balance of the County's general fund increased by \$3 million during the current fiscal year. Key factors in this growth are as follows:

- An increase in the local real-estate tax of \$1.7 million due to the reappraisal of property values.
- A decrease of \$1.7 million in transfers from the general fund to other funds.

The debt service fund has a total fund balance of \$10.5 million, all of which is reserved for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was \$4.4 million. This is due to payment from the Toledo MudHens Baseball Club, Inc. to retire revenue bond anticipation notes.

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

Unrestricted net assets of the Water Supply System at the end of the year accounted to \$2.3 million, those for the Wastewater Treatment Plant amounted to \$3.8 million, and total net assets for the Sewer System was \$35.6 million. The total growth in net assets for these were \$2.2 million, \$0.2 million and \$1.6 million respectively. Other factors concerning the finances of these two funds have already been addressed in the discussion of the County's business-type activities.

#### **General Fund Budgetary Highlights.**

Differences between the original budget and the final amended budgets were \$5.3 million. This was due to increase in operating transfers out to other funds for debt service and capital projects

#### **Capital Assets and Debt Administration**

**Capital assets.** The County's investment in capital assets for its governmental and business type activities as of December 31, 2001, amounts to \$355.8 million (net of accumulated depreciation). This investment in capital asset includes land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was

7.4 percent (a 9.2 percent increase for governmental activities and a 2.6 percent increase for business-type activities.)

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

- Completed construction of a \$24 million Juvenile Justice Center
- Substantially completed a new \$39 million Baseball stadium.
- Completed \$5.6 million in infrastructure projects, with \$7.2 million remaining in construction in progress

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

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$94.8 million. Of this amount, \$61.8 million comprises debt backed by the full faith and credit of the government and \$13 million is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remaining \$20 million is non-tax revenue bonds. The County also had outstanding \$23.5 million on Ohio Water Development Authority (OWDA) loans and \$2.5 million Ohio Public Works Commission (OPWC) loans.

The County's total debt increased by \$28.2 million during the current fiscal year. The key factor in this increase was a \$20 million bond issued for the baseball stadium and a \$17 million bond issued for the Juvenile Justice Center.

The County maintains an "A+" rating from Standard & Poor's and Fitch and an "A1" rating from Moody's for general obligation debt. The bonds for the baseball stadium have been rated "A2" by Moody's.

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Lucas County is \$77.8, which is significantly in excess of the County's outstanding unvoted general obligation debt.

**LUCAS COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2001  
(Amounts in 000's)**

Additional information on the County's long-term debt can be found in Note H.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for the County is currently 5.0 percent, which is a increase from the rate of 4.9 percent a year ago. The state average unemployment rate was 4.3, and the national average was 4.8.
- Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2002 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund increased to \$33.7 million. The County

has prepared a budget for 2002 without appropriating any of the unreserved balance. The County prepared a balance budget for 2002 without an increase in taxes or an increase in rates in the enterprise funds.

**Request for Information**

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

**Larry A. Kaczala, Lucas County Auditor  
One Government Center  
Suite 600  
Toledo, OH 43604-2255**

**LUCAS COUNTY, OHIO**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets:</b>				
Pooled cash and cash equivalents.....	\$ 54,905	\$ 2,811	\$ 57,716	\$ 2,187
Pooled Investments.....	153,403	7,697	161,100	5,848
Segregated cash accounts.....	6,331		6,331	
Receivables (net of allowance for uncollectables).....	137,383	4,020	141,403	1,721
Due from other funds.....	181		181	
Due from other governments.....	9,703		9,703	
Prepaid expenses.....			-	213
Inventory of materials and supplies.....	651	24	675	215
Capital assets (net of accumulated depreciation)...	265,867	89,907	355,774	14,784
<b>Total assets.....</b>	<b>628,424</b>	<b>104,459</b>	<b>732,883</b>	<b>24,968</b>
<b>Liabilities:</b>				
Accounts payable.....	18,708	365	19,073	1,697
Accrued wages and benefits.....	29,288	679	29,967	382
Due to other funds.....	178	3	181	
Due to other governments.....	1,843		1,843	
Deposits.....	6,331		6,331	
Matured bonds payable.....	16		16	
Matured interest payable.....	17		17	
Deferred revenue.....	-		-	485
Claims payable.....	6,841		6,841	
Notes payable.....	10,740		10,740	
Long-term liabilities				
Due within one year.....	12,562	716	13,278	136
Due in more than one year.....	108,680	20,341	129,021	7,114
<b>Total liabilities.....</b>	<b>195,204</b>	<b>22,104</b>	<b>217,308</b>	<b>9,814</b>
<b>Net assets:</b>				
Invested in capital assets, net of related debt.....	144,625	68,850	213,475	
Restricted for:				
Capital projects.....	19,672		19,672	
Debt service.....	10,542		10,542	
Other purposes.....	101		101	
Unrestricted.....	258,280	13,505	271,785	15,154
<b>Total net assets.....</b>	<b>\$ 433,220</b>	<b>\$ 82,355</b>	<b>\$ 515,575</b>	<b>\$ 15,154</b>

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

**LUCAS COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Primary Government:</b>				
Governmental activities:				
General government -				
Legislative and executive.....	\$ 45,568	\$ 17,189	\$ 3,540	\$ -
Judicial.....	56,599	5,579	14,719	439
Public safety.....	61,840	2	12,068	
Public works.....	29,134	233	14,532	
Health.....	91,586	1,370	44,370	
Human services.....	123,391		96,881	
Conservation and recreation.....	7,794	649	1,450	5,028
Miscellaneous.....	13,858			
Interest and fiscal charges.....	6,975			
Total governmental activities....	<u>436,745</u>	<u>25,022</u>	<u>187,560</u>	<u>5,467</u>
Business-type activities:				
Sanitary engineer.....	3,600	3,015	1,000	
Water supply.....	2,565	799	692	
Wastewater treatment.....	3,360	3,592	-	
Sewer.....	2,847	507	1,322	
Solid waste.....	1,551	1,970	-	
Parking facilities.....	76	300	-	
Total business-type activities....	<u>13,999</u>	<u>10,183</u>	<u>3,014</u>	<u>-</u>
Total primary government.....	<u>\$ 450,744</u>	<u>\$ 35,205</u>	<u>\$ 190,574</u>	<u>\$ 5,467</u>
<b>Component Units:</b>				
Lott Industries.....	\$ 6,174	\$ 5,632	\$ 822	\$ -
Preferred Properties.....	1,158	301	942	
Community Living Options.....	5,913		2,121	
Toledo Mud Hens.....	2,284	914		
Total component units.....	<u>\$ 15,529</u>	<u>\$ 6,847</u>	<u>\$ 3,885</u>	<u>\$ -</u>

General Revenues:

Property Tax.....
Sales Tax.....
Other Tax.....
Charges for services not restricted to specific programs.....
Intergovernmental revenue not restricted to specific programs.....
Investment Income.....
Net change in fair value of investments.....
Miscellaneous.....
Capital contributions not restricted to specific programs.....
Transfers.....
Total general revenues and transfers.....
Changes in net assets.....
Net assets - beginning.....
Net assets - ending.....

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

**Net (Expense) Revenue and  
Changes in Net Assets**

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (24,839)	\$ -	\$ (24,839)	\$ -
(35,862)		(35,862)	
(49,770)		(49,770)	
(14,369)		(14,369)	
(45,846)		(45,846)	
(26,510)		(26,510)	
(667)		(667)	
(13,858)		(13,858)	
(6,975)		(6,975)	
<u>(218,696)</u>	<u>-</u>	<u>(218,696)</u>	<u>-</u>
	415	415	
	(1,074)	(1,074)	
	232	232	
	(1,018)	(1,018)	
	419	419	
	224	224	
<u>-</u>	<u>(802)</u>	<u>(802)</u>	<u>-</u>
<u>(218,696)</u>	<u>(802)</u>	<u>(219,498)</u>	<u>-</u>
			280
			85
			(3,792)
			(1,370)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,797)</u>
192,534		192,534	
73,740		73,740	
17,034		17,034	
286		286	
1,726		1,726	
12,468		12,468	-
1,346		1,346	-
43,382		43,382	3,211
-	5,790	5,790	
(47)	47	-	
<u>342,469</u>	<u>5,837</u>	<u>348,306</u>	<u>3,211</u>
123,773	5,035	128,808	(1,586)
309,447	77,320	386,767	16,740
<u>\$ 433,220</u>	<u>\$ 82,355</u>	<u>\$ 515,575</u>	<u>\$ 15,154</u>

**LUCAS COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>General</u>	<u>Children Services Board</u>	<u>Board of Mental Retardation</u>	<u>Job and Family Services</u>
<b>ASSETS</b>				
Pooled cash and cash equivalents.....	\$ 7,024	\$ 7,982	\$ 1,414	\$ 6,543
Pooled investments.....	22,259	21,862	3,874	17,922
Segregated cash accounts.....	5,245	1,023		
Receivables (net of allowance for uncollectables)				
Taxes.....	27,345	19,847	33,794	
Accounts.....	147	54	207	
Special assessments.....	1			
Accrued interest.....	2,318			
Loans.....				
Due from other governments.....	531	822	517	1
Inventory: materials and supplies.....				
Total assets.....	<u>\$ 64,870</u>	<u>\$ 51,590</u>	<u>\$ 39,806</u>	<u>\$ 24,466</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 1,281	\$ 213	\$ 2,470	\$ 5,180
Accrued wages and benefits.....	4,784	1,223	2,003	1,569
Due to other funds.....	98	18		23
Due to other governments.....	1,841			2
Deferred revenue.....	15,609	19,311	32,902	
Deposits.....	5,245	1,023		
Matured bonds payable.....				
Matured interest payable.....				
Notes payable.....				
Total liabilities.....	<u>28,858</u>	<u>21,788</u>	<u>37,375</u>	<u>6,774</u>
Fund balances:				
Reserved for:				
Encumbrances.....	2,290	752	3,376	513
Inventory.....				
Loans receivable.....				
Debt service.....				
Other purposes.....				
Unreserved (deficit), reported in:				
General fund.....	33,722			
Special revenue funds.....		29,050	(945)	17,179
Capital projects funds.....				
Total fund balances.....	<u>36,012</u>	<u>29,802</u>	<u>2,431</u>	<u>17,692</u>
Total liabilities and fund balances.....	<u>\$ 64,870</u>	<u>\$ 51,590</u>	<u>\$ 39,806</u>	<u>\$ 24,466</u>

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



<u>Capital Improvements</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 9,674	\$ 1,463	\$ 12,215	\$ 46,315
26,500	4,009	33,453	129,879
		63	6,331
		28,974	109,960
3,648		316	4,372
	20,376		20,377
			2,318
		352	352
	5,028	2,804	9,703
		514	514
<u>\$ 39,822</u>	<u>\$ 30,876</u>	<u>\$ 78,691</u>	<u>\$ 330,121</u>
\$ 3,381	\$ -	\$ 5,395	\$ 17,920
		2,087	11,666
		39	178
			1,843
	20,301	28,208	116,331
		63	6,331
	16		16
	17		17
10,740			10,740
<u>14,121</u>	<u>20,334</u>	<u>35,792</u>	<u>165,042</u>
6,235		11,212	24,378
		514	514
		352	352
	10,542		10,542
		101	101
			33,722
		30,514	75,798
19,466		206	19,672
<u>25,701</u>	<u>10,542</u>	<u>42,899</u>	<u>165,079</u>
<u>\$ 39,822</u>	<u>\$ 30,876</u>	<u>\$ 78,691</u>	<u>\$ 330,121</u>

**LUCAS COUNTY, OHIO  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31,2001  
(Amounts in 000's)**

Total governmental fund balances	\$ 165,079
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	265,696
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	24,806
Long-term assets are not available to pay for current period expenditures and therefore deferred in the funds.	116,331
Long term liabilities, including bonds payable, OWDA loans, OPWC loans, capital leases, and compensated absences are not due and payable in the current period and therefore are not reported on the funds.	<u>(138,692)</u>
Net assets of governmental activities	<u><u>\$ 433,220</u></u>

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

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**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	General	Children Services Board	Board of Mental Retardation	Job and Family Services
<b>REVENUES</b>				
Taxes.....	\$ 86,117	\$ 21,014	\$ 21,916	\$ -
Charges for services.....	12,565		5	
Licenses and permits.....	34			
Fines and forfeits.....	540			
Special assessments.....	24			
Inergovernmental revenue .....	18,495	12,048	1,292	83,387
Investment income.....	12,179			
Net change in fair value of investments.....	1,346			
Miscellaneous revenue.....	3,554	3,117	10,131	
Total revenues.....	<u>134,854</u>	<u>36,179</u>	<u>33,344</u>	<u>83,387</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive.....	23,436			
Judicial.....	37,659			
Public safety.....	33,319			
Public works.....	222			
Health.....	825		41,535	
Human services.....	1,342	33,503		78,765
Conservation and recreation.....	1,853			
Miscellaneous.....	701			
Capital outlay.....				
Debt service:				
Principal retirement.....				
Interest and fiscal charges.....				
Total expenditures.....	<u>99,357</u>	<u>33,503</u>	<u>41,535</u>	<u>78,765</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>35,497</u>	<u>2,676</u>	<u>(8,191)</u>	<u>4,622</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
OPWC loan proceeds.....				
Proceeds of bonds.....				
Proceeds of capital lease transactions....				21
Transfers in.....				3,341
Transfers out.....	(32,455)	(1,383)		
Total other financing sources (uses).....	<u>(32,455)</u>	<u>(1,383)</u>	<u>-</u>	<u>3,362</u>
Net change in fund balances.....	3,042	1,293	(8,191)	7,984
Fund balance at beginning of year.....	<u>32,970</u>	<u>28,509</u>	<u>10,622</u>	<u>9,708</u>
Fund balance at end of year.....	<u>\$ 36,012</u>	<u>\$ 29,802</u>	<u>\$ 2,431</u>	<u>\$ 17,692</u>

<u>Capital Improvements</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 5,308	\$ 30,041	\$ 164,396
		12,038	24,608
			34
		126	666
871	1,686		2,581
2,320		77,211	194,753
			12,179
			1,346
7,296	7,408	11,876	43,382
<u>10,487</u>	<u>14,402</u>	<u>131,292</u>	<u>443,945</u>
		10,428	33,864
		14,586	52,245
		24,628	57,947
		14,457	14,679
		45,736	88,096
		3,754	117,364
		5,778	7,631
		13,132	13,833
42,528		5,783	48,311
	10,846		10,846
883	6,092		6,975
<u>43,411</u>	<u>16,938</u>	<u>138,282</u>	<u>451,791</u>
<u>(32,924)</u>	<u>(2,536)</u>	<u>(6,990)</u>	<u>(7,846)</u>
		746	746
38,585			38,585
			21
12,826	6,986	11,177	34,330
(72)	(47)	(420)	(34,377)
<u>51,339</u>	<u>6,939</u>	<u>11,503</u>	<u>39,305</u>
18,415	4,403	4,513	31,459
7,286	6,139	38,386	133,620
<u>\$ 25,701</u>	<u>\$ 10,542</u>	<u>\$ 42,899</u>	<u>\$ 165,079</u>

**LUCAS COUNTY, OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 31,459
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period.	22,367
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	116,331
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.	(28,506)
Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.	(17,469)
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(409)</u>
Change in net assets of governmental activities	<u>\$ 123,773</u>

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

**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amount</u>			<b>Variance: Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Taxes.....	\$ 88,206	\$ 88,206	\$ 85,532	\$ (2,674)
Charges for services.....	11,906	11,906	12,515	609
Licenses and permits.....	52	52	34	(18)
Fines and forfeits.....	534	534	555	21
Special assessments.....	40	40	24	(16)
Intergovernmental revenue.....	18,885	18,885	18,558	(327)
Investment income.....	10,495	10,495	12,566	2,071
Miscellaneous revenue.....	1,762	1,792	3,527	1,735
<b>Total revenues.....</b>	<b>131,880</b>	<b>131,910</b>	<b>133,311</b>	<b>1,401</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive.....	28,537	28,667	26,504	2,163
Judicial.....	38,868	38,958	37,853	1,105
Public safety.....	34,402	35,359	33,990	1,369
Public works.....	310	358	267	91
Health.....	1,053	1,083	788	295
Human services.....	1,515	1,538	1,514	24
Conservation and recreation.....	2,009	1,984	1,948	36
Miscellaneous.....	2,192	978	810	168
Capital outlay.....				0
Debt service:				
Principal retirement.....				0
Interest and fiscal charges.....				0
<b>Total expenditures.....</b>	<b>108,886</b>	<b>108,925</b>	<b>103,674</b>	<b>5,251</b>
Excess of revenues over (under) expenditures	22,994	22,985	29,637	6,652
<b>Other financing sources (uses):</b>				
Proceeds of notes.....				0
Proceeds of bonds.....				0
Operating transfers in.....				0
Operating transfers (out).....	(25,903)	(30,986)	(30,786)	200
<b>Total other financing sources (uses).....</b>	<b>(25,903)</b>	<b>(30,986)</b>	<b>(30,786)</b>	<b>200</b>
Excess of revenues and other financing sources over (under) expenditures and other uses (Note N)	(2,909)	(8,001)	(1,149)	6,852
Fund balance at beginning of year.....	19,517	19,517	19,517	0
Prior year encumbrances appropriated.....	2,822	2,822	2,822	0
<b>Fund balance at end of year.....</b>	<b>\$ 19,430</b>	<b>\$ 14,338</b>	<b>\$ 21,190</b>	<b>\$ 6,852</b>

**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CHILDREN SERVICES BOARD - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 20,499	\$ 20,499	\$ 20,880	\$ 381
Intergovernmental revenue .....	13,324	13,324	12,071	(1,253)
Miscellaneous revenue .....	3,667	3,667	3,067	(600)
<i>Total revenue</i> .....	37,490	37,490	36,018	(1,472)
<b>Expenditures:</b>				
Current:				
<b>Human services</b>				
Personal services .....	19,393	19,393	18,237	1,156
Materials and supplies .....	1,137	1,238	1,109	129
Charges and services .....	17,854	17,753	15,958	1,795
Capital outlay and equipment .....	651	651	611	40
<i>Total expenditures</i> .....	39,035	39,035	35,915	3,120
<i>Excess of revenues over (under) expenditures.....</i>	(1,545)	(1,545)	103	1,648
Fund balance at beginning of year.....	27,423	27,423	27,423	-
Prior year encumbrances appropriated.....	1,006	1,006	1,006	-
Fund balance at end of year.....	<u>\$ 26,884</u>	<u>\$ 26,884</u>	<u>\$ 28,532</u>	<u>\$ 1,648</u>



**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**BOARD OF MENTAL RETARDATION - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes.....	\$ 21,330	\$ 21,330	\$ 21,403	\$ 73
Charges for services .....	65	65	5	(60)
Intergovernmental revenue .....	7,008	7,008	2,082	(4,926)
Miscellaneous revenue .....	5,523	5,523	9,935	4,412
<i>Total revenue</i> .....	33,926	33,926	33,425	(501)
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Personal services .....	30,987	30,118	29,203	915
Materials and supplies .....	952	1,182	1,170	12
Charges and services .....	12,093	12,731	12,155	576
Capital outlay and equipment .....	786	786	739	47
<i>Total expenditures</i> .....	44,818	44,817	43,267	1,550
<i>Excess of revenues over (under) expenditures</i> .....	(10,892)	(10,891)	(9,842)	1,049
Fund balance at beginning of year.....	8,385	8,385	8,385	-
Prior year encumbrances appropriated.....	2,506	2,506	2,506	-
Fund balance at end of year.....	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1,049</u>	<u>\$ 1,049</u>

**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 66,790	\$ 66,790	\$ 83,386	16596
Miscellaneous revenue .....	-	-	-	-
<i>Total revenue</i> .....	66,790	66,790	83,386	16,596
<b>Expenditures:</b>				
Current:				
<b>Human services</b>				
Personal services .....	25,957	26,770	25,982	788
Materials and supplies .....	556	596	545	51
Charges and services .....	42,786	54,599	51,725	2,874
Capital outlay and equipment .....	961	661	183	478
<i>Total expenditures</i> .....	70,260	82,626	78,435	4,191
<i>Excess of revenues over (under) expenditures</i> .....	(3,470)	(15,836)	4,951	20,787
<b>Other financing sources:</b>				
Operating transfers in .....	3,341	3,341	3,341	-
<i>Total other financing sources</i> .....	3,341	3,341	3,341	-
<i>Excess of revenues and other financing sources over (under) expenditures</i> .....	(129)	(12,495)	8,292	20,787
Fund balance at beginning of year.....	14,977	14,977	14,977	-
Prior year encumbrances appropriated.....	599	599	599	-
Fund balance at end of year.....	<u>\$ 15,447</u>	<u>\$ 3,081</u>	<u>\$ 23,868</u>	<u>\$ 20,787</u>

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**LUCAS COUNTY, OHIO**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Business-type Activities - Enterprise</u>		
	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
<b>ASSETS</b>			
Current assets:			
Pooled cash and cash equivalents.....	\$ 517	\$ 715	\$ 635
Pooled investments.....	1,416	1,957	1,738
Receivables (net of allowances for uncollectables).....	442	1,392	553
Due from other funds.....			
Inventory: materials and supplies.....		24	
Total current assets.....	<u>2,375</u>	<u>4,088</u>	<u>2,926</u>
Noncurrent assets - capital assets:			
Land.....	199	39	10
Land improvements.....	52,976		57,136
Buildings, structures, and improvements.....	2,839	17,442	
Furniture, fixtures, and equipment.....	1,641	9,279	
Less accumulated depreciation.....	<u>(21,012)</u>	<u>(12,506)</u>	<u>(21,162)</u>
Total noncurrent assets.....	<u>36,643</u>	<u>14,254</u>	<u>35,984</u>
Total assets.....	<u>\$ 39,018</u>	<u>\$ 18,342</u>	<u>\$ 38,910</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable.....	\$ 57	\$ 78	\$ 68
Accrued wages and benefits.....		182	
Due to other funds.....			
Claims payable - current.....			
Current portion of long-term debt.....	113	366	209
Total current liabilities.....	<u>170</u>	<u>626</u>	<u>277</u>
Noncurrent liabilities:			
Obligations under capital leases.....			
OWDA loans payable.....	4,957	10,821	2,900
Claims payable - noncurrent.....			
OPWC loans payable.....		206	62
Total noncurrent liabilities.....	<u>4,957</u>	<u>11,027</u>	<u>2,962</u>
Total liabilities.....	<u>5,127</u>	<u>11,653</u>	<u>3,239</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt.....	31,573	2,861	32,813
Unrestricted.....	2,318	3,828	2,858
Total net assets.....	<u>33,891</u>	<u>6,689</u>	<u>35,671</u>
Total liabilities and net assets.....	<u>\$ 39,018</u>	<u>\$ 18,342</u>	<u>\$ 38,910</u>

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

<u>Funds</u> Nonmajor Enterprise Funds	<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 944	\$ 2,811	\$ 8,590
2,586	7,697	23,524
	-	
1,633	4,020	4
	-	541
	24	137
<u>5,163</u>	<u>14,552</u>	<u>32,796</u>
154	402	83
	110,112	
3,006	23,287	30
2,137	13,057	1,187
<u>(2,271)</u>	<u>(56,951)</u>	<u>(1,129)</u>
<u>3,026</u>	<u>89,907</u>	<u>171</u>
<u>\$ 8,189</u>	<u>\$ 104,459</u>	<u>\$ 32,967</u>
\$ 162	\$ 365	\$ 788
497	679	153
3	3	360
		3,618
28	716	
<u>690</u>	<u>1,763</u>	<u>4,919</u>
	-	19
1,395	20,073	3,223
	268	
<u>1,395</u>	<u>20,341</u>	<u>3,242</u>
<u>2,085</u>	<u>22,104</u>	<u>8,161</u>
1,603	68,850	171
<u>4,501</u>	<u>13,505</u>	<u>24,635</u>
<u>6,104</u>	<u>82,355</u>	<u>24,806</u>
<u>\$ 8,189</u>	<u>\$ 104,459</u>	<u>\$ 32,967</u>

**LUCAS COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Business-type Activities - Enterprise</u>		
	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
Operating revenues:			
Charges for services.....	\$ 799	\$ 3,592	\$ 507
Miscellaneous.....	692		1,322
Total operating revenues.....	1,491	3,592	1,829
Operating expenses:			
Personal services.....		1,024	
Contract services.....	542	284	1,008
Materials and supplies.....	19	303	3
Heat, light and power.....	301	591	196
Depreciation.....	1,384	459	1,412
Miscellaneous.....			
Employee medical benefit.....			
Total operating expenses.....	2,246	2,661	2,619
Operating income (loss).....	(755)	931	(790)
Nonoperating revenues (expenses):			
Interest income.....			
Interest and fiscal charges.....	(319)	(699)	(228)
Total nonoperating revenues (expenses).....	(319)	(699)	(228)
Income (loss) before contributions and operating transfers.....	(1,074)	232	(1,018)
Capital contributions.....	3,206	-	2,584
Transfer in.....	47		
Change in net assets.....	2,179	232	1,566
Net assets at beginning of year as restated (Note Q ).....	31,712	6,457	34,105
Net assets at end of year.....	<u>\$ 33,891</u>	<u>\$ 6,689</u>	<u>\$ 35,671</u>

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

<u>Funds</u> Nonmajor Enterprise Funds	<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 5,285	\$ 10,183	\$ 28,015
1,000	3,014	181
6,285	13,197	28,196
	-	
3,132	4,156	1,239
1,200	3,034	3,332
432	757	1,412
34	1,122	
270	3,525	74
72	72	4
		22,833
5,140	12,666	28,894
1,145	531	(698)
		291
(87)	(1,333)	(2)
(87)	(1,333)	289
1,058	(802)	(409)
	5,790	
	47	
1,058	5,035	(409)
5,046	77,320	25,215
<u>\$ 6,104</u>	<u>\$ 82,355</u>	<u>\$ 24,806</u>

**LUCAS COUNTY, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
<b>Cash flows from operating activities:</b>			
Cash received from customers.....	\$ 1,441	\$ 3,874	\$ 1,846
Cash paid to suppliers.....	(871)	(1,172)	(1,149)
Cash paid to employees.....	-	(1,001)	-
Net cash provided by operating activities.....	<u>570</u>	<u>1,701</u>	<u>697</u>
<b>Cash flows from noncapital financing activities:</b>			
Transfers in.....	<u>47</u>	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities.....	<u>47</u>	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>			
Proceeds of loan.....	1,268		
Principal payments - OWDA loans.....	(197)	(690)	(366)
Principal payments - OPWC loans.....	-	(14)	(32)
Purchase of capital assets.....	-	(43)	-
Interest paid.....	(319)	(699)	(228)
Principal payments - capital lease.....	-	-	-
Net cash provided by (used in) capital and related financing activities.....	<u>752</u>	<u>(1,446)</u>	<u>(626)</u>
<b>Cash flows from investing activities:</b>			
Proceeds from sales of investments.....	-	3,302	3,271
Payments for investments.....	(931)	(3,186)	(3,034)
Interest received.....	-	-	-
Net cash provided by (used in) investing activities.....	<u>(931)</u>	<u>116</u>	<u>237</u>
Net increase in cash.....	438	371	308
Cash and cash equivalents, January 1.....	79	344	327
Cash and cash equivalents, December 31.....	<u>\$ 517</u>	<u>\$ 715</u>	<u>\$ 635</u>

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



<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 6,051	\$ 13,212	\$ 28,195
(1,613)	(4,805)	(26,817)
(3,081)	(4,082)	(1,241)
1,357	4,325	137
-	47	0
-	47	-
	1,268	-
(56)	(1,309)	-
-	(46)	-
(74)	(117)	(20)
(87)	(1,333)	(2)
-	-	(7)
(217)	(1,537)	(29)
2,617	9,190	45,500
(3,152)	(10,303)	(41,818)
-	-	291
(535)	(1,113)	3,973
605	1,722	4,081
339	1,089	4,509
<u>\$ 944</u>	<u>\$ 2,811</u>	<u>\$ 8,590</u>

**LUCAS COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS (continued)**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

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

	<u>Business-Type Activities</u>	
	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>
Operating income (loss).....	\$ (755)	\$ 931
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>		
Depreciation expense.....	1384	459
<b>(Increase) decrease in operating assets:</b>		
Accounts receivable.....	(50)	282
Due from other funds.....		
Inventory.....	-	(6)
<b>Increase (decrease) in operating liabilities:</b>		
Accounts payable.....	(9)	12
Due to other governments.....	-	-
Accrued wages and benefits.....	-	23
Due to other funds.....	-	-
Total adjustments.....	<u>1,325</u>	<u>770</u>
Net cash provided by operating activities.....	<u>\$ 570</u>	<u>\$ 1,701</u>

**Noncash capital and related  
financing activities:**

Enterprise funds received approximately \$5.8 million of contributed fixed assets, approximately \$3.2 million to the Water Supply System, and \$2.6 million to the Sewer System.

