

LUCAS COUNTY, OHIO

Reports Issued Pursuant to the OMB Circular A-133
Year Ended December 31, 2009

Ernst & Young LLP



ERNST & YOUNG



Mary Taylor, CPA
Auditor of State

Board of County Commissioners
Lucas County
One Government Center, Suite 600
Toledo, Ohio 43604-2255

We have reviewed the *Report of Independent Auditors* of Lucas County prepared by Ernst & Young LLP, for the audit period January 1, 2009 through December 31, 2009. 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 15, 2010

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Lucas County, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year Ended December 31, 2009

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

The 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 (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 26, 2010. Our report was modified to include a reference to 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. Other auditors audited the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., and Toledo-Lucas County Convention and Visitors Bureau as described in our report on the County's financial statements. The financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., and Toledo-Lucas County Convention and Visitors Bureau were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

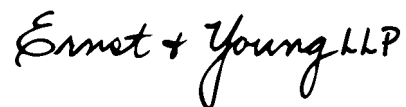
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, 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.

The signature of Ernst + Young LLP is written in a cursive, handwritten style in black ink.

May 26, 2010

**Report on Compliance With
Requirements Applicable to Each Major Program, on Internal
Control Over Compliance, and the Schedule of Expenditures of
Federal Awards in Accordance With OMB Circular A-133**

The 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 US 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, 2009. 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.

The County's basic financial statements include the operations of the Lucas County Family and Children First Council, which received \$2,287,878 in federal awards which is not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2009. Our audit, described below, did not include the operations of the Lucas County Family and Children First Council because the entity engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 of 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, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2009-01, 2009-02, 2009-03, 2009-04, 2009-05, 2009-06, and 2009-07.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2009-01. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards

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 the County as of and for the year ended December 31, 2009, and have issued our report thereon dated May 26, 2010, which expressed reliance on other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, 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.

Ernst + Young LLP

June 28, 2010, except for the Schedule of
Expenditures of Federal Awards dated
May 26, 2010

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2009

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Food and Nutrition Service, Department of Agriculture			
Passed through Ohio State Department of Education - Office of School, Health and Nutrition:			
Juvenile Court:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	IRN: 083097	\$ 58,103
National School Lunch Program:			
Commodity Distribution Program	10.555	IRN: 083097	8,549
National School Lunch Program	10.555	IRN: 083097	<u>105,184</u>
Total Child Nutrition Cluster			<u>113,733</u>
Passed through Ohio State Department of Job and Family Services:			
Lucas County Job and Family Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	G-89-20-1099/G-1011-11-5071	4,115,863
ARRA – State Administrative Matching Grants for the SNAP	10.561	G-89-20-1099/G-1011-11-5071	<u>262,009</u>
Total CFDA Number 10.561			<u>4,377,872</u>
Total Food and Nutrition Service, Department of Agriculture			<u>4,549,708</u>
Department of Housing and Urban Development (HUD)			
Direct Award:			
Lucas County Mental Health and Recovery Services Board:			
Supportive Housing Program – Arklow	14.235	OH0030B5E010801	261,898
Supportive Housing Program – Affordable Housing Persons with Mental Illness	14.235	OH16B60-1003	<u>426,047</u>
Total CFDA Number 14.235			687,945
Shelter Plus Care	14.238	OH16C60-1001	71,918
Shelter Plus Care	14.238	OH0019C5E010800	<u>2,725</u>
Total CFDA Number 14.238			<u>74,643</u>
Total Direct			<u>762,588</u>
Department of Housing and Urban Development (HUD) (continued)			
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grants / State's Program – Revolving Loan Fund	14.228	(1)	2,625
Community Development Block Grants / State's Program (Formula Grant 2007)	14.228	B-F-07-044-1-1	299,806
Community Development Block Grants / State's Program (Formula Grant 2008)	14.228	B-F-08-044-1	<u>123,047</u>
Total CFDA Number 14.228 and Pass Through			<u>425,478</u>
Total Department of Housing and Urban Development			<u>1,188,066</u>
Department of Justice			
Direct Award:			
Sheriff:			
Bullet Proof Vest Partnership Program (2008)	16.607	8042487	1,625
Public Safety Partnership and Community Policing Grants-Secure our Schools Grant (2007 COPS)	16.710	2007CKWX0176	<u>134,313</u>
Total Direct			<u>135,938</u>
Passed through Ohio Department of Public Safety, Office of Criminal Justice Service:			
Juvenile Court:			
ARRA - Edward Byrne Memorial Justice Assistance Grant – YTC Community Integration	16.803	2009-RA-C01-2237	26,854

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Justice (continued)			
Passed through Criminal Justice Coordinating Council:			
Juvenile Court:			
Juvenile Accountability Block Grants (JABG)	16.523	2008-JB-013-A011	72,474
Violence Against Women Act (VAWA)			
ARRA – Violence Against Women Formula Grant	16.588	2009-AR-VA5-V1083	12,858
Sheriff:			
Violence Against Women Formula Grant (Integrated Investigations Grant)	16.588	2008WFVA28837	32,210
Toledo/Lucas County Victim-Witness Assistance Program:			
Violence Against Women Act (VAWA)			
Violence Against Women Response Team (VAWA)	16.588	2008-WF-VA3-8839	72,179
ARRA – Violence Against Women Response Team (VAWA)	16.588	2009-AR-VA3-8839	<u>4,653</u>
Total CFDA Number 16.588			121,900
ARRA – Edward Byrne Memorial Justice Assistance Grant – Victims Forum Teen Dating	16.804	2009-RA-B01-B1090	2,659
Edward Byrne Memorial Justice Assistance Grant Program:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-JG-B01-B1018	6,689
Sheriff:			
Edward Byrne Memorial Justice Assistance Grant Program:			
USDOJ – OJP – 2008 Justice Assistance Grant	16.738	2008JGLE8100	<u>28,554</u>
Total CFDA Number 16.738			35,243
Passed through Ohio Attorney General, Office of Justice Assistance:			
Toledo/Lucas County Victim-Witness Assistance Program:			
Crime Victim Assistance (VOCA V/W)	16.575	2008VAGENE118T	209,142
Crime Victim Assistance (VOCA V/W)	16.575	2010VENE118	<u>55,954</u>
Total CFDA Number 16.575			265,096
ARRA – State Victim Assistance Formula Grant Program (VOCA V/W)	16.801	2009VAGENE848X	4,590
Passed through Ohio Bureau of Criminal Identification and Investigation:			
Prosecutor's Office			
National Institutes of Justice Research, Evaluation and Development Projects Grant			
Solving Cold Cases with DNA Grant	16.560	2005-DN-BX-K002	<u>12,651</u>
Total Passed Through			<u>541,467</u>
Total United States Department of Justice			677,405
Employment and Training Administration, Department of Labor			
Passed through Ohio Job and Family Services (ODJFS):			
Workforce Development Agency:			
Workforce Investment Act:			
Adult:			
Program	17.258	G-89-15-1282/G-1011-15-0272	1,517,414
Administration	17.258	G-89-15-1282/G-1011-15-0272	206,284
ARRA – Adult	17.258	G-89-15-1282/G-1011-15-0272	784,262
ARRA – Stimulus Ohio Learning Accounts	17.258	G-89-15-1282/G-1011-15-0272	2,802
ARRA – Stimulus Recovery Conservation – YSB Grant	17.258	G-89-15-1282/G-1011-15-0272	21,237
ODOD HB 372 Incumbent Worker Training Statewide	17.258	G-89-15-1282/G-1011-15-0272	57,080
One Stop Resource Sharing	17.258	G-89-15-1282/G-1011-15-0272	104

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Employment and Training Administration, Department of Labor (continued)			
Special Project – Apprenticeship Program	17.258	G-89-15-1282/G-1011-15-0272	9,732
VSTP	17.258	G-89-15-1282/G-1011-15-0272	11,810
VSTP Admin	17.258	G-89-15-1282/G-1011-15-0272	1,547
Youth Employment Project – Changing Directions	17.258	G-89-15-1282/G-1011-15-0272	279,948
Youth Employment Project – Moving Up	17.258	G-89-15-1282/G-1011-15-0272	165,746
Adult Total			<u>3,057,966</u>
Dislocated Worker:			
Program	17.260	G-89-15-1282/G-1011-15-0272	2,312,934
Administration	17.260	G-89-15-1282/G-1011-15-0272	265,962
Career Advancement Account (CAA)	17.260	G-89-15-1282/G-1011-15-0272	242,899
National Emergency Grant Ohio 19	17.260	G-89-15-1282/G-1011-15-0272	150,985
Vets Rapid Response	17.260	G-89-15-1282/G-1011-15-0272	15,032
Vets Rapid Response Admin	17.260	G-89-15-1282/G-1011-15-0272	2,885
ARRA – Dislocated Worker	17.260	G-89-15-1282/G-1011-15-0272	887,667
ARRA – Dislocated Worker – Admin	17.260	G-89-15-1282/G-1011-15-0272	50,000
ARRA – Rapid Response Stimulus	17.260	G-89-15-1282/G-1011-15-0272	14,264
Dislocated Worker Total			<u>3,942,628</u>
Youth:			
Program	17.259	G-89-15-1282/G-1011-15-0272	1,795,938
Administration	17.259	G-89-15-1282/G-1011-15-0272	307,228
ARRA – Admin Youth Stimulus	17.259	G-89-15-1282/G-1011-15-0272	144,686
ARRA – Youth	17.259	G-89-15-1282/G-1011-15-0272	2,306,503
Youth Total			<u>4,554,355</u>
Total WIA Cluster			11,554,949
Employment Service/Wagner-Peyser Funded Activities	17.207	G-89-15-1282/G-1011-15-0272	20,040
Disabled Veterans' Outreach Program (DVOP) – One Stop Resource Sharing	17.801		5,522
Local Veterans' Employment Representative Program – One Stop Resource Sharing	17.804	G-89-15-1282/G-1011-15-0272	259
Total Employment Service Cluster			<u>25,821</u>
Work Incentive Grants – Disability Navigator	17.266	G-89-15-1282/G-1011-15-0272	54,769
Total Department of Labor, Employment and Training Administration			<u>11,635,539</u>
Federal Highway Administration, Department of Transportation			
Passed through Ohio Department of Transportation:			
County Engineer:			
Highway Planning and Construction:			
Sylvania Avenue Widening, Phase 1	20.205	PID 20999	233,634
Stitt Road Bridge Replacement	20.205	PID 79966	8,451
McCord Road Widening	20.205	PID 80038	321,868
Nebraska/King Intersection	20.205	PID 80044	350,000
Angola Road Widening	20.205	PID 80045	700,000
VAR Pavement Markings	20.205	PID 82503	10,822
ARRA- CR VAR Signals	20.205	PID 86442	18,144
Total CFDA Number 20.205 and Department of Transportation, Federal Highway Administration			<u>1,642,919</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Education			
Passed through Ohio Department of Rehabilitation & Correction:			
Correctional Treatment Facility:			
Title I Program for Neglected and Delinquent Children (Title I)	84.013	2010 T1 Ed 0011	2,330
Passed through Ohio State Rehabilitation Service Commission:			
Lucas County Mental Health and Recovery Services Board:			
Rehabilitation Services – Vocational Rehabilitation Grants – Pathways II	84.126	(1)	413,757
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Lucas County Mental Health and Recovery Services Board:			
Safe and Drug-Free Schools and Communities	84.186	(1)	<u>105,000</u>
Total Department of Education			<u>521,087</u>
Department of Election Assistance Commission			
Passed through Ohio Secretary of State:			
Lucas County Board of Elections:			
Training)	90.401	(1)	19,733
Help America Vote Act Requirements Payments (HAVA Title II – 2008 Paper Ballots)	90.401	(1)	<u>52,165</u>
Total Department of Election Assistance Commission			<u>71,898</u>
Department of Health and Human Services			
Direct:			
Juvenile Justice Center- Juvenile Court:			
Enhance the Safety of Children Affected by Parental Methamphetamine or			
Other Substance Abuse - Pre-Removal Family Drug Court (DHHS)	93.087	90CU0015	322,343
Passed through Ohio Secretary of State:			
Lucas County Board of Elections:			
Voting Access for Individuals with Disabilities - Grants to States	93.617	(1)	43,220
Passed through Ohio Department of Board of Developmental Disabilities:			
Lucas County Board of Developmental Disabilities:			
Social Services Block Grants – Title XX	93.667	(1)	503,220
Passed through Ohio State Department of Job and Family Services:			
Lucas County Job and Family Services:			
Social Services Block Grants – Title XX	93.667	G-89-20-1099/G-1011-11-5071	1,450,029
Passed through Ohio Department of Mental Health (ODMH):			
Lucas County Mental Health and Recovery Services Board:			
Social Services Block Grants – Title XX	93.667	(1)	<u>327,369</u>
Total CFDA Number 93.667			2,280,618
Passed through Ohio Department of Board of Developmental Disabilities:			
Lucas County Board of Developmental Disabilities:			
Medical Assistance Program – Title XIX – MAC	93.778	(1)	9,321
ARRA - Medical Assistance Program – Title XIX – Day Services	93.778	(1)	887,118
ARRA - Medical Assistance Program – Title XIX – TCM	93.778	(1)	190,270

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Health and Human Services (continued)			
Passed through Ohio Department of Mental Health (ODMH):			
Lucas County Mental Health and Recovery Services Board:			
Medical Assistance Program – Title XIX	93.778	(1)	17,435,414
ARRA – Medical Assistance Program – Title XIX	93.778	(1)	2,866,237
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Lucas County Mental Health and Recovery Services Board:			
Medical Assistance Program – Title XIX	93.778	(1)	3,286,330
ARRA – Medical Assistance Program – Title XIX	93.778	(1)	553,421
Passed through Ohio Department of Job and Family Services (ODJFS):			
County Children Services:			
Medical Assistance Program – Child Welfare Medicaid Admin	93.778	G-89-20-1101/G-1011-11-5073	10,577
Lucas County Job and Family Services:			
Medical Assistance Program – Title XIX	93.778	G-89-20-1099/G-1011-11-5071	2,618,036
Total CFDA Number 93.778			<u>27,856,724</u>
Passed through Ohio Department of Mental Health (ODMH):			
Lucas County Mental Health and Recovery Services Board:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	(1)	138,912
Block Grants for Community Mental Health Services:			
Block Grants for Community Mental Health Services	93.958	(1)	528,249
Block Grants for Community Mental Health Services – Early Childhood	93.958	(1)	57,849
Block Grants for Community Mental Health Services – Incredible Years	93.958	(1)	7,439
Total CFDA Number 93.958		(1)	<u>593,537</u>
Promoting Safe and Stable Families (FAST)	93.556	(1)	81,933
Passed through Ohio Department of Job and Family Services (ODJFS):			
County Children Services:			
Promoting Safe and Stable Families:			
ESAA Family Preservation Direct	93.556	G-89-20-1101 (10/1/08 - 6/30/09)	208,702
ESAA Family Preservation Direct	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	57,045
ESAA Family Preservation Direct	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	45,830
ESAA Family Preservation Operating	93.556	G-89-20-1101 (10/1/08 - 6/30/09)	4,980
ESAA Family Preservation Operating	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	6,725
ESAA Family Preservation Operating	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	6,725
ESAA Family Reunification Direct	93.556	G-89-20-1101 (10/1/08 - 6/30/09)	58,751
ESAA Family Reunification Direct	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	42,379
ESAA Family Reunification Direct	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	29,773
ESAA Family Reunification Operating	93.556	G-89-20-1101 (10/1/08 - 6/30/09)	4,370
ESAA Family Reunification Operating	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	5,621
ESAA Family Reunification Operating	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	5,621
Caseworker Visits	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	8,857
Caseworker Visits	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	8,857
Caseworker Visits Admin	93.556	G-1011-11-5073 (7/1/09 - 9/30/09)	984
Caseworker Visits Admin	93.556	G-1011-11-5073 (10/1/09 - 06/30/10)	984
Post Adoption Special Services	93.556	G-89-20-1011/G-1011-11-5073	19,020
Total CFDA Number 93.556			<u>597,157</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Health and Human Services (continued)			
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Lucas County Mental Health and Recovery Services Board:			
Substance Abuse and Mental Health Services – Projects of Regional and National Significance:			
Star-SI	93.243	(1)	9,656
Adolescent Coordination	93.243	(1)	6,272
Total CFDA Number 93.243			15,928
Block Grants for Prevention and Treatment of Substance Abuse:			
Circle for Recovery	93.959	(1)	61,866
Community Coalition	93.959	(1)	29,016
Community Prevention	93.959	(1)	72,789
DYS Aftercare	93.959	(1)	99,980
Per Capita Prevention	93.959	(1)	655,761
Per Capita Treatment	93.959	(1)	1,465,002
Prevention Services	93.959	(1)	201,012
TASC	93.959	(1)	533,589
UMADAOP	93.959	(1)	368,503
Women's Programs	93.959	(1)	690,523
Total CFDA Number 93.959			4,178,041
Passed through Ohio Department of Job and Family Services (ODJFS):			
Lucas County Child Support Enforcement Agency:			
Child Support Enforcement	93.563	G-89-20-1100/G-1011-11-5072	6,472,533
ARRA – Child Support Enforcement	93.563	G-89-20-1100/G-1011-11-5072	262,609
Total CFDA Number 93.563			6,735,142
Lucas County Job and Family Services:			
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant (CCDBG)	93.575	G-89-20-1099/G-1011-11-5071	6,017,237
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF)	93.596	G-89-20-1099/G-1011-11-5071	7,169,409
ARRA – Child Care and Development Block Grant – CCDBG	93.713	G-89-20-1099/G-1011-11-5071	1,425,000
Total Child Care and Development Fund Cluster			14,611,646
Temporary Assistance for Needy Family (TANF):			
Temporary Assistance for Needy Family (TANF)	93.558	G-89-20-1099/G-1011-11-5071	14,008,287
Help Me Grow	93.558	G-89-20-1099/G-1011-11-5071	1,513,610
TXX/TANF Transfer	93.558	G-89-20-1099/G-1011-11-5071	1,274,056
TANF Childcare	93.558	G-89-20-1099/G-1011-11-5071	17,980,634
County Children Services:			
Temporary Assistance for Needy Family (TANF):			
TANF Independent Living	93.558	G-89-20-1101 (7/1/08 - 6/30/09)	51,700
Kinship Permanency Operating	93.558	G-89-20-1101 (7/1/08 - 6/30/09)	141,986
Adopt Ohio Kids	93.558	G-89-20-1101 (7/1/08 - 6/30/09)	82,667
Total CFDA Number 93.558			35,052,940
Children's Justice Grants to States – Alternative Response	93.643	G-1011-06-0104 (7/1/09 - 6/30/10)	18,000
Child Abuse and Neglect State Grants – Alternative Response	93.669	G-89-06-1254 (7/1/08 - 6/30/09)	33,000
Child Welfare Services:			
Title IV-B	93.645	G-1011-11-5073 (7/1/09 - 9/30/09)	61,534
Title IV-B	93.645	G-1011-11-5073 (10/1/09 - 6/30/10)	63,209

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Health and Human Services (continued)			
Title IV-B Administrative	93.645	G-1011-11-5073 (7/1/09 - 9/30/09)	5,876
Title IV-B Administrative	93.645	G-1011-11-5073 (10/1/09 - 6/30/10)	6,044
Title IV-B Adoption	93.645	G-89-20-1101 (7/1/08 - 6/30/09)	46,203
Regional Training Center – Child Welfare	93.645	G-1011-06-0057 (7/1/09 - 6/30/10)	44,518
Regional Training Center – Foster Care	93.645	G-1011-06-0066 (7/1/09 - 6/30/10)	<u>34,560</u>
Total CFDA Number 93.645			261,944
Chafee Foster Care Independence Program:			
CFCIP Allocation	93.674	G-89-20-1101 (10/1/08 - 6/30/09)	84,237
CFCIP Allocation	93.674	G-1011-11-5073 (7/1/09 - 9/30/09)	51,127
CFCIP Allocation	93.674	G-1011-11-5073 (10/1/09 - 6/30/10)	<u>15,735</u>
Total CFDA Number 93.674			151,099
Adoption Assistance – IV-E Admin	93.659	G-89-20-1101/G-1011-11-5073 (2009)	<u>10,463,142</u>
Total CFDA Number 93.659			10,463,142
Foster Care – Title IV-E			
Title IV-E Foster Care Maintenance	93.658	G-89-20-1101/G-1011-11-5073 (2009)	3,172,934
ARRA Title-IV-E Foster Care Maintenance	93.658	G-89-20-1101/G-1011-11-5073 (2009)	321,770
Title IV-E Administration – SSRMS	93.658	G-89-20-1101/G-1011-11-5073 (2009)	1,562,128
Title IV-E Administration – Contracts	93.658	G-89-20-1101/G-1011-11-5073 (2009)	19,789
Regional Training Center – Child Welfare	93.658	G-1011-06-0057 (7/1/09 - 6/30/10)	65,718
Regional Training Center – Foster Care	93.658	G-1011-06-0066 (7/1/09 - 6/30/10)	88,867
Foster Parent Training	93.658	G-89-20-1101/G-1011-11-5073 (2009)	105,315
Non Recurring Adoption Expenses	93.658	G-89-20-1101/G-1011-11-5073 (2009)	67,607
Juvenile Justice Center – Juvenile Court:			
Foster Care – Title IV-E	93.658	G-1011-06-0455	<u>510,786</u>
Total CFDA Number 93.658			<u>5,914,914</u>
Total Passed Through			<u>108,945,964</u>
Total Department of Health and Human Services			109,268,307
Department of Homeland Security (DHS)			
Federal Emergency Management Agency (FEMA)			
Passed through Ohio Emergency Management Agency:			
Emergency Management Agency:			
Special Projects – Interoperable Emergency Communications Grant (FY08 IECGP)	97.001	0000013916 / 2008-IO-T8-0044	38,443
Homeland Security Grant Program:			
FY 2007 Citizen Corps Program Grant, County	97.067	E104-08-033 / 2007-GE-T7-0030	1,950
FY 2007 State Homeland Security Program	97.067		52,492
FY 2007 State Homeland Security Program – HAZMAT	97.067	0000006935 / 2007-GE-T7-0030	25,659
FY 2008 State Homeland Security Program	97.067	0000014294 / 2008-GE-T8-0025	56,692
FY 2008 Urban Area Security Initiative	97.067	0000016617 / 2008-GE-T8-0025	<u>237,180</u>
Total CFDA Number 97.067			373,973

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass-Through Grantor, Recipient Department, Program Title/Project Title	CFDA Number	Agency or Pass-Through Number	Federal Expenditures
Department of Homeland Security (DHS) (continued)			
Emergency Management Performance Grant			
FY08 Emergency Management Performance Grant	97.042	000011484 / 2008-EM-EB-0002	90,993
FY 2008 EMPG Special Projects Equipment Grant	97.042	FY08-SPROJ-013 / 2008-EM-E8-0002	40,557
FY 2009 Emergency Management Performance Grant	97.042	0000016058 / 2009-EP-E9-0061	63,218
Total CFDA Number 97.042			<u>194,768</u>
Total Department of Homeland Security			<u>607,184</u>
Total Federal Awards			<u>\$ 130,162,113</u>

ARRA – The American Recovery and Reinvestment Act of 2009
 CFDA – Catalog of Federal Domestic Assistance

(1) No agency or pass-through 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

Year Ended December 31, 2009

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Lucas County and is presented on the cash basis of accounting. 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 the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Also certain information may not agree with other federal reports that the County submits to federal granting agencies because, among other reasons, the other federal award reports may be prepared for a different fiscal period or include cumulative data rather than data for the current year only. The accompanying schedule excludes the federal grant activity of the Lucas County Family and Children First Council as the entity engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Lucas County, Ohio

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

2. Subrecipients

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

<u>County Department/Program Title/Project Name</u>	<u>CFDA Number</u>	<u>Amounts Provided to Subrecipients</u>
Board of County Commissioners:		
Community Development Block Grants/State's program	14.228	\$ 39,950
Mental Health and Recovery Services Board:		
Supportive Housing Program	14.235	687,945
Shelter Plus Care	14.238	74,643
Rehabilitation Services – Vocational Rehabilitation Grants (Pathways II)	84.126	413,757
Safe and Drug-Free Schools and Communities – State Grants	84.186	105,000
Projects for Assistance in Transition from Homelessness	93.150	138,912
Substance Abuse and Mental Health Services – Projects of Regional and National Significance (STAR-SI & Adolescent Coordination)	93.243	15,928
Promoting Safe and Stable Families (FAST Grant 2005)	93.556	81,933
Social Services Block Grant	93.667	327,369
Block Grants for Community Mental Health Services	93.958	593,537
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,178,041
Lucas County Job and Family Services:		
Social Services Block Grant	93.667	819,701
Temporary Assistance for Needy Families:		
TANF	93.558	6,988,563
Help Me Grow	93.558	1,513,610
Title XX/TANF Transfer	93.558	1,237,547
Workforce Development Agency:		
Workforce Investment Act – Youth	17.259	1,671,750

Lucas County, Ohio

Schedule of Findings and Questioned Costs

Year Ended December 31, 2009

Part I – Summary of Auditor’s Results

Financial Statements Section

Type of auditor’s report issued (unqualified, qualified, adverse or disclaimer):

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X **No**

Significant deficiency(ies) identified?

 Yes X **None reported**

Noncompliance material to financial statements noted?

 Yes X **No**

Federal Awards Section

Internal control over major programs:

Material weakness(es) identified?

 Yes X **No**

Significant deficiency(ies) identified?

 X **Yes** **None reported**

Type of auditor’s report issued on compliance for major programs (unqualified, qualified, adverse or disclaimer):

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?

 X **Yes** **No**

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part I – Summary of Auditor’s Results (continued)

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
17.258 / 17.259 / 17.260	Workforce Investment Act Cluster
93.558	Temporary Assistance for Needy Families
93.575 / 93.596 / 93.713	Child Care and Development Fund Cluster
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.778	Medical Assistance Program
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs:

<u>\$3,000,000</u>	
<u>Yes</u>	<u>No</u>
	<u>X</u>

Auditee qualified as low-risk auditee?

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part II – Financial Statement Findings Section

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

None noted.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section

This section identifies the audit findings required to be reported by Circular A-133 section .510(a) (for example, material weaknesses, significant deficiencies, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

2009-01 Schedule of Expenditures of Federal Awards

Federal program information:	Various programs with various CFDA numbers, including 17.258, 17.259, 17.260, 93.778, 93.959, 93.563, 93.575, 93.596, 93.713, 93.558, 93.659, and 93.658.
Criteria or specific requirement (including statutory, regulatory, or other citation):	OMB Circular A – 133 Section 300a states, “The auditee shall prepare appropriate financial statements including the schedule of expenditures of federal awards.”
Condition:	The County is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA) for the County using information submitted by the departments expending federal monies during the year. The respective County departments and/or agencies do not always report information accurately and are continuing to report receipts rather than expenditures or expenditures based on the State of Ohio’s fiscal year rather than the County’s calendar year. Administration dollars were not appropriately allocated between the Foster Care (CFDA 93.658) and Adoption Assistance (CFDA 93.659) programs. Inaccurate information could result in a federal program being improperly included or excluded as a major program, as well as an inappropriate dollar threshold being used for Type A program determination.
Questioned costs:	None.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Context:	Total federal expenditures for the County included on the SEFA were approximately \$130 million for the year ended December 31, 2009.
Cause:	Management indicated that the County relies on its various departments and agencies to report accurate information in a timely fashion. However, the timing of the close-out for the programs which occurs well after the initial SEFA preparation, necessitates additional revisions to the SEFA that were previously unforeseen.
Effect:	<p>Reporting:</p> <p>The WIA Cluster (CFDA Numbers 17.258, 17.259, and 17.260) initially reported expenditures of approximately \$9.8 million based on expenditures incurred during the State of Ohio's fiscal year rather than the County's calendar year end. Final expenditures for the WIA cluster were approximately \$11.6 million, an increase of \$1.8 million.</p> <p>Substance Abuse and Prevention Treatment (SAPT) Block Grants (CFDA Number 93.959) initially reported approximately \$4.5 million of expenditures as compared to final expenditures of \$4.2 million. Child Support Enforcement (CFDA Number 93.563) initially reported approximately \$6.4 million of expenditures as compared to final expenditures of \$6.7 million. The decrease in the SAPT Block Grants and increase in Child Support Enforcement were the result of initially reporting receipts on the SEFA rather than expenditures.</p>

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Reallocation:

Medical Assistance Program (CFDA Number 93.778) expenditures initially reported were approximately \$29.5 million as compared to final expenditures of \$27.9 million. The \$1.6 million decrease was primarily the result of re-allocation of expenditures between funding streams by the Ohio Department of Job and Family Services as a result of the second quarter of FY 10 (October – December 2009) close-out and reconciliation that was completed in March 2010. The preliminary SEFA was prepared by the County in February 2010.

The Child Care and Development Fund (CCDF) Cluster (CFDA Numbers 93.575, 93.596, 93.713) initially reported expenditures of approximately \$19.3 million as compared to final expenditures of approximately \$14.6 million. The Temporary Assistance for Needy Families (TANF, CFDA Number 93.558) initially reported expenditures of \$30.8 million as compared to final expenditures of approximately \$35.1 million. The significant difference between these two programs related to approximately \$4 million reallocation by the Ohio Department of Job and Family Services (ODJFS) of child care dollars from the CCDF cluster to TANF.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

The preliminary SEFA initially reported Foster Care (CFDA Number 93.658) expenditures of approximately \$5.9 million as compared to final expenditures of \$10.6 million. This was the result of identifying all Title IV-E administrative dollars as Foster Care rather than allocating them between the Foster Care program and the Adoption Assistance program. Once the allocation was done based on ODJFS methodology, Adoption Assistance expenditures increased from approximately \$80 thousand to \$10.4 million. This resulted in an additional major program being identified that had not been initially anticipated based on the preliminary SEFA provided by management.

Recommendation:

We recommend that the County continue to implement policies and procedures in working with the departments to ensure that information reflected in the SEFA is accurate, including procedures to ensure that the SEFA only includes federal expenditures. Such procedures should also include working with the State of Ohio pass through agencies to ensure the County's records agree to the State's records, utilizing the Quic+ Federal CFDA Schedule for ODJFS and confirmations from the Auditor of State's website, which are two examples of third party confirmation that can be used to ensure SEFA expenditures are accurate. Additionally, the County should follow-up with the agencies in April to re-confirm the SEFA expenditures based on the State's second quarter close-out for the October-December period that is typically completed in March of the subsequent year.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Views of responsible officials and planned corrective actions:

Reporting:

In the future, the Schedule of Federal Awards will be reviewed by the Workforce Development Act (WDA) fiscal Officer, the WDA agency director and a representative from the Office of Management and Budget to ensure accurate reporting. Also, the Child Support Enforcement Agency (CSEA) Director, Fiscal Officer, and a representative from the Office of Management and Budget will review the CSEA SEFA prior to submittal to ensure accurate reporting.