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

<u>- Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
<u>Sewer System</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
\$ (790)	\$ 1,145	\$ 531	\$ (698)
1412	270	3,525	74
17	(234)	15	2
-	-	(6)	(4)
58	124	185	79
-	-	0	676
-	51	74	(2)
-	1	1	10
<u>1,487</u>	<u>212</u>	<u>3,794</u>	<u>835</u>
<u>\$ 697</u>	<u>\$ 1,357</u>	<u>\$ 4,325</u>	<u>\$ 137</u>

**LUCAS COUNTY, OHIO  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUND  
DECEMBER 31, 2001  
(Amounts in 000's)**

	<b>Agency Funds</b>
<b>Assets:</b>	
Pooled cash and cash equivalents.....	\$ 22,311
Segregated cash accounts.....	1,820
Total assets.....	\$ 24,131
 <b>Liabilities:</b>	
Unapportioned monies.....	22,002
Deposits held due to others.....	1,828
Payroll withholdings.....	301
Total liabilities.....	\$ 24,131

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

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Nonmajor Component Units	Total
<b>Assets:</b>				
Current assets-				
Pooled cash and cash equivalents.....	\$ 408	\$ 1,417	\$ 362	\$ 2,187
Investments.....	1,207	3,405	1,236	5,848
Receivables (net of allowances for uncollectables) accounts.....	318	950	453	1,721
Prepaid expenses.....	43	112	58	213
Inventory: materials and supplies.....	108	107	-	215
	<u>2,084</u>	<u>5,991</u>	<u>2,109</u>	<u>10,184</u>
Total current assets.....				
Noncurrent assets-				
Property, plant and equipment-				
Land.....	-	188	735	923
Buildings, structures and improvements.....	-	8,413	5,627	14,040
Furniture, fixtures and equipment.....	313	3,783	187	4,283
Construction in progress.....	-	-	163	163
Less: accumulated depreciation.....	(250)	(3,456)	(919)	(4,625)
Total noncurrent assets.....	<u>63</u>	<u>8,928</u>	<u>5,793</u>	<u>14,784</u>
	<u>\$ 2,147</u>	<u>\$ 14,919</u>	<u>\$ 7,902</u>	<u>\$ 24,968</u>
Total assets.....				
<b>Liabilities:</b>				
Current liabilities-				
Accounts Payable.....	\$344	\$331	\$1,022	\$1,697
Accrued wages and benefits.....	173	195	14	382
Deferred revenue.....	485	-	-	485
Current portion of long-term debt.....	-	115	21	136
	<u>1,002</u>	<u>641</u>	<u>1,057</u>	<u>2,700</u>
Total current liabilities.....				
Noncurrent liabilities-				
Notes Payable.....	-	-	50	50
Bonds Payable.....	-	4,185	-	4,185
Other long term obligations.....	-	-	2,879	2,879
Total noncurrent liabilities.....	<u>0</u>	<u>4,185</u>	<u>2,929</u>	<u>7,114</u>
	<u>1,002</u>	<u>4,826</u>	<u>3,986</u>	<u>9,814</u>
Total liabilities.....				
<b>Net Assets:</b>				
Unrestricted.....	<u>1,145</u>	<u>10,093</u>	<u>3,916</u>	<u>15,154</u>
	<u>\$ 1,145</u>	<u>\$ 10,093</u>	<u>\$ 3,916</u>	<u>\$ 15,154</u>
Total net assets.....				

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

**LUCAS COUNTY, OHIO  
STATEMENT OF ACTIVITIES  
DISCRETELY PRESENTED COMPONENT UNITS  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Toledo Mud Hens Baseball Club inc.</u>
		<u>Charges for Services</u>	<u>Grants and Contributions</u>	
<b>Toledo Mud Hens Baseball Club</b>				
Recreation	\$ 2,284	\$ 914	\$ -	\$ (1,370)
<b>Lott Industries</b>				
Health	6,174	5,632	822	
<b>Nonmajor Component units</b>				
Health	7,071	301	3,063	
Total component units.....	<u>\$ 15,529</u>	<u>\$ 6,847</u>	<u>\$ 3,885</u>	<u>\$ (1,370)</u>
General Revenues:				
				1,370
				<u>1,370</u>
				-
				<u>1,145</u>
				<u>\$ 1,145</u>

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

**Net (Expense) Revenue and  
Changes in Net Assets**

<u>Lott Industries Inc.</u>	<u>Total Nonmajor</u>	<u>Total</u>
\$ -	\$ -	\$ (1,370)
280		280
	(3,707)	(3,707)
<u>\$ 280</u>	<u>\$ (3,707)</u>	<u>\$ (4,797)</u>
477	1,364	3,211
<u>477</u>	<u>1,364</u>	<u>3,211</u>
757	(2,343)	(1,586)
<u>9,336</u>	<u>6,259</u>	<u>16,740</u>
<u>\$ 10,093</u>	<u>\$ 3,916</u>	<u>\$ 15,154</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

**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.

The accompanying financial statements present the County (Primary Government) and its component units, which are legally separate organizations which the elected officials of the primary government are financially accountable. 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. Blended component units, although legally separate entities, are, in substance, part of the government operations.

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 Fifth Third Field, 406 Washington St., Toledo, OH 43604.

*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, 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



**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

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

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

**Government-wide Financial Statements:** The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities

presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

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

**Fund Accounting:** The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note B - Summary of Significant Accounting Policies**  
*(continued)*

accounts. There are three categories of funds: governmental, proprietary and fiduciary.

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

- **General Fund:** This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.
- **Children Services Board Special Revenue Fund:** This fund accounts for County-wide property tax levy, state grants and reimbursements used for County child care programs.
- **Board of Mental Retardation Special Revenue Fund:** This fund accounts for a County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.
- **Public Assistance Special Revenue Fund:** This fund accounts for various federal and state grants and reimbursements as well as transfers from the General Fund used for human service programs.
- **Capital Improvements Capital Projects Fund:** This fund accounts for renovation and construction of County owned buildings and facilities, and construction of special assessment projects.
- **Debt Service Fund:** This fund accounts for revenues received and used to pay principal and interest on debt.

**Proprietary Fund**

- Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position

and cash flows. These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. The County reports the following major proprietary funds.

- **Water Supply System Enterprise Fund:** This fund accounts for the distribution of treated water to individuals and commercial users of Lucas County.
- **Sewer System Enterprise Fund:** This fund accounts for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.
- **Wastewater Treatment Enterprise Fund:** This fund accounts for wastewater treatment services provided to the Sanitary Engineer, cities of Maumee and Sylvania, Village of Waterville, Sylvania Township and other portions of Lucas County and portions of Wood County

Additionally the County reports which Internal Service Funds account for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis. The County also reports agency funds that account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Lucas County.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water Supply System, Wastewater Treatment Plant, and Sewer System, and of the County's internal service funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

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

and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

**Note B - Summary of Significant Accounting Policies**

The accompanying financial statements of the County are prepared in conformity with 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.

**Government-wide Financial Statements:** The government-wide financial statements are prepared using the economic resources measurements focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

Like the governmental-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund new assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The

statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are reported using the economic resources measurement focus.

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note K). Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note B - Summary of Significant Accounting Policies**  
*(continued)*

resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

**Deferred Revenue:** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2001 but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**Expenses/Expenditures:** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

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

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:** 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.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note B - Summary of Significant Accounting Policies**  
*(continued)*

**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.

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

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

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

All reported capital assets are depreciated using the straight line method over the following estimated useful lives:

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

**Use of Estimates:** The preparation of the basic financial statements in conformity with GAAP 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 capital assets 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.

**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. Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types and as transfers in Proprietary funds.

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

**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. The entire compensated absences liability is reported on the governmental-wide financial statements.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note B - Summary of Significant Accounting Policies**  
*(continued)*

using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported.

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 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 \$6.8 million reported in the fund at December 31, 2001 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 6.00%.

**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 appropriate 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 appropriate in future periods.

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

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note C - Reconciliation of Government-wide and Fund financial Statements**

I. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds, and net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore not reported in the funds." Details of this difference are as follows: (Amounts in 000's)

Bonds payable .....	\$ 94,786
OWDA loans payable .....	2,709
OPWC loans payable .....	2,242
Capital leases payable .....	9,231
Landfill liability payable .....	12,255
Compensated absences .....	<u>17,469</u>
<i>Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental funds.</i> .....	<u>\$138,692</u>

II. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in *fund balances - total governmental funds and changes in net assets of governmental activities*. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expenses." The details of the difference are as follows: (Amounts in 000's)

Capital outlay .....	\$48,311
Capital outlay in excess of fixed asset additions. ....	(6,680)
Depreciation expense .....	<u>(19,264)</u>
<i>Net adjustment</i> .....	<u>\$22,367</u>

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets." The details of this difference are as follows: (Amounts in 000's)

Proceeds of loans .....	\$ 746
Proceeds of bonds .....	38,585
Proceeds of capital lease transactions .....	<u>21</u>
	39,352
Principal retirement .....	<u>(10,846)</u>
<i>Net adjustment</i> .....	<u>\$28,506</u>

**Note D - 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 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 2001, investments were limited to STAR Ohio, certificates of deposit, U.S. Treasury Obligations and Mortgage-backed Securities, and a revenue Bond anticipation note. 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.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

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

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 2001 totaled approximately \$12.5 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, 2001**

**Note D - 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.

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.

- 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.

Based on the above criteria, the County's deposits and investments at December 31, 2001 are classified as follows:

Amount Available for Deposit or Investment	(Amounts in 000's)
Carrying amounts per combined balance sheet:	
Pooled . . . . .	\$ 241,127
Segregated . . . . .	8,151
Outstanding Checks . . . . .	14,288
Other reconciling items (net) . . . . .	(76)
Amount available for deposit and investment (Bank balances of deposits/fair value of investments) . . . . .	<u>\$ 263,490</u>

Deposits: At year-end the County had the following deposits eligible under Ohio law:	Risk Category			Bank Balance	Fair Value
	1	2	3		
	(Amounts in 000's)				
FDIC insured deposits . . . . .	\$ 1,459	\$ -	\$ -	\$ 1,459	
Insured by the financial institutions collateral pool . . . . .	-	-	11,055	11,055	
Money Market Account . . . . .	-	-	10,091	10,091	
Certificates of deposit . . . . .	-	<u>38,913</u>	-	<u>38,913</u>	
Total deposits . . . . .	<u>\$ 1,459</u>	<u>\$ 38,913</u>	<u>\$ 21,146</u>	<u>\$ 61,518</u>	
Investments: At year-end the County had the following investments:					
U.S. Treasury Notes . . . . .	\$ 19,259	\$ -	\$ -		\$ 19,259
U.S. Treasury Bills . . . . .	922	-	-		922
United States Agency Securities . . . . .	141,748	-	-		141,748
Revenue Bond Anticipation Note . . . . .	6,000	-	-		6,000
Investment in the state treasurer's Investment pool (1) . . . . .	-	-	-		<u>34,043</u>
Total investments . . . . .	<u>\$ 167,929</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 201,972</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, 2001**

**Note D - 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 .....	<u>\$8,035</u>

Amount available for deposit and investment (Bank balances of deposits/fair value of investments) .....	<u>\$8,035</u>
---	----------------

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 .....	\$279	\$ -	\$ -	\$ 279	
Insured by the financial Institutions collateral pool .....	-	-	1,625	1,625	
Certificates of deposit .....	<u>-</u>	<u>3,769</u>	<u>-</u>	<u>3,769</u>	
 Total deposits .....	 <u>\$279</u>	 <u>\$3,769</u>	 <u>\$1,625</u>	 <u>\$5,673</u>	

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

US Treasury Notes .....	\$ 928	\$ -	\$ -	\$ 928
United States Agency Securities .....	494	-	-	494
Money Market .....	204	-	-	204
Corporate Bonds .....	602	-	-	602
Mortgage Backed Securities .....	<u>134</u>	<u>-</u>	<u>-</u>	<u>134</u>
 Total investments .....	 <u>\$2,362</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$2,362</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note E - Interfund Receivables, Payables, and Transfers**

Due to / Due from other funds balances as of December 31, 2001 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amounts in (000's)</u>
General	Central Supplies	\$ 10
Children Services Board	Central Supplies	1
Nonmajor Governmental Funds	Central Supplies	5
General	Vehicle Maintenance	16
Children Services Board	Vehicle Maintenance	1
Nonmajor Governmental Funds	Vehicle Maintenance	15
General	County Telephone	48
Children Services Board	County Telephone	16
Job and Family Services	County Telephone	23
Nonmajor Governmental Funds	County Telephone	19
Nonmajor Enterprise Funds	County Telephone	3
General	Centralized Drug Testing	<u>24</u>
		<u>\$181</u>

Due to / due from balances resulted from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur, transactions

are recorded in accounting system, and payments between funds are made.

<u>Transfer From</u>	<u>Transfer To</u>				<u>Total</u>
	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Water Supply System</u>	
General .....	\$14,518	\$5,111	\$12,826	\$ -	\$32,455
Children Services Board .....	-	1,383	-	-	1,383
Debt Service .....	-	-	-	47	47
Capital Projects .....	-	72	-	-	72
Nonmajor governmental .....	-	420	-	-	420
<i>Total</i> .....	<u>\$14,518</u>	<u>\$6,986</u>	<u>\$12,826</u>	<u>\$47</u>	<u>\$34,377</u>

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them 2) move receipts restricted to debt service from the funds collecting

the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note F - Capital Assets**

**Construction-in-progress:** The County has active construction projects as of December 31, 2001, of \$34,700 thousand for the new baseball stadium, \$3,873 thousand for the 911 Communications Center, \$1,272 thousand for a training center, and \$1,425 thousand in other miscellaneous projects. The estimated cost to complete these projects is \$13.8 million.

Capital asset activity for the County for the year ended December 31, 2001, appears on following page:

Depreciation expense was charged to functions and programs of the County as follows: (Amounts in 000's)

Governmental activities:		
General government		\$ 3,667
Public Safety		746
Public Works		13,979
Health		603
Human Services		260
Recreation		<u>83</u>
<i>Total depreciation expense - governmental activities</i>		<u>\$19,338</u>
Business-type activities:		
Water		\$ 1,384
Wastewater Treatment		459
Sewer		1,412
Other		<u>270</u>
<i>Total depreciation expense - business-type activities</i>		<u>\$ 3,525</u>

Activity for the Discretely presented component units for the year ended December 31, 2001 as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
	(Amounts in 000's)		
<b>Capital assets, not being depreciated:</b>			
Land	\$ 877	\$ 46	\$ 923
Construction in progress	<u>1,707</u>	<u>(1,544)</u>	<u>163</u>
<i>Total capital assets, not being depreciated</i>	2,584	(1,498)	1,086
<b>Capital assets being depreciated:</b>			
Buildings, structures and improvements	7,905	6,135	14,040
Furniture, fixtures and equipment	<u>3,853</u>	<u>430</u>	<u>4,283</u>
<i>Total, capital assets being depreciated</i>	11,758	6,565	18,323
<i>Total accumulated depreciation</i>	<u>(3,826)</u>	<u>(799)</u>	<u>(4,625)</u>
<i>Total capital assets, being depreciated, net</i>	<u>7,932</u>	<u>5,766</u>	<u>13,698</u>
<i>Component units capital assets, net</i>	<u>\$10,516</u>	<u>\$4,268</u>	<u>\$14,784</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

<i>Note F - Capital Assets (continued)</i>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
		(Amounts in 000's)		
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land . . . . .	\$ 15,023	\$ 1,995	\$ -	\$ 17,018
Construction in progress . . . . .	<u>36,053</u>	<u>32,808</u>	<u>27,591</u>	<u>41,270</u>
<i>Total capital assets, not being depreciated</i> . . . . .	<u>51,076</u>	<u>34,803</u>	<u>27,591</u>	<u>58,288</u>
<i>Capital assets, being depreciated:</i>				
Buildings, structures, and improvements . . . . .	125,076	25,241	66	150,251
Furniture, fixtures and equipment . . . . .	27,002	2,385	1,932	27,455
Infrastructure . . . . .	<u>273,763</u>	<u>6,954</u>	<u>-</u>	<u>280,717</u>
<i>Total capital assets being depreciated</i> . . . . .	<u>\$425,841</u>	<u>\$34,580</u>	<u>\$1,998</u>	<u>\$458,423</u>
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements . . . . .	\$ 54,773	\$ 3,213	\$ 35	\$ 57,951
Furniture, fixtures and equipment . . . . .	19,275	2,735	1,833	20,177
Infrastructure . . . . .	<u>159,326</u>	<u>13,390</u>	<u>-</u>	<u>172,716</u>
Total accumulated depreciation . . . . .	<u>233,374</u>	<u>19,338</u>	<u>1,868</u>	<u>250,844</u>
Total capital assets being depreciated, net . . . . .	<u>192,467</u>	<u>15,242</u>	<u>130</u>	<u>207,579</u>
<i>Governmental activities capital assets, net</i> . . . . .	<u>\$243,543</u>	<u>\$50,045</u>	<u>\$27,721</u>	<u>\$265,867</u>
<b>Business-type activities:</b>				
<i>Capital assets, not being depreciated:</i>				
Land . . . . .	\$ 402	\$ -	\$ -	\$ 402
Construction in progress . . . . .	<u>2,265</u>	<u>-</u>	<u>2,265</u>	<u>-</u>
Total capital assets, not being depreciated . . . . .	<u>2,667</u>	<u>-</u>	<u>2,265</u>	<u>402</u>
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements . . . . .	23,287	-	-	23,287
Land improvements . . . . .	102,191	7,921	-	110,112
Furniture, fixtures and equipment . . . . .	<u>12,963</u>	<u>143</u>	<u>49</u>	<u>13,057</u>
Total capital assets being depreciated . . . . .	<u>138,441</u>	<u>8,064</u>	<u>49</u>	<u>146,456</u>
<i>Less accumulated depreciated for:</i>				
Buildings, structures and improvements . . . . .	\$ 4,464	\$ 600	\$ -	\$ 5,064
Land improvements . . . . .	36,775	2,708	-	39,483
Furniture, fixtures and equipment . . . . .	<u>12,211</u>	<u>217</u>	<u>24</u>	<u>12,404</u>
Total accumulated depreciation . . . . .	<u>53,450</u>	<u>3,525</u>	<u>24</u>	<u>56,951</u>
Total capital assets being depreciated, net . . . . .	<u>84,991</u>	<u>4,539</u>	<u>25</u>	<u>89,505</u>
<i>Business-type activities capital assets, net</i> . . . . .	<u>\$87,658</u>	<u>\$4,539</u>	<u>\$2,290</u>	<u>\$89,907</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note G - Notes Payable**

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

County intends to refinance the notes until such bonds are issued. All notes are in the capital projects fund. Notes outstanding at December 31, 2001 follow: (Amounts in 000's)

Note Issue	Rate	Beginning Balance	Issued	Redeemed	Ending Balance
Sewer and Waterlines. . . . .	4.50	\$ 4,600		\$ 4,600	
Juvenile Facility. . . . .	4.56	14,860		14,860	
Sewer and Waterlines. . . . .	3.00		\$ 1,613		\$ 1,613
Sewer and Waterlines. . . . .	3.00		3,127		3,127
Baseball Stadium. . . . .	5.00		<u>6,000</u>		<u>6,000</u>
<i>Total capital project notes . .</i>		<u>\$19,460</u>	<u>\$10,740</u>	<u>\$19,460</u>	<u>\$10,740</u>

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 (4.07% at October 31, 2001). There were no outstanding borrowings at October 31, 2001. Preferred Properties, Inc. and Affiliates have a note payable of \$6 thousand with an interest rate of 9.7% due in July of 2002, a note payable of \$16 thousand with an interest rate of 8.58% due in July 2005, and a note payable of \$28 thousand with an interest rate of 7.5% due in June 2006. They also have various mortgages payable totaling \$3,267 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 (6.75% at June 30, 2001). There were \$115 thousand of outstanding borrowings at June 30.

long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are

**Note H - Long-term Debt and Other Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements,

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations**  
(continued)

reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**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 bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law.

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental-type activities. The original amount of general obligation bonds issued in prior years was \$135 million. During the year, general obligation bonds totaling \$17 million were issued for a Juvenile Justice Center.

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.

The County issued \$1.585 million of special assessment debt in 2001 to provide funds for the construction of various sewers and water lines. These bonds will be repaid from amounts levied against the property owners benefited by this construction. 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, 2001, the County had \$383 thousand set aside for the retirement of this debt. These funds are included in pooled cash and investments.

The County also issued \$2,014 in Ohio Water Development Authority Loans (OWDA) and Ohio Public Works Commission (OPWC) loans in 2001.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$43.3 million of additional unvoted general obligation debt.

Lott Industries, Inc., a discretely presented component unit of the County has bonds payable of \$4.3 million that mature on August 1, 2021, with a variable interest rate that was 1.8% at December 31, 2001.

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

**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. The portion of the Government Center leased by the County has been recorded as land and building for \$16.9 million.

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.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS - (continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations**

Long-term Debt: Long-term debt and other obligations of the County were as follows: (Amounts in 000's)

<u>Years Issued</u>	<u>Interest Rate</u>	<u>Maturity Date through</u>	<u>Balance January 1, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2001</u>	<u>Amounts Due in One Year</u>
<b>Bonds</b>							
<i>General Obligation Bonds- Unvoted</i>							
1986 County public assistance building.....	8.000%	12/01/11	\$ 2,420	\$ -	\$ 220	\$ 2,200	\$ 220
1986 Convention center land.....	6.500%	12/01/12	4,045	-	335	3,710	335
1988 Family Court Center construction & Courthouse renovation.....	7.375%	08/01/07	6,125	-	875	5,250	875
1992 Regional jail.....	3.400%	12/01/07	2,290	-	275	2,015	290
1994 County building.....	4.000%	12/01/04	5,590	-	1,285	4,305	1,355
1995 Correctional facilities.....	4.300%	12/01/15	2,040	-	90	1,950	95
1995 Court services building.....	4.300%	12/01/15	1,840	-	85	1,755	85
1996 Refunding.....	4.250%	12/01/11	8,635	-	605	8,030	640
2001 Juvenile Justice Center.....	5.000%	12/01/21	-	17,000	-	17,000	565
<i>General Obligation Bonds- voted</i>							
1996 Library improvement.....	4.300%	12/01/05	10,405	-	2,550	7,855	2,675
1997 Library improvement.....	3.800%	12/01/05	9,200	-	1,500	7,700	1,500
<i>Total general obligation bonds voted and unvoted.....</i>			52,590	17,000	7,820	61,770	8,635
<i>Special Assessment- Governmental Commitment (Self-Supporting)</i>							
1964 Sanitary sewer.....	3.500%	12/01/04	\$ 4	\$ -	\$ 1	\$ 3	\$ 1
1974- 1977 Sanitary sewer.....	5.125%	11/01/14	198	-	13	185	13
1981- 1984 Sanitary sewer.....	9.625%	12/01/04	161	-	48	113	48
1987 Sanitary sewer.....	7.500%	12/01/07	105	-	15	90	15
1988 Sanitary sewer.....	7.500%	12/01/08	240	-	30	210	30



**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS - (continued)**  
**DECEMBER 31, 2001**

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

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001	Amounts Due In One Year
<b>Bonds</b>							
<i>Special Assessment- Governmental Commitment (Self-Supporting) (continued)</i>							
1989 Sanitary sewer.....	6.750%						
	7.000%	12/01/09	735	-	60	675	65
1990 Waterline.....	6.800%						
	6.850%	12/01/10	265	-	20	245	20
1992 Briarfield Parkway.....	3.400%						
	6.200%	12/01/02	475	-	230	245	245
1992 Sewers & waterlines.....	3.400%						
	6.650%	12/01/11	345	-	25	320	25
1992 Sewers & waterlines.....	3.400%						
	6.650%	12/01/12	705	-	40	665	45
1994 McCord Road improvements.....	4.000%						
	5.700%	12/01/03	45	-	15	30	15
1994 Sewer & waterlines.....	4.000%						
	6.050%	12/01/13	720	-	40	680	40
1995 Sewers & waterlines.....	4.300%						
	6.800%	12/01/14	555	-	30	525	30
1996 Sewers & waterlines.....	4.250%						
	6.500%	12/01/16	2,200	-	75	2,125	60
1997 Sewers & waterlines.....	4.900%						
	5.450%	12/01/17	1,115	-	50	1,065	50
1998 Sewers & waterlines.....	4.250%						
	5.000%	12/01/18	2,310	-	90	2,220	90
1999 Sewers & waterlines.....	4.000%						
	6.000%	12/01/19	525	-	15	510	20
2000 Sewers & waterlines.....	5.200%						
	5.600%	12/01/20	1,560	-	35	1,525	50
2001 Sewers & waterlines.....	4.100%						
	5.100%	12/01/21	-	1,585	-	1,585	45
<i>Total special assessment bonds- governmental com- mitment-(self-supporting).....</i>			<u>12,263</u>	<u>1,585</u>	<u>832</u>	<u>13,016</u>	<u>907</u>
<i>Non-Tax Revenue Bonds</i>							
2001 Baseball Stadium.....	6.375%						
	6.625%	12/01/21	-	20,000	-	20,000	480
<b>Total bonds.....</b>			<u>\$64,853</u>	<u>\$38,585</u>	<u>\$8,652</u>	<u>\$94,786</u>	<u>\$10,022</u>
<b>Ohio Water Development Authority (OWDA) Loans</b>							
<i>Special Assessment- Governmental Commitment</i>							
1983- 1984 Sewers.....	7.380%						
	7.670%	01/01/07	\$ 1,426	\$ -	\$ 196	\$ 1,230	\$ 106
1991 Sewers.....	6.160%						
	7.450%	07/01/11	1,216	-	80	1,136	42
1994 water.....	6.720%	07/01/19	353	-	10	343	5
<i>Enterprise Funds</i>							
1984 Sewer system.....	6.240%	01/01/07	2,695	-	330	2,365	175

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS - (continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations (continued)**

<b>Years Issued</b>	<b>Interest Rate</b>	<b>Maturity Date through</b>	<b>Balance January 1, 2001</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2001</b>	<b>Amounts Due In One Year</b>
<i>Enterprise Funds (continued)</i>							
1980-	6.250%						
1984 Wastewater treatment.....	11.190%	07/01/13	2,348	-	252	2,096	133
1990 Water supply system.....	7.760%	01/01/10	375	-	31	344	16
1991 Water supply system.....	7.450%						
	7.500%	07/01/11	649	-	45	604	24
1993 Water supply system.....	6.160%	07/01/18	943	-	31	912	16
1994 Sewer system.....	6.720%	07/01/14	765	-	37	728	19
1994 Wastewater.....	5.770%	07/01/15	9,521	-	437	9,084	225
1995 Water supply system.....	6.350%	01/01/21	452	-	12	440	6
1997 Water supply system.....	5.860%	07/01/17	1,702	-	164	1,538	31
1997 Sanitary Engineer.....	5.860%	07/01/17	1,478	-	55	1,423	29
2001 Water supply system.....	5.390%	01/01/21	-	1,268	36	1,232	19
<b>Total OWDA loans.....</b>			<b>\$ 23,923</b>	<b>\$ 1,268</b>	<b>\$1,716</b>	<b>\$23,475</b>	<b>\$846</b>
<b>Ohio Public Works</b>							
<b>Commission Loans</b>							
<i>Governmental Commitment</i>							
1993 Road improvements.....	0.000%	07/01/04	\$ 95	-	\$ 27	\$ 68	\$ 14
1994 Road improvements.....	0.000%	07/01/05	370	-	48	322	57
1995 Road improvements.....	0.000%	07/01/06	209	-	38	171	19
1997 Road improvements.....	0.000%	07/01/07	142	-	21	121	10
1999 Road improvements.....	0.000%	07/01/10	404	-	44	360	22
2000 Road improvements.....	0.000%	07/01/11	587	363	107	843	49
2001 Road improvements.....	0.000%	01/01/11	-	383	26	357	24
<i>Enterprise Funds.....</i>							
1994 Wastewater.....	0.000%	01/01/16	226	-	13	213	7
1994 Sewer system.....	0.000%	07/01/04	110	-	32	78	16
<b>Total OPWC loans.....</b>			<b>\$ 2,143</b>	<b>\$ 746</b>	<b>\$ 356</b>	<b>\$ 2,533</b>	<b>\$ 218</b>
<b>Other Obligations</b>							
<b>Capital lease Obligations</b>							
Governmental.....			\$ 10,807	\$ 21	\$ 1,597	\$ 9,231	\$ 2,185
Internal Service.....			26	-	7	19	7
			<b>\$ 10,833</b>	<b>\$ 21</b>	<b>\$ 1,604</b>	<b>\$ 9,250</b>	<b>\$ 2,192</b>
Accrued wages and benefits- governmental.....			<b>\$ 17,230</b>	<b>\$ 3,248</b>	<b>\$ 3,009</b>	<b>\$ 17,469</b>	<b>\$ 3,000</b>
Landfill obligation.....			<b>\$ 12,255</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,255</b>	<b>\$ 162</b>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS - (continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations**

A summary of the County's future long-term debt funding requirements as of December 31, 2001 follows: (Amounts in 000's)

Year of Funding	Bonds					
	General Obligation		Special Assessment- Government Commitment		Non-Tax Revenue	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2002.....	\$ 8,635	\$ 3,388	\$ 907	\$ 743	\$ 480	\$ 1,322
2003.....	8,920	2,928	679	675	515	1,291
2004.....	8,225	2,437	699	636	550	1,258
2005.....	6,955	1,990	668	596	590	1,223
2006.....	3,435	1,588	793	559	635	1,186
2007-2011.....	13,575	5,239	4,050	2,111	3,915	5,261
2012-2016.....	6,255	2,357	3,665	1,013	5,525	3,805
2017-2021.....	5,770	893	1,555	194	7,790	1,662
Total.....	<u>\$ 61,770</u>	<u>\$ 20,820</u>	<u>\$ 13,016</u>	<u>\$ 6,527</u>	<u>\$ 20,000</u>	<u>\$ 17,008</u>

Year of Funding	Loans			
	OWDA		OPWC	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2002.....	\$ 846	\$ 743	\$ 218	\$ -
2003.....	1,660	1,402	380	-
2004.....	1,656	1,292	380	-
2005.....	1,658	1,184	321	-
2006.....	1,660	1,077	309	-
2007-2011.....	8,277	3,841	853	-
2012-2016.....	6,618	1,319	69	-
2017-2021.....	1,100	130	3	-
Total.....	<u>\$ 23,475</u>	<u>\$ 10,988</u>	<u>\$ 2,533</u>	<u>\$ -</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations**  
*(continued)*

**Operating Leases:** At December 31, 2001, the County had 12 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, 2001 are as follows (Amounts in 000's):

<u>Year</u>	<u>Government activities Capital Leases</u>	<u>Business type activities Capital Leases</u>	<u>Operating Leases</u>
2002 .....	\$ 2,185	\$ 7	\$ 41
2003 .....	1,915	8	16
2004 .....	1,915	7	7
2005 .....	1,915	-	3
2006 .....	1,915	-	1
2007 - 2008 .....	<u>2,938</u>	<u>-</u>	<u>-</u>
<i>Total minimum lease payments</i> .....	12,783	\$ 22	<u>\$ 68</u>
<b>Less:</b> amount representing interest .....	<u>3,552</u>	<u>3</u>	
<i>Present value of future minimum lease payments</i> .....	<u>\$ 9,231</u>	<u>\$ 19</u>	

**Accrued Wages and Benefits:** Unpaid vested hours at December 31, 2001 representing this liability for all governmental funds are as follows (Amounts in 000's):

	<u>Hours</u>
Vacation .....	463
Sick .....	341
Compensation ...	41

**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

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note H - Long-term Debt and Other Obligations**  
(continued)

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, 2001 there were 155 series of Industrial, Hospital and Commercial Housing Revenue Bonds outstanding. The aggregate principal amount payable for the 14 series issued after January 1, 1995 was \$274,908,154. 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 \$1,324,032,000.

**Note I - Employee Retirement Systems and Pension Plan**

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.

Law enforcement officers in the County Sheriff's department contribute 10.1% of their annual compensation and the County contributes 16.7% 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 13.55% of the same amount. The County's contribution to PERS for the years ending December 31, 2001, 2000, and 1999, were \$19.2 million, \$14.9 million, and \$17.2 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.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note I - Employee Retirement Systems and Pension Plans (continued)**

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, 2001, 2000 and 1999 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, 2001, 2000 and 1999 were \$6 thousand, \$70 thousand, and \$148 thousand respectively, equal to the required contribution for each year. All contributions to STRS were made within the required due dates.

**Note J - Other Post-Retirement Obligations**

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 in Note I.

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. For local government employers, the rate was 13.55% of covered payroll and 16.70% for law enforcement employers, with 4.3% used to fund healthcare for regular employees and law enforcement employees.

The following assumptions and calculations were based on PER'S latest actuarial review performed as of December 31, 2000.

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 2000 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 411,076. The rates stated above are the actuarially determined contribution requirements for PERS. The employer contributions to fund post-employment benefits in 2001 was \$5.9 million. The portion of employer contributions used to fund post-employment benefits can be determined by multiplying actual employer contributions times .3173 for local government employers and .2575 for law enforcement employers.

The actuarial value of the Retirement System's net assets available for OPEB was \$11,735.9 million at December 31, 2000 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively,

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note J - Other Post-Retirement Obligations**  
*(continued)*

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 4.5% 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 \$3,256 million at June 30, 2001 (the latest information available). The 4.5% contribution for Lucas County amounted to \$2 thousand. The number of participants eligible to receive health care benefits as of July 1, 2001 was 102,132. The STRS plan's net health care expenses for the year ended June 30, 2001 as a whole was \$301 million. The health care reserve fund allocation for the year ended June 30, 2001, will be 4.5% of covered payroll.

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 TEACHER RETIREMENT SYSTEM  
 275 EAST BROAD STREET  
 COLUMBUS, OHIO 43215-371  
 PHONE: (614) 227-4090

**Note K - 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 2001 were based is as follows:

<u>(Amounts in 000's)</u>	
Real property . . . . .	\$6,388,629
Public utility and tangible personal property . . . . .	<u>1,300,310</u>
<i>Total assessed property value . . .</i>	<u><u>\$7,688,939</u></u>

In 2001, real property taxes were levied on January 2, 2001, on the assessed values as of January 1, 2000, 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 2001.

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 2001, 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 2001, if paid annually, payment was due by February 9th. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 9th, with the remainder due July 20th.

By July 2001, the final collection date, 95.1% of the total current and delinquent property taxes billed in 2001 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, 2001**

**Note K - 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 2002 were recorded as 2001 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, 2001, and are not available for appropriation and use until 2002. The deferred revenues are offset by these property tax receivables and special assessment receivables related to future capital service projects.

In 1970, the County Commissioners, by resolution, imposed a .5% tax on all retail sales, including motor vehicles, made in the County. In 1982, the County commissioners increased the sales tax by .5% to 1%. In

November, 1993, Lucas County voters approved a permanent increase of .25% to 1.25% in the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State 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 2001 amounted to \$69.8 million.

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 15.80 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	.360917	.406460	2004
Metroparks .....	1.40	1.120661	1.264543	2008
Community mental health .	1.50	1.075894	1.260178	2005/2009
Board of mental retardation .....	4.50	2.168848	3.176684	continuous
Children services .....	3.50	2.406417	3.089351	2001/2003
Port authority .....	.40	0.272544	.355276	2004
Library .....	1.70	1.416903	1.603245	2005/2007
Zoo improvements .....	.95	.680659	.858083	2005
Zoo operating .....	.70	.501832	.632272	2002
911 Telephone system ..	<u>.70</u>	<u>.501538</u>	<u>.632272</u>	2001
Total .....	<u>15.80</u>	<u>10.506213</u>	<u>13.278364</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, 2001**

**Note L - Reconciliation of Budget Basis to GAAP Basis**

A reconciliation for the major governmental funds at December 31, 2001 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).

	<u>General Fund</u>	<u>Children Services Board</u>	<u>Board of Mental Retardation</u>	<u>Job and Family Services</u>
Budget Basis . . . . .	(\$1,149)	\$103	(\$9,842)	\$8,292
Net adjustments for revenue accruals . . . . .	1,543	161	(81)	1
Net adjustments for expenditure accruals . . . . .	2,027	1,660	(1,644)	(843)
Net adjustment for encumbrances . . . . .	2,290	752	3,376	513
Net adjustments for other Financing sources (uses) accruals . . .	<u>(1,669)</u>	<u>(1,383)</u>	-	<u>21</u>
GAAP Basis . . . . .	<u>\$3,042</u>	<u>\$1,293</u>	<u>\$(8,191)</u>	<u>\$7,984</u>

**Note M - Amendments to Original Appropriations Budget**

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2001, the original appropriation measure was increased for the major funds by the Commissioners approximately as follows: General Fund, \$5.1 million; Job and Family Services, \$12.5 million; Debt Service, \$1.5 million; Water Supply, \$30 thousand, Capital Projects, \$24.5 million; Sewer System, \$461 thousand.

**Note N - 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.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS-(continued)**  
**DECEMBER 31, 2001**

**Note N - Contingencies (continued)**

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 are 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 recorded as a long-term liability due in more than one year. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

The County participates in a number of Federal and State assisted grant programs. 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 O - 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 \$2.0 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, 2001**

**Note P - 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 \$6.8 million reported in the internal service funds at December 31, 2001, 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 2000 and 2001 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers Compensation Claims	Claim Payments	Balance at End of Year
2000..	\$6,817	\$18,280	\$(361)	\$18,483	\$6,253
2001..	\$6,253	\$23,040	\$381	\$22,833	\$6,841

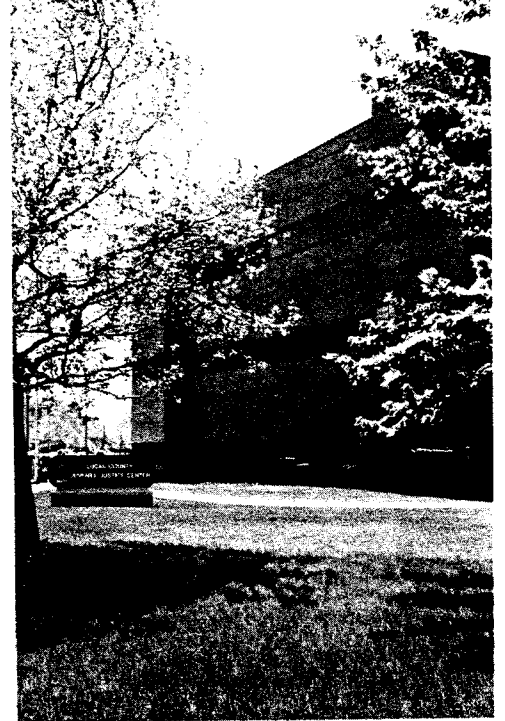
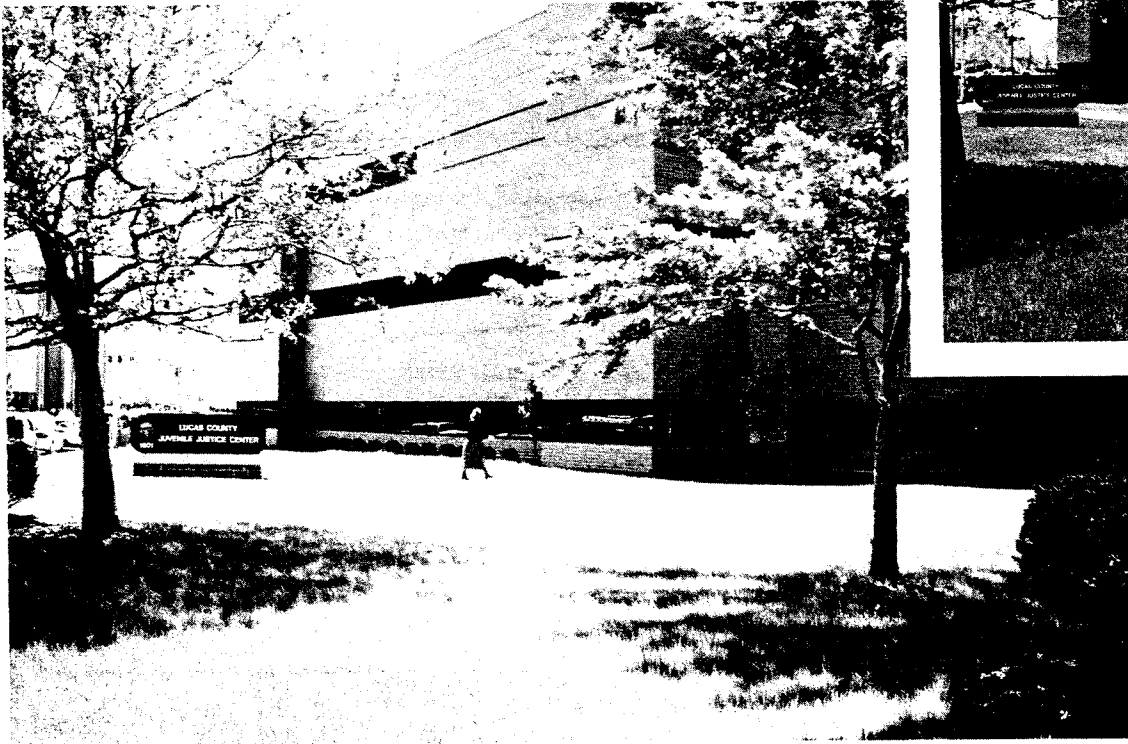
**Note Q - Change in Method of Accounting**

In 2001, the County implemented GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-of State and Local Governments*, which requires a change in format of the financial statements. The new governmental reporting model has the following sections: *Management's Discussion and Analysis, Governmental-wide financial Statements, and Fund Financial Statements*. Under the new reporting model, the infrastructure has been added to the capital assets and appropriately depreciated.

Due to the implementation of GASB Statement No. 34, the prior year retained earnings and contributed capital for the enterprise funds were restated to reflect the net assets. Also, the prior year fund balance for the nonmajor Governmental Funds was restated to reflect the allocation of expendable trust funds related those funds as follows (Amounts in 000's):

	Nonmajor Governmental Funds	Water Supply System	Wastewater Treatment	Sewer System
Fund Balance / Retained Earnings at December 31, 2000, as previously reported. . . . .	\$32,783	\$ 3,492	\$2,445	\$(5,658)
Contributed Capital at December 31, 2000 . . . . .	-	28,220	4,012	39,763
Expendable Trust Fund balance at December 31, 2000 . . . . .	<u>5,603</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Assets at December 31, 2000 as restated. . . . .</i>	<u>\$38,386</u>	<u>\$31,712</u>	<u>\$6,457</u>	<u>\$34,105</u>

## Combining Financial Statements and Schedules



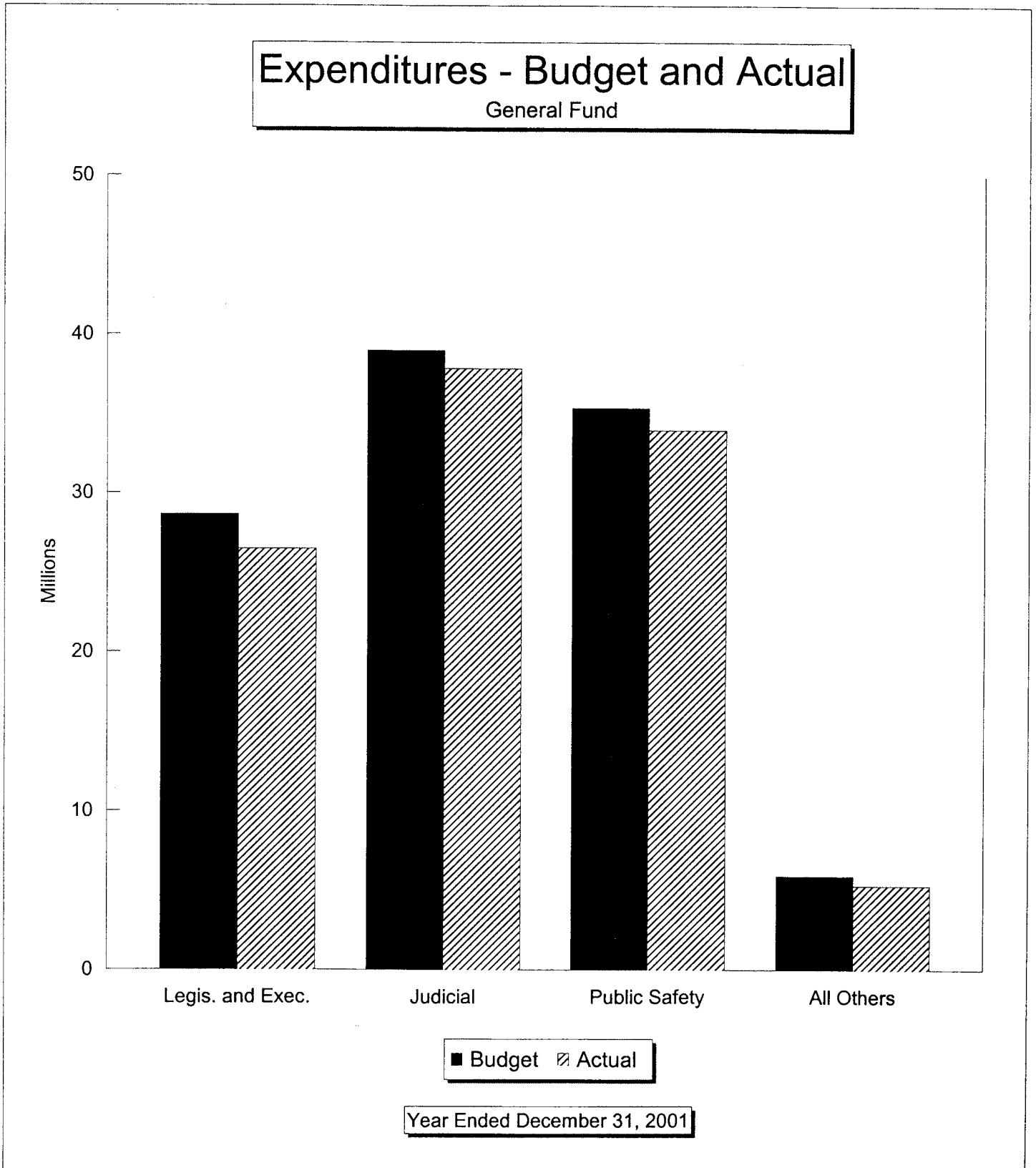
The new Lucas County Juvenile Justice Center, which includes an expanded juvenile detention facility, was dedicated in March, 2001. The County received a \$6.5

million state grant, and a \$500 thousand federal grant to assist with the construction costs. The County issued \$17 million in bonds to finance this project.

LUCAS COUNTY, OHIO  
GENERAL FUND  
December 31, 2001

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, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
<b>General Government-</b>				
Legislative and executive				
<i>Training &amp; Development</i>				
Personal services.....	\$ 90	\$ 87	\$ 83	\$ 4
Materials and supplies.....	20	22	22	0
Charges and services.....	8	6	4	2
Capital outlay and equipment.....	5	5	5	0
 <i>Department of Personnel-</i>				
Personal services.....	536	546	540	6
Materials and supplies.....	7	10	8	2
Charges and services.....	149	147	139	8
Capital outlay and equipment.....	14	13	12	1
 <i>Commissioners-</i>				
Personal services.....	440	433	421	12
Materials and supplies.....	12	12	11	1
Charges and services.....	94	92	83	9
Capital outlay and equipment.....	3	6	5	1
 <i>Management and Budget-</i>				
Personal services.....	419	399	368	31
Materials and supplies.....	8	13	13	0
Charges and services.....	134	134	104	30
Capital outlay and equipment.....	16	16	11	5
 <i>Auditor-</i>				
Personal services.....	1,359	1,341	1,307	34
Materials and supplies.....	91	79	76	3
Charges and services.....	274	277	269	8
Capital outlay and equipment.....	22	24	23	1
 <i>Auditor Personal Property-</i>				
Personal services.....	410	407	386	21
Materials and supplies.....	19	17	16	1
Charges and services.....	14	21	18	3
Capital outlay and equipment.....	7	8	8	0
 <i>Auditor Real Property Evaluation-</i>				
Personal services.....	751	751	736	15
Materials and supplies.....	8	8	7	1
Charges and services.....	18	19	16	3
Capital outlay and equipment.....	8	3	3	0

**LUCAS COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance:</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>General Government - continued</b>				
<i>Legislative and executive - continued</i>				
<i>Treasurer-</i>				
Personal services.....	981	975	963	12
Materials and supplies.....	25	23	22	1
Charges and services.....	212	213	206	7
Capital outlay and equipment.....	13	13	11	2
<i>Treasurer Personal Property-</i>				
Personal services.....	207	200	188	12
Materials and supplies.....	2	0	0	0
Charges and services.....	10	12	11	1
<i>Budget Commission-</i>				
Personal services.....	85	85	84	1
Materials and supplies.....	0	0	0	0
Charges and services.....	2	2	1	1
<i>Board of Revision-</i>				
Personal services.....	156	155	148	7
Materials and supplies.....	9	15	15	0
Charges and services.....	2	0	0	0
Capital outlay and equipment.....	9	9	9	0
<i>Audit-</i>				
Charges and services.....	164	164	155	9
<i>Planning Commission-</i>				
Charges and services.....	585	585	585	0
<i>Data Processing-</i>				
Personal services.....	1,821	1,780	1,739	41
Materials and supplies.....	30	30	21	9
Charges and services.....	368	366	274	92
Capital outlay and equipment.....	594	594	508	86

**LUCAS COUNTY, OHIO**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)**  
**(NON-GAAP BUDGETARY BASIS)**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Hotel Motel Administration-</i>				
Personal services.....	59	58	50	8
Materials and supplies.....	2	2	0	2
Charges and services.....	3	6	4	2
Capital outlay and equipment.....	5	2	1	1
<i>County Administrator-</i>				
Personal services.....	524	520	498	22
Materials and supplies.....	8	9	8	1
Charges and services.....	97	105	71	34
Capital outlay and equipment.....	4	5	3	2
<i>Department of Purchasing-</i>				
Personal services.....	351	351	350	1
Materials and supplies.....	9	10	10	0
Charges and services.....	11	8	8	0
Capital outlay and equipment.....	10	16	16	0
<i>Board of Elections-</i>				
Personal services.....	1,124	1,184	1,164	20
Materials and supplies.....	133	178	172	6
Charges and services.....	692	584	580	4
Capital outlay and equipment.....	13	24	23	1
<i>Capital Maintenance-</i>				
Charges and services.....	856	776	339	437
Capital outlay and equipment.....	277	276	220	56
<i>Facilities-</i>				
Personal services.....	3,745	3,600	3,327	273
Materials and supplies.....	314	316	286	30
Charges and services.....	7,558	7,907	7,433	474
Capital outlay and equipment.....	78	72	71	1
<i>Recorder-</i>				
Personal services.....	689	704	694	10
Materials and supplies.....	51	47	36	11
Charges and services.....	48	50	48	2
Capital outlay and equipment.....	5	3	1	2



**LUCAS COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>General Government - continued</b>				
<i>Legislative and executive - continued</i>				
<i>Dept. of Public Service-</i>				
Personal services.....	148	145	135	10
Materials and supplies.....	3	3	1	2
Charges and services.....	47	43	23	20
Capital outlay and equipment.....	3	7	6	1
<i>Centralized Records Center-</i>				
Personal services.....	32	32	31	1
Materials and supplies.....	1	1	1	0
Charges and services.....	2	2	1	1
Capital outlay and equipment.....	7	7	6	1
<i>Taxes-</i>				
Charges and services.....	247	277	258	19
<i>Insurance-</i>				
Personal services.....	75	77	21	56
Charges and services.....	951	950	813	137
<i>Other-</i>				
Charges and services.....	144	193	161	32
<i>Total legislative and executive.....</i>	<u>28,537</u>	<u>28,667</u>	<u>26,504</u>	<u>2,163</u>
<i>Judicial</i>				
<i>Prosecutor-</i>				
Personal services.....	4,843	4,845	4,799	46
Materials and supplies.....	55	62	56	6
Charges and services.....	129	131	127	4
Capital outlay and equipment.....	14	14	12	2
<i>Court Rehabilitation &amp; Correction-</i>				
Personal services.....	436	428	426	2
Materials and supplies.....	10	10	7	3
Charges and services.....	45	43	41	2
Capital outlay and equipment.....	16	16	16	0
<i>Court of Appeals-</i>				
Materials and supplies.....	47	45	39	6
Charges and services.....	181	171	158	13
Capital outlay and equipment.....	24	16	9	7

**LUCAS COUNTY, OHIO**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)**  
**(NON-GAAP BUDGETARY BASIS)**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

<b>General Government - continued</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance: Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<i>Judicial - continued</i>				
<i>Common Pleas Court-</i>				
Personal services.....	2,694	2,708	2,684	24
Materials and supplies.....	104	101	89	12
Charges and services.....	388	315	255	60
Capital outlay and equipment.....	43	45	43	2
<i>Work Release-</i>				
Personal services.....	1,661	1,628	1,618	10
Materials and supplies.....	103	111	110	1
Charges and services.....	267	263	256	7
Capital outlay and equipment.....	51	58	58	0
<i>Jury Commission-</i>				
Personal services.....	75	75	75	0
Materials and supplies.....	21	21	15	6
Charges and services.....	251	242	236	6
Capital outlay and equipment.....	36	43	42	1
<i>Adult Probation-</i>				
Personal services.....	1,328	1,327	1,279	48
Materials and supplies.....	106	105	104	1
Charges and services.....	35	31	26	5
Capital outlay and equipment.....	2	0	0	0
<i>Pretrial Presentence Division-</i>				
Personal services.....	1,692	1,652	1,625	27
Materials and supplies.....	111	111	103	8
Charges and services.....	47	42	32	10
Capital outlay and equipment.....	14	14	14	0
<i>Domestic Relations Court-</i>				
Personal services.....	2,223	2,231	2,224	7
Materials and supplies.....	19	22	20	2
Charges and services.....	186	193	172	21
Capital outlay and equipment.....	47	27	25	2
<i>Juvenile Court-</i>				
Personal services.....	6,594	6,613	6,572	41
Materials and supplies.....	260	288	263	25
Charges and services.....	696	612	574	38
Capital outlay and equipment.....	183	221	218	3

**LUCAS COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>General Government - continued</b>				
<i>Judicial - continued</i>				
<i>Common Pleas Security-</i>				
Personal services.....	855	954	954	0
Materials and supplies.....	2	2	2	0
Charges and services.....	43	40	33	7
Capital outlay and equipment.....	9	11	10	1
<i>Detention Home-</i>				
Personal services.....	2,653	2,640	2,565	75
Materials and supplies.....	302	321	310	11
Charges and services.....	387	369	365	4
Capital outlay and equipment.....	44	53	38	15
<i>Probate Court-</i>				
Personal services.....	1,688	1,793	1,792	1
Materials and supplies.....	32	34	33	1
Charges and services.....	120	101	95	6
Capital outlay and equipment.....	33	33	33	0
<i>Integrated Justice System-</i>				
Personal services.....	120	118	110	8
Materials and supplies.....	2	2	1	1
Charges and services.....	273	261	250	11
Capital outlay and equipment.....	43	56	47	9
<i>Clerk of Courts-</i>				
Personal services.....	1,680	1,673	1,613	60
Materials and supplies.....	276	276	260	16
Charges and services.....	74	78	75	3
Capital outlay and equipment.....	57	53	45	8
<i>Community Supervision-</i>				
Personal services.....	475	483	481	2
Materials and supplies.....	2	2	2	0
Charges and services.....	114	113	98	15
Capital outlay and equipment.....	4	4	2	2
<i>Public Defenders</i>				
Charges and services.....	3,492	3,537	3,220	317
<i>Municipal Courts-</i>				
Personal services.....	618	619	599	20
Charges and services.....	106	102	92	10