Additionally, the Mental Health and Recovery Services Board is in the process of accounting for payments to contracted agencies that will recognize the source of funding for all payments. This will account for receipts and expenditures on a specific date rather than a calendar versus state fiscal year. This will be performed retrospectively on a payment by payment basis. Additional cash accounts will be established in the general ledger to track both the receipts and disbursements of specific federal and state funds to insure that the proper periods are captured for all aspects of the funding.

Moreover, the County is forming a small group to examine, review, and train County employees in A-133 reporting in order to mitigate future issues with the A-133 report. This group includes Adam Nutt (JFS), Dave Siglar (CSB), Bob Klocinski (OMB), and Samuel Olaniran and Peter Rancatore (Auditor's office). Prospective objectives of this group includes both in-house training and attendance at worthwhile educational opportunities outside of the Lucas County offices for all SEFA reporting departments, developing closer relationships with State counterparts, and having a mentoring atmosphere and secondary review structure that improves the overall integrity and financial controls in the financial reporting structure.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Reallocation:

Lucas County Children Services (CSB) prepared the initial breakout of the administration expenditures on the SEFA based on the best guidance available from the grantor Ohio Department of Job and Family Services (ODJF) at that time.

After the preliminary SEFA was prepared, ODJFS and the Auditor of State (AOS) issued new guidance on the Title IV-E Administration dollars and how ODJFS prefers its allocations between Title IV-E Foster Care Administration (CFDA 93.658) and Title IV-E Adoption Assistance Administration (CFDA 93.659). Because the State was not timely in this task, these adjustments were unforeseen.

We recognize the importance of reporting these expenditures correctly. Limited guidance was available from ODJFS for the Medicaid (CFDA number 93.778), the CCDF Cluster (CFDA # 93.575, 93.596, 93.713) and the TANF (CFDA # 93.558) expenditures for the current year because this was the first time these expenditures were been reported on the County SEFA. Our allocation was based on the best estimate available at the time the information was submitted.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

2009-02 Workforce Investment Act Cluster

Federal program information:	Workforce Investment Act Cluster (CFDA Numbers 17,258, 17.259, and 17.260)
Criteria or specific requirement:	Quarterly fund reconciliations are required to be prepared in accordance with the Ohio Administrative Code (5101:9-7-04.1). The Workforce Investment Act (WIA) fund reconciliation report is prepared quarterly to show amount of overpayment and underpayment of cash drawn from the Ohio Department of Job and Family Services (ODJFS). This report is prepared by ODJFS to show the expenses paid out of the WIA fund. This report is required to be certified on a quarterly basis by the County.
Condition:	The Workforce Development Agency (WDA) of Lucas County has not certified these reports as required by the Ohio Administrative Code since the quarter ended March 31, 2009.
Context:	WDA expended approximately \$11,600,000 that was passed through ODJFS.
Cause:	Due to a recent change in reporting by ODJFS, WDA was unable to reconcile their expenditures to the expenditures reported on the quarterly certifications in a timely fashion.
Effect:	Any differences between ODJFS and WDA would not be timely identified as this certification and reconciliation of expenses is not being performed.
Questioned Costs:	None.
Recommendation:	We recommend that WDA work with ODJFS to determine how to reconcile the quarterly expenditures and complete the certifications as required by the Ohio Administrative Code.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Views of responsible officials and planned corrective actions:

The CFIS reports from ODJFS are to be certified by the agency director once these reports are finalized by the State of Ohio. Unfortunately, ODJFS has been in the process of modifying these reports over the last year. Because these reports were not immediately accurate, the agency was unable to certify all reports up to March 2010 until June 17, 2010. The State's 2009/2010 4th quarter certification was completed in August 2010.

2009-03 Workforce Investment Act Cluster

Federal program information:

Workforce Investment Act Cluster (CFDA Numbers 17.258, 17.259, and 17.260)

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Where a “less-than-arms-length” transaction is in place, Section 37 (b) and (c) indicates that lease costs are allowable only up to the extent that costs would be allowable if title to the property vested in the county agency. This includes expenses such as depreciation or use allowance, maintenance, taxes, insurance and related interest.

These requirements are also set forth in Ohio Administrative Code Section 5101:9-4-11 (C)

Condition:

The Workforce Development Agency of Lucas County rents space from the Lucas County Board of Commissioners to operate the Source and Workforce Investment Act Program.

Context:

The lease is considered a “less-than-arms-length” transaction and costs are allowable only up to the extent costs would be allowable if title to the property vested with the Workforce Development Agency.

Cause:

The lease is considered a “less-than-arms-length” transaction as it is between the Lucas County Board of County Commissioners and the Workforce Development Agency, a Lucas County governmental agency. The building was purchased for \$3,150,000 and given a 40 year-life useful by the County. Therefore, allowable expense would be the annual depreciation amount of \$78,750.

Effect:

The Workforce Investment Act Cluster was charged rent in excess of the allowable limits.

Questioned Costs:

The Workforce Investment Act Cluster was charged rent in excess of the allowable limits of \$41,049 for 2009.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Recommendation:

We recommend that Lucas County Board of Commissioners and the Workforce Development Agency work to ensure that a new lease agreement is executed in accordance with federal and local requirements. We also recommend that the County work with the Ohio Department of Job and Family Services to determine the proper corrective action related to the questioned costs. Additionally, we recommend ensuring all new leases that are deemed “less than arms length” are executed in accordance with federal and state requirements.

Views of responsible officials and planned corrective actions:

The Lucas County Commissioners leased “The Source” building at 1301 Monroe Street in 2003 at a cost of \$9.43 per square foot. The Ohio Department of Job and Family Services participated in this lease via a memorandum of understanding first completed in 2005. At this point, the Lucas County One-Stop had changed locations 5 times in the previous 4 years. Obviously, it was in the best interests of the customers being served to establish a permanent location for the County’s vital government services. In 2006, the County Commissioners had the opportunity to guarantee a permanent “home” for the One-Stop by purchasing the building for \$2.3 million. As this \$2.3 million could only be financed locally and through general fund dollars, this represented a large commitment by the County to the WIA program and the One-Stop.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Prior to the purchase of “The Source” building in 2006, the Lucas County Commissioners (and their designees) sought advice from The Ohio Department of Job and Family Services relating to the purchase of the building and were given the following input:

1. “WIA funds cannot be used to buy facilities or real estate.”

The Lucas County Commissioners purchased the building in 2006 with a general obligation note, not WIA dollars.

2. “The rent must be fair and reasonable compared to similar facilities in that area. The rent should not be computed simply based on the purchase price divided by the number of years that the county wishes to be reimbursed if that results in unreasonably high rent.”

A survey of comparable rent was undertaken before the purchase. The projected rent per square foot for the One-Stop partners was found to be in line with market rates.

3. “Other non-partner tenants in the building such as county MIS or the veterans must pay at least their fair share of the rent per square footage compared to the WIA program.”

Other tenants of “The Source” building are charged the same basic rent as the partners. Partner’s total cost may be higher as part of the Memorandum of Understanding payment includes other services and benefits not shared by other tenants.

The Lucas County Workforce Development Agency was awarded numerous incentive dollars from the State in recognition of their efforts. Specifically, the completion of the Memorandum of Understanding with the One Stop partners (including the State of Ohio) was awarded with incentive dollars.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

The One-Stop is made up of 21 separate partners. Because the majority of these partners have no common administration with the Lucas County Commissioners, the County considered that the transaction was consummated at arm's length. Further, there are separate tenants in the building that have chosen to locate in The Source building and are paying the same rental cost as the One Stop partners, even though they are not part of the One-Stop consortium. We believe this indicates that the rental cost accurately reflects market conditions in downtown Toledo. At the time of the purchase of the building, the County's survey of area rents showed the square foot charge being charged to the partners was in line with other space available.

The rental cost being paid by the partners is not depreciation on the building. It was an independently determined amount based on the Toledo market. To the best of our abilities, as well as with guidance from and participation of ODJFS, Lucas County implemented the WIA program for the benefit of this community. ODJFS participated in all of these negotiations and signed numerous Memorandums of Understanding, and continues to share the costs of this program.

In summary, Lucas County sought out ODJFS advice on the purchase of "The Source" building and in good faith, relied upon its testimonials when making the purchase and would not have otherwise done so if the State had provided testimony to the contrary. Though reliance upon this determination was inaccurate, the County pledges to follow this determination for future transactions.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

2009-04 Child Care and Development Fund (CCDF) Cluster

Federal program information:	Child Care and Development Fund (CCDF) Cluster (CFDA Numbers 93.575, 93.596, and 93.713)
Criteria or specific requirement:	Lucas County Job and Family Services (LCJFS) shall provide the caretaker who applies for child care benefits a copy of the rights and responsibilities section of the JFS 01138 that is signed and dated by the caretaker at the time of initial determination and redetermination of eligibility under the child care program per the Ohio Administrative Code, section 5101:2-16-35 (C) (3).
Condition:	No documentation could be provided to support that a signed “rights and responsibilities” section of the JFS 01138 had been obtained, signed by the caretaker, and a copy provided to the caretaker during the eligibility process.
Questioned costs:	None.
Context:	In our random sample of twenty-five eligibility determinations/re-determinations during 2009, one out of twenty-five did not have a copy of the “rights and responsibilities” section of the JFS 01138 signed by the caretaker as required.
Cause:	The documentation could not be located by LCJFS.
Effect:	As no documentation could be provided, LCJFS is deemed to be out of compliance with the Ohio Administrative Code.
Recommendation:	We recommend that LCJFS ensure that all documentation is properly maintained in the case file to ensure compliance with the Ohio Administrative Code.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Views of responsible officials and planned corrective actions:

New documentation processes have been implemented whereby the Child Care Unit supervisor logs all applications and reviews the application packet for completeness. In order to ensure that the signed Rights and Responsibilities are in the case file, a “no R&R received, contact letter sent” field will be added to the log sheet. A “follow up” field will also be added to note receipt and date of receipt of the Rights and Responsibilities form.

2009-05 Child Care and Development Fund (CCDF) Cluster

Federal program information: Child Care and Development Fund (CCDF) Cluster (CFDA Numbers 93.757, 93.596, and 93.713)

Criteria or specific requirement: In accordance with the Ohio Administrative Code, section 5101:2-16-35 (E), Lucas County Job and Family Services (LCJFS) shall determine eligibility no later than thirty calendar days from the date that they receive the application.

Condition: Applications submitted to LCJFS in 2009 did not have timely eligibility determination.

Questioned costs: None.

Context: In our random sample of twenty-five eligibility determinations made in 2009, four of the twenty five eligibility determinations were not completed with the thirty calendar day requirement. Eligibility determinations were made between two and twenty-eight days after the thirty day requirement.

Cause: Management is not properly managing the eligibility determination process to ensure that eligibility determinations are made timely and in accordance with the Ohio Administrative Code.

Effect: LCJFS is deemed to be out of compliance with the Ohio Administrative Code.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Recommendation: We recommend that management of LCJFS implement a better tracking process to ensure eligibility determinations are made timely. If an eligibility determination cannot be made timely, LCJFS needs to ensure documentation is maintained in the file to support the delay in determination.

Views of responsible officials and planned corrective actions: New processes have been implemented whereby the Child Care unit supervisor completes a monthly report for the Program Administrator and Division Directors over the child care area. The report includes timeliness information for both intakes and re-determinations. The supervisor follows up with workers who are delinquent, and timeliness is a core factor in the workers' performance evaluation. This has had a favorable and significant impact on application timeliness.

2009-06 Child Care and Development Fund (CCDF) Cluster

Federal program information: Child Care and Development Fund (CCDF) Cluster (CFDA Numbers 93.757, 93.596, and 93.713)

Criteria or specific requirement: In accordance with the Ohio Administrative Code, section 5101:2-16-35 (E), the complete child care application shall be retained in the agency file with the JFS 01139 "Child Care Application Status and Summary."

Condition: A sample of cases reviewed did not properly include a signed JFS 01139 form.

Questioned costs: None.

Context: A sample of thirty-five child care files were reviewed, and three out of thirty-five case files did not include a signed JFS 01139.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Cause:	LCJFS did not properly retain a copy of the JFS01139 as required by the Ohio Administrative Code.
Effect:	LCJFS is deemed to be out of compliance with the Ohio Administrative Code.
Recommendation:	We recommend LCJFS develop a policy to ensure that the JFS 01139 are signed and maintained in the case file.
Views of responsible officials and planned corrective actions:	Effective March 28, 2010, the JFS 01139 was made obsolete and is no longer in use. However, LCJFS will have a policy to ensure that all important documents are signed and maintained in the appropriate case file.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

2009-07 Block Grants for the Treatment of Substance Abuse and Prevention

Federal program information: Block Grants for the Treatment of Substance Abuse and Prevention (CFDA Number 93.959).

Criteria or specific requirement: OMB Circular A-133, Subpart D, subsection .400(d) states A pass-through entity shall perform the following for the Federal awards it makes:

- (1) Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award.
- (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.

Condition: A sample of agreements reviewed did not identify the federal information such as CFDA number, federal grant program, or amount of federal dollars.

Questioned costs: None.

Context: The Mental Health and Recovery Services Board (MH&RS Board) enters into Non-Medicaid agreements with various agencies to provide services under the SAPT Block Grant funding provided to the MH&RS Board from the Ohio Department of Alcohol and Drug Addiction Services Board. Per review of these agreements, the Board is not formally informing agencies of the federal award information as required.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part III – Federal Award Findings and Questioned Costs Section (continued)

Cause: The awarding documentation did not include the federal award information as required.

Effect: The subrecipients of the MH&RS are not informed of the federal award information. This could lead to the subrecipients misreporting federal grant information on their schedule of expenditures of federal awards. Federal award information should be distinguished as to not confuse funding given to the agency with State of Ohio or local levy funding.

Recommendation: We recommend that the MH&RS Board provide the federal award information as required by OMB Circular A-133. The MH&RS Board uses a “boiler-plate” agreement for their Non-Medicaid service agreements; therefore, we recommend that this information be conveyed to the agencies in a separate notice of award letter. These notices should be used for all grants awarded with federal funding. Additionally, we recommend that revised notice of award letters be sent as soon as possible to reflect any revisions due to changes in federal, state, or local funding.

Views of responsible officials and planned corrective actions: The Mental Health and Recovery Services Board will begin a process of issuing “Funding by Source” letters to all contracted agencies identifying the source of funding for each grant and non-Medicaid Contract that is entered into. Should funding sources be adjusted by the state during the fiscal year, the affected agencies will be advised by written correspondence at the earliest possible time.

Lucas County, Ohio

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2009

2008-03

Federal program information:

Various programs with various CFDA numbers, including 93.778.

Condition:

The County is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA) using information submitted by the departments and agencies receiving federal monies during the year. The respective County departments and agencies do not always report information accurately. The preliminary SEFA for 2008 incorrectly reported CFDA 93.778 expenditures passed through the Ohio Department of DD (OD/DD) to the County due to using a rounded percentage to calculate the federal portion. The County should remain cognizant of the federal awards audited by the State of Ohio and exclude them from being reported on the SEFA.

Corrective action/status:

Finding requires further corrective actions and has been re-issued as 2009-01.

Lucas County, Ohio

Summary Schedule of Prior Audit Findings (continued)

2007-03

Federal program information:

Social Services Block Grant passed through the Board of Developmental Disabilities (CFDA #93.667).

Condition:

The Board of Developmental Disabilities Determination/ Redetermination letters were not signed and dated by the participant or management timely.

Corrective action/status:

Management has implemented procedures to ensure that these letters are signed and dated by the participant and management timely.

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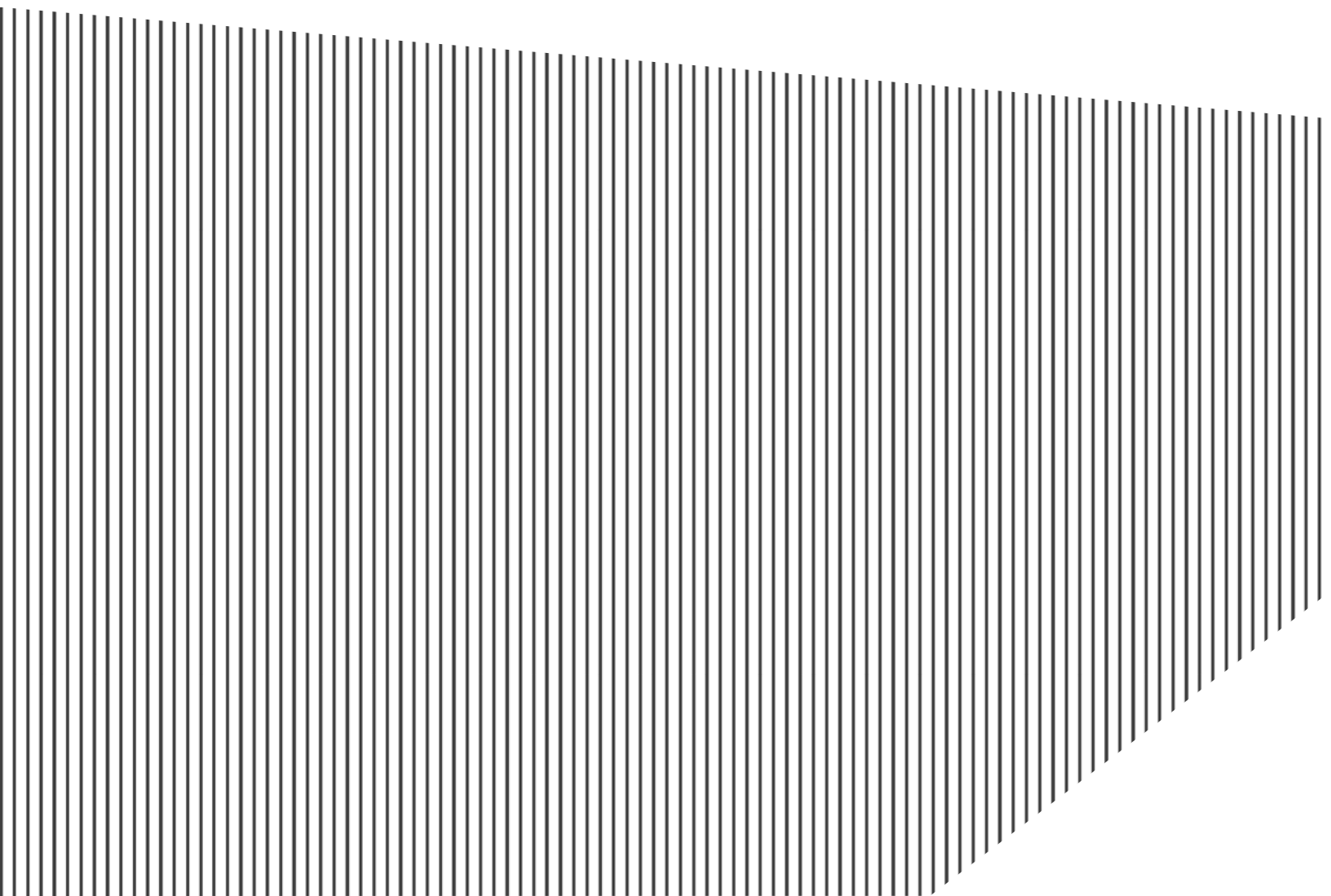
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COMPREHENSIVE ANNUAL FINANCIAL REPORT



LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 2009

— **26 Years of Excellence in Financial Reporting** —

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2009



Anita Lopez,
Lucas County Auditor

Prepared by the Lucas County Auditor's Office

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LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

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LUCAS COUNTY, OHIO

Comprehensive Annual Financial Report

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May 26, 2010

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, 2009.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

The County provides general governmental services to its citizens which include: public and health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and water-line construction and maintenance, and other general legislative and administrative support services. The County also operates and maintains the water supply and wastewater treatment systems. A further discussion of the reporting entity and its services may be found in Note 2 of the Notes to the 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, especially in the area of solar and alternative energy. While the County remains the home of four of the nation's largest glass companies, Chrysler LLC, General Motors Corporation, and Dana Holding also continue to be major private employers in the County. In addition, the County has a growing healthcare sector, including two major private hospital employers, ProMedica Health System and Mercy Health Partners, as well as the public University of Toledo Medical Center. Mercy Health Partners has recently announced a \$53 million dollar investment in a new healthcare facility within the County. Additionally, private service industries and governmental employers have provided more than three-fourths of the total employment in the Toledo MSA and approximately 70 percent of total payrolls in the County in recent years.

Situated between Chicago and the eastern seaboard, the County also has a significant oil refining presence, with both BP Oil Co. and Sun Refining and Marketing Company, Inc., having facilities in the Lucas County City of Oregon, Ohio. Both of these companies continue to invest capital dollars in their facilities for expansions, while also upgrading equipment. Additionally, two area corporations, Dana Holding and Owens-Corning, made the 2009 Fortune 500, while other Fortune 500 companies also have locations within or near Lucas County.

Attracting national coverage from Newsweek to the Wall Street Journal, the County is a center for alternative energy innovation. Publicly-traded First Solar has its only North American manufacturing facility located in the City of Perrysburg, just south of the County. First Solar has just completed a \$100 million dollar expansion that has doubled the production capacity of this facility. As a part of the University of Toledo's Science and Technology innovation corridor in 2009, Xunlight Corporation continued its development, marketing, and production of revolutionary thin-film solar cell technologies in Toledo. Xunlight expects to create over 100 jobs by the end of 2010, and over 250 jobs within the next two years to support its manufacturing facility. In cooperation with Congresswoman Marcy Kaptur, the County worked with the University of Toledo to apply for an application to NASA and the NASA Glenn Research Center for a \$1.1 million solar cell testing and incubator laboratory as part of the University's Science and Technology Corridor.

Daimler Chrysler AG (Chrysler), the largest manufacturing employer in the County, completed a \$1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant in 2001. The project retained nearly 4,900 jobs, and has prompted additional related economic development activity in the County. Chrysler has also constructed a \$30 million combination cross-dock and parts sequencing facility in the County to serve its plants in the Midwest. In 2007, Chrysler LLC, successor to DaimlerChrysler AG, one of the largest manufacturing employers in the County, completed its second major expansion project in the past ten years with its improvement project at the Toledo North and Toledo South Plants. Chrysler Group LLC is currently in discussions regarding a new expansion of its operations at this Toledo facility.

In 2006, General Motors Corp. (GM) announced a \$540 million investment to upgrade equipment and build a 400,000-square-foot addition to the existing 1.8 million square-foot Alexis Road plant in Toledo. In 2007, GM announced an additional \$332 million investment at the same Alexis Road plant to build their new front-wheel drive, six-speed transmission that will begin production in 2010.

Meanwhile, the County's infrastructure continues to be upgraded. Located on Interstate 280 near downtown Toledo, the Maumee River crossing, a six-lane, cable-stayed structure, was recently completed. With total construction costs approximating \$220 million, the bridge is the largest capital project in the history of the Ohio Department of Transportation. The City of Toledo finished a \$40 million improvement to its Martin Luther King Bridge in 2007.

In May of 2008, the Port Authority acquired 181 acres of former industrial land on the east side of the Maumee River from the Chevron Corporation. This area is now known as the Ironville Dock, and its purpose is to provide additional inventory to site selection professionals. The land has several interesting transportation assets including the only class I rail on the Great Lakes and East of the Mississippi River, access to a deep water port, and the ability to move heavy loads via truck to the interstate system. In the fall, the State of Ohio awarded the County \$5 million to enhance the transportation assets described above. There has already been one company to commit to the site. This new development will bring \$40 million in improvements and create 50 full time positions. The Port Authority also worked very closely with its operator, Midwest Terminals of Toledo, at the General Cargo Facility in terms of development enhancement. In diversifying the development of this area, Midwest Terminals sited several alternative energy companies to this location. These developments are estimated to create more than 60 new full time positions.

Additionally, U.S. Coking Group is reclaiming an industrial brownfield on the border between the cities of Toledo and Oregon for the construction and operations of an \$800 million coke plant. Once completed, the facility is expected to employ 150 highly-skilled workers year-round. It is estimated that the construction of this facility will employ 1,200 to 1,500 construction workers.

The Sylvania Public School District is engaged in a \$68.5 million dollar multi-school renovation project. The purpose of this project is to renovate facilities across the district in order to improve learning environments and academic programs, school safety and security, and operational efficiencies. These projects, coupled with continued development in the County's major initiatives, provide a basis from which to build a union of cooperation in regional development that is moving Lucas County's economy aggressively into the 21st century.

MAJOR COUNTY INITIATIVES

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

- Lucas County's signature project, a multi-purpose arena in downtown Toledo, held its public open house on October 3rd and 4th, 2009 and hosted over 10,000 citizens during the two day event. The arena is located within one block of Fifth Third Field, the highly successful minor league ballpark for which the arena project is modeled after. Since opening its doors, the arena has hosted over 40 events during the last three months of 2009, and is scheduled to host approximately 100 events in its first full year of operation. The \$100 million dollar arena project was completed \$5 million under the estimated costs. The project is funded with a combination of hotel/motel tax collections and net revenues from the ECHL hockey Team, the Toledo Walleye.
- Lucas County has partnered with the Toledo Arena Sports, Inc. (TASI), a subsidiary of the Toledo Mud Hens organization, to secure a sports tenant for the new multi-purpose arena. TASI has announced the name of the arena's new ECHL hockey tenant, the Toledo Walleye. The County has also contracted with SMG to assume day-to-day operations at both the Seagate Convention Centre and the new arena.
- The Lucas County Commissioners will continue the consolidation of County departments to lower costs to the taxpayers while still maintaining County services. For instance, there is an ongoing effort to return cost savings to taxpayers through corroboration and cooperation among Lucas County officials, including the Commissioners, Prosecutor, Clerk of Courts, Sheriff, and Common Pleas Court, in managing criminal justice costs. By working together, Lucas County is working to reduce the largest expenditure category in Lucas County's general fund.
- Lucas County Commissioners, in conjunction with Children Services, Child Support Enforcement, and Job and Family Services, recently completed a comprehensive analysis of the County's key social service delivery agencies. The analysis found each agency improving on collaboration, communication, and coordination to increase efficiency while providing better public service. The Commissioners continue to work with these agencies to take steps toward a merger of Job and Family Services and Child Support Enforcement when it is fiscally feasible to do so.

- The Source, Lucas County's "one stop" job training and business services, continues to be a leading job placement agency among metro counties. As the economy faltered in 2009, the Source serviced more than 34,000 individuals, while also placing full-time workers with an average wage of more than \$10/hour.
- Under the leadership of the Clerk of Courts and the Commissioners, Lucas County continues to expand its document imaging efforts, with a goal of moving away from paper storage while increasing record accessibility. This is the fourth year of operations for the imaging lab, in which it conducted scanning projects for the following departments: Board of County Commissioners, Child Support Enforcement Agency, Clerk of Courts, Juvenile Court, and Probate Court. Projects such as these contribute to the reduction of space needed for paper storage. Lucas County continues its partnership with the Board of Developmental Disabilities to provide special needs workers opportunities within the imaging process, including scanning and indexing.
- Recognizing how strongly the national foreclosure crisis has impacted the economy, the Commissioners continue their Foreclosure Prevention efforts, bringing social service agencies, government officials, non-profit providers, and commercial bankers together to coordinate a foreclosure response. The Task Force has not only created a resource portfolio for homeowners facing foreclosure, but has worked with Lucas County Job and Family Services to target foreclosure prevention dollars toward struggling families. The Judges of the Common Pleas Court, in cooperation with the Commissioners, created a full-time foreclosure magistrate position to help homeowners work-out mortgage difficulties with their servicers before litigation.
- As Lucas County's economy became more and more challenged in 2009, the Commissioners, in cooperation with all the elected officials and department agencies in the County, took steps to responsibly downsize so that the county's revenue met its expenditures. The Commissioners worked cooperatively with its collective bargaining units and negotiated 0% wage increases in light of these tough economic times. Looking forward to 2010, the Commissioners asked all general fund offices to aggressively and creatively cut expenses for the 2010 budget. Further cost controls are continually considered as the county continues to monitor its financial status in the face of a difficult economy.

ACCOUNTING SYSTEM

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

A further discussion of the three methods of accounting (non-GAAP, modified accrual, and accrual), and a reconciliation of budget basis to GAAP basis of accounting, may be found in Notes 2 and 13, respectively, of the *Notes to the 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 1. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the *Notes to the 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 cash balances, as well as the unencumbered balance by fund and account. On a quarterly basis, these reports are made publicly available.

LONG-TERM FINANCIAL PLANNING

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the goal of the Board of County Commissioners to maintain a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and promote a favorable bond rating for the county. In 2009, the County's uninsured outstanding general obligation bonds were rated "A1" by Moody's Investors Service, "AA-" by Standard & Poor's Rating Services, and "AA-" by Fitch. Historically, significant leeway has been maintained for additional general obligation debt within the direct debt limitation.

The Lucas County Office of Management and Budget prepares a five year budget and plan, for which it has received a Distinguished Budget Presentation Award from the Government Finance Officers Association for the last ten years. The County also prepares a capital improvements plan, a flexible document that is used to prioritize, rank, and determine the annual allocation of available capital improvement dollars over a five year period. Rankings may move up or down within the plan, based on changing needs assessments and additional project information. It is the policy of the Board of County Commissioners to allocate 8% of the general fund for capital improvement dollars annually and to maintain 8% of the general fund for a capital improvement reserve specifically designated for unanticipated capital needs.

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

An unqualified opinion, with respect to the basic financial statements of the County as of, and for the year ended, December 31, 2009, is included on pages 10 and 11 of this report. This opinion was rendered by the County's independent auditors, Ernst & Young LLP. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary, and internal control of its 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 (the 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 has been awarded the Certificate for 25 straight years, 1984—2008. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a CAFR to the GFOA to determine its current eligibility.