**LUCAS COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>General Government - continued</b>				
<i>Judicial - continued</i>				
<i>Law Library-</i>				
Personal services.....	122	118	90	28
<i>Miscellaneous-</i>				
Charges and services.....	205	232	216	16
<i>Total judicial</i> .....	<u>38,868</u>	<u>38,958</u>	<u>37,853</u>	<u>1,105</u>
<b>Public safety</b>				
<i>Medical Corrections-</i>				
Personal services.....	699	707	697	10
Materials and supplies.....	3	4	3	1
Charges and services.....	348	668	666	2
Capital outlay and equipment.....	10	11	11	0
<i>Coroner-</i>				
Personal services.....	1,000	976	904	\$72
Materials and supplies.....	16	19	13	6
Charges and services.....	144	141	105	36
Capital outlay and equipment.....	1	1	1	0
<i>Sheriff - New Class-</i>				
Charges and services.....	39	38	0	38
<i>Sheriff - Corrections center-</i>				
Personal services.....	14,741	14,400	13,903	497
Materials and supplies.....	231	240	232	8
Charges and services.....	1,348	1,201	1,072	129
Capital outlay and equipment.....	55	51	41	10
<i>Sheriff - Law Enforcement-</i>				
Personal services.....	3,632	4,273	4,260	13
Materials and supplies.....	142	168	147	21
Charges and services.....	570	571	545	26
Capital outlay and equipment.....	8	8	8	0
<i>Sheriff - Administration</i>				
Personal services.....	1,952	1,794	1,619	175
Materials and supplies.....	40	60	49	11
Charges and services.....	365	413	376	37
Capital outlay and equipment.....	9	12	12	0

**LUCAS COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Public safety - continued</b>				
<i>Sheriff - 911 Call Takers-</i>				
Personal services.....	622	624	582	42
Charges and services.....	19	19	6	13
<i>Public Safety Contracts-</i>				
Personal services.....	1,112	846	830	16
Charges and services.....	21	17	7	10
<i>Public Safety Court Security-</i>				
Personal services.....	3,198	4,012	3,845	167
Charges and services.....	74	67	38	29
<i>Incarceration Facility-</i>				
Charges and services.....	3,423	3,423	3,423	0
<i>Other-</i>				
Charges and services.....	580	595	595	0
<i>Total public safety</i> .....	<u>34,402</u>	<u>35,359</u>	<u>33,990</u>	<u>1,369</u>
<b>Public works</b>				
<i>Engineer-</i>				
Personal services.....	144	150	148	2
Materials and supplies.....	15	15	15	0
Charges and services.....	33	71	69	2
Capital outlay and equipment.....	5	5	5	0
<i>Ditch Maintenance-</i>				
Personal services.....	11	11	0	11
Charges and services.....	102	106	30	76
<i>Total public works</i> .....	<u>310</u>	<u>358</u>	<u>267</u>	<u>91</u>
<b>Health</b>				
<i>Maumee Valley Historical Society-</i>				
Charges and services.....	30	30	30	\$0
<i>Registration of Vital Statistics-</i>				
Charges and services.....	9	9	0	9
<i>Other Health-</i>				
Charges and services.....	1,014	1,044	758	286
<i>Total health</i> .....	<u>1,053</u>	<u>1,083</u>	<u>788</u>	<u>295</u>

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)**  
**(NON-GAAP BUDGETARY BASIS)**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Public safety - continued</b>				
<b>Human services</b>				
<i>Veterans Service Commission-</i>				
Personal services.....	360	357	346	11
Materials and supplies.....	9	10	8	2
Charges and services.....	923	945	936	9
Capital outlay and equipment.....	15	17	16	1
 <i>Veterans Service-</i>				
Charges and services.....	22	22	21	1
 <i>Miscellaneous</i>				
Charges and services.....	<u>186</u>	<u>187</u>	<u>187</u>	<u>0</u>
 <i>Total human services.....</i>	<u>1,515</u>	<u>1,538</u>	<u>1,514</u>	<u>24</u>
 <b>Conservation and recreation</b>				
<i>Recreation-</i>				
Personal services.....	695	696	673	23
Materials and supplies.....	187	129	129	0
Charges and services.....	603	612	601	11
Capital outlay and equipment.....	112	85	84	1
 <i>Agriculture-</i>				
Charges and services.....	353	403	402	1
 <i>Miscellaneous-</i>				
Charges and services.....	<u>59</u>	<u>59</u>	<u>59</u>	<u>0</u>
 <i>Total conservation and recreation.....</i>	<u>2,009</u>	<u>1,984</u>	<u>1,948</u>	<u>36</u>
 <b>Miscellaneous</b>				
<i>Contingencies-</i>				
Charges and services.....	1,059	134	0	134
 <i>Other-</i>				
Charges and services.....	<u>1,133</u>	<u>844</u>	<u>810</u>	<u>34</u>
 <i>Total miscellaneous.....</i>	<u>2,192</u>	<u>978</u>	<u>810</u>	<u>168</u>
 <i>Total expenditures.....</i>	<u>\$ 108,886</u>	<u>\$ 108,925</u>	<u>\$ 103,674</u>	<u>\$ 5,251</u>

**LUCAS COUNTY, OHIO**  
**NONMAJOR GOVERNMENTAL**  
**December 31, 2001**

**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:*

**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.

**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.

**Capital Projects Funds-** *Capital Projects funds account for financial resources to be used for the construction of 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:*

**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
- 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
- Common Pleas Civil Mediation
- Sheriff's Policing
- Workforce Development
- Family and Children First Council

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.

**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.

**LUCAS COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2001  
 (Amounts in 000's)**

	Nonmajor Special			
	Community Mental Health	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services
<b>ASSETS</b>				
Pooled cash and cash equivalents.....	\$ 2,135	\$ 600	\$ 1,098	\$ 360
Pooled investments.....	5,847	1,643	3,008	987
Segregated cash accounts.....				
Receivables (net of allowance for uncollectables)				
Taxes.....	9,561			
Accounts.....		1	38	
Loans.....				
Due from other governments.....	1,485		5	
Inventory: materials and supplies.....			514	
Total assets.....	<u>\$ 19,028</u>	<u>\$ 2,244</u>	<u>\$ 4,663</u>	<u>\$ 1,347</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,372	\$ 247	\$ 848	\$ 206
Accrued wages and benefits.....	73	135	343	83
Due to other funds.....	1	2		9
Deposits.....				
Deferred revenue.....	9,312			
Total liabilities.....	<u>10,758</u>	<u>384</u>	<u>1,191</u>	<u>298</u>
Fund balances:				
Reserved for:				
Encumbrances.....	975	406	1,694	536
Inventory.....			514	
Loans receivable.....				
Other purposes.....				
Unreserved undesignated.....	7,295	1,454	1,264	513
Total fund balances.....	<u>8,270</u>	<u>1,860</u>	<u>3,472</u>	<u>1,049</u>
Total liabilities and fund balances....	<u>\$ 19,028</u>	<u>\$ 2,244</u>	<u>\$ 4,663</u>	<u>\$ 1,347</u>



Revenue Funds					Capital Project		Total
Emergency Telephone System	Zoo Operating	Child Support Enforcement Agency	Other Special Revenue Funds	Total	Permanent Zoo Improvements	Total Nonmajor Governmental Funds	
\$ 1,148	\$ 9	\$ 1,065	\$ 5,788	\$ 12,203	\$ 12	\$ 12,215	
3,145	24	2,917	15,850	33,421	32	33,453	
		63		63		63	
				-			
				-			
5,616	4,537		3,105	22,819	6,155	28,974	
		82	195	316		316	
			352	352		352	
			1,314	2,804		2,804	
				514		514	
<u>\$ 9,909</u>	<u>\$ 4,570</u>	<u>\$ 4,127</u>	<u>\$ 26,604</u>	<u>\$ 72,492</u>	<u>\$ 6,199</u>	<u>\$ 78,691</u>	
\$ 215	\$ -	\$ 55	\$ 2,452	\$ 5,395	\$ -	\$ 5,395	
28		563	862	2,087		2,087	
1		14	12	39		39	
		63		63		63	
5,463	4,417		3,023	22,215	5,993	28,208	
<u>5,707</u>	<u>4,417</u>	<u>695</u>	<u>6,349</u>	<u>29,799</u>	<u>5,993</u>	<u>35,792</u>	
2,158		253	5,190	11,212		\$11,212	
				514		514	
			352	352		352	
			101	101		101	
2,044	153	3,179	14,612	30,514	206	30,720	
				-		-	
<u>4,202</u>	<u>153</u>	<u>3,432</u>	<u>20,255</u>	<u>42,693</u>	<u>206</u>	<u>42,899</u>	
<u>\$ 9,909</u>	<u>\$ 4,570</u>	<u>\$ 4,127</u>	<u>\$ 26,604</u>	<u>\$ 72,492</u>	<u>\$ 6,199</u>	<u>\$ 78,691</u>	

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Nonmajor Special Revenue Funds				
	Community Mental Health	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone System
<b>REVENUES</b>					
Taxes.....	\$ 9,127	\$ -	\$ -	\$ -	\$ 4,360
Charges for services.....		3,492	167		
Fines and forfeits.....			36		
Inergovernmental revenue .....	29,374		13,060		
Miscellaneous revenue.....	701	41	230	18	2
Total revenues.....	<u>39,202</u>	<u>3,533</u>	<u>13,493</u>	<u>18</u>	<u>4,362</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative and executive.....		3,441			
Judicial.....					
Public safety.....				8,425	7,420
Public works.....			14,457		
Health.....	31,807				
Human services.....					
Conservation and recreation.....					
Miscellaneous.....					
Capital outlay.....					
Total expenditures.....	<u>31,807</u>	<u>3,441</u>	<u>14,457</u>	<u>8,425</u>	<u>7,420</u>
Excess of revenues over (under) expenditures.....	7,395	92	(964)	(8,407)	(3,058)
<b>OTHER FINANCING SOURCES (USES)</b>					
OPWC loan proceeds.....			746		
Operating transfers in.....				8,500	
Operating transfers out.....			(277)		(120)
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>469</u>	<u>8,500</u>	<u>(120)</u>
Net change in fund balances.....	7,395	92	(495)	93	(3,178)
Fund balance at beginning of year.....	875	1,768	3,967	956	7,380
Fund balance at end of year.....	<u>\$ 8,270</u>	<u>\$ 1,860</u>	<u>\$ 3,472</u>	<u>\$ 1,049</u>	<u>\$ 4,202</u>

Zoo Operating	Child Support Enforcement Agency	Other Special Revenue Funds	Total	Capital Projects	
				Permanent Zoo Improvements	Total Nonmajor Governmental Funds
\$ 4,328	\$ -	\$ 6,355	\$ 24,170	\$ 5,871	\$ 30,041
	1,835	6,544	12,038		12,038
		90	126		126
	9,234	25,543	77,211		77,211
1	103	10,779	11,875	1	11,876
<u>4,329</u>	<u>11,172</u>	<u>49,311</u>	<u>125,420</u>	<u>5,872</u>	<u>131,292</u>
		6,987	10,428		10,428
	11,319	3,267	14,586		14,586
		8,783	24,628		24,628
		-	14,457		14,457
		13,929	45,736		45,736
		3,754	3,754		3,754
4,262		1,516	5,778		5,778
		13,132	13,132		13,132
			0	5,783	5,783
<u>4,262</u>	<u>11,319</u>	<u>51,368</u>	<u>132,499</u>	<u>5,783</u>	<u>138,282</u>
67	(147)	(2,057)	(7,079)	89	(6,990)
			746		746
		2,677	11,177		11,177
		(23)	(420)		(420)
-	-	2,654	11,503	-	11,503
67	(147)	597	4,424	89	4,513
			-		
86	3,579	19,658	38,269	117	38,386
<u>\$ 153</u>	<u>\$ 3,432</u>	<u>\$ 20,255</u>	<u>\$ 42,693</u>	<u>\$ 206</u>	<u>\$ 42,899</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes....	\$ 8,674	\$ 9,174	\$ 9,052	\$ (122)
Intergovernmental revenue	26,138	29,638	29,798	160
Miscellaneous revenue	157	657	701	44
<i>Total revenue</i>	<u>34,969</u>	<u>39,469</u>	<u>39,551</u>	<u>82</u>
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Personal services	1,031	990	869	121
Materials and supplies	26	31	25	6
Charges and services	37,384	37,418	36,500	918
Capital outlay and equipment	58	59	35	24
<i>Total expenditures</i>	<u>38,499</u>	<u>38,498</u>	<u>37,429</u>	<u>1,069</u>
<i>Excess of revenues over (under) expenditures.....</i>	(3,530)	971	2,122	1,151
Fund balance at beginning of year.....	(3,953)	(3,953)	(3,953)	-
Prior year encumbrances appropriated.....	7,482	7,482	7,482	-
Fund balance at end of year.....	<u>\$ (1)</u>	<u>\$ 4,500</u>	<u>\$ 5,651</u>	<u>\$ 1,151</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 3,800	\$ 3,800	\$ 3,491	\$ (309)
Miscellaneous revenue .....	50	50	41	(9)
<i>Total revenue</i> .....	3,850	3,850	3,532	(318)
<b>Expenditures:</b>				
Current:				
<b>Legislative and executive</b>				
Personal services .....	2,341	2,275	2,162	113
Materials and supplies .....	61	56	41	15
Charges and services .....	948	1,069	919	150
Capital outlay and equipment .....	317	604	538	66
<i>Total expenditures</i> .....	3,667	4,004	3,660	344
<i>Excess of revenues over (under) expenditures</i> .....	183	(154)	(128)	26
Fund balance at beginning of year.....	1,611	1,611	1,611	-
Prior year encumbrances appropriated.....	324	324	324	-
Fund balance at end of year.....	<u>\$ 2,118</u>	<u>\$ 1,781</u>	<u>\$ 1,807</u>	<u>\$ 26</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MOTOR VEHICLE & GAS TAX - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services .....	\$ 75	\$ 75	\$ 167	\$ 92
Fines and forfeits .....	55	55	66	11
Intergovernmental revenue.....	15,246	15,246	14,532	(714)
Miscellaneous revenue .....	115	115	192	77
<i>Total revenue</i> .....	15,491	15,491	14,957	(534)
<b>Expenditures:</b>				
Current:				
<b>Public works</b>				
Personal services .....	5,613	5,452	5,319	133
Materials and supplies .....	859	1,186	1,048	138
Charges and services .....	11,638	11,465	9,744	1,721
Capital outlay and equipment .....	419	426	423	3
<i>Total expenditures</i> .....	18,529	18,529	16,534	1,995
<i>Excess of revenues over (under) expenditures</i> .....	(3,038)	(3,038)	(1,577)	1,461
Fund balance at beginning of year.....	1,772	1,772	1,772	-
Prior year encumbrances appropriated.....	1,711	1,711	1,711	-
Fund balance at end of year.....	\$ 445	\$ 445	\$ 1,906	\$ 1,461

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Miscellaneous revenue .....	\$ 74	\$ 74	\$ 18	\$ (56)
<i>Total revenue</i> .....	74	74	18	(56)
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Personal services .....	1,333	1,311	1,199	112
Materials and supplies .....	510	590	468	122
Charges and services .....	7,358	7,354	7,208	146
Capital outlay and equipment .....	364	310	139	171
<i>Total expenditures</i> .....	9,565	9,565	9,014	551
<i>Excess of revenues over (under) expenditures</i> .....	(9,491)	(9,491)	(8,996)	495
<b>Other financing sources:</b>				
Operating transfers in .....	8,592	8,593	8,500	(93)
<i>Total other financing sources</i> .....	8,592	8,593	8,500	(93)
<i>Excess of revenues and other financing sources over (under) expenditures</i> .....	(899)	(898)	(496)	402
Fund balance at beginning of year .....	423	423	423	-
Prior year encumbrances appropriated .....	688	688	688	-
Fund balance at end of year .....	<u>\$ 212</u>	<u>\$ 213</u>	<u>\$ 615</u>	<u>\$ 402</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY TELEPHONE SYSTEM - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes.....	\$ 4,235	\$ 4,235	\$ 4,290	\$ 55
Miscellaneous revenue .....	50	50	2	(48)
<i>Total revenue</i> .....	4,285	4,285	4,292	7
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Personal services .....	723	723	413	310
Materials and supplies .....	16	31	27	4
Charges and services .....	7,106	10,968	9,778	1,190
Capital outlay and equipment .....	177	177	168	9
<i>Total expenditures</i> .....	8,022	11,899	10,386	1,513
<i>Excess of revenues over (under) expenditures.....</i>	(3,737)	(7,614)	(6,094)	1,520
<b>Other financing sources:</b>				
Operating transfers in .....	-	-	-	-
<i>Total other financing sources</i> .....	-	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures .....</i>	(3,737)	(7,614)	(6,094)	1,520
Fund balance at beginning of year.....	5,292	5,292	5,292	-
Prior year encumbrances appropriated.....	2,823	2,823	2,823	-
Fund balance at end of year.....	<u>\$ 4,378</u>	<u>\$ 501</u>	<u>\$ 2,021</u>	<u>\$ 1,520</u>



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**ZOO OPERATING - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes.....	\$ 4,305	\$ 4,255	\$ 4,292	\$ 37
Miscellaneous revenue .....	-	50	1	(49)
<i>Total revenue</i> .....	4,305	4,305	4,293	(12)
<b>Expenditures:</b>				
Current:				
<b>Conservation and recreation</b>				
Charges and services .....	4,290	4,305	4,262	43
<i>Total expenditures</i> .....	4,290	4,305	4,262	43
<i>Excess of revenues over (under) expenditures</i> .....	15	-	31	31
Fund balance at beginning of year.....	2	2	2	-
Fund balance at end of year.....	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ 33</u>	<u>\$ 31</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CHILD SUPPORT ENFORCEMENT AGENCY - SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 1,417	\$ 1,417	\$ 1,757	\$ 340
Intergovernmental revenue .....	9,824	9,824	9,234	(590)
Miscellaneous revenue .....	49	49	99	50
<i>Total revenue</i> .....	<u>11,290</u>	<u>11,290</u>	<u>11,090</u>	<u>(200)</u>
<b>Expenditures:</b>				
Current:				
General government				
<b>Judicial</b>				
Personal services .....	9,205	9,117	8,917	200
Materials and supplies .....	374	374	231	143
Charges and services .....	3,518	3,605	2,236	1,369
Capital outlay and equipment .....	131	131	103	28
<i>Total expenditures</i> .....	<u>13,228</u>	<u>13,227</u>	<u>11,487</u>	<u>1,740</u>
<i>Excess of revenues over (under) expenditures</i> .....	(1,938)	(1,937)	(397)	1,540
Fund balance at beginning of year.....	3,567	3,567	3,567	-
Prior year encumbrances appropriated.....	511	511	511	
Fund balance at end of year.....	<u>\$ 2,140</u>	<u>\$ 2,141</u>	<u>\$ 3,681</u>	<u>\$ 1,540</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**DOG AND KENNEL - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services .....	\$ 926	\$ 926	\$ 1,018	\$ 92
Fines and forfeits .....	54	54	51	(3)
Miscellaneous revenue .....	136	137	120	(17)
<i>Total revenue</i> .....	1,116	1,117	1,189	72
<b>Expenditures:</b>				
Current:				
General government				
<b>Health</b>				
Personal services .....	1,137	1,108	1,048	60
Materials and supplies .....	109	117	86	31
Charges and services .....	199	220	197	23
Capital outlay and equipment .....	35	35	34	1
<i>Total expenditures</i> .....	1,480	1,480	1,365	115
<i>Excess of revenues over (under) expenditures</i> .....	(364)	(363)	(176)	187
<b>Other financing sources:</b>				
Operating transfers in .....	301	301	301	-
<i>Total other financing sources</i> .....	301	301	301	-
<i>Excess of revenues and other financing sources over (under) expenditures</i> .....	(63)	(62)	125	187
Fund balance at beginning of year.....	65	65	65	-
Prior year encumbrances appropriated.....	67	67	67	-
Fund balance at end of year.....	<u>\$ 69</u>	<u>\$ 70</u>	<u>\$ 257</u>	<u>\$ 187</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**HOTEL LODGING TAX - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes.....	4,100	4,100	3,398	(702)
<i>Total revenue</i> .....	4,100	4,100	3,398	(702)
<b>Expenditures:</b>				
Current:				
<b>Miscellaneous</b>				
Charges and services .....	4,100	4,100	3,730	370
<i>Total expenditures</i> .....	4,100	4,100	3,730	370
<i>Excess of revenues over (under) expenditures.....</i>	-	-	(332)	(332)
Fund balance at beginning of year.....	-	-	-	-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (332)</u>	<u>\$ (332)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY DEVELOPMENT GRANT - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 14,000	\$ 14,000	\$ 4,557	(9,443)
<i>Total revenue</i> .....	14,000	14,000	4,557	(9,443)
<b>Expenditures:</b>				
Current:				
General government				
<b>Legislative and executive</b>				
Personal services .....	106	323	138	185
Materials and supplies .....	53	52	1	51
Charges and services .....	775	2,945	1,501	1,444
Capital outlay and equipment.....	72	174	77	97
<i>Total legislative &amp; executive</i> .....	1,006	3,494	1,717	1,777
<b>Judicial</b>				
Personal services .....	482	1,123	656	467
Materials and supplies .....	1	23	16	7
Charges and services .....	339	1,983	1,593	390
Capital outlay and equipment .....	31	586	570	16
<i>Total judicial</i> .....	853	3,715	2,835	880
<b>Public safety</b>				
Personal services .....	109	177	107	70
Materials and supplies .....	1	1	1	-
Charges and services .....	211	578	545	33
Capital outlay and equipment .....	35	49	45	4
<i>Total public safety</i> .....	356	805	698	107
<b>Health</b>				
Charges and services .....	3	19	12	7
<i>Total health</i> .....	3	19	12	7
<b>Conservation &amp; recreation</b>				
Charges and services .....	707	2,722	1,628	1,094
<i>Total conservation &amp; recreation</i> .....	707	2,722	1,628	1,094

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY DEVELOPMENT GRANT - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Miscellaneous</b>				
Charges and services .....	\$ 59	\$ 128	\$ 66	(62)
<i>Total miscellaneous</i> .....	59	128	66	(62)
<i>Total expenditures</i> .....	<u>2,984</u>	<u>10,883</u>	<u>6,956</u>	<u>3,927</u>
<i>Excess of revenues over (under) expenditures.....</i>	11,016	3,117	(2,399)	(5,516)
<b>Other financing (uses):</b>				
Operating transfers in .....	\$ -	\$ -	\$ 300	\$ 300
Operating transfers out .....	<u>(4,345)</u>	<u>(4,345)</u>	<u>-</u>	<u>4,345</u>
<i>Total other financing sources (uses) .....</i>	<u>(4,345)</u>	<u>(4,345)</u>	<u>300</u>	<u>4,645</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other financing uses .....</i>	6,671	(1,228)	(2,099)	(871)
Fund balance at beginning of year.....	1,589	1,589	1,589	-
Prior year encumbrances appropriated .....	988	988	988	-
Fund balance at end of year .....	<u>\$ 9,248</u>	<u>\$ 1,349</u>	<u>\$ 478</u>	<u>\$ (871)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY MANAGEMENT AGENCY - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 243	\$ 243	\$ 208	\$ (35)
Miscellaneous revenue .....	-	-	22	22
<i>Total revenue</i> .....	<u>243</u>	<u>243</u>	<u>230</u>	<u>(13)</u>
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Personal services .....	264	263	255	8
Materials and supplies .....	8	8	6	2
Charges and services .....	98	90	72	18
Capital outlay and equipment.....	11	19	19	-
<i>Total expenditures</i> .....	<u>381</u>	<u>380</u>	<u>352</u>	<u>28</u>
<i>Excess of revenues over (under) expenditures</i> .....	(138)	(137)	(122)	15
<b>Other financing sources:</b>				
Operating transfers in .....	151	151	155	(4)
<i>Total other financing sources</i> .....	<u>151</u>	<u>151</u>	<u>155</u>	<u>(4)</u>
<i>Excess of revenues and other financing sources over (under) expenditures</i> .....	13	13	33	20
Fund balance at beginning of year.....	89	89	89	-
Prior year encumbrances appropriated.....	23	23	23	-
Fund balance at end of year .....	<u>\$ 125</u>	<u>\$ 125</u>	<u>\$ 145</u>	<u>\$ 20</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MARRIAGE LICENSE - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services .....	\$ 200	\$ 200	\$ 174	\$ (26)
<i>Total revenue</i> .....	200	200	174	(26)
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Charges and services .....	260	260	183	77
<i>Total expenditures</i> .....	260	260	183	77
<i>Excess of revenues over (under) expenditures</i> .....	(60)	(60)	(9)	51
Fund balance at beginning of year.....	103	103	103	-
Fund balance at end of year .....	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 94</u>	<u>\$ 51</u>



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CORONER'S LAB FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 276	\$ 276	\$ 296	\$ 20
<i>Total revenue</i> .....	276	276	296	20
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Materials and supplies .....	85	85	56	29
Charges and services .....	140	150	139	11
Capital outlay and equipment .....	94	84	58	26
<i>Total expenditures</i> .....	319	319	253	66
<i>Excess of revenues over (under) expenditures</i> .....	(43)	(43)	43	86
Fund balance at beginning of year .....	522	522	522	-
Prior year encumbrances appropriated .....	43	43	43	-
Fund balance at end of year .....	<u>\$ 522</u>	<u>\$ 522</u>	<u>\$ 608</u>	<u>\$ 86</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**LAW ENFORCEMENT DRUG FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeits.....	\$ 25	\$ 25	\$ -	\$ (25)
<i>Total revenue</i> .....	25	25	-	(25)
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Charges and services .....	25	25	-	25
<i>Total expenditures</i> .....	25	25	-	25
<i>Excess of revenues over (under) expenditures</i> .....	-	-	-	-
Fund balance at beginning of year.....	18	18	18	-
Fund balance at end of year.....	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ -</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**DELINQUENT REAL ESTATE TAX AND ASSESSMENT**  
**COLLECTION - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 800	\$ 800	\$ 1,309	\$ 509
Miscellaneous revenue.....	850	850	466	(384)
<i>Total revenue</i> .....	1,650	1,650	1,775	125
<b>Expenditures:</b>				
Current:				
General government				
<b>Legislative and executive</b>				
Personal services.....	1,061	1,061	926	135
Charges and services.....	62	637	490	147
Materials and supplies.....	635	60	32	28
Capital outlay and equipment.....	30	30	20	10
<i>Total expenditures</i> .....	1,788	1,788	1,468	320
<i>Excess of revenues over (under) expenditures</i> .....	(138)	(138)	307	445
Fund balance at beginning of year.....	410	410	410	-
Prior year encumbrances appropriated.....	34	34	34	-
Fund balance at end of year.....	<u>\$ 306</u>	<u>\$ 306</u>	<u>\$ 751</u>	<u>\$ 445</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**TAX INSTALLMENT PAYMENT PLAN - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 55	\$ 55	\$ 52	\$ (3)
<i>Total revenue</i> .....	55	55	52	(3)
<b>Expenditures:</b>				
Current:				
General government				
<b>Legislative and executive</b>				
Materials and supplies .....	7	6	1	5
Charges and services .....	19	21	14	7
Capital outlay and equipment .....	12	11	11	-
<i>Total expenditures</i> .....	38	38	26	12
<i>Excess of revenues over (under) expenditures</i> .....	17	17	26	9
Fund balance at beginning of year.....	174	174	174	-
Prior year encumbrances appropriated.....	5	5	5	-
Fund balance at end of year .....	<u>\$ 196</u>	<u>\$ 196</u>	<u>\$ 205</u>	<u>\$ 9</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY PLANNING FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ -	\$ 37	\$ 28	\$ (9)
Miscellaneous revenue .....	-	20	18	(2)
<i>Total revenue</i> .....	-	57	46	(11)
<b>Expenditures:</b>				
Current:				
General government				
<b>Public safety</b>				
Materials and supplies .....	-	1	-	1
Charges and services .....	-	59	43	16
Capital outlay and equipment .....	-	25	19	6
<i>Total expenditures</i> .....	-	85	62	23
<i>Excess of revenues over (under) expenditures</i> .....	-	(28)	(16)	12
Fund balance at beginning of year.....	51	51	51	-
Prior year encumbrances appropriated.....	-	-	-	-
Fund balance at end of year .....	<u>\$ 51</u>	<u>\$ 23</u>	<u>\$ 35</u>	<u>\$ 12</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**INDIGENT GUARDIANSHIP FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Miscellaneous revenue.....	\$ 85	\$ 85	\$ 52	\$ (33)
<i>Total revenue</i> .....	85	85	52	(33)
<b>Expenditures:</b>				
Current:				
General government				
<b>Judicial</b>				
Charges and services.....	85	85	67	18
<i>Total expenditures</i> .....	85	85	67	18
<i>Excess of revenues over (under) expenditures</i> .....	-	-	(15)	(15)
Fund balance at beginning of year.....	62	62	62	-
Prior year encumbrances appropriated.....	1	1	1	-
Fund balance at end of year .....	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 48</u>	<u>\$ (15)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**DRUG & ALCOHOL SERVICES BOARD - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 7,215	\$ 8,100	\$ 9,145	\$ 1,045
<i>Total revenue</i> .....	7,215	8,100	9,145	1,045
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Personal services .....	430	414	412	2
Materials and supplies.....	15	8	8	-
Charges and services .....	7,466	9,051	9,020	31
Capital outlay and equipment .....	7	10	10	-
<i>Total expenditures</i> .....	7,918	9,483	9,450	33
<i>Excess of revenues over (under) expenditures</i> .....	(703)	(1,383)	(305)	1,078
Fund balance at beginning of year.....	680	680	680	-
Prior year encumbrances appropriated.....	703	703	703	-
Fund balance at end of year .....	<u>\$ 680</u>	<u>\$ -</u>	<u>\$ 1,078</u>	<u>\$ 1,078</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY MR/RES SERVICES - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 4,915	\$ 4,915	\$ 3,134	\$ (1,781)
<i>Total revenue</i> .....	4,915	4,915	3,134	(1,781)
<b>Expenditures:</b>				
Current:				
<b>Health</b>				
Charges and services.....	5,213	5,213	3,432	1,781
<i>Total expenditures</i> .....	5,213	5,213	3,432	1,781
<i>Excess of revenues over (under) expenditures.....</i>	(298)	(298)	(298)	-
Fund balance at beginning of year.....	538	538	538	-
Prior year encumbrances appropriated.....	298	298	298	-
Fund balance at end of year .....	<u>\$ 538</u>	<u>\$ 538</u>	<u>\$ 538</u>	<u>\$ -</u>