ACKNOWLEDGMENTS

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

Accounting & Payroll: *Shimeako Caprice Cole, Karla Hayes, Joanne Melamed, Samuel Olaniran, Thomas Nichter, and Peter Rancatore.*

Accounts Payable/Receivable: *Pat Heffern, Sue Nofziger, and Colleen Smith.*

Photography & Public Information: *Mely Arribas, Karla Hayes, Lori Lamb, and Matthew Rogacki.*

Sincerely,

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

Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS DECEMBER 31, 2009

Administrators

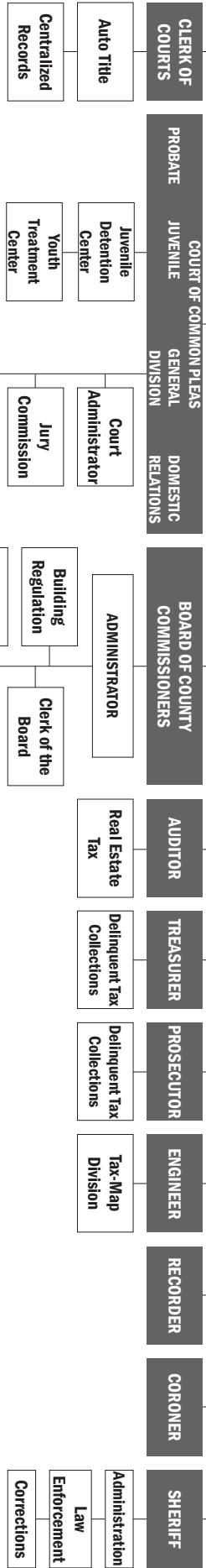
Anita Lopez-----	Auditor
Bernie Quilter-----	Clerk of Courts
James R. Patrick, M.D.-----	Coroner
Pete Gerken-----	Commissioner (president)
Ben Konop-----	Commissioner
Tina Skeldon Wozniak-----	Commissioner
Keith Earley-----	County Engineer
Julia R. Bates-----	Prosecutor
Jeanine Perry-----	Recorder
James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

Judges

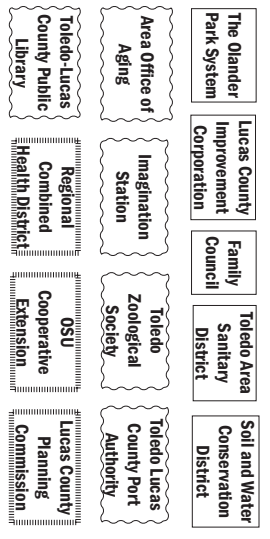
James D. Bates-----	Common Pleas Court
Gary G. Cook-----	Common Pleas Court
Stacy L. Cook-----	Common Pleas Court
Denise Dartt-----	Common Pleas Court
Charles J. Doneghy-----	Common Pleas Court
Ruth Ann Franks-----	Common Pleas Court
Linda J. Jennings-----	Common Pleas Court
James D. Jensen-----	Common Pleas Court
Frederick H. McDonald-----	Common Pleas Court
Gene A. Zmuda-----	Common Pleas Court
David E. Lewandowski-----	Domestic Relations Court
Norman G. Zimmelman-----	Domestic Relations Court
Denise Cubbon-----	Juvenile Court
Connie Zimmelman-----	Juvenile Court
Jack R. Puffenberger-----	Probate Court
Keila D. Cosme-----	Sixth District Court of Appeals
Peter M. Handwork-----	Sixth District Court of Appeals
Thomas J. Osowik-----	Sixth District Court of Appeals
Mark Pietrykowski-----	Sixth District Court of Appeals
Arlene Singer-----	Sixth District Court of Appeals

Lucas County Government

CITIZENS



AFFILIATED COUNTY AGENCIES



KEY

- Administrative Jurisdiction
- County provides some or all of the funding
- Voted levy provides some or all of the funding
- Elected Officials

DISCREETLY PRESENTED COMPONENT UNITS

- Convention and Visitors Bureau, Inc.
- Lott Industries, Inc.
- Preferred Properties, Inc.
- Toledo Arena Sports, Inc.
- Toledo Mud Hens Baseball Club, Inc.

COUNTY COMMISSIONS

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

COUNTY BOARDS



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, 2008

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.



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

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 (the County), as of and for the year ended December 31, 2009, 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 Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., and Toledo-Lucas County Convention and Visitors Bureau, which represent 100 percent of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 audited by other auditors in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

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, 2009, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Job and Family Services, Mental Health and Recovery, Board of Developmental Disabilities, and Child Services Board Funds for the year then ended in conformity with US generally accepted accounting principles.

As more fully described in Note 3, the County included two new component units in the current year, which are audited by other auditors, and the net assets of the aggregate discretely presented component units have been increased accordingly by \$1,431,903 as of January 1, 2009 to account for this inclusion.

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2010 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 12 through 20 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 of 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.

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, individual general fund budgetary statement, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The individual general fund budgetary statement, 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, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Ernst & Young LLP

May 26, 2010

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

The management's discussion and analysis of the financial performance of Lucas County (the County) provides an overall review of the County's financial activities for the year ended December 31, 2009. 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 2009 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2009, by \$455,677,565 (net assets). Of this amount, \$57,030,869 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$11,419,597, or 2.57%, from December 31, 2008.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$54,019,388, a decrease of \$43,115,532 from the prior year. Of this amount, \$27,951,081 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 \$28,044,645, which represents a decrease of 32.7% from the prior year, and represents 23.8% of total general fund expenditures.
- Lucas County's total long-term liabilities (including bonds and loans) decreased by \$6,306,800 during the current year. This was due to debt retirement exceeding new issues for the year.

Overview of the Financial Statements

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

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

Component units, legally separate organizations for which the County is financially accountable, are discretely presented for the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc. and Affiliates, Toledo Area Sports, Inc., and the Toledo-Lucas County Convention and Visitor's Bureau. Separate statements are prepared for each of these component units. To obtain copies of their statements, refer to pages 43 and 44 of this document.

County - wide Financial Statements

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

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

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

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

The County-wide Financial Statements can be found on pages 21 - 23 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on restriction on the use of monies, the County has established many funds which account for the multitude of services provided to 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 (LCBMR/DD), Job and Family Services, Mental Health and Recovery, Capital Improvements, 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.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 non-major governmental fund financial statements can be found on pages 24 - 35 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 and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water and Sewer and Wastewater Treatment operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, vehicle maintenance, telephone system, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have primarily been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 36 - 41 of this report.

Fiduciary Funds: 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 fiduciary fund financial statement can be found on page 42 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 47 - 85 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 87 - 195 of this report.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 \$455,677,565 (\$360,387,729 in governmental activities and \$95,289,836 in business type activities) as of December 31, 2009. This is an increase of \$17,821,972 (5.2%) for governmental activities and a decrease of \$6,402,375 (6.3%) for business-type activities. By far, the largest portion of the County's net assets (51.8%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The table below provides a summary of the County's net assets at December 31, 2009 and 2008:

	Net Assets					
	Governmental Activities 2009	Business-type Activities 2009	Governmental Activities 2008	Business-type Activities 2008	2009 Total	2008 Total
	<u>2009</u>	<u>2009</u>	<u>2008</u>	<u>2008</u>	<u>Total</u>	<u>Total</u>
<u>Assets:</u>						
Current and other assets	\$ 395,033,258	\$ 17,278,558	\$ 465,692,320	\$ 23,580,359	\$ 412,311,816	\$ 489,272,679
Capital assets, net	<u>318,307,304</u>	<u>106,456,627</u>	<u>265,740,783</u>	<u>108,392,178</u>	<u>424,763,931</u>	<u>374,132,961</u>
Total assets	<u>713,340,562</u>	<u>123,735,185</u>	<u>731,433,103</u>	<u>131,972,537</u>	<u>837,075,747</u>	<u>863,405,640</u>
<u>Liabilities:</u>						
Current and other liabilities	252,857,094	1,105,366	284,282,922	1,122,228	253,962,460	285,405,150
Long-term liabilities	<u>100,095,739</u>	<u>27,339,983</u>	<u>104,584,424</u>	<u>29,158,098</u>	<u>127,435,722</u>	<u>133,742,522</u>
Total liabilities	<u>352,952,833</u>	<u>28,445,349</u>	<u>388,867,346</u>	<u>30,280,326</u>	<u>381,398,182</u>	<u>419,147,672</u>
<u>Net Assets:</u>						
Invested in capital assets, net of related debt	156,501,240	79,709,579	204,927,104	79,798,828	236,210,819	284,725,932
Restricted	162,435,877	-	96,492,587	-	162,435,877	96,492,587
Unrestricted	<u>41,450,612</u>	<u>15,580,257</u>	<u>41,146,066</u>	<u>21,893,383</u>	<u>57,030,869</u>	<u>63,039,449</u>
Total net assets	<u>\$ 360,387,729</u>	<u>\$ 95,289,836</u>	<u>\$ 342,565,757</u>	<u>\$ 101,692,211</u>	<u>\$ 455,677,565</u>	<u>\$ 444,257,968</u>

An additional portion of the County's net assets (35.7%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets of \$57,030,869 may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2009, the County is able to report positive net asset balances in both the governmental and business-type activities of \$360,387,729 and \$95,289,836, respectively. The table on page 16 provides a summary of the changes in net assets for the year ended December 31, 2009.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

The table below shows the changes in net assets for fiscal year 2009 and 2008:

	Change in Net Assets					
	Governmental	Business-type	Governmental	Business-type	2009	2008
	Activities 2009	Activities 2009	Activities 2008	Activities 2008	Total	Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 37,914,232	\$ 6,647,608	\$ 36,238,841	\$ 13,309,504	\$ 44,561,840	\$ 49,548,345
Operating grants and contributions	218,007,672	7,250	175,780,447	-	218,014,922	175,780,447
Capital grants and contributions	1,801,044	-	1,742,732	-	1,801,044	1,742,732
Total program revenues	<u>257,722,948</u>	<u>6,654,858</u>	<u>213,762,020</u>	<u>13,309,504</u>	<u>264,377,806</u>	<u>227,071,524</u>
General revenues:						
Taxes	168,872,187	108,827	169,814,964	38,085	168,981,014	169,853,049
Investment income	5,057,391	-	15,049,768	-	5,057,391	15,049,768
Grants, contributions and charges not restricted to specific programs	43,127,067	-	96,278,029	-	43,127,067	96,278,029
Other	31,997,326	4,625,648	16,175,584	3,246,282	36,622,974	19,421,866
Total general revenues	<u>249,053,971</u>	<u>4,734,475</u>	<u>297,318,345</u>	<u>3,284,367</u>	<u>253,788,446</u>	<u>300,602,712</u>
Total revenues	<u>506,776,919</u>	<u>11,389,333</u>	<u>511,080,365</u>	<u>16,593,871</u>	<u>518,166,252</u>	<u>527,674,236</u>
Expenses						
Program Expenses:						
Legislative and executive	50,480,235	-	31,147,918	-	50,480,235	31,147,918
Judicial system	59,232,636	-	82,097,167	-	59,232,636	82,097,167
Public safety	73,037,688	-	83,360,838	-	73,037,688	83,360,838
Public works	15,936,004	-	17,836,566	-	15,936,004	17,836,566
Health	139,888,775	-	150,951,885	-	139,888,775	150,951,885
Human services	132,053,097	-	151,937,953	-	132,053,097	151,937,953
Conservation and recreation	9,266,214	-	9,293,563	-	9,266,214	9,293,563
Interest and fiscal charges	5,619,800	-	5,805,448	-	5,619,800	5,805,448
Other	2,656,475	-	-	-	2,656,475	-
Water supply system	-	2,871,832	-	3,251,120	2,871,832	3,251,120
Waste water treatment	-	4,698,605	-	4,883,697	4,698,605	4,883,697
Sewer system	-	3,096,660	-	3,315,405	3,096,660	3,315,405
Sanitary engineer	-	4,417,503	-	5,026,646	4,417,503	5,026,646
Stormwater utility	-	259,004	-	249,905	259,004	249,905
Solid waste	-	2,661,847	-	2,184,698	2,661,847	2,184,698
Parking facilities	-	570,280	-	141,207	570,280	141,207
Total expenses	<u>488,170,924</u>	<u>18,575,731</u>	<u>532,431,338</u>	<u>19,052,678</u>	<u>506,746,655</u>	<u>551,484,016</u>
Increase (decrease) in net assets before transfers	18,605,995	(7,186,398)	(21,350,973)	(2,458,807)	11,419,597	(23,809,780)
Transfers	(784,023)	784,023	-	-	-	-
Increase (decrease) in net assets	17,821,972	(6,402,375)	(21,350,973)	(2,458,807)	11,419,597	(23,809,780)
Net assets at beginning of year	342,565,757	101,692,211	363,916,730	104,151,018	444,257,968	468,067,748
Net assets at end of year	<u>\$ 360,387,729</u>	<u>\$ 95,289,836</u>	<u>\$ 342,565,757</u>	<u>\$ 101,692,211</u>	<u>\$ 455,677,565</u>	<u>\$ 444,257,968</u>

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

Governmental Activities

Health accounts for \$139,888,775 of the \$488,170,924 total expenses for governmental activities, or 28.66% of total expenses. The year to year increase resulted from an increased demand for services provided by the County's health agencies (Mental Health and Recovery and the Board of Developmental Disabilities), which was addressed by the passage of additional tax levy dollars for 2009. The next largest program is Human Services, accounting for \$132,053,097, which represents 27.05% of total governmental expenses. This is a decrease of 13.09% from the prior year and includes a decrease in expenses related to both Job and Family Services and the Children Services Board. The primary cause of the decrease stems from reduced intergovernmental funding in 2009 which resulted in cost cutting measures being implemented to offset the reduced funding. Expenditures were closely monitored as services were reduced in 2009.

Tax revenue accounts for \$168,872,187 of the \$506,776,919 total revenue for governmental activities, or 33.3% of total revenue. Tax revenue decreased \$942,777, or 0.6%, from the prior year partially due to the phase out of the tangible personal property tax.

Operating grants and contributions were the largest component of program revenue accounting for \$218,007,672, or 43.0% of total governmental revenue. Operating grants and contributions increased \$42,227,225, or 24.02%, due to an increase in grant funding received for Health and Human Services programs. The major recipients of intergovernmental revenue were Job and Family Services receiving \$65,072,804, Board of Mental Health receiving \$47,522,045, Board of Developmental Disabilities receiving \$30,219,276, Children Services Board receiving \$22,352,573, Community MR/DD residential services receiving \$12,110,091, Workforce Development receiving \$12,068,253, and Child Support Enforcement Agency receiving \$8,829,403. The total operating grants related to these departments were \$185,287,188, or 85.0%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$37,914,232, or 7.48% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspectors. The revenue from these charges increased \$1,675,391, or 4.6%, from 2008.

Business-type Activities

The net assets for the business-type activities for the County decreased by \$6,402,375 during the year 2009 primarily due to an operating loss of \$6,261,004 and interest paid on debt of \$4,291,337. Major revenue sources were charges for service of \$6,647,608, and other revenue of \$4,625,648 that resulted from reimbursements on various projects. Charges for services decreased by 50.05% primarily due to a decrease in revenue generated by Wastewater Treatment and the Sanitary Engineer.

Financial Analysis of the County's Funds

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

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 \$28,044,645 while total fund balance reached \$29,040,771. This is a decrease of 32.7% and 32.4%, respectively. 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 23.8% to total general fund expenditures, while total fund balance represents 24.7% of that same amount. The fund balance of the County's general fund decreased by \$13,920,188 during the current fiscal year as the County continued to take measures to control its costs during a difficult economic period.

Key factors in this decrease are as follows:

- Total revenues were down \$20,535,312, or 14.0% as compared to 2008. In the detail, the major reductions occurred in sales taxes of \$6,992,351, charges for service of \$2,186,503, and investment income of \$9,221,350. Sales taxes decreased due to the economic conditions plaguing the County and the State of Ohio. The County had lower billings for services than in the prior year again due to the economy. Investment income took a large decrease as the County had fewer funds to invest coupled with decreasing interest rates on investments.
- Expenditures and transfers out decreased \$7,851,243, or 5.3%, as the County implemented cost cutting measures in an effort to help offset the decrease in sales tax and investment income mentioned above.