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SENIOR SERVICES - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 2,895	\$ 2,896	\$ 2,933	\$ 37
Intergovernmental revenue .....	68	68	1	(67)
<i>Total revenue</i> .....	2,963	2,964	2,934	(30)
<b>Expenditures:</b>				
Current:				
<b>Human services</b>				
Charges and services.....	3,436	3,436	3,395	41
<i>Total expenditures</i> .....	3,436	3,436	3,395	41
<i>Excess of revenues over (under) expenditures</i> .....	(473)	(472)	(461)	11
Fund balance at beginning of year.....	9	9	9	-
Prior year encumbrances appropriated.....	473	473	473	
Fund balance at end of year .....	<u>\$ 9</u>	<u>\$ 10</u>	<u>\$ 21</u>	<u>\$ 11</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**ECONOMIC DEVELOPMENT FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue .....	\$ 199	\$ 199	\$ 51	\$ (148)
<i>Total revenue</i> .....	199	199	51	(148)
<b>Expenditures:</b>				
Current:				
General government				
<b>Legislative and executive</b>				
Personal services .....	367	371	345	26
Materials and supplies .....	6	6	5	1
Charges and services.....	1,620	1,616	894	722
Capital outlays and equipment .....	3	3	-	3
<i>Total expenditures</i> .....	1,996	1,996	1,244	752
<i>Excess of revenues over (under) expenditures.....</i>	(1,797)	(1,797)	(1,193)	604
<b>Other financing sources:</b>				
Operating transfers in .....	1,794	1,920	1,920	-
<i>Total other financing sources</i> .....	1,794	1,920	1,920	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses.....</i>	(3)	123	727	604
Fund balance at beginning of year.....	1,246	1,246	1,246	-
Prior year encumbrances appropriated.....	32	32	32	-
Fund balance at end of year .....	<u>\$ 1,275</u>	<u>\$ 1,401</u>	<u>\$ 2,005</u>	<u>\$ 604</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**INDIGENT DRIVERS FUND - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeits .....	\$ 10	\$ 10	\$ 39	\$ 29
<i>Total revenue</i> .....	10	10	39	29
<b>Expenditures:</b>				
Current:				
<b>Judicial</b>				
Charges and services.....	10	10	-	10
<i>Total expenditures</i> .....	10	10	-	10
<i>Excess of revenues over (under) expenditures</i> .....	-	-	39	39
Fund balance at beginning of year.....	98	98	98	-
Fund balance at end of year .....	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 137</u>	<u>\$ 39</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**PROBATION SERVICE - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 120	\$ 120	\$ 148	\$ 28
<i>Total revenue</i> .....	120	120	148	28
<b>Expenditures:</b>				
Current:				
<b>Legislative and executive</b>				
Personal services	-	121	35	86
Materials & supplies	-	20	17	3
Charges and services .....	290	246	142	104
Capital outlay and equipment .....	10	13	13	-
<i>Total expenditures</i> .....	300	400	207	193
<i>Excess of revenues over (under) expenditures</i> .....	(180)	(280)	(59)	221
Fund balance at beginning of year.....	286	286	286	-
Prior year encumbrances appropriated.....	75	75	75	-
Fund balance at end of year.....	<u>\$ 181</u>	<u>\$ 81</u>	<u>\$ 302</u>	<u>\$ 221</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MV ENFORCEMENT AND EDUCATION - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 20	\$ 20	\$ 12	\$ (8)
<i>Total revenue</i> .....	20	20	12	(8)
<b>Expenditures:</b>				
Current:				
<b>Judicial</b>				
Charges and services.....	20	20	16	4
<i>Total expenditures</i> .....	20	20	16	4
<i>Excess of revenues over (under) expenditures.....</i>	-	-	(4)	(4)
Fund balance at beginning of year.....	28	28	28	-
Fund balance at end of year.....	<u>\$ 28</u>	<u>\$ 28</u>	<u>\$ 24</u>	<u>\$ (4)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**BUILDING REGULATIONS - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 1,120	\$ 1,120	\$ 1,341	\$ 221
<i>Total revenue</i> .....	1,120	1,120	1,341	221
<b>Expenditures:</b>				
Current:				
<b>Legislative and executive</b>				
Personal services .....	1,022	1,022	999	23
Materials and supplies .....	27	33	30	3
Charges and services .....	164	181	152	29
Capital outlay and equipment .....	24	36	21	15
<i>Total expenditures</i> .....	1,237	1,272	1,202	70
<i>Excess of revenues over (under) expenditures</i> .....	(117)	(152)	139	291
Fund balance at beginning of year.....	1,032	1,032	1,032	-
Prior year encumbrances appropriated.....	9	9	9	-
Fund balance at end of year.....	<u>\$ 924</u>	<u>\$ 889</u>	<u>\$ 1,180</u>	<u>\$ 291</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CERTIFICATE OF TITLE ADMINISTRATION - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 1,400	\$ 1,400	\$ 1,537	\$ 137
<i>Total revenue</i> .....	1,400	1,400	1,537	137
<b>Expenditures:</b>				
Current:				
<b>Legislative and executive</b>				
Personal services .....	1,399	1,400	1,267	133
Materials and supplies .....	64	64	29	35
Charges and services .....	246	244	129	115
Capital outlay and equipment .....	46	46	25	21
<i>Total expenditures</i> .....	1,755	1,754	1,450	304
<i>Excess of revenues over (under) expenditures</i> .....	(355)	(354)	87	441
Fund balance at beginning of year.....	1,202	1,202	1,202	-
Prior year encumbrances appropriated.....	32	32	32	-
Fund balance at end of year.....	<u>\$ 879</u>	<u>\$ 880</u>	<u>\$ 1,321</u>	<u>\$ 441</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**RECORDER EQUIPMENT - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services .....	\$ 350	\$ 350	\$ 402	\$ 52
<i>Total revenue</i> .....	350	350	402	52
<b>Expenditures:</b>				
General government:				
<b>Legislative and executive</b>				
Materials and supplies .....	11	21	12	9
Charges and services .....	166	216	146	70
Capital outlay and equipment .....	558	498	74	424
<i>Total expenditures</i> .....	735	735	232	503
<i>Excess of revenues over (under) expenditures</i> .....	(385)	(385)	170	555
Fund balance at beginning of year.....	736	736	736	-
Prior year encumbrances appropriated.....	115	115	115	-
Fund balance at end of year.....	<u>\$ 466</u>	<u>\$ 466</u>	<u>\$ 1,021</u>	<u>\$ 555</u>



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**JUVENILE TREATMENT CENTER - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ 1,400	\$ 2,800	\$ 1,996	\$ (804)
<i>Total revenue</i> .....	1,400	2,800	1,996	(804)
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Personal services .....	1,744	1,818	1,737	81
Materials and supplies .....	116	115	77	38
Charges and services .....	233	222	185	37
Capital outlay and equipment .....	2	14	2	12
<i>Total expenditures</i> .....	2,095	2,169	2,001	168
<i>Excess of revenues over (under) expenditures</i> .....	(695)	631	(5)	(636)
<b>Other financing sources:</b>				
Operating transfers in .....	-	-	-	-
<i>Total other financing sources</i> .....	-	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures</i> .....	(695)	631	(5)	(636)
Fund balance at beginning of year.....	186	186	186	-
Prior year encumbrances appropriated.....	13	13	13	-
Fund balance at end of year.....	<u>\$ (496)</u>	<u>\$ 830</u>	<u>\$ 194</u>	<u>\$ (636)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**JUVENILE FELONY CARE - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ 2,500	\$ 2,500	\$ 1,330	\$ (1,170)
<i>Total revenue</i> .....	2,500	2,500	1,330	(1,170)
<b>Expenditures:</b>				
Current:				
<b>Public safety</b>				
Personal services .....	430	463	449	14
Materials and supplies .....	-	2	1	1
Charges and services .....	1,860	2,126	1,749	377
Capital outlay and equipment .....	5	5	-	5
<i>Total expenditures</i> .....	2,295	2,596	2,199	397
<i>Excess of revenues over (under) expenditures.....</i>	205	(96)	(869)	(773)
Fund balance at beginning of year.....	1,705	1,705	1,705	-
Prior year encumbrances appropriated.....	539	539	539	-
Fund balance at end of year.....	<u>\$ 2,449</u>	<u>\$ 2,148</u>	<u>\$ 1,375</u>	<u>\$ (773)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**FELONY DIVERSION PROGRAM - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ 600	\$ 1,160	\$ 909	\$ (251)
<i>Total revenue</i> .....	600	1,160	909	(251)
<b>Expenditures:</b>				
Current				
General government				
<b>Judicial</b>				
Personal services .....	747	790	692	98
Materials and supplies .....	4	7	3	4
Charges and services .....	209	362	220	142
Capital outlay and equipment .....	-	-	-	-
<i>Total expenditures</i> .....	960	1,159	915	244
<i>Excess of revenues over (under) expenditures</i> .....	(360)	1	(6)	(7)
Fund balance at beginning of year.....	35	35	35	-
Prior year encumbrances appropriated.....	13	13	13	-
Fund balance at end of year.....	<u>\$ (312)</u>	<u>\$ 49</u>	<u>\$ 42</u>	<u>\$ (7)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CORRECTIONAL TREATMENT FACILITY - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ 3,600	\$ 3,600	\$ 3,251	\$ (349)
Miscellaneous Revenue			\$ 244	\$ 244
<i>Total revenue</i> .....	3,600	3,600	3,495	(105)
<b>Expenditures:</b>				
Current				
<b>Public safety</b>				
Personal services .....	2,611	2,602	2,467	135
Materials and supplies .....	60	180	172	8
Charges and services .....	722	939	589	350
Capital outlay and equipment .....	34	111	105	6
<i>Total expenditures</i> .....	3,427	3,832	3,333	499
<i>Excess of revenues over (under) expenditures</i> .....	173	(232)	162	394
Fund balance at beginning of year.....	284	284	284	-
Prior year encumbrances appropriated.....	84	84	84	-
Fund balance at end of year.....	<u>\$ 541</u>	<u>\$ 136</u>	<u>\$ 530</u>	<u>\$ 394</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COMMON PLEAS CIVIL MEDIATION - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ -	\$ 125	\$ 104	\$ (21)
<i>Total revenue</i> .....	-	125	104	(21)
<b>Expenditures:</b>				
Current				
<b>Public safety</b>				
Personal services .....	45	45	29	16
Materials and supplies .....	1	1	-	1
Charges and services.....	5	5	-	5
Capital outlay and equipment .....	10	10	9	1
<i>Total expenditures</i> .....	61	61	38	23
<i>Excess of revenues over (under) expenditures....</i>	(61)	64	66	2
Fund balance at beginning of year.....				-
Prior year encumbrances appropriated.....				-
Fund balance at end of year.....	<u>\$ (61)</u>	<u>\$ 64</u>	<u>\$ 66</u>	<u>\$ 2</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SHERRIF'S POLICING - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ 600	\$ 600	\$ 150	\$ (450)
<i>Total revenue.....</i>	600	600	150	(450)
<b>Expenditures:</b>				
Current				
<b>Public safety</b>				
Personal services.....	-	242	226	16
Materials and supplies.....	-	-	-	-
Charges and services.....	-	136	-	136
Capital outlay and equipment.....	-	102	100	2
<i>Total expenditures.....</i>	-	480	326	154
<i>Excess of revenues over (under) expenditures...</i>	600	120	(176)	(296)
Fund balance at beginning of year.....				-
Prior year encumbrances appropriated.....				-
Fund balance at end of year.....	<u>\$ 600</u>	<u>\$ 120</u>	<u>\$ (176)</u>	<u>\$ (296)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**WORKFORCE DEVELOPMENT - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget-Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ -	\$ 3,500	\$ -	\$ (3,500)
<i>Total revenue</i> .....	-	3,500	-	(3,500)
<b>Expenditures:</b>				
Current				
<b>Public safety</b>				
Personal services .....	-	129	80	49
Materials and supplies .....	-	3	3	-
Charges and services .....	-	3,169	390	2,779
Capital outlay and equipment .....	-	198	101	97
<i>Total expenditures</i> .....	-	3,499	574	2,925
<i>Excess of revenues over (under) expenditures</i> .....	-	1	(574)	(575)
Fund balance at beginning of year.....				-
Prior year encumbrances appropriated.....				-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (574)</u>	<u>\$ (575)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**FAMILY & CHILDREN FIRST COUNCIL - OTHER SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$ -	\$ 4,000	\$ 1,408	\$ (2,592)
<i>Total revenue</i> .....	-	4,000	1,408	(2,592)
<b>Expenditures:</b>				
Current				
<b>Public safety</b>				
Personal services .....	-	149	68	81
Materials and supplies .....	-	40	5	35
Charges and services .....	-	3,768	3,160	608
Capital outlay and equipment .....	-	40	13	27
<i>Total expenditures</i> .....	-	3,997	3,246	751
<i>Excess of revenues over (under) expenditures</i> .....	-	3	(1,838)	(1,841)
Fund balance at beginning of year.....				-
Prior year encumbrances appropriated.....				-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ (1,838)</u>	<u>\$ (1,841)</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, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
<b>Revenues:</b>				
Special assessments.....	\$ -	\$ -	\$ 871	\$ 871
Intergovernmental revenue.....	-	-	2,320	2,320
Miscellaneous revenue.....	57,000	57,000	4,916	(52,084)
<i>Total revenues.....</i>	<u>57,000</u>	<u>57,000</u>	<u>8,107</u>	<u>(48,893)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay-	47,171	63,150	50,850	12,300
<b>Debt service</b>				
Principal retirement.....	-	19,460	19,460	-
Interest and fiscal charges.....	-	883	883	-
<i>Total expenditures.....</i>	<u>47,171</u>	<u>83,493</u>	<u>71,193</u>	<u>12,300</u>
<i>Excess of revenues over (under) expenditures..</i>	9,829	(26,493)	(63,086)	(36,593)
<b>Other financing sources (uses):</b>				
Proceeds of notes.....	-	-	10,740	10,740
Proceeds of bonds.....	-	-	38,585	38,585
Operating transfers in.....	-	-	12,826	12,826
Operating transfers (out).....	(8,600)	(898)	(72)	826
<i>Total other financing sources (uses).....</i>	<u>(8,600)</u>	<u>(898)</u>	<u>62,079</u>	<u>62,977</u>
<i>Excess of revenue and other financing sources over (under) expenditures and other uses.....</i>	1,229	(27,391)	(1,007)	26,384
Fund balance at beginning of year.....	21,248	21,248	21,248	-
Prior year encumbrances appropriated.....	8,183	8,183	8,183	-
Fund balance at end of year.....	<u>\$ 30,660</u>	<u>\$ 2,040</u>	<u>\$ 28,424</u>	<u>\$ 26,384</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, 2001  
(Amounts in 000's)**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Taxes.....	\$ 5,750	\$ 5,750	\$ 5,823	\$ 73
Miscellaneous revenue.....	50	50	2	(48)
<i>Total revenues.....</i>	5,800	5,800	5,825	25
<b>Expenditures:</b>				
Current:				
Capital outlay-				
Construction contracts.....	5,800	5,800	5,783	17
<i>Total expenditures.....</i>	5,800	5,800	5,783	17
<i>Excess revenues over (under) expenditures.....</i>		0	42	42
Fund balance at beginning of year.....	3	3	3	0
Fund balance (deficit) at end of year.....	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 45</u>	<u>\$ 42</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**BOND RETIREMENT-DEBT SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Taxes.....	\$ 4,967	\$ 4,967	\$ 5,307	\$ 340
Special assessments.....	-	-	1,699	1,699
Miscellaneous revenue.....	1,450	1,450	2,466	1,016
<i>Total revenues.....</i>	<u>6,417</u>	<u>6,417</u>	<u>9,472</u>	<u>3,055</u>
<b>Expenditures:</b>				
Current:				
Debt Service-				
Principal retirement.....	8,914	8,941	8,939	2
Interest and fiscal charges.....	3,821	5,516	5,409	107
<i>Total expenditures.....</i>	<u>12,735</u>	<u>14,457</u>	<u>14,348</u>	<u>109</u>
<i>Excess revenues over (under) expenditures..</i>	(6,318)	(8,040)	(4,876)	3,164
<b>Other financing sources (uses):</b>				
Proceeds of notes.....	-	-	-	-
Proceeds of bonds.....	-	-	-	-
Operating transfers in.....	5,325	5,325	4,397	(928)
Operating transfers (out).....	(500)	(327)	(47)	280
<i>Total other financing sources (uses).....</i>	<u>4,825</u>	<u>4,998</u>	<u>4,350</u>	<u>(648)</u>
<i>Excess of revenue and other financing sources over (under) expenditures and other uses....</i>	(1,493)	(3,042)	(526)	2,516
Fund balance at beginning of year.....	5,997	5,997	5,997	-
Prior year encumbrances appropriated.....	-	-	-	-
Fund balance at end of year.....	<u>\$ 4,504</u>	<u>\$ 2,955</u>	<u>\$ 5,471</u>	<u>\$ 2,516</u>

**LUCAS COUNTY, OHIO**  
**ENTERPRISE FUNDS**  
**December 31, 2001**

**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.

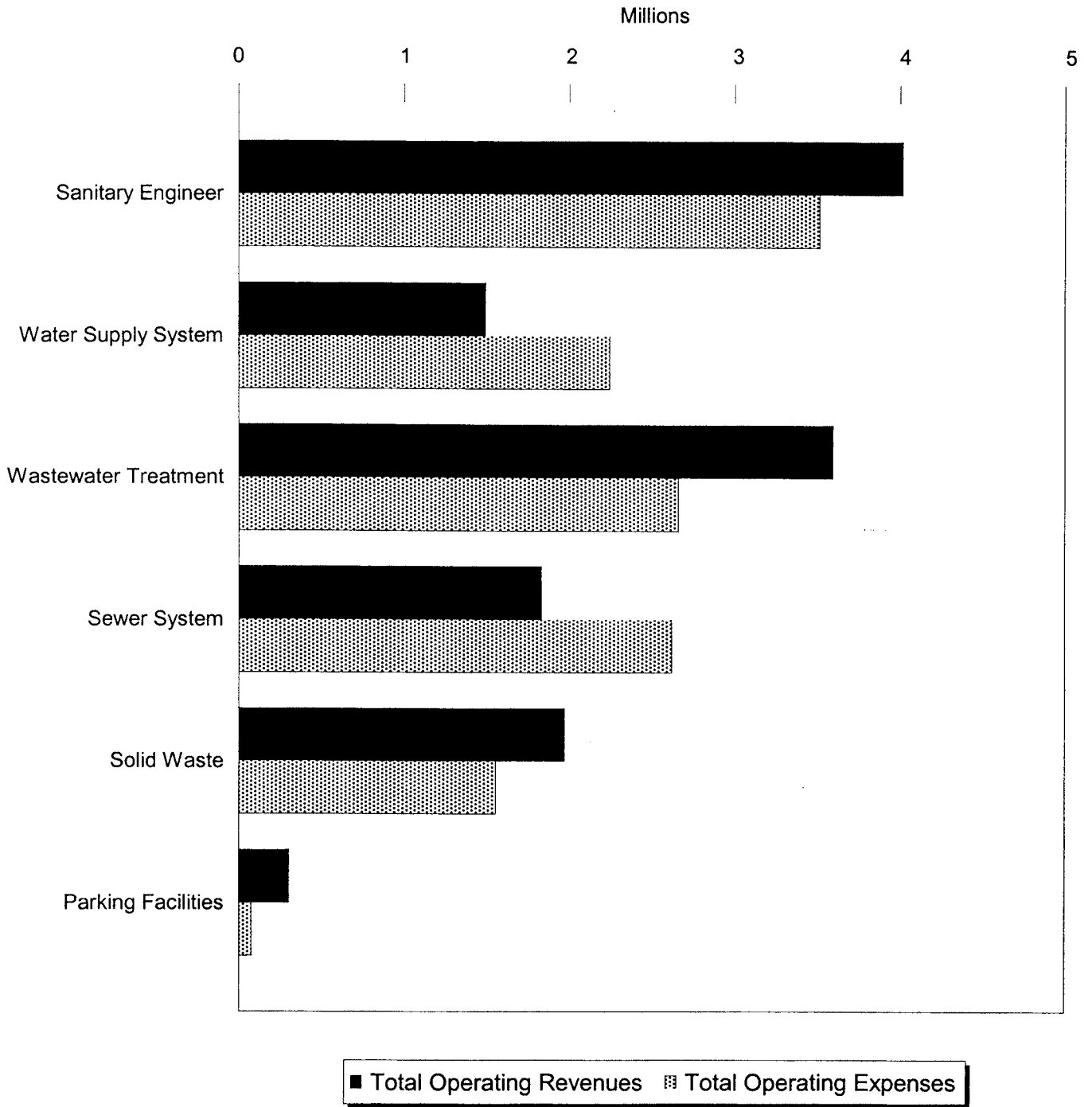
**Sewer System-** To account for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

**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



Year Ended December 31, 2001

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**WATER SUPPLY SYSTEM-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 710	\$ 710	\$ 748	\$ 38
Miscellaneous.....	1,530	1,530	571	(959)
<i>Total operating revenues.....</i>	<i>2,240</i>	<i>2,240</i>	<i>1,319</i>	<i>(921)</i>
<b>Operating expenses:</b>				
Personal services.....	-	-	-	-
Contract services.....	2,319	1,702	847	855
Materials and supplies.....	30	30	20	10
Capital outlay and equipment.....	-	-	-	-
Miscellaneous.....	-	-	-	-
<i>Total operating expense.....</i>	<i>2,349</i>	<i>1,732</i>	<i>867</i>	<i>865</i>
Operating income (loss).....	(109)	508	452	(56)
<b>Non-operating revenues (expenses):</b>				
<i>Principal retirement.....</i>	<i>(227)</i>	<i>(227)</i>	<i>(197)</i>	<i>30</i>
<i>Interest and fiscal charges.....</i>	<i>(373)</i>	<i>(373)</i>	<i>(305)</i>	<i>68</i>
<i>Total nonoperating revenues (expense)...</i>	<i>(600)</i>	<i>(600)</i>	<i>(502)</i>	<i>98</i>
<i>Income (loss) before operating transfers..</i>	<i>(709)</i>	<i>(92)</i>	<i>(50)</i>	<i>42</i>
Transfer in.....	-	-	47	42
Net income (loss).....	(709)	(92)	(3)	89
Net assets at beginning of year.....	443	443	443	-
Prior year encumbrances appropriated.....	112	112	112	-
Net assets at end of year.....	<u>\$ (154)</u>	<u>\$ 463</u>	<u>\$ 552</u>	<u>\$ 89</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**WASTEWATER TREATMENT-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 4,673	\$ 4,673	\$ 3,874	\$ (799)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	<u>4,673</u>	<u>4,673</u>	<u>3,874</u>	<u>(799)</u>
<b>Operating expenses:</b>				
Personal services.....	1,082	1,083	1,001	82
Contract services.....	3,127	1,721	998	723
Materials and supplies.....	441	451	352	99
Capital outlay and equipment.....	100	90	39	51
Miscellaneous.....	-	-	-	-
<i>Total operating expense.....</i>	<u>4,750</u>	<u>3,345</u>	<u>2,390</u>	<u>955</u>
Operating income (loss).....	(77)	1,328	1,484	156
<b>Non-operating revenues (expenses):</b>				
Principal retirement.....	(705)	(705)	(704)	1
Interest and fiscal charges.....	(700)	(700)	(699)	1
<i>Total nonoperating revenues (expense)...</i>	<u>(1,405)</u>	<u>(1,405)</u>	<u>(1,403)</u>	<u>2</u>
<i>Income (loss) before operating transfers..</i>	<u>(1,482)</u>	<u>(77)</u>	<u>81</u>	<u>158</u>
Transfer in.....	-	-	-	-
Net income (loss).....	<u>(1,482)</u>	<u>(77)</u>	<u>81</u>	<u>158</u>
Net assets at beginning of year.....	2,194	2,194	2,194	-
Prior year encumbrances appropriated.....	223	223	223	-
Net assets at end of year.....	<u>\$ 935</u>	<u>\$ 2,340</u>	<u>\$ 2,498</u>	<u>\$ 158</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SEWER SYSTEM-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 286	\$ 190	\$ 525	\$ 335
Miscellaneous.....	1,175	1,271	1,322	51
<i>Total operating revenues.....</i>	1,461	1,461	1,847	386
<b>Operating expenses:</b>				
Personal services.....	-	-	-	-
Contract services.....	1,532	707	635	72
Materials and supplies.....	10	9	3	6
Capital outlay and equipment.....	-	-	-	-
Miscellaneous.....	-	5	-	5
<i>Total operating expense.....</i>	1,542	721	638	83
Operating income (loss).....	(81)	740	1,209	469
<b>Non-operating revenues (expenses):</b>				
<i>Principal retirement.....</i>	(1,033)	(1,033)	(970)	63
<i>Interest and fiscal charges.....</i>	(248)	(248)	(228)	20
<i>Total nonoperating revenues (expense)...</i>	(1,281)	(1,281)	(1,198)	83
<i>Income (loss) before operating transfers..</i>	(1,362)	(541)	11	552
Transfer in.....	-	-	-	-
Net income (loss).....	(1,362)	(541)	11	552
Net assets at beginning of year.....	2,219	2,219	2,219	-
Prior year encumbrances appropriated.....	81	81	81	-
Net assets at end of year.....	<u>\$ 938</u>	<u>\$ 1,759</u>	<u>\$ 2,311</u>	<u>\$ 552</u>