The debt service fund has an unreserved fund deficit of (\$520,155). This fund deficit is due to the reporting of \$6,330,000 in construction notes payable as a fund liability. The debt service fund deficit improved by \$3,552,220 from (\$4,042,375) to (\$520,155) during 2009. Revenues and transfers in exceeded debt service principal and interest requirements in 2009. The deficit balance in the debt service fund will be eliminated when the County obtains long-term financing of the notes.

The capital improvements had a fund deficit of (\$79,222,822). This fund deficit is due to the reporting of \$97,305,000 in construction notes payable as a fund liability. The capital improvements fund deficit increased by \$41,118,783 from (\$38,104,039) to (\$79,222,822) during 2009. Expenditures exceeded revenues by \$42,482,520 as the County continued construction of various projects. The deficit balance in the debt service fund will be eliminated when the County obtains long-term financing of the notes.

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

The fund balance of the Children Services Board decreased \$3,582,328 to \$18,528,775. Property tax revenues increased by 7.0% while intergovernmental revenues decreased by 14.1%. The Children services Board received less State and Federal funding in 2009 versus 2008. To offset the decrease in intergovernmental revenue funding, expenditures were reduced by \$2,138,782, or 4.7%, as fewer services were offered and cost cutting measures were implemented.

The fund balance of the Board of Developmental Disabilities increased \$6,089,854 to \$27,934,671, primarily due to increased demand for services coupled with an increase in tax revenue collections of \$6,065,611, or 22.7%. Expenses of the Board of Developmental Disabilities increased \$4,042,391, or 6.9%, to keep pace with the increased demand for services.

The fund deficit of Job and Family Services improved by \$2,281,205 to a deficit balance of (\$3,398,850) at December 31, 2009. The increase in fund balance is the result of expenditures decreasing by \$6,342,817, or 8.5%, from 2008. Revenues for 2009 were \$609,633 less than expenditures; however, Job and Family services received \$2,820,539 in transfers in during 2009 helping improve the fund balance deficit.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

The fund balance of the Board of Mental Health and Recovery decreased \$1,866,892 to \$6,615,938. Property tax revenue increase of \$2,147,516 was offset by a decrease in intergovernmental revenues of \$3,095,425. Expenditures decreased slightly by \$558,131, or 1%, from 2008.

Enterprise Funds

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

Net assets of the Water Supply System at the end of the year amounted to \$40,685,965, the Wastewater Treatment Plant amounted to \$12,157,354, and the Sewer System amounted to \$37,924,168. The total change in net assets for these funds included a decrease of \$1,111,266, an increase of \$851,107, and a decrease of \$1,691,830, respectively. Operating revenues of the Water Supply System, Wastewater Treatment and Sewer System decreased \$456,400, \$1,639,907 and \$1,106,724, respectively. Operating expenses of the Water Supply System, Wastewater Treatment and Sewer System decreased \$352,139, \$106,090 and \$198,878, respectively. These three funds received a total of \$2,797,440 of transfers in during 2009 helping to offset the operating losses.

General Fund Budgetary Highlights

Final budgeted revenues did not change from the original budget amounts. Actual revenues were \$8,500,984 less than reported in the final budget. The County received \$7,877,938 less in sales tax revenue than budgeted. In addition, investment income was \$2,423,555 less than the final budget; however, this was offset by better than expected intergovernmental revenues of \$2,081,206.

Final budgeted expenditures were \$122,601, 0.1%, greater than original budgeted revenues. Actual expenditures were \$2,695,071 less than the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$1,814,374 followed by judicial operations which reported a positive variance of \$957,926. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County budgeted to transfer out \$22,140,940 to other funds. This amount was increased to \$23,030,029 in the final budget. Actual transfers out for 2009 were \$22,195,533 which resulted in a positive variance from the final budget of \$834,496.

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business type activities as of December 31, 2009, amounts to \$424,763,931 (net of accumulated depreciation). The amount of net assets, invested in capital assets, net of related debt to acquire the assets was \$236,210,819 at December 31, 2009. Capital asset includes land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total increase in the County's capital assets for the current fiscal year was 13.5% (a 19.78% increase for governmental activities and a 1.8% decrease for business-type activities.)

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

- Expended approximately \$56,975,000 in 2009 for costs associated with the construction of the new multi-purpose arena in downtown Toledo. The project was completed in fall of 2009 at a total cost of \$96,743,922.

LUCAS COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

- Continuation of the interior renovation of the courthouse to improve security and to allow better access to those offices that are frequented by the general public. \$696,430 was expended on this project in 2009.

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

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$55,211,600. Of this total, \$22,435,000 is general obligation bonds backed by the full faith and credit of the government, \$17,020,500 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment, \$15,045,000 are non-tax revenue bonds and \$711,100 are revenue bonds. Repayment of revenue bonds are secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$26,077,387, and Ohio Public Works Commission (OPWC) loans of \$3,678,272.

In addition to the long-term debt, the County has \$103,635,000 in short-term construction notes outstanding. These notes bear interest rates of 1.00% - 2.00% and mature in 2010.

The County maintained 'AA-' and 'A1' ratings from both Fitch and Moody's respectively, for general obligation debt, and improved to an 'AA-' rating from Standard & Poor's. The ratings for the baseball stadium bonds were also upgraded by Standard & Poor's from an 'A' to an 'A+', and maintained at an 'A2' from Moody's and an 'A+' from Fitch.

The County's total bonded debt decreased by \$3,615,000 during the fiscal year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Lucas County is \$80,736,055, which is significantly in excess of the County's outstanding unvoted general obligation debt. Additional information on the County's long-term debt can be found in Note 10 and information on the short-term notes can be found in Note 9.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 12.2%, which is an increase from the rate of 8.3% a year ago. The state average unemployment rate was 10.2%, and the national average was 9.3%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2010 fiscal year.

At the end of the current fiscal year, unreserved fund balance in the general fund was \$28,044,645. The County reduced departmental requests for funding and prepared its 2010 budget without appropriating unreserved fund balance, and 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 government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to:

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

LUCAS COUNTY, OHIO

Statement of Net Assets December 31, 2009

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Equity In Pooled Cash and Investments - - - - -	\$ 191,826,409	\$ 15,039,147	\$ 206,865,556	\$ 20,693,459
Cash and Cash Equivalents				
In Segregated Accounts - - - - -	2,579,428	-	2,579,428	-
Accounts Receivable - - - - -	2,727,744	2,173,924	4,901,668	6,120,025
Accrued Interest Receivable - - - - -	871,810	-	871,810	-
Property Taxes Receivable (net of allowance for uncollectibles) - - - - -	99,698,355	-	99,698,355	-
Sales Tax Receivable - - - - -	17,698,389	-	17,698,389	-
Special Assessment Receivable - - - - -	24,105,105	-	24,105,105	-
Internal Balances - - - - -	(33,484)	33,484	-	-
Intergovernmental Receivable - - - - -	54,968,295	-	54,968,295	-
Materials and Supplies Inventory - - - - -	469,556	32,003	501,559	300,107
Prepaid Items - - - - -	53,753	-	53,753	2,450,851
Loans Receivable - - - - -	2,624	-	2,624	-
Unamortized Issuance Costs - - - - -	65,274	-	65,274	83,113
Nondepreciable Capital Assets - - - - -	34,918,772	401,794	35,320,566	3,101,652
Depreciable Capital Assets, Net - - - - -	283,388,532	106,054,833	389,443,365	19,207,397
Total Assets	713,340,562	123,735,185	837,075,747	51,956,604
Liabilities:				
Accrued Wages and Benefits Payable - - - - -	6,002,093	180,251	6,182,344	-
Accounts Payable - - - - -	18,362,987	852,719	19,215,706	6,907,563
Accrued Liabilities - - - - -	-	-	-	3,227,015
Intergovernmental Payable - - - - -	2,518,947	72,396	2,591,343	-
Accrued Interest Payable - - - - -	917,002	-	917,002	-
Unearned Revenue - - - - -	121,421,065	-	121,421,065	5,750,044
Notes Payable - - - - -	103,635,000	-	103,635,000	-
Long-Term Liabilities:				
Due Within One Year - - - - -	25,959,444	1,612,834	27,572,278	4,020,407
Due in More Than One Year - - - - -	74,136,295	25,727,149	99,863,444	1,571,458
Total Liabilities	352,952,833	28,445,349	381,398,182	21,476,487
Net Assets:				
Invested in Capital Assets, Net				
of Related Debt - - - - -	156,501,240	79,709,579	236,210,819	17,552,322
Restricted For:				
Capital Projects - - - - -	18,980,305	-	18,980,305	-
Debt Service - - - - -	5,577,405	-	5,577,405	-
Human Service Programs - - - - -	21,163,181	-	21,163,181	-
Public Works Projects - - - - -	13,940,249	-	13,940,249	-
Health Programs - - - - -	58,986,074	-	58,986,074	8,432,362
Legislative and Executive - - - - -	18,591,922	-	18,591,922	-
Public Safety - - - - -	21,712,121	-	21,712,121	-
Judicial - - - - -	2,581,709	-	2,581,709	-
Conservation and Recreation - - - - -	902,911	-	902,911	-
Unrestricted - - - - -	41,450,612	15,580,257	57,030,869	4,495,433
Total Net Assets	\$ 360,387,729	\$ 95,289,836	\$ 455,677,565	\$ 30,480,117

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

Statement of Activities
For The Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive.....	\$ 50,480,235	\$ 16,824,714	\$ 5,158,739	\$ -
Judicial.....	59,232,636	9,858,937	12,487,710	-
Public Safety.....	73,037,688	1,521,729	15,170,433	-
Public Works.....	15,936,004	283,386	6,219,041	1,801,044
Health.....	139,888,775	7,551,894	78,008,644	-
Human Services.....	132,053,097	26,567	100,963,105	-
Conservation and Recreation	9,266,214	1,847,005	-	-
Other.....	2,656,475	-	-	-
Interest and Fiscal Charges.....	5,619,800	-	-	-
Total Governmental Activities.....	488,170,924	37,914,232	218,007,672	1,801,044
Business Type Activities:				
Water Supply.....	2,871,832	183,789	-	-
Wastewater Treatment.....	4,698,605	4,190,357	-	-
Sewer.....	3,096,660	195,815	-	-
Sanitary Engineer.....	4,417,503	566,861	4,968	-
Stormwater Utility.....	259,004	-	-	-
Solid Waste.....	2,661,847	1,341,632	2,282	-
Parking Facilities.....	570,280	169,154	-	-
Total Business-Type Activities.....	18,575,731	6,647,608	7,250	-
Total Primary Government.....	\$ 506,746,655	\$ 44,561,840	\$ 218,014,922	\$ 1,801,044
Component Units:				
Lott Industries, Inc.....	\$ 10,238,861	\$ 2,805,096	\$ 6,081,454	\$ -
Preferred Properties Inc., & Affiliates.....	1,772,281	479,454	1,334,698	-
Toledo-Lucas County Convention and Visitors Bureau	5,299,068	2,510,883	2,973,284	-
Toledo Area Sports, Inc.....	1,168,629	274,543	-	-
Toledo Mud Hens.....	10,265,967	11,197,199	-	-
Total Component Units	\$ 28,744,806	\$ 17,267,175	\$ 10,389,436	\$ -

General Revenues:

Property Taxes
Sales Taxes
Other Taxes
Grants and Entitlements not Restricted to Specific Programs
Investment Income
Other
Total General Revenues

Transfers

Change in Net Assets

Net Assets, Beginning of Year - restated

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net(Expense) Revenue and Changes in Net Assets				
Primary Government				Component Units
Governmental Activities	Business-Type Activities	Total		
\$ (28,496,782)	\$ -	\$ (28,496,782)	\$ -	-
(36,885,989)	-	(36,885,989)	-	-
(56,345,526)	-	(56,345,526)	-	-
(7,632,533)	-	(7,632,533)	-	-
(54,328,237)	-	(54,328,237)	-	-
(31,063,425)	-	(31,063,425)	-	-
(7,419,209)	-	(7,419,209)	-	-
(2,656,475)	-	(2,656,475)	-	-
(5,619,800)	-	(5,619,800)	-	-
<u>(230,447,976)</u>	<u>-</u>	<u>(230,447,976)</u>	<u>-</u>	<u>-</u>
-	(2,688,043)	(2,688,043)	-	-
-	(508,248)	(508,248)	-	-
-	(2,900,845)	(2,900,845)	-	-
-	(3,845,674)	(3,845,674)	-	-
-	(259,004)	(259,004)	-	-
-	(1,317,933)	(1,317,933)	-	-
-	(401,126)	(401,126)	-	-
-	<u>(11,920,873)</u>	<u>(11,920,873)</u>	<u>-</u>	<u>-</u>
<u>(230,447,976)</u>	<u>(11,920,873)</u>	<u>(242,368,849)</u>	<u>-</u>	<u>-</u>
-	-	-	(1,352,311)	-
-	-	-	41,871	-
-	-	-	185,099	-
-	-	-	(894,086)	-
-	-	-	931,232	-
-	-	-	<u>(1,088,195)</u>	-
102,304,765	-	102,304,765	-	-
64,430,575	-	64,430,575	-	-
2,136,847	108,827	2,245,674	-	-
43,127,067	-	43,127,067	-	-
5,057,391	-	5,057,391	716,430	-
31,997,326	4,625,648	36,622,974	608,494	-
249,053,971	4,734,475	253,788,446	1,324,924	-
(784,023)	784,023	-	-	-
17,821,972	(6,402,375)	11,419,597	236,729	-
342,565,757	101,692,211	444,257,968	30,243,388	-
<u>\$ 360,387,729</u>	<u>\$ 95,289,836</u>	<u>\$ 455,677,565</u>	<u>\$ 30,480,117</u>	-

LUCAS COUNTY, OHIO

*Balance Sheet
Governmental Funds
December 31, 2009*

	General	Children Services Board	Board of Developmental Disabilities	Job and Family Services
<u>Assets:</u>				
Equity in Pooled Cash and Investments.....	\$ 18,699,203	\$ 20,498,900	\$ 27,815,447	\$ 1,039,321
Cash and Cash Equivalents				
In Segregated Accounts.....	2,579,428	-	-	-
Material and Supplies Inventory.....	-	-	-	-
Accounts Receivable.....	570,335	61,249	-	38,351
Intergovernmental Receivable.....	6,539,270	4,552,595	12,164,084	26,737
Interest Receivable.....	871,810	-	-	-
Sales Taxes Receivable.....	17,698,389	-	-	-
Property Taxes Receivable (net of allowance for uncollectibles).....	14,438,676	15,858,334	31,951,063	-
Special Assessments Receivable.....	2,066	-	-	-
Loans Receivable.....	-	-	-	-
Total Assets	\$ 61,399,177	\$ 40,971,078	\$ 71,930,594	\$ 1,104,409
<u>Liabilities:</u>				
Accounts Payable.....	\$ 2,016,560	\$ 437,938	\$ 895,546	\$ 3,733,599
Accrued Wages and Benefits Payable.....	2,764,271	699,977	915,521	524,216
Due to Other Funds.....	68,403	18,064	289	11,692
Intergovernmental Payable.....	1,115,645	300,594	409,501	233,752
Accrued interest payable	-	-	-	-
Unearned Revenue.....	14,110,383	15,470,641	31,184,000	-
Deferred Revenue.....	12,283,144	5,515,089	10,591,066	-
Notes Payable.....	-	-	-	-
Total Liabilities	32,358,406	22,442,303	43,995,923	4,503,259
<u>Fund Balances:</u>				
Reserved for Encumbrances.....	996,126	2,339,685	4,076,957	3,538,950
Reserved for Inventory.....	-	-	-	-
Unreserved, Undesignated, Reported in:				
General Fund.....	28,044,645	-	-	-
Special Revenue Funds.....	-	16,189,090	23,857,714	(6,937,800)
Capital Improvements Funds.....	-	-	-	-
Debt Service Fund.....	-	-	-	-
Total Fund Balances (Deficit)	29,040,771	18,528,775	27,934,671	(3,398,850)
Total Liabilities and Fund Balances	\$ 61,399,177	\$ 40,971,078	\$ 71,930,594	\$ 1,104,409

See accompanying notes to the basic financial statements.