**LUCAS COUNTY, OHIO  
COMBINING BALANCE SHEET  
NONMAJOR ENTERPRISE FUNDS  
DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Sanitary Engineer</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total Other Enterprise Funds</u>
<b>ASSETS</b>				
Current assets:				
Pooled cash and cash equivalents.....	\$ 451	\$ 196	\$ 297	\$ 944
Pooled investments.....	1,237	535	814	2,586
Receivables (net of allowances for uncollectables)				
Accounts.....	1,411	222		1,633
Total current assets.....	<u>3,099</u>	<u>953</u>	<u>1,111</u>	<u>5,163</u>
Noncurrent assets-capital assets:				
Land.....	154			154
Buildings, structures, and improvements.....	3,006			3,006
Furniture, fixtures, and equipment.....	1,562	575		2,137
Less accumulated depreciation.....	(2,042)	(229)		(2,271)
Total assets.....	<u>\$ 5,779</u>	<u>\$ 1,299</u>	<u>\$ 1,111</u>	<u>\$ 8,189</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable.....	50	77	35	162
Accrued wages and benefits.....	430	67		497
Due to other funds.....	1	2		3
Current portion of long-term debt.....	28			28
Total current liabilities.....	<u>509</u>	<u>146</u>	<u>35</u>	<u>690</u>
Noncurrent liabilities:				
OWDA loans payable.....	1,395			1,395
Total noncurrent liabilities.....	<u>1,395</u>			<u>1,395</u>
Total liabilities.....	<u>1,904</u>	<u>146</u>	<u>35</u>	<u>2,085</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt.....	1,257	346		1,603
Unrestricted.....	2,618	807	1,076	4,501
Total net assets.....	<u>3,875</u>	<u>1,153</u>	<u>1,076</u>	<u>6,104</u>
Total liabilities and net assets.....	<u>\$ 5,779</u>	<u>\$ 1,299</u>	<u>\$ 1,111</u>	<u>\$ 8,189</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Sanitary Engineer</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
Operating revenues:				
Charges for services.....	\$ 3,015	\$ 1,970	\$ 300	\$ 5,285
Miscellaneous.....	1,000			1,000
Total operating revenues.....	<u>4,015</u>	<u>1,970</u>	<u>300</u>	<u>6,285</u>
Operating expenses:				-
Personal services.....	2,614	518		3,132
Contract services.....	257	867	76	1,200
Materials and supplies.....	432			432
Miscellaneous.....		72		72
Heat, light and power.....	34			34
Depreciation.....	176	94		270
Total operating expenses.....	<u>3,513</u>	<u>1,551</u>	<u>76</u>	<u>5,140</u>
Operating income .....	<u>502</u>	<u>419</u>	<u>224</u>	<u>1,145</u>
Nonoperating revenues (expenses):				-
Interest and fiscal charges.....	(87)	-	-	(87)
Increase in net assets.....	415	419	224	1,058
Net assets at beginning of year.....	<u>3,460</u>	<u>734</u>	<u>852</u>	<u>5,046</u>
Net assets at end of year.....	<u>\$ 3,875</u>	<u>\$ 1,153</u>	<u>\$ 1,076</u>	<u>\$ 6,104</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Sanitary Engineer</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
<b>Cash flows from operating activities:</b>				
Cash received from customers.....	\$ 3,877	\$ 1,848	\$ 326	\$ 6,051
Cash paid to suppliers.....	(701)	(871)	(41)	(1,613)
Cash paid to employees.....	(2,576)	(505)	-	(3,081)
Net cash provided by operating activities.....	<u>600</u>	<u>472</u>	<u>285</u>	<u>1,357</u>
<b>Cash flows from capital and related financing activities:</b>				
Principal payments - OWDA loans.....	(56)	-	-	(56)
Purchase of fixed assets.....	(74)	-	-	(74)
Interest paid.....	(87)	-	-	(87)
Net cash used in capital and related financing activities.....	<u>(217)</u>	<u>-</u>	<u>-</u>	<u>(217)</u>
<b>Cash flows from investing activities:</b>				
Proceeds from sales of investments.....	1,601	31	985	2,617
Payments for investments.....	(1,718)	(344)	(1,090)	(3,152)
Net cash used in investing activities.....	<u>(117)</u>	<u>(313)</u>	<u>(105)</u>	<u>(535)</u>
Net increase in cash.....	266	159	180	605
Cash and cash equivalents, January 1.....	185	37	117	339
Cash and cash equivalents, December 31.....	<u>\$ 451</u>	<u>\$ 196</u>	<u>\$ 297</u>	<u>\$ 944</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS (continued)**  
**NONMAJOR ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

**Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities**

	<u>Sanitary Engineer</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
Operating income .....	\$ 502	\$ 419	\$ 224	\$ 1,145
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>				
Depreciation expense.....	176	94	-	270
<b>(Increase) decrease in operating assets:</b>				
Accounts receivable.....	(138)	(122)	26	(234)
<b>Increase (decrease) in operating liabilities:</b>				
Accounts payable.....	22	67	35	124
Accrued wages and benefits.....	38	13	-	51
Due to other funds.....	-	1	-	1
Total adjustments.....	<u>98</u>	<u>53</u>	<u>61</u>	<u>212</u>
Net cash provided by operating activities.....	<u>\$ 600</u>	<u>\$ 472</u>	<u>\$ 285</u>	<u>\$ 1,357</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SANITARY ENGINEER-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget-Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 3,170	\$ 2,600	\$ 2,882	\$ 282
Miscellaneous.....	380	950	996	46
<i>Total operating revenues.....</i>	3,550	3,550	3,878	328
<b>Operating expenses:</b>				
Personal services.....	2,490	2,646	2,576	70
Contract services.....	605	433	371	62
Materials and supplies.....	375	469	414	55
Capital outlay and equipment.....	202	161	162	(1)
Miscellaneous.....	-	-	-	-
<i>Total operating expense.....</i>	3,672	3,709	3,523	186
Operating income (loss).....	(122)	(159)	355	514
<b>Non-operating revenues (expenses):</b>				
<i>Principal retirement.....</i>	(56)	(56)	(56)	-
<i>Interest and fiscal charges.....</i>	(87)	(87)	(87)	-
<i>Total nonoperating revenues (expense)...</i>	(143)	(143)	(143)	-
<i>Income (loss) before operating transfers..</i>	(265)	(302)	212	514
Transfer in.....	-	-	-	-
Net income (loss).....	(265)	(302)	212	514
Net assets at beginning of year.....	1,152	1,152	1,152	-
Prior year encumbrances appropriated.....	151	151	151	-
Net assets at end of year.....	<u>\$ 1,038</u>	<u>\$ 1,001</u>	<u>\$ 1,515</u>	<u>\$ 514</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SOLID WASTE-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Operations revenues:</b>				
Charges for services.....	\$ 1,922	\$ 1,922	\$ 1,847	\$ (75)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	1,922	1,922	1,847	(75)
<b>Operating expenses:</b>				
Personal services.....	537	538	504	34
Contract services.....	1,178	1,105	1,037	68
Materials and supplies.....	21	21	18	3
Capital outlay and equipment.....	170	169	167	2
Miscellaneous.....	-	73	72	1
<i>Total operating expense.....</i>	1,906	1,906	1,798	108
Operating income (loss).....	16	16	49	33
<b>Non-operating revenues (expenses):</b>				
<i>Principal retirement.....</i>	-	-	-	-
<i>Interest and fiscal charges.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense)..</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	16	16	49	33
Transfer in.....	-	-	-	-
Net income (loss).....	16	16	49	33
Net assets at beginning of year.....	189	189	189	-
Prior year encumbrances appropriated.....	70	70	70	-
Net assets at end of year.....	<u>\$ 275</u>	<u>\$ 275</u>	<u>\$ 308</u>	<u>\$ 33</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**PARKING FACILITIES-ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Operations revenues:</b>				
Charges for services.....	\$ 290	\$ 290	\$ 325	\$ 35
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	<u>290</u>	<u>290</u>	<u>325</u>	<u>35</u>
<b>Operating expenses:</b>				
Personal services.....	-	-	-	-
Contract services.....	255	255	44	211
Materials and supplies.....	10	10	-	10
Capital outlay and equipment.....	10	10	-	10
Miscellaneous.....	-	-	-	-
<i>Total operating expense.....</i>	<u>275</u>	<u>275</u>	<u>44</u>	<u>231</u>
Operating income (loss).....	15	15	281	266
<b>Non-operating revenues (expenses):</b>				
<i>Principal retirement.....</i>	-	-	-	-
<i>Interest and fiscal charges.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense)...</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Income (loss) before operating transfers..</i>	15	15	281	266
Transfer in.....	-	-	-	-
Net income (loss).....	15	15	281	266
Net assets at beginning of year.....	823	823	823	-
Prior year encumbrances appropriated.....	3	3	3	-
Net assets at end of year.....	<u>\$ 841</u>	<u>\$ 841</u>	<u>\$ 1,107</u>	<u>\$ 266</u>

**LUCAS COUNTY, OHIO**  
**INTERNAL SERVICE FUNDS**  
**December 31, 2001**

**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.

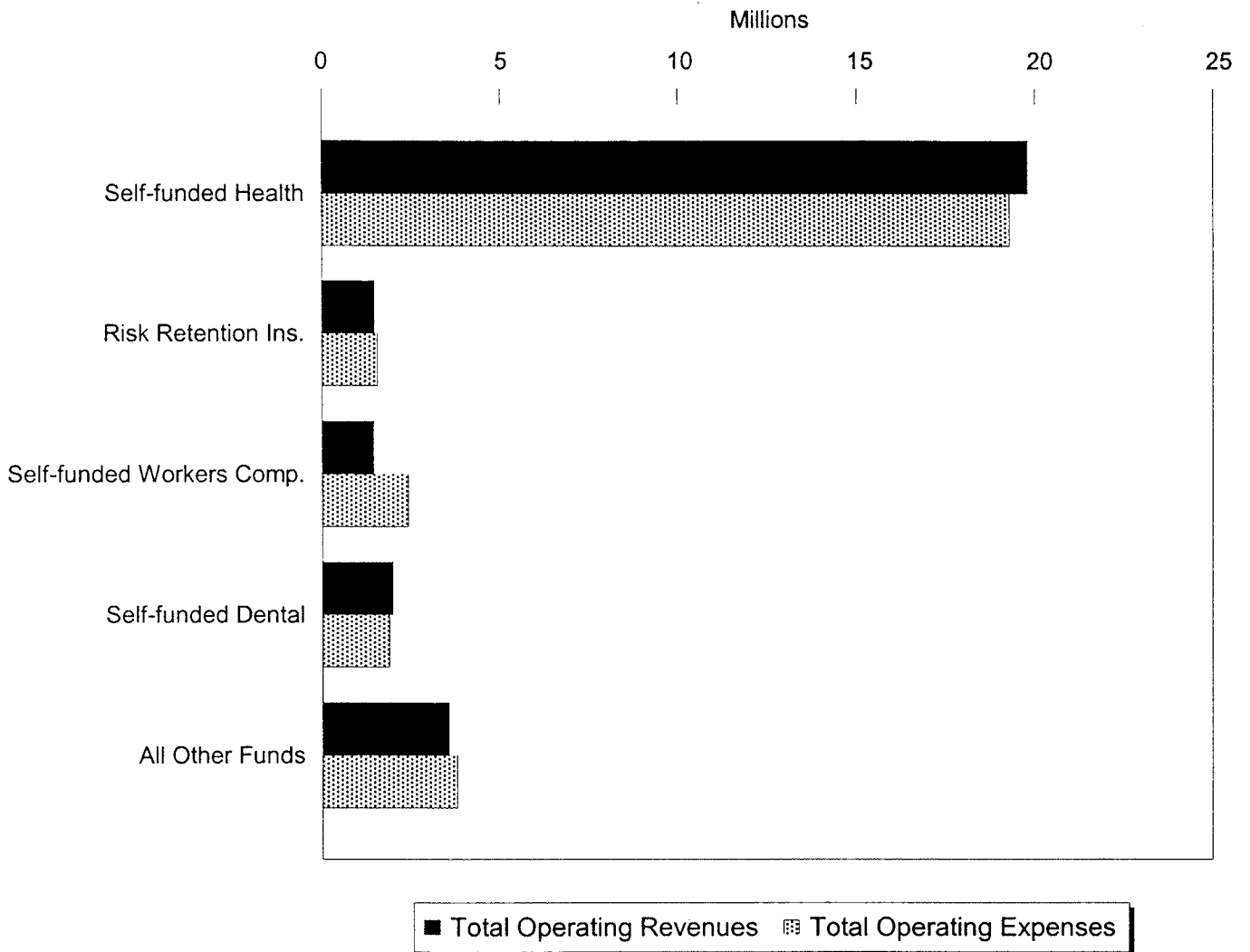
**Risk Retention Insurance-** To account for claims and administration of liability insurance for county departments. The departments are billed based on the cost of insurance policies.

**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, 2001

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENTS OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
<b>Assets:</b>				
Current assets:				
Pooled cash and cash equivalents.....	\$ -	\$ 28	\$ 108	\$ 1,985
Pooled investments.....	1	77	294	5,437
Accounts receivable.....	2	1	1	
Due from other funds.....	17	32	108	
Inventory: materials and supplies.....	116	21		
<i>Total current assets.....</i>	<u>136</u>	<u>159</u>	<u>511</u>	<u>7,422</u>
Noncurrent assets-capital assets				
Land.....		83		
Buildings, structures and improvements.....		30		
Furniture, fixtures and equipment.....	207	116	832	22
Less: accumulated depreciation.....	(194)	(130)	(782)	(13)
Total noncurrent assets.....	<u>73</u>	<u>99</u>	<u>50</u>	<u>9</u>
<i>Total assets.....</i>	<u>149</u>	<u>258</u>	<u>561</u>	<u>7,431</u>
<b>Liabilities:</b>				
Current liabilities-				
Accounts Payable.....	12	23	14	60
Accrued wages and benefits.....	5	54	8	13
Due to other funds.....				360
Claims payable-current.....				1,623
<i>Total current liabilities.....</i>	<u>17</u>	<u>77</u>	<u>22</u>	<u>2,056</u>
Noncurrent Liabilities:				
Claims payable-noncurrent.....				
Obligations under capital leases.....	19			
<i>Total noncurrent liabilities.....</i>	<u>19</u>			
<i>Total liabilities.....</i>	<u>36</u>	<u>77</u>	<u>22</u>	<u>2,056</u>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt....	13	99	50	9
Unrestricted.....	100	82	489	5,366
<i>Total net assets.....</i>	<u>\$ 113</u>	<u>\$ 181</u>	<u>\$ 539</u>	<u>\$ 5,375</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>
\$ 33	\$ 2,220	\$ 4,118	\$ 98	\$ 8,590
89	6,081	11,278	267	23,524
24			360	4
				541
				137
<u>146</u>	<u>8,301</u>	<u>15,396</u>	<u>725</u>	<u>32,796</u>
				83
				30
		10		1,187
		(10)		(1,129)
		-		171
<u>146</u>	<u>8,301</u>	<u>15,396</u>	<u>725</u>	<u>32,967</u>
76	584	6	13	788
36	15	22		153
				360
		1,639	356	3,618
<u>112</u>	<u>599</u>	<u>1,667</u>	<u>369</u>	<u>4,919</u>
				3,223
		3,223		19
		3,223		3,242
<u>112</u>	<u>599</u>	<u>4,890</u>	<u>369</u>	<u>8,161</u>
				171
<u>34</u>	<u>7,702</u>	<u>10,506</u>	<u>356</u>	<u>24,635</u>
<u>\$ 34</u>	<u>\$ 7,702</u>	<u>\$ 10,506</u>	<u>\$ 356</u>	<u>\$ 24,806</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>
<b>Operating revenues:</b>			
Charges for service.....	\$ 794	\$ 494	\$ 1,746
Miscellaneous.....	<u>          </u>	<u>32</u>	<u>          </u>
Total operating revenues.....	<u>794</u>	<u>526</u>	<u>1,746</u>
<b>Operating expenses:</b>			
Personal services.....	64	334	120
Contract services.....	58	65	1,406
Materials and supplies.....	854	282	4
Miscellaneous.....	9	17	42
Employee medical benefits.....	<u>          </u>	<u>          </u>	<u>          </u>
Total operating expenses.....	<u>985</u>	<u>698</u>	<u>1,572</u>
Operating income (loss).....	<u>(191)</u>	<u>(172)</u>	<u>174</u>
<b>Nonoperating revenues (expenses):</b>			
Interest income.....	<u>          </u>	<u>          </u>	<u>          </u>
Interest and fiscal charges.....	<u>(2)</u>	<u>          </u>	<u>          </u>
Total nonoperating revenues and (expenses).....	<u>(2)</u>	<u>0</u>	<u>0</u>
Change in net assets .....	<u>(193)</u>	<u>(172)</u>	<u>174</u>
Net assets at beginning of year.....	<u>306</u>	<u>353</u>	<u>365</u>
Net assets at end of year.....	<u><u>\$113</u></u>	<u><u>\$181</u></u>	<u><u>\$539</u></u>

<u>Self-Funded Health Insurance</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>
\$ 19,642	\$ 476	\$ 1,462	\$ 1,434	\$ 1,967	\$ 28,015
149					181
<u>19,791</u>	<u>476</u>	<u>1,462</u>	<u>1,434</u>	<u>1,967</u>	<u>28,196</u>
148	257	178	138		1,239
462	15	1,224	56	46	3,332
18	244	8	2		1,412
4			2		74
	1	3			4
<u>18,645</u>	<u></u>	<u>142</u>	<u>2,213</u>	<u>1,833</u>	<u>22,833</u>
<u>19,277</u>	<u>517</u>	<u>1,555</u>	<u>2,411</u>	<u>1,879</u>	<u>28,894</u>
<u>514</u>	<u>(41)</u>	<u>(93)</u>	<u>(977)</u>	<u>88</u>	<u>(698)</u>
291					291
					(2)
<u>291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>289</u>
805	(41)	(93)	(977)	88	(409)
<u>4,570</u>	<u>75</u>	<u>7,795</u>	<u>11,483</u>	<u>268</u>	<u>25,215</u>
<u>\$5,375</u>	<u>\$34</u>	<u>\$7,702</u>	<u>\$10,506</u>	<u>\$356</u>	<u>\$24,806</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
<b>Cash flows from operating activities:</b>				
Cash received from customers.....	\$ 792	\$ 648	\$ 1,638	\$ 19,792
Cash paid to suppliers.....	(831)	(353)	(1,600)	(19,294)
Cash paid to employees.....	(63)	(334)	(117)	(146)
Net cash provided by (used in) operating activities.....	(102)	(39)	(79)	352
<b>Cash flows from capital and related financing activities:</b>				
Purchase of capital assets.....	-	(20)	-	-
Interest and fiscal charges.....	(2)	-	-	-
Proceeds of capital lease transaction.....	(7)	-	-	-
Net cash used in capital and related financing activities.....	(9)	(20)	-	-
<b>Cash flows from investing activities:</b>				
Proceeds from sale of investments.....	243	281	754	9,316
Payments for investments.....	(148)	(217)	(635)	(8,938)
Interest received.....	-	-	-	291
Net cash provided by (used in) investing activities.....	95	64	119	669
Net increase (decrease) in cash and cash equivalents.....	(16)	5	40	1,021
Cash and cash equivalents, January 1.....	16	23	68	964
Cash and cash equivalents, December 31.....	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 108</u>	<u>\$ 1,985</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>
\$ 472	\$ 1,462	\$ 1,434	\$ 1,957	\$ 28,195
(187)	(804)	(1,887)	(1,861)	(26,817)
(255)	(182)	(144)	-	(1,241)
30	476	(597)	96	137
-	-	-	-	(20)
-	-	-	-	(2)
-	-	-	-	(7)
-	-	-	-	(29)
111	10,948	23,528	319	45,500
(121)	(10,317)	(21,087)	(355)	(41,818)
-	-	-	-	291
(10)	631	2,441	(36)	3,973
20	1,107	1,844	60	4,081
13	1,113	2,274	38	4,509
<u>\$ 33</u>	<u>\$ 2,220</u>	<u>\$ 4,118</u>	<u>\$ 98</u>	<u>\$ 8,590</u>

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS-(continued)**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(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>
Operating Income (loss).....	\$ (191)	\$ (172)	\$ 174
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>			
Depreciation expense.....	9	17	42
<b>(Increase) decrease in operating assets:</b>			
Accounts receivable.....	-	1	-
Due from other funds.....	(2)	120	(108)
Inventory.....	76	3	-
<b>Increase (decrease) in operating liabilities:</b>			
Accounts payable.....	5	(8)	(190)
Due to other funds.....	-	-	-
Accrued wages and benefits.....	1	-	3
Total adjustments.....	<u>89</u>	<u>133</u>	<u>(253)</u>
Net cash provided by (used in) operating activities.....	<u>\$ (102)</u>	<u>\$ (39)</u>	<u>\$ (79)</u>

**Noncash capital and related financing activities:**

Central Supplies fund had a capital lease obligation remaining of \$19 thousand.



<u>Self-Funded Health Insurance</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>
\$ 514	\$ (41)	\$ (93)	\$ (977)	\$ 88	\$ (698)
4	-	-	2	-	74
1	-	-	-	-	2
-	(4)	-	-	(10)	(4)
-	-	-	-	-	79
(179)	73	573	384	18	676
10	-	-	-	-	10
2	2	(4)	(6)	-	(2)
<u>(162)</u>	<u>71</u>	<u>569</u>	<u>380</u>	<u>8</u>	<u>835</u>
<u>\$ 352</u>	<u>\$ 30</u>	<u>\$ 476</u>	<u>\$ (597)</u>	<u>\$ 96</u>	<u>\$ 137</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CENTRAL SUPPLIES-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 952	\$ 952	\$ 792	\$ (160)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	952	952	792	(160)
<b>Operating expenses:</b>				
Personal services.....	62	65	63	2
Contract services.....	115	115	92	23
Materials and supplies.....	768	785	724	61
Capital outlay and equipment.....	32	62	57	5
Miscellaneous.....	-	-	-	-
Claim payments.....	-	-	-	-
Employee medical benefits.....	-	-	-	-
<i>Total operating expense.....</i>	977	1,027	936	91
Operating income (loss).....	(25)	(75)	(144)	(69)
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense).....</i>	-	-	-	-
<i>Income (loss) before operating transfers....</i>	(25)	(75)	(144)	(69)
Operating transfer in.....	-	-	-	-
Change in net assets.....	(25)	(75)	(144)	(69)
Net assets at beginning of year.....	86	86	86	-
Prior year encumbrances appropriated.....	26	26	26	-
Net assets at end of year.....	<u>\$ 87</u>	<u>\$ 37</u>	<u>\$ (32)</u>	<u>\$ (69)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**VEHICLE MAINTENANCE-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 607	\$ 747	\$ 614	\$ (133)
Miscellaneous.....	145	5	34	29
<i>Total operating revenues.....</i>	752	752	648	(104)
<b>Operating expenses:</b>				
Personal services.....	360	347	344	3
Contract services.....	97	108	92	16
Materials and supplies.....	385	387	323	64
Capital outlay and equipment.....	21	21	18	3
Miscellaneous.....	-	-	-	-
Claim payments.....	-	-	-	-
Employee medical benefits.....	-	-	-	-
<i>Total operating expense.....</i>	863	863	777	86
Operating income (loss).....	(111)	(111)	(129)	(18)
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues .....</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	(111)	(111)	(129)	(18)
Operating transfer in.....	-	-	-	-
Change in net assets.....	(111)	(111)	(129)	(18)
Net assets at beginning of year.....	53	53	53	-
Prior year encumbrances appropriated.....	111	111	111	-
Net assets at end of year.....	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 35</u>	<u>\$ (18)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**COUNTY-CITY TELEPHONE-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 1,800	\$ 1,800	\$ 1,639	\$ (161)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	1,800	1,800	1,639	(161)
<b>Operating expenses:</b>				
Personal services.....	125	125	118	7
Contract services.....	1,782	2,068	1,691	377
Materials and supplies.....	-	1	1	-
Capital outlay and equipment.....	2	5	4	1
Miscellaneous.....	-	10	0	10
Claim payments.....	-	-	-	-
Employee medical benefits.....	-	-	-	-
<i>Total operating expense.....</i>	1,909	2,209	1,814	395
Operating income (loss).....	(109)	(409)	(175)	234
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues .....</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	(109)	(409)	(175)	234
Operating transfer in.....	-	-	-	-
Change in net assets.....	(109)	(409)	(175)	234
Net assets at beginning of year.....	309	309	309	-
Prior year encumbrances appropriated.....	171	171	171	-
Net assets at end of year.....	<u>\$ 371</u>	<u>\$ 71</u>	<u>\$ 305</u>	<u>\$ 234</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SELF-FUNDED HEALTH INSURANCE-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 23,500	\$ 23,500	\$ 19,642	\$ (3,858)
Miscellaneous.....	<u>400</u>	<u>50</u>	<u>149</u>	<u>99</u>
<i>Total operating revenues.....</i>	23,900	23,550	19,791	(3,759)
<b>Operating expenses:</b>				
Personal services.....	170	171	146	25
Contract services.....	25,138	763	587	176
Materials and supplies.....	13	24	19	5
Capital outlay and equipment.....	45	38	-	38
Miscellaneous.....	-	-	-	-
Claim payments.....	-	-	-	-
Employee medical benefit.....	-	24,371	23,929	442
<i>Total operating expense.....</i>	<u>25,366</u>	<u>25,367</u>	<u>24,681</u>	<u>686</u>
Operating income (loss).....	(1,466)	(1,817)	(4,890)	(3,073)
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	<u>-</u>	<u>350</u>	<u>291</u>	<u>(59)</u>
<i>Total nonoperating revenues .....</i>	<u>-</u>	<u>350</u>	<u>291</u>	<u>(59)</u>
<i>Income (loss) before operating transfers..</i>	(1,466)	(1,467)	(4,599)	(3,132)
Operating transfer in.....	-	-	-	-
Change in net assets.....	(1,466)	(1,467)	(4,599)	(3,132)
Net assets at beginning of year.....	3,018	3,018	3,018	-
Prior year encumbrances appropriated.....	<u>3,761</u>	<u>3,761</u>	<u>3,761</u>	<u>-</u>
Net assets at end of year.....	<u>\$ 5,313</u>	<u>\$ 5,312</u>	<u>\$ 2,180</u>	<u>\$ (3,132)</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**CENTRALIZED DRUG TESTING-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 519	\$ 519	\$ 472	\$ (47)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	519	519	472	(47)
<b>Operating expenses:</b>				
Personal services.....	272	271	256	15
Contract services.....	26	24	17	7
Materials and supplies.....	224	224	193	31
Capital outlay and equipment.....	4	7	2	5
Miscellaneous.....	-	1	1	-
Claim payments.....	-	-	-	-
Employee medical benefit.....	-	-	-	-
<i>Total operating expense.....</i>	526	527	469	58
Operating income (loss).....	(7)	(8)	3	11
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense)...</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	(7)	(8)	3	11
Operating transfer in.....	-	-	-	-
Change in net assets.....	(7)	(8)	3	11
Net assets at beginning of year.....	62	62	62	-
Prior year encumbrances appropriated.....	30	30	30	-
Net assets at end of year.....	<u>\$ 85</u>	<u>\$ 84</u>	<u>\$ 95</u>	<u>\$ 11</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**RISK RETENTION INSURANCE-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 1,400	\$ 1,400	\$ 1,461	\$ 61
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	1,400	1,400	1,461	61
<b>Operating expenses:</b>				
Personal services.....	182	186	182	4
Contract services.....	1,665	1,153	661	492
Materials and supplies.....	8	9	8	1
Capital outlay and equipment.....	5	4	-	4
Miscellaneous.....	-	8	3	5
Claim payments.....	-	-	-	-
Employee medical benefit.....	-	500	145	355
<i>Total operating expense.....</i>	1,860	1,860	999	861
Operating income (loss).....	(460)	(460)	462	922
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense)...</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	(460)	(460)	462	922
Operating transfer in.....	-	-	-	-
Change in net assets.....	(460)	(460)	462	922
Net assets at beginning of year.....	7,820	7,820	7,820	-
Prior year encumbrances appropriated.....	5	5	5	-
Net assets at end of year.....	<u>\$ 7,365</u>	<u>\$ 7,365</u>	<u>\$ 8,287</u>	<u>\$ 922</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SELF FUNDED WORKERS COMP.-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 2,640	\$ 2,640	\$ 1,434	\$ (1,206)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	2,640	2,640	1,434	(1,206)
<b>Operating expenses:</b>				
Personal services.....	151	151	145	6
Contract services.....	2,331	131	61	70
Materials and supplies.....	3	3	1	2
Capital outlay and equipment.....	9	9	-	9
Miscellaneous.....	-	-	-	-
Claim payment.....	-	-	-	-
Employee medical benefit.....	-	2,200	1,832	368
<i>Total operating expense.....</i>	2,494	2,494	2,039	455
Operating income (loss).....	146	146	(605)	(751)
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues.....</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	146	146	(605)	(751)
Operating transfer in.....	-	-	-	-
Change in net assets.....	146	146	(605)	(751)
Net assets at beginning of year.....	15,988	15,988	15,988	-
Prior year encumbrances appropriated.....	5	5	5	-
Net assets at end of year.....	<u>\$ 16,139</u>	<u>\$ 16,139</u>	<u>\$ 15,388</u>	<u>\$ (751)</u>



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**SELF-FUNDED DENTAL INSURANCE-INTERNAL SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations revenues:</b>				
Charges for services.....	\$ 2,100	\$ 2,100	\$ 1,958	\$ (142)
Miscellaneous.....	-	-	-	-
<i>Total operating revenues.....</i>	2,100	2,100	1,958	(142)
<b>Operating expenses:</b>				
Personal services.....	-	-	-	-
Contract services.....	2,160	109	82	27
Materials and supplies.....	-	-	-	-
Capital outlay and equipment.....	-	-	-	-
Miscellaneous.....	-	-	-	-
Claim payment.....	-	-	-	-
Employee medical benefit.....	-	2,081	2,054	27
<i>Total operating expense.....</i>	2,160	2,190	2,136	54
Operating income (loss).....	(60)	(90)	(178)	(88)
<b>Non-operating revenues:</b>				
<i>Interest income.....</i>	-	-	-	-
<i>Total nonoperating revenues (expense)...</i>	-	-	-	-
<i>Income (loss) before operating transfers..</i>	(60)	(90)	(178)	(88)
Operating transfer in.....	-	-	-	-
Change in net assets.....	(60)	(90)	(178)	(88)
Net assets at beginning of year.....	109	109	109	-
Prior year encumbrances appropriated.....	160	160	160	-
Net assets at end of year.....	<u>\$ 209</u>	<u>\$ 179</u>	<u>\$ 91</u>	<u>\$ (88)</u>

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**LUCAS COUNTY, OHIO**  
**AGENCY FUNDS**  
**December 31, 2001**

**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, 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.

**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.

**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.

**LUCAS COUNTY, OHIO  
COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
YEAR ENDED DECEMBER 31, 2001  
(Amounts in 000's)**

	<u>Beginning Balance January 1, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance December 31, 2001</u>
<b>Payroll Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 2,358	\$ 169,356	\$ 171,413	\$ 301
Liabilities:				
Payroll withholdings.....	\$ 2,358	\$ 169,356	\$ 171,413	\$ 301
<b>Real Estate Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 10,155	\$ 373,112	\$ 368,747	\$ 14,520
Liabilities:				
Unapportioned monies.....	\$ 10,155	\$ 373,112	\$ 368,747	\$ 14,520
<b>General Personal Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 4,272	\$ 89,697	\$ 92,268	\$ 1,701
Liabilities:				
Unapportioned monies.....	\$ 4,272	\$ 89,697	\$ 92,268	\$ 1,701
<b>Estate Tax Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 5,919	\$ 13,205	\$ 15,155	\$ 3,969
Liabilities:				
Unapportioned monies.....	\$ 5,919	\$ 13,205	\$ 15,155	\$ 3,969
<b>Hotel Lodging Tax Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 227	\$ 3,801	\$ 3,429	\$ 599
Liabilities:				
Unapportioned monies.....	\$ 227	\$ 3,801	\$ 3,429	\$ 599

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS (continued)**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>Local Government Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ -	\$ 40,705	\$ 40,667	\$ 38
Liabilities:				
Unapportioned monies.....	\$ -	\$ 40,705	\$ 40,667	\$ 38
<b>Auto License Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ -	\$ 3,485	\$ 3,485	\$ -
Liabilities:				
Unapportioned monies.....	\$ -	\$ 3,485	\$ 3,485	\$ -
<b>Gasoline Tax Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ -	\$ 577	\$ 577	\$ -
Liabilities:				
Unapportioned monies.....	\$ -	\$ 577	\$ 577	\$ -
<b>Trailer Tax Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 171	\$ 875	\$ 864	\$ 182
Liabilities:				
Unapportioned monies.....	\$ 171	\$ 875	\$ 864	\$ 182
<b>Subdivision Advance Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 3	\$ 360,860	\$ 361,174	\$ (311)
Liabilities:				
Unapportioned monies.....	\$ 3	\$ 360,860	\$ 361,174	\$ (311)

**LUCAS COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS (continued)**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>Undivided Interest Fund</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 11	\$ 14,202	\$ 14,210	\$ 3
Liabilities:				
Unapportioned monies.....	\$ 11	\$ 14,202	\$ 14,210	\$ 3
<b>T.I.P.P. Program</b>				
Assets:				
Segregated cash.....	\$ 1,644	\$ 7,035	\$ 6,859	\$ 1,820
Liabilities:				
Deposits.....	\$ 1,644	\$ 7,035	\$ 6,859	\$ 1,820
<b>Other Agency Funds</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 1,232	\$ 2,880	\$ 2,803	\$ 1,309
Liabilities:				
Deposits held due to others.....	\$ 28	\$ 760	\$ 780	\$ 8
Unapportioned monies.....	\$ 1,204	\$ 2,120	\$ 2,023	\$ 1,301
Total Liabilities.....	\$ 1,232	\$ 2,880	\$ 2,803	\$ 1,309
<b>Total</b>				
Assets:				
Pooled cash and cash equivalents.....	\$ 24,348	\$ 1,072,755	\$ 1,074,792	\$ 22,311
Segregated cash.....	\$ 1,644	\$ 7,035	\$ 6,859	\$ 1,820
Total Assets.....	\$ 25,992	\$ 1,079,790	\$ 1,081,651	\$ 24,131
Liabilities:				
Unapportioned monies.....	\$ 21,962	\$ 902,639	\$ 902,599	\$ 22,002
Deposits.....	\$ 1,672	\$ 7,795	\$ 7,639	\$ 1,828
Payroll withholding.....	\$ 2,358	\$ 169,356	\$ 171,413	\$ 301
Total Liabilities.....	\$ 25,992	\$ 1,079,790	\$ 1,081,651	\$ 24,131

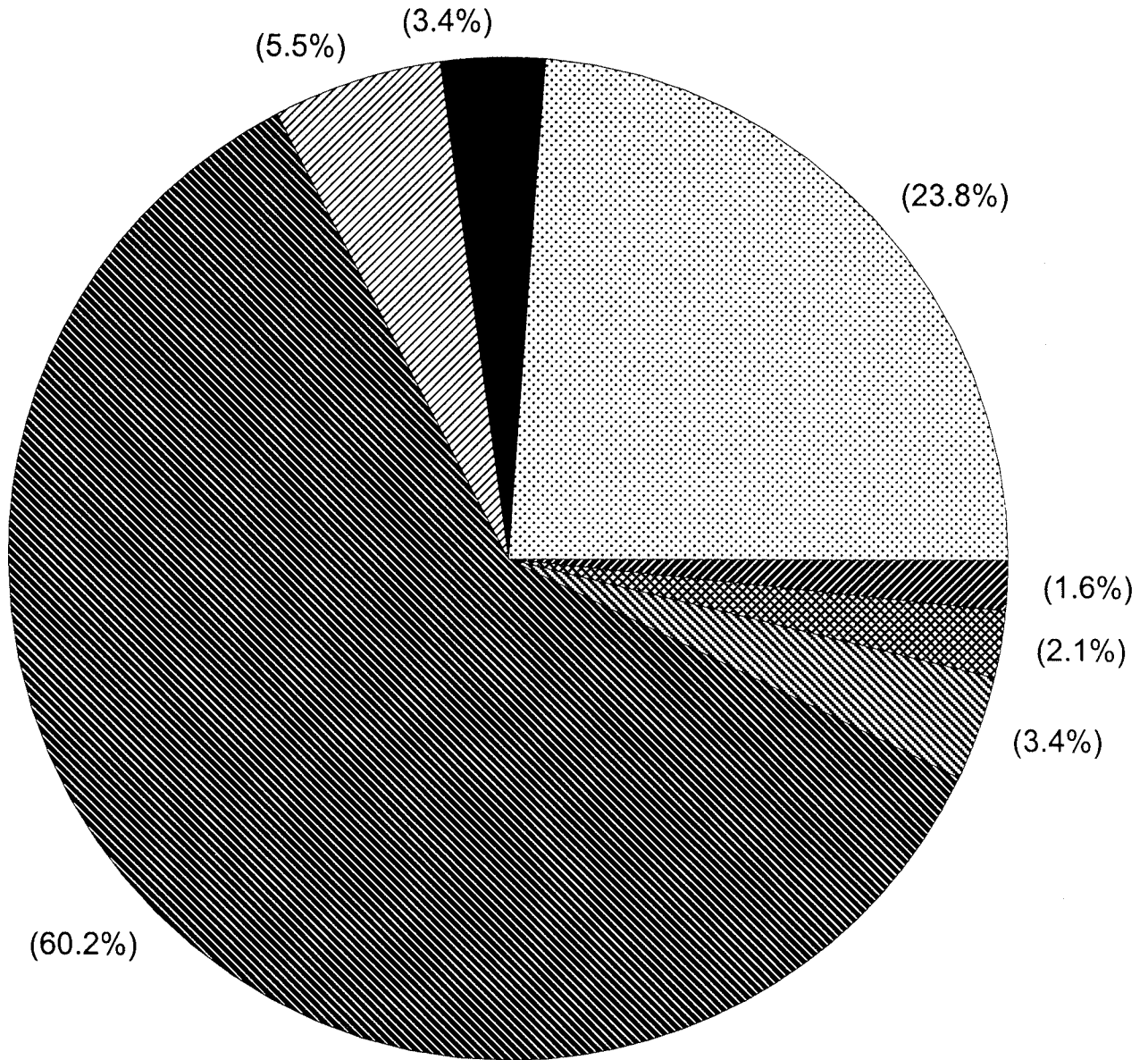
**LUCAS COUNTY, OHIO  
CAPITAL ASSETS USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS  
DECEMBER 31, 2001**

**Capital Assets Used in the Operation of Governmental Funds-** *Capital Assets used in the Operation of Governmental Funds 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

# Capital Assets Used in Gov. Funds

All General Fixed Assets



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

Year Ended December 31, 2001



**LUCAS COUNTY, OHIO**  
**SCHEDULE OF CAPITAL ASSETS USED IN THE OPERATION OF**  
**GOVERNMENTAL FUNDS BY SOURCE**  
**DECEMBER 31, 2001**  
**(Amounts in 000's)**

<u>Governmental funds capital assets:</u>	<u>Balance December 31, 2001</u>
Land.....	\$ 16,935
Building, structures and improvements.....	150,221
Infrastructure.....	280,717
Furniture, fixtures and equipment.....	26,268
Construction-in-progress.....	41,270
Total governmental funds capital assets.....	<u>\$ 515,411</u>

<u>Investment in governmental funds capital assets by source:</u>	<u>Balance December 31, 2001</u>
Assets, other than infrastructure, acquired before January 1, 1984.....	\$ 37,949
Infrastructure acquired before January 1, 2000.....	266,370
General Fund.....	115,684
Special Revenue Funds.....	37,856
Capital Projects Funds.....	57,552
Total governmental funds capital assets.....	<u>\$ 515,411</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF CAPITAL ASSETS USED IN THE OPERATION OF**  
**GOVERNMENTAL FUNDS BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2001**  
**(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>
<b>General Government</b>					
Legislative and executive					
Commissioners.....	\$ 11,905	\$ 95,957	\$ 664	\$ -	\$ 108,526
Auditor-real estate.....	-	-	11	-	11
Data processing.....	-	-	1,736	-	1,736
Other legislative and executive.....	-	398	2,179	-	2,577
Judicial					
Courts.....	-	497	1,347	-	1,844
Courts support.....	8	65	338	-	411
Courts administration.....	647	12,653	339	-	13,639
Other judicial.....	-	-	174	-	174
Total general government.....	<u>12,560</u>	<u>109,570</u>	<u>6,788</u>	<u>0</u>	<u>128,918</u>
<b>Public safety</b>					
Coroner.....	-	-	26	-	26
Sheriff.....	2,646	18,516	1,791	-	22,953
Other public safety.....	-	-	3,001	-	3,001
Total public safety.....	<u>2,646</u>	<u>18,516</u>	<u>4,818</u>	<u>0</u>	<u>25,980</u>
<b>Public works</b>					
Highways and streets.....	-	465	4,292	280,717	285,474
Total public works.....	<u>0</u>	<u>465</u>	<u>4,292</u>	<u>280,717</u>	<u>285,474</u>
<b>Health</b>					
Mental health.....	-	-	3,544	-	3,544
Mental retardation.....	685	5,969	4,877	-	11,531
Other health.....	67	407	408	-	882
Total health.....	<u>752</u>	<u>6,376</u>	<u>8,829</u>	<u>0</u>	<u>15,957</u>
<b>Human services</b>					
Public assistance.....	810	8,434	656	-	9,900
Children services.....	-	-	185	-	185
Other human services.....	-	-	100	-	100
Total human services.....	<u>810</u>	<u>8,434</u>	<u>941</u>	<u>0</u>	<u>10,185</u>
<b>Recreation</b>					
Recreation.....	167	6,860	600	-	7,627
Total recreation.....	<u>167</u>	<u>6,860</u>	<u>600</u>	<u>0</u>	<u>7,627</u>
<b>Construction</b>					
Construction-in-progress.....	-	41,270	-	-	41,270
Total construction.....	<u>0</u>	<u>41,270</u>	<u>0</u>	<u>0</u>	<u>41,270</u>
Total general fixed assets.....	<u>\$ 16,935</u>	<u>\$ 191,491</u>	<u>\$ 26,268</u>	<u>\$ 280,717</u>	<u>\$ 515,411</u>

**LUCAS COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE**  
**OPERATION OF GOVERNMENTAL FUNDS**  
**BY FUNCTION AND ACTIVITY**  
**YEAR ENDED DECEMBER 31, 2001**  
**(Amounts in 000's)**

<u>Function and Activity</u>	<u>Balance January 1, 2001</u>	<u>Current Year</u>		<u>Balance December 31, 2001</u>
		<u>Additions</u>	<u>Deletions</u>	
<b>General Government</b>				
Legislative and executive				
Commissioners.....	\$ 80,879	\$ 27,647	\$ -	\$ 108,526
Auditor-real estate.....	11	-	-	11
Data processing.....	1,735	8	7	1,736
Other legislative and executive.....	2,369	325	117	2,577
Judicial				
Courts.....	1,793	112	61	1,844
Courts support.....	411	-	-	411
Courts administration.....	13,639	-	-	13,639
Other judicial.....	166	8	-	174
Total general government.....	<u>101,003</u>	<u>28,100</u>	<u>185</u>	<u>128,918</u>
<b>Public safety</b>				
Coroner.....	26	-	-	26
Sheriff.....	22,796	240	83	22,953
Other public safety.....	3,695	52	746	3,001
Total public safety.....	<u>26,517</u>	<u>292</u>	<u>829</u>	<u>25,980</u>
<b>Public works</b>				
Highways and streets.....	278,339	13,029	5,894	285,474
Total public works.....	<u>278,339</u>	<u>13,029</u>	<u>5,894</u>	<u>285,474</u>
<b>Health</b>				
Mental health.....	3,201	502	159	3,544
Mental retardation.....	11,522	19	10	11,531
Other health.....	845	67	30	882
Total health.....	<u>15,568</u>	<u>588</u>	<u>199</u>	<u>15,957</u>
<b>Human services</b>				
Public assistance.....	10,324	33	457	9,900
Children services.....	198	6	19	185
Other human services.....	46	76	22	100
Total human services.....	<u>10,568</u>	<u>115</u>	<u>498</u>	<u>10,185</u>
<b>Recreation</b>				
Recreation.....	7,565	62	-	7,627
Total recreation.....	<u>7,565</u>	<u>62</u>	<u>0</u>	<u>7,627</u>
<b>Construction</b>				
Construction-in-progress.....	36,053	32,808	27,591	41,270
Total construction.....	<u>36,053</u>	<u>32,808</u>	<u>27,591</u>	<u>41,270</u>
Total general fixed assets.....	<u>\$ 475,613</u>	<u>\$ 74,994</u>	<u>\$ 35,196</u>	<u>\$ 515,411</u>

# Statistical Section



The Toledo Zoo opened its Wolf Exhibit in January, 2002. Five gray sibling wolves born at the Wildlife Science Center in Minnesota inhabit the 35,000 square foot natural environment. The cost of the wolf exhibit is approximately \$1 million dollars.

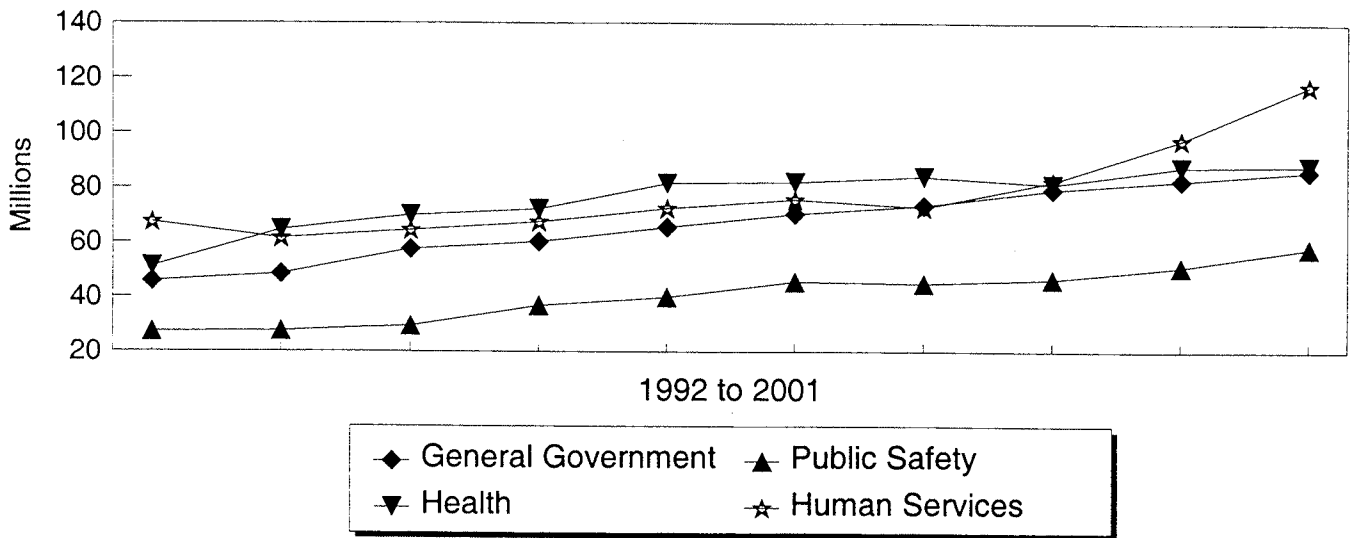
Currently in the Toledo Museum Science building is "Howl!", an educational exhibit depicting the natural habitat of the wolf, their relationship to man and the

environment. Hands on exhibits along with informational kiosks provide insight from birth to adulthood in the life of a wolf.

The Zoo's capital projects are supported by a county-wide .95 mill permanent improvement levy.

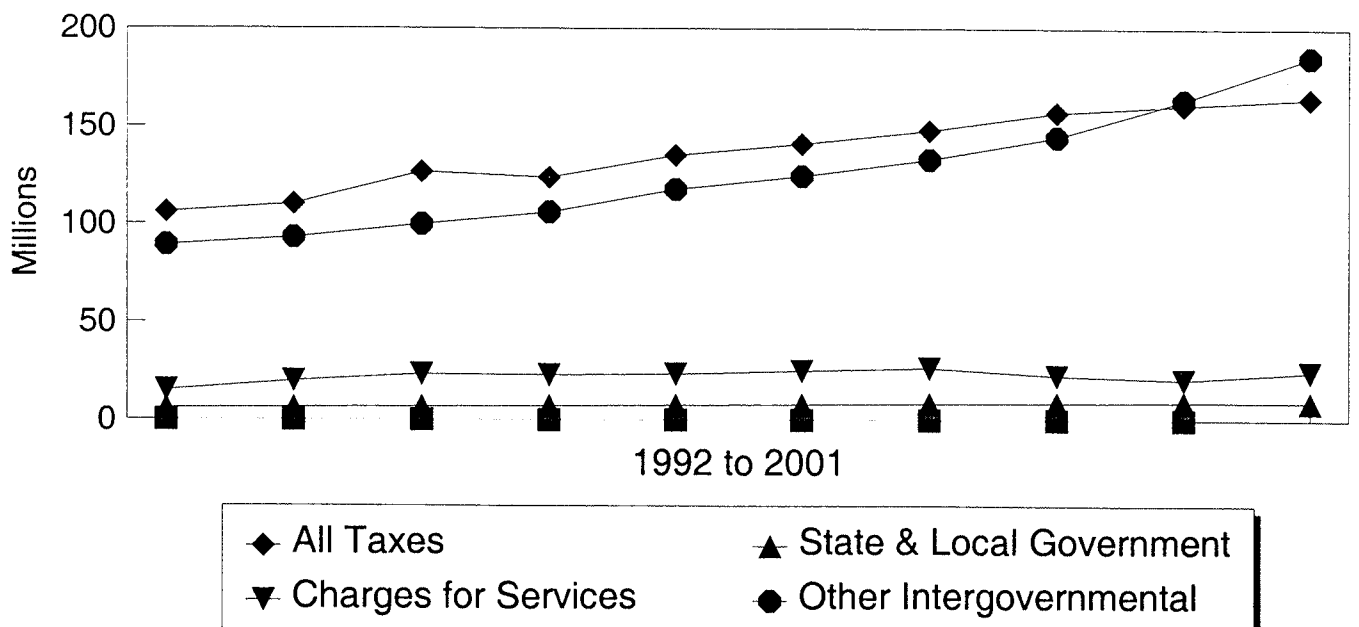
# General Governmental Expenditures by Function

Last Ten Fiscal Years



# General Governmental Revenues by Source

Last Ten Fiscal Years



**TABLE 1**  
**LUCAS COUNTY, OHIO**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health</u>	<u>Human Services</u>
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
2001	86,109	57,947	14,679	88,096	117,364

<sup>1</sup> 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

**GOVERNMENT - WIDE EXPENSES BY FUNCTION**  
**GOVERNMENTAL ACTIVITIES**  
**(Amounts in 000's)**

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health</u>	<u>Human Services</u>
2001	\$ 102,167	\$ 61,840	\$ 29,134	\$ 91,586	\$ 123,391

Source: Lucas County Auditor

<u>Conservation and Recreation</u>	<u>Miscellaneous</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>	<u>Fiscal Year</u>
\$ 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
7,631	13,833	48,311	17,821	451,791	2001

<u>Conservation and Recreation</u>	<u>Miscellaneous</u>	<u>Interest and Fiscal Charges</u>	<u>Total</u>	<u>Fiscal Year</u>
\$ 7,794	\$ 13,858	\$ 6,975	\$ 436,745	2001

**TABLE 2**  
**LUCAS COUNTY, OHIO**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<u>Fiscal Year</u>	<u>All Taxes</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Fines and Forfeits</u>	<u>State and Local Government Receipts</u>
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
2001	164,396	24,608	34	666	9,064

<sup>1</sup> 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.

**GOVERNMENT - WIDE REVENUES**  
**GOVERNMENTAL ACTIVITIES**  
**(Amounts in 000's)**

<u>Fiscal Year</u>	<u>Program Revenues</u>				<u>Charges for Services not Restricted to Specific Programs</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Taxes</u>	
2001	\$ 25,022	\$ 187,560	\$ 5,467	\$ 283,308	\$ 286

Source: Lucas County Auditor

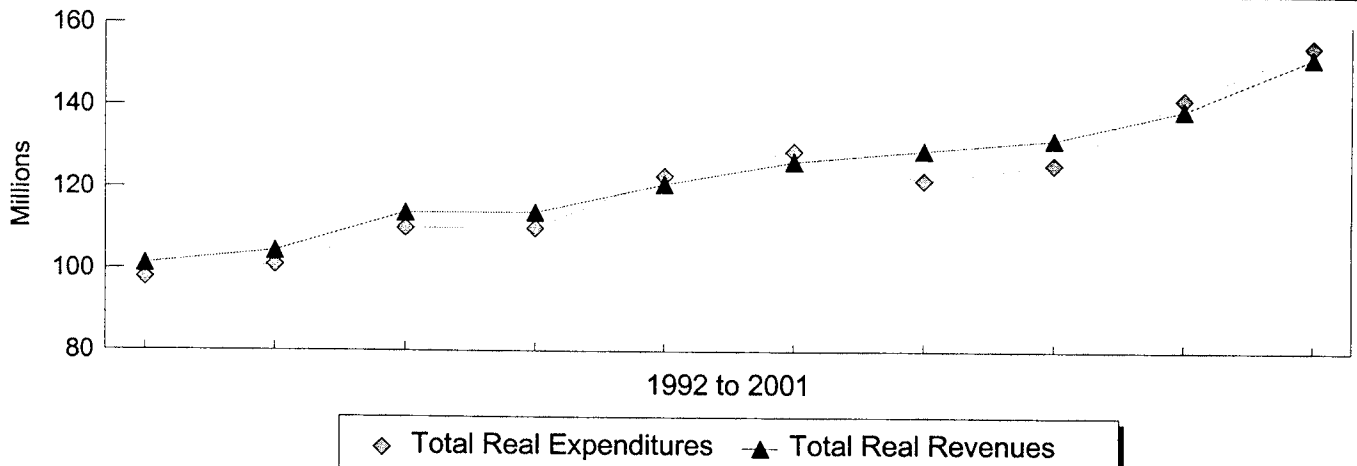


<u>Other Inter-Governmental Receipts</u>	<u>Depository and Investment Earnings</u>	<u>Special Assessments</u>	<u>Miscellaneous</u>	<u>Total</u>	<u>Fiscal Year</u>
\$ 89,310	\$ 3,881	\$ 1,054	\$ 12,488	\$ 234,525	1992
93,153	4,265	1,624	12,896	249,025	1993
99,871	5,605	1,739	13,781	278,478	1994
106,201	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
185,689	13,525	2,581	43,382	443,945	2001

<u>General Revenue</u>					
<u>Intergovernmental Revenue not Restricted to Specific Programs</u>	<u>Investment Earnings</u>	<u>Miscellaneous</u>	<u>Total</u>	<u>Fiscal Year</u>	
\$ 1,726	\$ 13,814	\$ 43,382	\$ 560,565	2001	

# Real General Governmental Expenditures and Revenues

Last Ten Fiscal Years



**TABLE 3**  
**LUCAS COUNTY, OHIO**  
**GENERAL GOVERNMENTAL EXPENDITURES AND REVENUES**  
**ADJUSTED FOR INFLATION<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<u>Fiscal Year</u>	<u>Total Nominal Expenditures</u>	<u>Total Nominal Revenues</u>	<u>Average<sup>2</sup> CPI-U</u>	<u>Total Real Expenditures</u>	<u>Total Real Revenues</u>	<u>Fiscal Year</u>
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
2001	451,791	443,945	530.4	154,600	151,916	2001

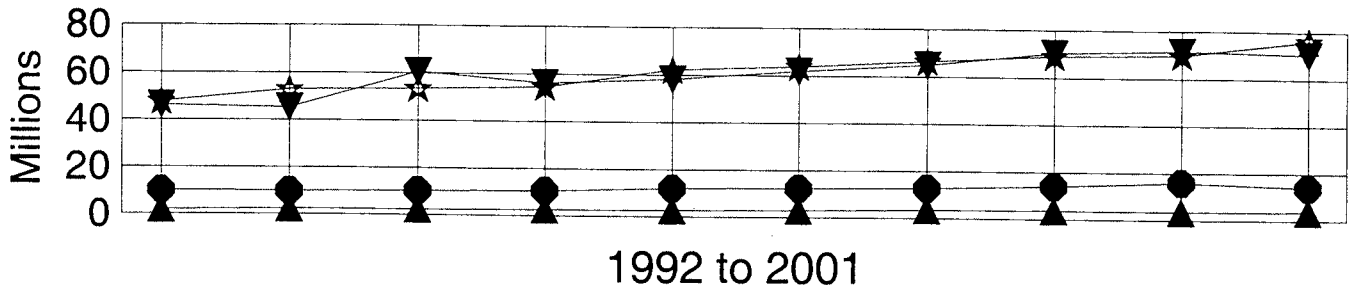
<sup>1</sup> Between 1992 and 2001 real expenditures increased by 57.8% or \$56.7 million, while real revenues increased by 50.0% or \$50.6 million over the same period.

<sup>2</sup> 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 <sup>1</sup> Personal Tax	Property Transfer Tax	County <sup>2</sup> Sales Tax	Total	Fiscal Year
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
2001	76,203	13,953	3,760	70,480	164,396	2001

<sup>1</sup> Tangible Personal Tax includes: personal property tax, mobile home tax and grain tax.