<u>Mental Health and Recovery</u>	<u>Capital Improvements</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,019,089	\$ 18,525,221	\$ 5,718,148	\$ 57,077,257	\$ 153,392,586
-	-	-	-	2,579,428
-	-	-	445,938	445,938
-	1,097,537	55,248	887,137	2,709,857
23,111,131	-	-	8,574,478	54,968,295
-	-	-	-	871,810
-	-	-	-	17,698,389
11,756,617	-	-	25,693,665	99,698,355
-	84,961	24,018,078	-	24,105,105
-	-	-	2,624	2,624
<u>\$ 38,886,837</u>	<u>\$ 19,707,719</u>	<u>\$ 29,791,474</u>	<u>\$ 92,681,099</u>	<u>\$ 356,472,387</u>
\$ 4,451,754	\$ 979,127	\$ 250	\$ 3,973,154	\$ 16,487,928
35,133	2,488	-	1,027,980	5,969,586
628	-	-	43,387	142,463
13,157	1,122	-	429,081	2,502,852
-	642,749	41,813	-	684,562
11,515,830	-	23,939,566	25,200,645	121,421,065
16,254,397	55	-	6,965,792	51,609,543
-	97,305,000	6,330,000	-	103,635,000
<u>32,270,899</u>	<u>98,930,541</u>	<u>30,311,629</u>	<u>37,640,039</u>	<u>302,452,999</u>
5,833	4,789,773	-	9,875,045	25,622,369
-	-	-	445,938	445,938
-	-	-	-	28,044,645
6,610,105	-	-	44,653,946	84,373,055
-	(84,012,595)	-	66,131	(83,946,464)
-	-	(520,155)	-	(520,155)
<u>6,615,938</u>	<u>(79,222,822)</u>	<u>(520,155)</u>	<u>55,041,060</u>	<u>54,019,388</u>
<u>\$ 38,886,837</u>	<u>\$ 19,707,719</u>	<u>\$ 29,791,474</u>	<u>\$ 92,681,099</u>	<u>\$ 356,472,387</u>

LUCAS COUNTY, OHIO

Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009

Total Governmental Fund Balances	\$ 54,019,388
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**Amounts reported for governmental activities in the
statement of net assets are different because of the following:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 318,307,304

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Intergovernmental and Accounts Receivable	\$ 38,916,249	
Sales Tax Receivable	7,151,485	
Property Taxes Receivable	<u>5,541,809</u>	
		51,609,543

Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets, less \$140,458 net capital assets included above as capital assets used in governmental activities and \$113,487 for compensated absences and \$24,073 for capital leases included below. 25,340,147

Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 65,274

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Accrued Interest Payable	(232,440)	
Bonds and loans payable	(58,051,764)	
Capital Leases payable	(119,300)	
Landfill Obligations	(9,500,000)	
Compensated Absences Payable	<u>(21,015,356)</u>	(88,918,860)

When consolidating Internal Service Funds, the portion of the operating revenue allocated to the enterprise funds is eliminated from the governmental funds. (35,067)

Net Assets of Governmental Activities	\$ <u>360,387,729</u>
--	------------------------------

See accompanying notes to the basic financial statements.

The Oliver House



Photo Credit: G. Mikol

When the Oliver House opened its doors in 1859, The Magnificent grand opening dazzled citizens who viewed the new premier hotel in all its glory. Advertisements proudly announced the million and a quarter bricks that went into the construction and the 171 rooms each with its own fireplace, running water, and gas lighting. Furnishings such as rosewood chairs, a carved piano, and lace curtains decorated the interior. Guests enjoyed all the finest luxuries, including an omnibus that transported travelers from the railroad station to the hotel. Today, the Oliver House stands as the only remaining hotel designed by Isaiah Rogers. At 150 years old, this pre-Civil War hotel is listed on the National Register of Historic Places and the Historic American Buildings Survey.

Source: <http://www.theoliverhousetoledo.com/history.html>

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended December 31, 2009

	General	Children Services Board	Board of Developmental Disabilities	Job and Family Services
Revenues:				
Property Taxes.....	\$ 15,299,554	\$ 16,567,319	\$ 32,738,160	\$ -
Sales Taxes.....	64,341,105	-	-	-
Charges For Services.....	11,548,673	-	4,538,519	-
Licenses and Permits.....	24,735	-	-	-
Fines and Forfeitures.....	323,421	-	-	-
Special Assessments.....	24,576	-	-	-
Intergovernmental.....	26,838,596	22,352,573	30,219,276	65,072,804
Investment Income.....	4,364,965	-	-	-
Rental Income.....	1,592,677	-	-	-
Other.....	1,549,775	854,873	863,715	1,993,680
Total Revenues.....	125,908,077	39,774,765	68,359,670	67,066,484
Expenditures:				
Current:				
General Government:				
Legislative and Executive.....	24,630,804	-	-	-
Judicial.....	44,349,634	-	-	-
Public Safety.....	42,480,788	-	-	-
Public Works.....	195,839	-	-	-
Health.....	1,102,994	-	62,269,816	-
Human Services.....	1,671,404	43,357,093	-	67,561,709
Conservation and Recreation.....	631,276	-	-	-
Other.....	2,567,001	-	-	-
Capital Outlay.....	13,478	-	-	114,408
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Bond Issue Cost.....	-	-	-	-
Total Expenditures.....	117,643,218	43,357,093	62,269,816	67,676,117
Excess of Revenues Over (Under) Expenditures.....	8,264,859	(3,582,328)	6,089,854	(609,633)
Other Financing Sources (Uses):				
Issuance of Special Assessment Bonds.....	-	-	-	-
Issuance of Loans.....	-	-	-	-
Premium on Bond Issuance.....	-	-	-	-
Premium on Note Issuance.....	-	-	-	-
Capital Lease Transactions	13,478	-	-	114,408
Transfers In.....	-	-	-	2,820,539
Transfers Out.....	(22,198,525)	-	-	(44,109)
Total Other Financing Sources (Uses).....	(22,185,047)	-	-	2,890,838
Net Change in Fund Balances.....	(13,920,188)	(3,582,328)	6,089,854	2,281,205
Fund Balances, January 1.....	42,960,959	22,111,103	21,844,817	(5,680,055)
Fund Balances (deficit), December 31.....	\$ 29,040,771	\$ 18,528,775	\$ 27,934,671	\$ (3,398,850)

See accompanying notes to the basic financial statements.

Mental Health and Recovery	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 11,156,168	\$ -	\$ -	\$ 25,954,050	\$101,715,251
-	-	-	-	64,341,105
-	1,206	55,248	16,578,858	32,722,504
-	-	-	701,838	726,573
-	-	-	649,143	972,564
-	1,882,952	229,319	-	2,136,847
47,522,045	-	-	66,435,612	258,440,906
-	668,019	-	24,407	5,057,391
-	1,442,952	403,464	-	3,439,093
30,566	15,960,885	5,908,932	5,556,937	32,719,363
<u>58,708,779</u>	<u>19,956,014</u>	<u>6,596,963</u>	<u>115,900,845</u>	<u>502,271,597</u>
-	-	-	15,179,535	39,810,339
-	-	-	14,063,585	58,413,219
-	-	-	28,961,244	71,442,032
-	-	-	14,852,306	15,048,145
60,575,671	-	-	14,237,944	138,186,425
-	-	-	17,416,660	130,006,866
-	-	-	8,499,299	9,130,575
-	-	71,689	-	2,638,690
-	60,443,788	-	9,112,300	69,683,974
-	840,333	4,231,119	397,051	5,468,503
-	1,154,413	5,852,557	-	7,006,970
-	-	250	-	250
<u>60,575,671</u>	<u>62,438,534</u>	<u>10,155,615</u>	<u>122,719,924</u>	<u>546,835,988</u>
<u>(1,866,892)</u>	<u>(42,482,520)</u>	<u>(3,558,652)</u>	<u>(6,819,079)</u>	<u>(44,564,391)</u>
-	-	1,250,000	-	1,250,000
-	977,527	-	226,202	1,203,729
-	-	1,675	-	1,675
-	6,467	206,909	-	213,376
-	-	-	-	127,886
-	3,177,183	5,622,288	12,072,257	23,692,267
-	(2,797,440)	-	-	(25,040,074)
-	<u>1,363,737</u>	<u>7,080,872</u>	<u>12,298,459</u>	<u>1,448,859</u>
(1,866,892)	(41,118,783)	3,522,220	5,479,380	(43,115,532)
8,482,830	(38,104,039)	(4,042,375)	49,561,680	97,134,920
<u>\$ 6,615,938</u>	<u>\$ (79,222,822)</u>	<u>\$ (520,155)</u>	<u>\$ 55,041,060</u>	<u>\$ 54,019,388</u>

LUCAS COUNTY, OHIO

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For The Year Ended December 31, 2009*

Net Change in Fund Balances - Total Governmental Funds **\$ (43,115,532)**

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

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period (excluding internal service funds).

Capital Outlay - Non-Depreciable Capital Assets	\$ 64,973,155	
Capital Outlay - Depreciable Capital Assets	4,285,628	
Depreciation	<u>(16,390,913)</u>	52,867,870

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (Excludes internal service activity.) (656,606)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.

Intergovernmental and other	3,826,338	
Sales Tax	89,470	
Property Taxes	<u>589,514</u>	4,505,322

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets (excluding internal service fund activity).

Bond principal Payments	4,865,000	
Loan principal payments	557,384	
Capital lease principal payments	<u>46,119</u>	5,468,503

Issuance of bonds, notes and capital leases are recorded as an other financing source in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase liabilities on the statement of net assets. (2,581,615)

Repayment of the landfill liability is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 2,928,650

Capital assets transferred to governmental activities from business-type activities are reported as a transfers in on the statement of activities. 340,091

In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The difference between interest reported in the statement of activities is due to the following items:

Decrease in accrued interest payable	1,341,364	
Amortization of bond issue costs	(7,197)	
Amortization of deferred charges on refundings	<u>(161,798)</u>	1,172,369

Some expenses reported on the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.
Increase in compensated absence liability (excluding internal service funds) (207,890)

Internal service funds used by management to charge the costs of fleet management, fire fleet management stores and reproduction, workers' compensation, and plumbing to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and the related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds, including net internal balance of activity of \$26,079, is allocated among governmental activities. (2,899,190)

Change in Net Assets of Governmental Activities **\$ 17,821,972**

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO
*Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 General Fund*
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Property Taxes	\$ 15,271,000	\$ 15,271,000	\$ 15,299,554	\$ 28,554
Sales Taxes	72,000,000	72,000,000	64,122,062	(7,877,938)
Charges for Services	12,279,100	12,279,100	12,202,974	(76,126)
Licenses and Permits	22,600	22,600	24,735	2,135
Fines and Forfeitures	580,600	580,600	303,563	(277,037)
Intergovernmental	24,712,245	24,712,245	26,793,451	2,081,206
Special Assessment	27,213	27,213	26,816	(397)
Investment Income	9,360,000	9,360,000	6,936,445	(2,423,555)
Rental Income	1,600,000	1,600,000	1,592,677	(7,323)
Other	1,421,110	1,421,110	1,470,607	49,497
Total Revenues	<u>137,273,868</u>	<u>137,273,868</u>	<u>128,772,884</u>	<u>(8,500,984)</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	27,920,464	27,685,540	25,871,164	1,814,376
Judicial	45,499,441	45,693,265	44,735,337	957,928
Public Safety	41,589,824	42,559,783	42,199,045	360,738
Public Works	245,399	243,954	223,752	20,202
Health	1,270,588	1,262,477	1,112,211	150,266
Human Services	2,068,360	1,825,024	1,676,571	148,453
Conservation and Recreation	756,991	734,108	712,854	21,254
Miscellaneous	2,590,811	2,060,328	2,838,474	(778,146)
Total Expenditures	<u>121,941,878</u>	<u>122,064,479</u>	<u>119,369,408</u>	<u>2,695,071</u>
Excess of Revenues Over (Under) Expenditures	<u>15,331,990</u>	<u>15,209,389</u>	<u>9,403,476</u>	<u>(5,805,913)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(22,140,940)	(23,030,029)	(22,195,533)	834,496
Advances In	-	424,089	444,089	20,000
Total Other Financing Uses	<u>(22,140,940)</u>	<u>(22,605,940)</u>	<u>(21,751,444)</u>	<u>854,496</u>
Net Change in Fund Balance	(6,808,950)	(7,396,551)	(12,347,968)	(4,951,417)
Fund Balance, January 1	25,783,287	25,783,287	25,783,287	-
Prior year encumbrances appropriated	<u>2,351,924</u>	<u>2,351,924</u>	<u>2,351,924</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 21,326,261</u>	<u>\$ 20,738,660</u>	<u>\$ 15,787,243</u>	<u>\$ (4,951,417)</u>

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Board*

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Property Taxes	\$ 16,975,920	\$ 16,975,920	\$ 16,567,319	\$ (408,601)
Intergovernmental	27,859,356	27,859,356	26,828,078	(1,031,278)
Other	-	-	-	-
Total Revenues	<u>44,835,276</u>	<u>44,835,276</u>	<u>43,395,397</u>	<u>(1,439,879)</u>
EXPENDITURES:				
Current:				
<i>Human Services</i>				
Personal Services	26,559,726	26,559,726	25,533,722	1,026,004
Materials and Supplies	1,066,500	1,066,500	944,760	121,740
Charges and Services	20,692,003	19,823,899	18,843,206	980,693
Other Expenditures	208,400	288,400	280,475	7,925
Capital Outlay and Equipment	396,588	321,050	359,862	(38,812)
Total Expenditures	<u>48,923,217</u>	<u>48,059,575</u>	<u>45,962,025</u>	<u>2,097,550</u>
Net Change in Fund Balance	(4,087,941)	(3,224,299)	(2,566,628)	657,671
Fund Balance, January 1	18,464,931	18,464,931	18,464,931	-
Prior year encumbrances appropriated	1,498,866	1,498,866	1,498,866	-
Fund Balance, December 31	<u>\$ 15,875,856</u>	<u>\$ 16,739,498</u>	<u>\$ 17,397,169</u>	<u>\$ 657,671</u>