<sup>2</sup> 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 UTILITY<sup>1</sup>  
LAST TEN FISCAL YEARS  
(Amounts in 000's)**

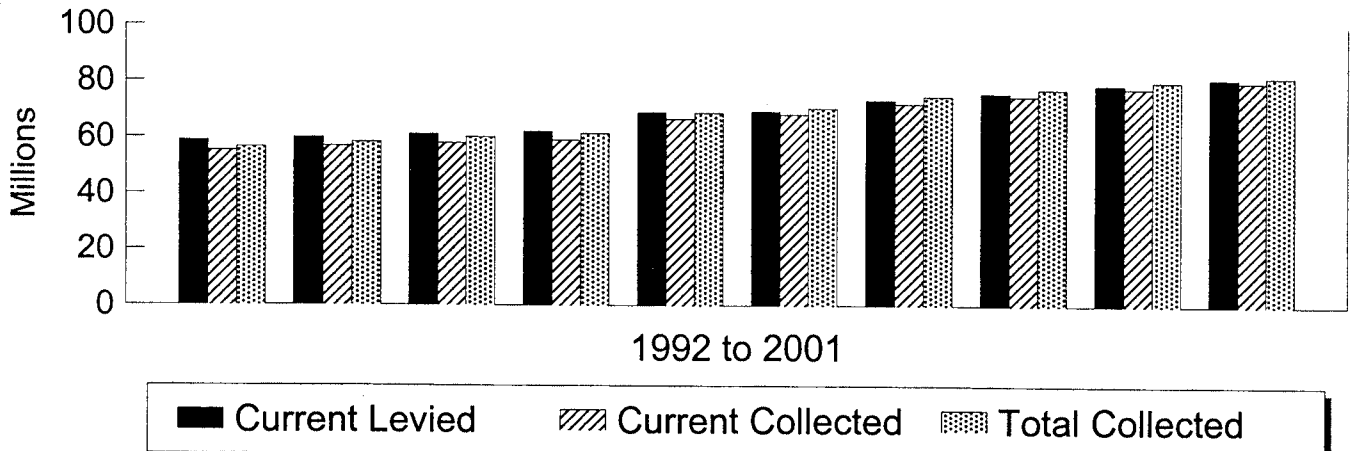
<u>Tax/Levy Collection Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Current Taxes Collected as a Percent of Taxes Levied-Current</u>	<u>Delinquent Taxes Collected</u>
1991/1992	\$58,694	\$55,208	94.06%	\$1,257
1992/1993	59,771	56,870	95.15%	2,045
1993/1994	60,952	57,852	94.91%	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
2000/2001	80,974	79,938	98.72%	1,846

<sup>1</sup> 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>
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
2.28%	81,784	101.00%	5,872	2000/2001

**TABLE 6**  
**LUCAS COUNTY, OHIO**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<b>Tax/Levy Collection Year</b>	<b>Real Property<sup>2</sup></b>		<b>Personal Property<sup>3</sup></b>	
	<b>Assessed</b>	<b>Estimated Actual</b>	<b>Assessed</b>	<b>Estimated Actual</b>
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
2000/2001	6,388,628	18,253,223	935,000	3,740,000

<sup>1</sup> Exempt properties are not included in the estimated actual values or in assessed valuations.

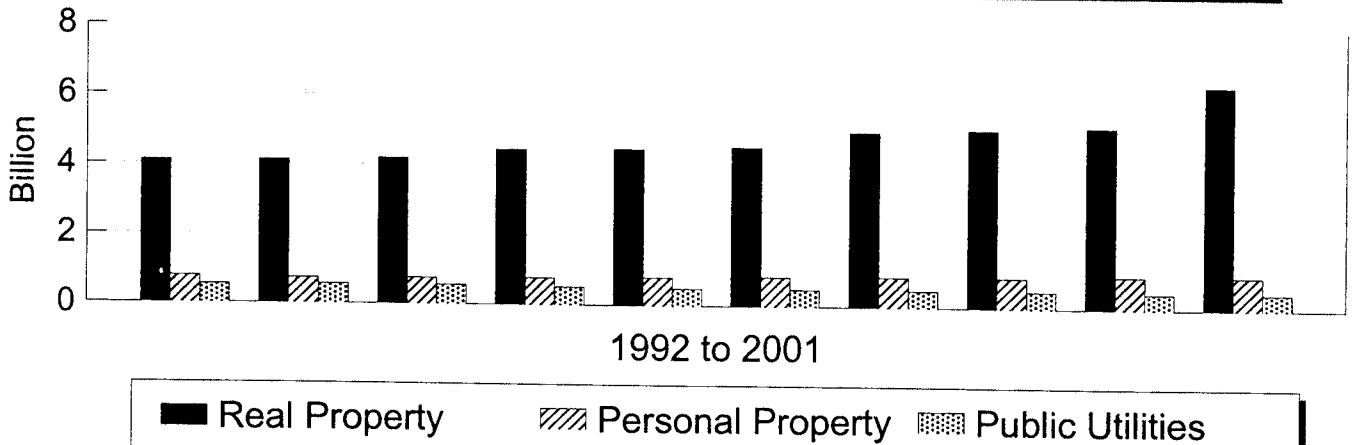
<sup>2</sup> The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note J- Property Tax Revenues" in the Notes to the Financial Statements.

<sup>3</sup> 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 <sup>3</sup>				Assessed Value as a Percent of Estimated Actual Value	Tax/Levy Collection Year
Assessed	Estimated Actual	Assessed	Estimated Actual		
\$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
453,115	1,812,460	7,776,743	23,805,683	32.67%	2000/2001

**TABLE 7  
LUCAS COUNTY, OHIO  
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS<sup>1</sup>  
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>
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
2000/2001	3,762	3,550	94.36%	182

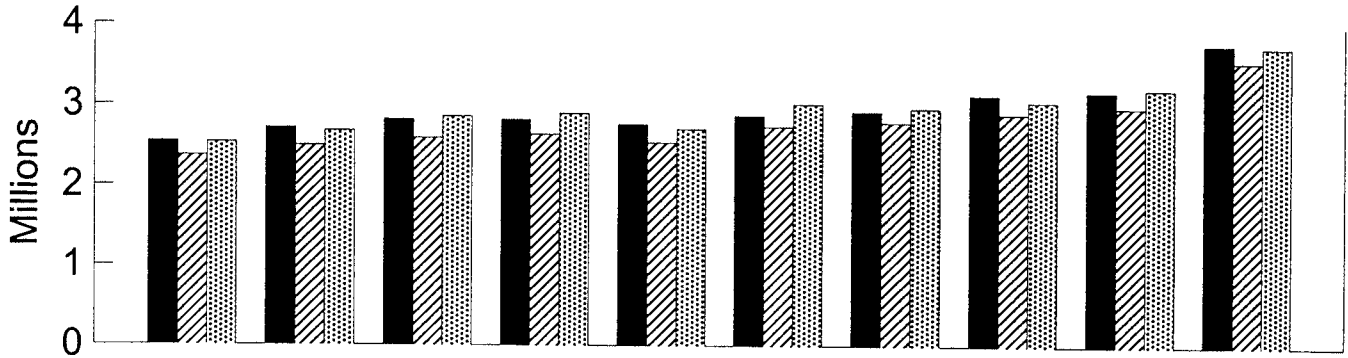
<sup>1</sup> Assessment levies and collections include assessment districts outside the County entity.

Source: Lucas County Auditor



# Special Assessment Collections

Last Ten Fiscal Years



1992 to 2001

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
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
4.84%	3,732	99.20%	316	2000/2001

**TABLE 8**  
**LUCAS COUNTY, OHIO**  
**PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Per \$1,000 of Assessed Valuation)**

Taxable Year: Collection Year:	1991 <u>1992</u>	1992 <u>1993</u>	1993 <u>1994</u>	1994 <u>1995</u>
<b>Lucas County Entities:</b>				
General Fund.....	\$2.00	\$2.00	\$2.00	\$2.00
Board of Mental Retardation.....	3.50	4.50	4.50	4.50
Children Services Board.....	3.50	3.50	3.50	3.50
Community Mental Health.....	1.50	1.50	1.50	1.50
Emergency Medical Service.....	-	-	-	-
Senior Services.....	0.25	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).....	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>
<i>Total Lucas County Entities.....</i>	12.45	13.45	13.45	13.45
<b>Other Entities:</b>				
Metroparks.....	1.00	1.00	1.00	1.00
Toledo-Lucas County Port Authority.....	0.35	0.35	0.40	0.40
Toledo-Lucas County Library.....	1.00	1.00	1.00	1.00
Toledo Area Regional Transportation Authority <sup>2</sup> .....	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
<i>Total Rates.....</i>	<u>\$17.30</u>	<u>\$18.30</u>	<u>\$18.35</u>	<u>\$18.35</u>

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

<sup>2</sup> Tarta is not levied in every county taxing district.

Source: Lucas County Auditor

<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>	<u>2000</u> <u>2001</u>
\$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	0.45	0.45
0.50	0.70	0.70	0.70	0.70	0.70
1.00	0.95	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
<u>13.95</u>	<u>14.10</u>	<u>14.10</u>	<u>14.10</u>	<u>14.30</u>	<u>14.30</u>
1.00	1.00	1.00	1.40	1.40	1.40
0.40	0.40	0.40	0.40	0.40	0.40
1.85	1.85	1.85	1.85	1.85	1.70
<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>\$19.70</u>	<u>\$19.85</u>	<u>\$19.85</u>	<u>\$20.25</u>	<u>\$20.45</u>	<u>\$20.30</u>

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

Taxable Year: Collection Year:	1991 <u>1992</u>	1992 <u>1993</u>	1993 <u>1994</u>	1994 <u>1995</u>
<b>School Districts:</b>				
Anthony Wayne.....	\$56.10	\$62.90	\$62.90	\$62.90
Evergreen.....	39.70	39.70	39.70	39.70
Maumee.....	52.60	57.40	57.40	57.40
Oregon.....	42.30	42.30	42.30	45.80
Otsego.....	44.50	52.50	51.80	51.80
Ottawa Hills.....	90.20	97.90	97.90	97.90
Springfield.....	61.80	61.80	60.80	65.20
Swanton.....	56.20	56.20	56.20	56.00
Sylvania.....	57.05	62.30	62.30	62.30
Toledo.....	58.80	58.60	57.80	57.70
Washington.....	52.10	52.10	56.80	56.80
<b>Joint Vocational School Districts:</b>				
Four County.....	3.20	3.20	3.20	3.20
Penta County.....	2.20	2.20	2.20	2.20
<b>Townships:</b>				
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	5.20
Providence.....	4.45	6.45	6.45	6.45
Richfield.....	5.30	5.30	5.30	5.30
Spencer.....	4.50	6.00	6.00	6.00
Springfield.....	6.30	6.30	6.30	6.30
Swanton.....	5.40	5.40	4.70	4.90
Sylvania.....	15.30	16.40	16.40	16.40
Washington.....	17.20	19.20	19.20	19.20
Waterville.....	8.10	9.30	9.30	9.30
<b>Municipalities:</b>				
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.....	4.20	4.40	4.20	4.10
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	6.25
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

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

Source: Lucas County Auditor

<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>	<u>2000</u> <u>2001</u>
\$66.80	\$66.80	\$64.50	\$64.50	\$64.50	\$63.70
42.90	42.90	39.70	39.70	47.23	47.23
59.60	64.50	62.30	62.30	62.30	62.30
45.80	49.20	49.20	49.20	49.20	49.20
52.60	51.80	57.20	49.11	57.70	56.90
104.30	104.30	107.05	107.05	113.20	113.10
67.40	67.40	64.20	64.20	65.10	64.10
65.16	64.60	62.10	62.05	62.05	68.74
63.90	68.20	66.30	66.30	65.70	65.20
57.80	57.80	57.80	57.80	57.50	63.00
56.80	61.70	61.70	61.70	60.70	65.90
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	4.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.45	6.45	4.45	6.95	6.95	6.95
5.30	7.20	7.20	7.20	7.20	7.20
6.00	6.00	6.00	6.00	6.00	6.00
6.30	8.10	8.10	8.10	8.10	8.10
5.20	5.20	5.20	6.10	6.10	6.10
16.40	16.40	16.40	16.40	16.40	16.72
19.20	19.50	19.50	19.50	19.50	19.50
9.30	9.30	9.30	9.30	9.30	10.80
3.00	3.00	3.00	3.00	3.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80	0.80	0.80
4.00	4.00	4.00	3.85	3.70	3.70
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
3.00	3.00	3.00	3.00	4.50	4.50
6.25	6.25	6.25	6.40	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)(iii) Population</u>	<u>Assessed<sup>1</sup> Values</u>	<u>Gross General(i) Bonded Debt</u>	<u>Less Debt (i) Service Fund Balance</u>
1992	467,600	\$5,403,024	\$39,225	\$446
1993	467,500	5,394,200	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	6,364,073	67,900	6,652
1999	447,300	6,453,593	60,060	5,986
2000	455,054	6,586,846	52,590	6,139
2001	454,500	7,776,743	61,770	10,542

<sup>1</sup> 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

Source (iii): Sales Marketing Management 2001

**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>Fiscal<sup>1</sup> Year</u>	<u>General Obligation Principal</u>	<u>General Obligation Interest</u>	<u>Total<sup>2</sup> General Obligation Debt Service</u>	<u>Total<sup>1</sup> General Governmental Expenditures</u>
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
2001	7,820	3,538	11,358	451,791

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

<sup>2</sup> 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>
\$38,779	0.718%	82.93	1992
36,498	0.677%	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	0.962%	136.62	1998
54,070	0.838%	120.88	1999
46,451	0.705%	102.08	2000
51,228	0.659%	112.71	2001

<u>Ratio of Total Debt Service to General Governmental Expenditures</u>	<u>Fiscal Year</u>
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
2.51%	2001

**TABLE 11**  
**LUCAS COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**FOR FISCAL YEAR ENDED December 31, 2001**  
**(Amounts in 000's)**

<b>Direct legal debt limitation<sup>1</sup>:</b>		
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 <sup>2</sup> .....		<u>186,836</u>
<i>Total direct legal debt limitation</i> .....		192,836
<i>Total of all county debt outstanding</i> <sup>3</sup> .....	\$79,526	
Less:		
Special assessment bonds and notes (self-supporting) <sup>3</sup> .....	12,752	
Correctional facilities bonds (4).....	<u>16,705</u>	
<i>Total exempt debt</i> .....	(29,457)	
Less:		
Available equity in debt service fund as of December 31, 2001.....		<u>(10,542)</u>
<i>Total net indebtedness (voted and unvoted) subject to direct debt limitation</i> .....		<u>39,527</u>
<i>Direct legal debt margin</i> .....		<u>\$153,309</u>
Unvoted debt limitation (subject to 1% of County assessed valuation).....	77,767	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....	<u>(34,514)</u>	
<i>Total unvoted legal debt margin</i> .....		<u>\$43,253</u>

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

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

<sup>3</sup> Excludes Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, and non-tax revenue bonds. Refer to: "Note G - Notes Pay and to "Note H - 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, 2001**  
**(Amounts in 000's)**

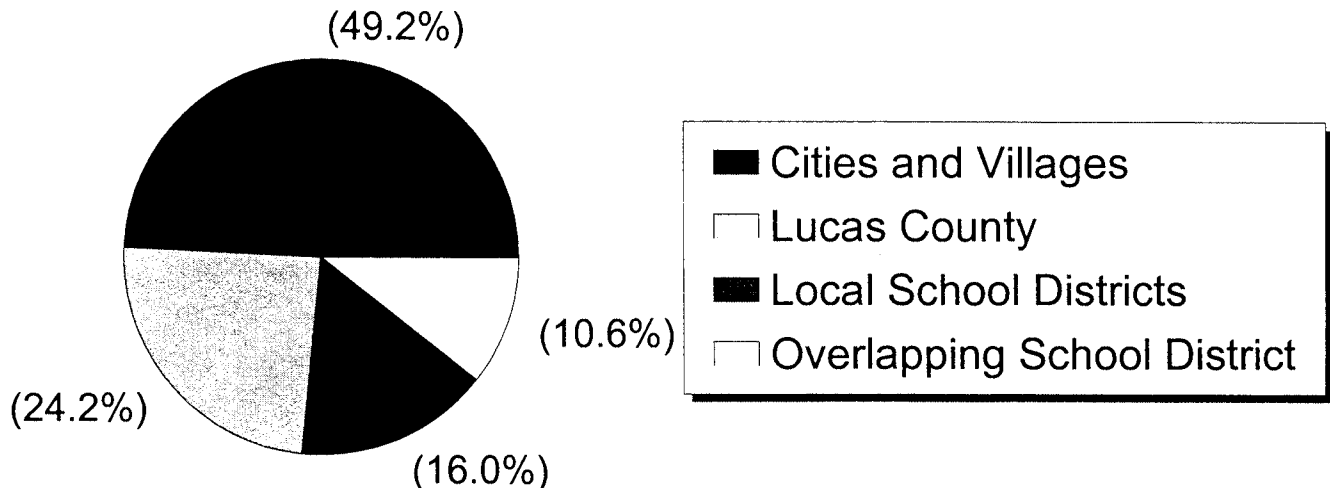
	<u>Debt Outstanding</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<b>Direct debt:</b>			
Lucas County <sup>1</sup> .....	\$70,495	100.0%	\$70,495
<b>Overlapping debt:</b>			
<b>Municipalities:<sup>2</sup></b>			
All cities and villages within Lucas County.....	143,287	100.0%	143,287
Swanton Village.....	1,260	5.56%	70
<b>School districts:<sup>3</sup></b>			
All school districts within Lucas County.....	46,588	100.0%	46,588
Evergreen local.....	11,958	30.4%	3,635
Anthony Wayne local.....	27,787	97.9%	27,203
Overlapping debt.....	230,880	95.6%	220,783
<b>Total direct and overlapping debt...</b>	<b>\$301,375</b>	<b>96.6%</b>	<b>\$291,278</b>

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

<sup>2</sup> 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.

<sup>3</sup> 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, 2001



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

<b>Fiscal Year</b>	<b>Assessed Values of<sup>1</sup> Real, Personal and Utility Property(i)</b>	<b>Certified Bank Deposits (ii)</b>	<b>Valuation of<sup>2</sup> Construction (iii)</b>	<b>Total<sup>2</sup> Permits Issued (iii)</b>
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	163,312	7,484
1999	6,453,593	6,340,350	194,109	7,884
2000	6,586,846	2,413,149	201,872	7,527
2001	7,776,743	785,707	213,273	8,198

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

<sup>2</sup> 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, 2001**  
**(Amounts in 000's)**

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

\* 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, 2001 AND DECEMBER 31, 2000**  
**(Amounts in 000's)**

<u>Utility</u>	<u>2001 Assessed Public Utility Values</u>	<u>2000 Assessed Public Utility Values</u>	<u>2001 Percent of Utilities Assessed Value to Total 2001 Assessed Value</u>
Toledo Edison.....	\$123,052	\$240,506	1.58%
Ohio Bell.....	63,888	64,049	0.82%
Columbia Gas.....	22,500	76,384	0.29%
Buckeye Telesystem.....	11,593	11,798	0.15%
American Transmission System.....	31,657	8,180	0.41%
<i>Totals</i> .....	<u>\$252,690</u>	<u>\$400,917</u>	<u>3.25%</u>

Source: Lucas County Auditor

2001 Percent' Firms Assessed Value to Total 2001 Assessed Property Values	Rank of Top Ten Firms by Assessed Property Values	
	2001	2000
0.74%	1	1
0.62%	2	2
0.61%	3	4
0.54%	4	3
0.34%	5	n/a
0.34%	6	n/a
0.33%	7	n/a
0.32%	8	n/a
0.29%	9	9
0.29%	10	n/a
<hr/>		
4.42%		

2000 Percent of Utilities Assessed Value to Total 2000 Assessed Value
3.65%
0.97%
1.15%
0.18%
0.12%
<hr/>
6.07%

**TABLE 16**  
**LUCAS COUNTY, OHIO**  
**DEMOGRAPHIC STATISTICS**  
**AS OF DECEMBER 31, 2001**

**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>
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%
2001	220,500	11,500	5.0%	4.3%	4.8%

**2001 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.	216,100	13,100	5.7%	4.7%	4.7%
Feb.	217,200	12,400	5.4%	4.4%	4.6%
March	219,200	10,600	4.6%	4.1%	4.6%
April	220,000	9,500	4.1%	3.8%	4.2%
May	221,600	9,600	4.2%	3.8%	4.1%
June	220,700	11,600	5.0%	4.5%	4.7%
July	221,500	13,100	5.6%	4.5%	4.7%
Aug.	220,900	11,100	4.8%	4.1%	4.9%
Sept.	220,800	11,700	5.0%	4.3%	4.7%
Oct.	223,600	11,300	4.8%	4.3%	5.0%
Nov.	223,000	12,400	5.3%	4.5%	5.3%
Dec.	221,500	12,000	5.2%	4.5%	5.4%

Source: Ohio Bureau of Employment Services

**TABLE 17  
LUCAS COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
AS OF DECEMBER 31, 2001**

**HOSPITALS**

<u>Name</u>	<u>Number of Beds</u>
Toledo Hospital.....	789
St. Vincent Mercy Medical Center.....	573
St. Charles Mercy Hospital.....	390
Medical College of Ohio.....	319
St. Lukes Hospital.....	316
Flower Hospital.....	279
Riverside Merch Hospital.....	256

Source: Lucas County Auditor

**HIGHER EDUCATION INSTITUTIONS**

<u>Name of Institution</u>	<u>2001/2002 Fall/Winter Enrollment</u>
University of Toledo.....	19,859
Lourdes College.....	1,235
Medical College of Ohio.....	953
Stautzenberger College of Business and Technology.....	544
Davis College.....	455
University of Toledo-College of Law.....	454
<i>Total enrollment</i> .....	23,500

Source: Lucas County Auditor

**TABLE 17  
LUCAS COUNTY  
MISCELLANEOUS STATISTICS-(continued)  
AS OF DECEMBER 31, 2001  
(Dollar Amounts in 000's)**

**NATIONAL AND INTERNATIONAL FIRM RANKINGS**

<u>Firm</u>	<u>Overall Rank 2001</u>	<u>Overall Rank 2000</u>	<u>Ohio Rank 2001</u>	<u>Gross Sales</u>	<u>2001 Net Assets</u>	<u>Asset Rank</u>
Dana Corporation.....	183	153	10	\$10,469,000	\$10,207,000	257
Owens-Illinois.....	301	306	18	6,013,000	10,106,000	259
Owens-Corning Fiberglas.	349	351	22	4,762,000	7,041,000	305

**INDUSTRIAL RANKINGS**

<u>Firm</u>	<u>2001 Number of Employees</u>	<u>Industry</u>	<u>2001 Rank</u>	<u>2000 Rank</u>
Dana Corporation.....	70,000	Motor Vehicle & Parts	9	39
Owens-Illinois.....	n/a	Building Materials, Glass	n/a	7
Owens-Corning Fiberglas.	19,000	Building Materials, Glass	1	7

<sup>1</sup>Source: Fortune magazine, "The Largest 500 U.S. Industrial Companies," April 15, 2002 Volume 145, No. 8



**TABLE 17  
LUCAS COUNTY, OHIO  
MISCELLANEOUS STATISTICS-(continued)  
AS OF DECEMBER 31, 2001**

**EMPLOYERS**

**Top Ten Private Employers**

<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>
ProMedica Health Systems** .....	10,000	Medicine and health care
Merch Health Partners* .....	6,854	Medicine and health care
Foodtown .....	4,300	Retail grocery
Daimler-Chrysler/Toledo Jeep.....	4,100	Automatic manufacturing
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.....	2,785	Retail Grocery
Elder Beerman.....	2,174	Retail Service
Meijers.....	2,034	Retail Grocery
<i>Top ten total employed</i>	<u>43,339</u>	
<i>Percent of total work force<sup>1</sup></i>	19.65%	

<sup>1</sup>Refer 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.....	4,510	Government services (various)
City of Toledo.....	3,000	Government services (various)
State of Ohio.....	2,238	Government services (various)
<i>Total employed</i>	<u>19,748</u>	
<i>Percent of total work force<sup>1</sup></i>	9.00%	

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

Source: Toledo Regional Growth Partnership

# LUCAS COUNTY, OHIO

**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: 3/19/2001  
Date of Aerial:

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

**MAPPING LEGEND**

- PARCEL LINE
- ROW LINE
- HISTORICAL LINE
- EASEMENT LINE
- TOWNSHIP LINE
- DED/VAC ROW
- PRIVATE ROAD
- SECTION LINE
- SUB LOT LINE
- BUFFER LOT

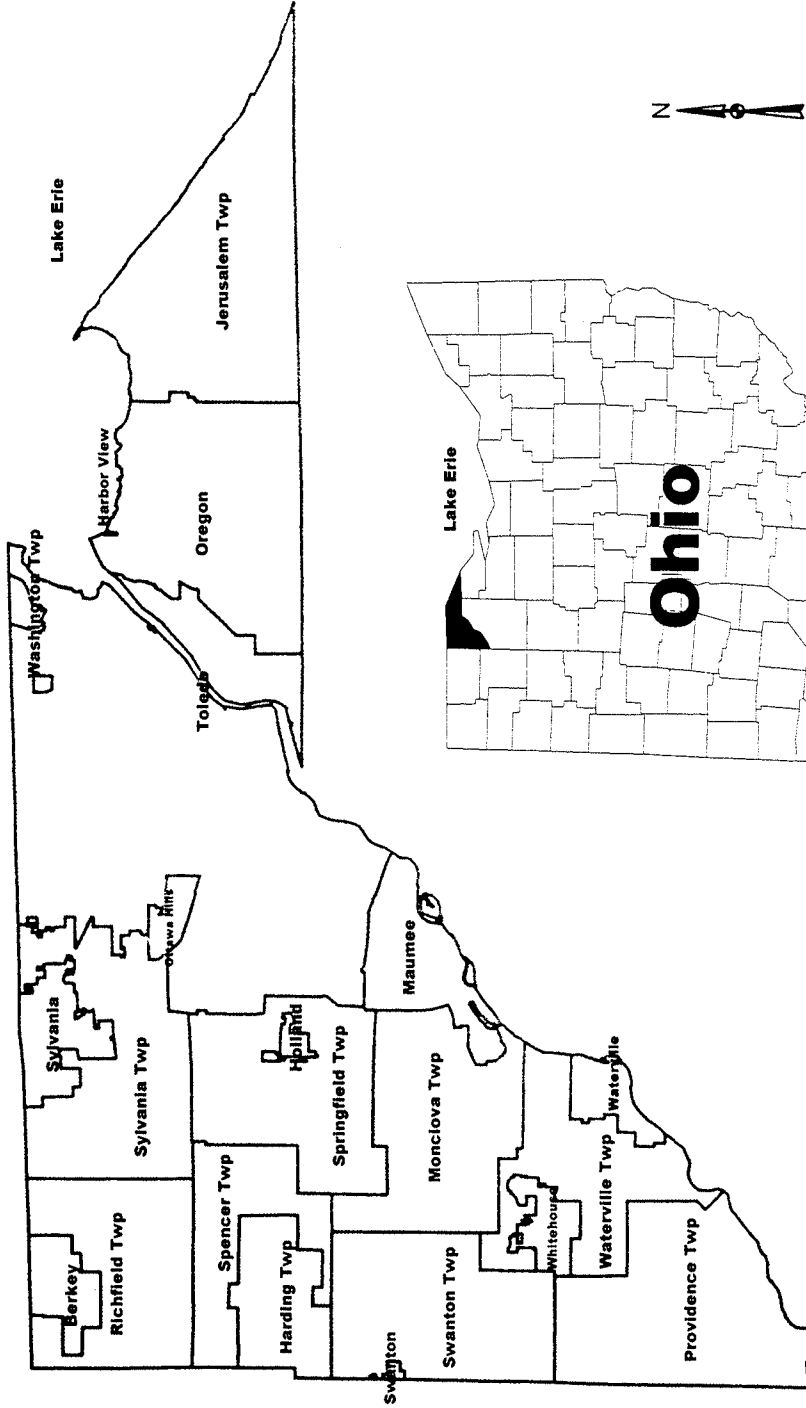
ACREAGE 9.9

ASSESSOR # 99999999

Township Range Section



## Lucas County, Ohio





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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

## 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  
DECEMBER 17, 2002