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Property Taxes	\$ 43,796,185	\$ 43,796,185	\$ 32,738,161	\$ (11,058,024)
Charges for services	6,668,826	6,668,826	4,538,520	(2,130,306)
Intergovernmental	15,780,818	15,910,818	29,239,858	13,329,040
Other	342,000	342,000	1,124,295	782,295
Total Revenues	<u>66,587,829</u>	<u>66,717,829</u>	<u>67,640,834</u>	<u>923,005</u>
EXPENDITURES:				
Current:				
<i>Health</i>				
Personal Services	41,875,294	40,904,404	36,238,768	4,665,636
Materials and Supplies	1,168,180	1,154,198	855,631	298,567
Charges and Services	13,604,639	16,813,560	15,470,789	1,342,771
Other Expenditures	21,333,141	18,242,873	13,609,973	4,632,900
Capital Outlay and Equipment	1,554,600	1,546,936	678,501	868,435
Total Expenditures	<u>79,535,854</u>	<u>78,661,971</u>	<u>66,853,662</u>	<u>11,808,309</u>
Net Change in Fund Balance	(12,948,025)	(11,944,142)	787,172	12,731,314
Fund Balance, January 1	17,781,701	17,781,701	17,781,701	-
Prior year encumbrances appropriated	3,599,089	3,599,089	3,599,089	-
Fund Balance, December 31	<u>\$ 8,432,765</u>	<u>\$ 9,436,648</u>	<u>\$ 22,167,962</u>	<u>\$ 12,731,314</u>

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Job and Family Services

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Intergovernmental	\$ 76,845,007	\$ 76,845,007	\$ 65,564,432	\$ (11,280,575)
Other	1,706,690	1,706,690	1,955,369	248,679
Total Revenues	<u>78,551,697</u>	<u>78,551,697</u>	<u>67,519,801</u>	<u>(11,031,896)</u>
EXPENDITURES:				
Current:				
<i>Human Services</i>				
Personal Services	22,901,127	22,391,127	21,243,287	1,147,840
Materials and Supplies	384,725	406,208	375,561	30,647
Charges and Services	61,543,747	57,248,235	53,561,939	3,686,296
Other Expenditures	936,654	956,322	945,999	10,323
Capital Outlay and Equipment	55,578	39,370	40,684	(1,314)
Total Expenditures	<u>85,821,831</u>	<u>81,041,262</u>	<u>76,167,470</u>	<u>4,873,792</u>
Deficiency of Revenues (Under) Expenditures	<u>(7,270,134)</u>	<u>(2,489,565)</u>	<u>(8,647,669)</u>	<u>(6,158,104)</u>
OTHER FINANCING SOURCES:				
Transfers In	2,820,539	2,820,539	2,820,539	-
Total Other Financing Sources	<u>2,820,539</u>	<u>2,820,539</u>	<u>2,820,539</u>	<u>-</u>
Net Change in Fund Balance	(4,449,595)	330,974	(5,827,130)	(6,158,104)
Fund Balance (deficit), January 1	(6,277,294)	(6,277,294)	(6,277,294)	-
Prior year encumbrances appropriated	6,392,974	6,392,974	6,392,974	-
Fund Balance (deficit), December 31	<u>\$ (4,333,915)</u>	<u>\$ 446,654</u>	<u>\$ (5,711,450)</u>	<u>\$ (6,158,104)</u>

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Mental Health and Recovery

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Property Taxes	\$ 13,294,400	\$ 13,294,400	\$ 11,156,168	\$ (2,138,232)
Intergovernmental	48,043,500	50,593,500	48,826,079	(1,767,421)
Other	515,000	515,000	30,566	(484,434)
Total Revenues	<u>61,852,900</u>	<u>64,402,900</u>	<u>60,012,813</u>	<u>(4,390,087)</u>
EXPENDITURES:				
Current:				
<i>Health</i>				
Personal Services	1,412,186	1,461,114	1,294,576	166,538
Materials and Supplies	17,650	17,650	12,582	5,068
Charges and Services	4,153,129	3,508,287	1,108,366	2,399,921
Other Expenditures	59,142,525	59,948,892	55,819,285	4,129,607
Capital Outlay and Equipment	7,000	7,000	4,079	2,921
Total Expenditures	<u>64,732,490</u>	<u>64,942,943</u>	<u>58,238,888</u>	<u>6,704,055</u>
Net Change in Fund Balance	(2,879,590)	(540,043)	1,773,925	2,313,968
Fund Balance, January 1	540,043	540,043	540,043	-
Prior year encumbrances appropriated	1,321,410	1,321,410	1,321,410	-
Fund Balance (deficit), December 31	<u>\$ (1,018,137)</u>	<u>\$ 1,321,410</u>	<u>\$ 3,635,378</u>	<u>\$ 2,313,968</u>

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

Statement of Net Assets

Proprietary Funds

DECEMBER 31, 2009

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
<u>ASSETS:</u>			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 1,453,026	\$ 6,144,387	\$ 3,652,539
Receivables:			
Accounts	140,696	989,435	263,966
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	32,003	-
Prepaid Items	-	-	-
<i>Total Current Assets</i>	<u>1,593,722</u>	<u>7,165,825</u>	<u>3,916,505</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	199,380	39,170	10,000
Depreciable Capital Assets	76,268,137	36,112,148	70,479,527
Accumulated Depreciation	<u>(34,292,076)</u>	<u>(11,714,155)</u>	<u>(34,133,718)</u>
<i>Total Noncurrent Assets</i>	<u>42,175,441</u>	<u>24,437,163</u>	<u>36,355,809</u>
<i>Total Assets</i>	<u>43,769,163</u>	<u>31,602,988</u>	<u>40,272,314</u>
<u>LIABILITIES:</u>			
Current Liabilities:			
Accounts Payable	140,850	92,145	211,226
Accrued Wages and Benefits Payable	-	42,536	-
Compensated Absences Payable	-	95,737	-
Due to Other Funds	-	356	-
Due to Other Governments	-	17,816	-
Ohio Water Development Authority (OWDA) / Ohio Public Works Commission (OPWC)			
Loans Payable-Current	183,403	690,802	169,613
Claims Payable - Current	-	-	-
Obligations Under Capital Lease-Current	-	-	-
<i>Total Current Liabilities</i>	<u>324,253</u>	<u>939,392</u>	<u>380,839</u>
Long-Term Liabilities:			
Compensated Absences Payable	-	16,465	-
Claims Payable	-	-	-
OWDA/OPWC Loans Payable	2,758,945	18,489,777	1,967,307
Obligations Under Capital Lease	-	-	-
<i>Total Long-Term Liabilities</i>	<u>2,758,945</u>	<u>18,506,242</u>	<u>1,967,307</u>
<i>Total Liabilities</i>	<u>3,083,198</u>	<u>19,445,634</u>	<u>2,348,146</u>
<u>NET ASSETS:</u>			
Invested in Capital Assets, Net of Related Debt	39,233,093	5,256,584	34,218,889
Unrestricted	<u>1,452,872</u>	<u>6,900,770</u>	<u>3,705,279</u>
<i>Total Net Assets</i>	<u>\$ 40,685,965</u>	<u>\$ 12,157,354</u>	<u>\$ 37,924,168</u>

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

Net assets of business-type activities

See accompanying notes to the basic financial statements.

<u>Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
<u>Nonmajor Enterprise funds</u>	<u>Total</u>		
\$ 3,789,195	\$ 15,039,147	\$	38,433,823
779,827	2,173,924		17,887
-	-		145,046
-	32,003		23,618
-	-		53,753
<u>4,569,022</u>	<u>17,245,074</u>		<u>38,674,127</u>
153,244	401,794		82,786
7,071,016	189,930,828		424,933
(3,736,046)	(83,875,995)		(367,261)
<u>3,488,214</u>	<u>106,456,627</u>		<u>140,458</u>
<u>8,057,236</u>	<u>123,701,701</u>		<u>38,814,585</u>
408,498	852,719		1,875,059
137,715	180,251		32,507
410,189	505,926		98,931
1,227	1,583		1,000
54,580	72,396		16,095
63,090	1,106,908		-
-	-		6,922,672
-	-		8,049
<u>1,075,299</u>	<u>2,719,783</u>		<u>8,954,313</u>
70,544	87,009		14,556
-	-		4,486,647
2,424,111	25,640,140		-
-	-		16,024
<u>2,494,655</u>	<u>25,727,149</u>		<u>4,517,227</u>
<u>3,569,954</u>	<u>28,446,932</u>		<u>13,471,540</u>
1,001,013	79,709,579		116,385
3,486,269	15,545,190		25,226,660
<u>\$ 4,487,282</u>	<u>95,254,769</u>	<u>\$</u>	<u>25,343,045</u>
	35,067		
	<u>\$ 95,289,836</u>		

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
<u>OPERATING REVENUES:</u>			
Charges For Services	\$ 183,789	\$ 4,190,357	\$ 195,815
Special Assessments	-	-	108,827
Other	859,241	695	114,608
<i>Total Operating Revenues</i>	1,043,030	4,191,052	419,250
<u>OPERATING EXPENSES:</u>			
Personal Services	-	1,491,676	-
Contractual Services	511,163	547,806	1,007,240
Materials and Supplies	77,956	381,712	37,128
Heat, Light and Power	284,342	411,739	135,764
Depreciation and Amortization	1,800,930	829,832	1,725,657
Employee Medical Benefits	-	-	-
Other Operating Expenses	8,484	183,925	106,557
<i>Total Operating Expenses</i>	2,682,875	3,846,690	3,012,346
<i>Operating Income (Loss)</i>	(1,639,845)	344,362	(2,593,096)
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Other non-operating revenue	-	334,311	-
Interest and Fiscal Charges	(192,988)	(858,511)	(88,662)
Intergovernmental	-	-	-
Loss on Disposal of Capital Assets	-	-	-
<i>Total Non-Operating Expense</i>	(192,988)	(524,200)	(88,662)
<i>Net Loss Before Transfers</i>	(1,832,833)	(179,838)	(2,681,758)
Transfers In	776,567	1,030,945	989,928
Transfers Out	(55,000)	-	-
<i>Change in Net Assets</i>	(1,111,266)	851,107	(1,691,830)
<i>Net Assets - Beginning of Year</i>	41,797,231	11,306,247	39,615,998
<i>Net Assets - End of Year</i>	\$ 40,685,965	\$ 12,157,354	\$ 37,924,168

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

Net assets of business-type activities

See accompanying notes to the basic financial statements.

Enterprise Funds			Governmental Activities - Internal Service Funds
Nonmajor Enterprise funds	Total		
\$ 2,077,647	\$6,647,608	\$	38,821,727
-	108,827		-
3,316,793	4,291,337		227,178
5,394,440	11,047,772		39,048,905
4,290,105	5,781,781		1,269,297
2,411,898	4,478,107		4,604,027
321,542	818,338		1,073,280
84,998	916,843		-
314,759	4,671,178		40,525
-	-		35,100,927
343,563	642,529		57,653
7,766,865	17,308,776		42,145,709
(2,372,425)	(6,261,004)		(3,096,804)
-	334,311		-
(123,182)	(1,263,343)		-
7,250	7,250		-
(369,782)	(369,782)		-
(485,714)	(1,291,564)		-
(2,858,139)	(7,552,568)		(3,096,804)
14,000	2,811,440		223,693
(1,632,326)	(1,687,326)		-
(4,476,465)	(6,428,454)		(2,873,111)
8,963,747	101,683,223		28,216,156
\$ 4,487,282	95,254,769	\$	25,343,045
	35,067		
	\$ 95,289,836		

LUCAS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2009

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/service charges.....	\$ 46,060	\$ 5,478,329	\$ 203,425
Cash received from other operations.....	1,378,061	695	112,309
Cash received from special assessments.....	-	-	146,912
Cash payments to suppliers for services.....	(844,886)	(1,591,310)	(926,853)
Cash payments to employees.....	-	(1,455,860)	-
<i>Net Cash Provided (Used) by Operating Activities</i>	579,235	2,431,854	(464,207)
Cash flows from non-capital financing activities:			
Grants and contributions	-	-	-
Cash received from repayment of interfund loan	-	-	-
Cash used for payment of interfund loan	-	-	-
Cash received from other non-operating sources.....	-	334,311	-
Cash used for transfers out	(55,000)	-	-
Cash received from transfers in	776,567	1,030,945	989,928
<i>Net Cash Provided (Used) by Noncapital Financing Activities</i>	721,567	1,365,256	989,928
Cash flows from capital and related financing activities:			
Purchase of capital assets.....	(776,567)	(1,076,739)	(989,928)
Issuance of loans	-	-	-
Principal retirement - loans.....	(407,123)	(1,598,612)	(331,224)
Interest and fiscal charges.....	(192,989)	(858,510)	(88,662)
Principal retirement - capital lease.....	-	-	-
<i>Net Cash Used In Capital and Related Financing Activities</i>	(1,376,679)	(3,533,861)	(1,409,814)
Net increase (decrease) in cash and cash equivalents.....	(75,877)	263,249	(884,093)
Cash and cash equivalents at beginning of year.....	1,528,903	5,881,138	4,536,632
Cash and cash equivalents at end of year.....	\$ 1,453,026	\$ 6,144,387	\$ 3,652,539
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating Income (Loss).....	\$ (1,639,845)	\$ 344,362	\$ (2,593,096)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities...			
Depreciation and amortization.....	1,800,930	829,832	1,725,657
Changes in assets and liabilities:			
Supplies inventory and other current assets.....	-	5,192	-
Accounts receivable.....	381,091	1,287,972	302,303
Prepayments.....	-	-	-
Accounts payable.....	37,059	(70,991)	62,844
Accrued wages and benefits.....	-	7,731	-
Compensated absences payable.....	-	26,234	-
Due to other funds.....	-	(329)	-
Due to other governments.....	-	1,851	38,085
Net cash provided (used) by operating activities.....	\$ 579,235	\$ 2,431,854	\$ (464,207)

See accompanying notes to the basic financial statements.

Enterprise Funds				Governmental
Nonmajor				Activities - Internal
Enterprise Funds		Total		Service Funds
\$ 1,682,759		\$ 7,410,573		\$ 38,972,053
5,127,513		6,618,578		226,906
-		146,912		-
(3,246,370)		(6,609,419)		(41,505,449)
(4,261,809)		(5,717,669)		(1,263,680)
(697,907)		1,848,975		(3,570,170)
5,748		5,748		-
1,632,326		1,632,326		-
(99,754)		(99,754)		(170,543)
-		334,311		-
(1,632,326)		(1,687,326)		-
14,000		2,811,440		223,693
(80,006)		2,996,745		53,150
(262,175)		(3,105,409)		(33,191)
612,870		612,870		-
(122,213)		(2,459,172)		-
(123,182)		(1,263,343)		-
-		-		(12,496)
105,300		(6,215,054)		(45,687)
(672,613)		(1,369,334)		(3,562,707)
4,461,808		16,408,481		41,996,530
\$ 3,789,195		\$ 15,039,147		\$ 38,433,823
\$ (2,372,425)		\$ (6,261,004)		\$ (3,096,804)
314,759		4,671,178		40,525
-		5,192		16,023
1,415,832		3,387,198		99,172
-		-		21,442
(81,699)		(52,787)		(706,300)
23,396		31,127		3,282
1,953		28,187		611
(2,670)		(2,999)		50,155
2,947		42,883		1,724
\$ (697,907)		\$ 1,848,975		\$ (3,570,170)

LUCAS COUNTY, OHIO

Statement of Assets and Liabilities

Agency Funds

December 31, 2009

	AGENCY FUNDS
<u>Assets:</u>	
Equity in Pooled Cash and	
Cash Equivalents.....	\$ 22,252,826
Segregated Cash.....	4,184,982
Due From Other Governments.....	16,699,119
Property Taxes Receivable.....	800,580,438
<i>Total Assets</i>	<u><u>\$ 843,717,365</u></u>
<u>Liabilities:</u>	
Due to Other Governments.....	\$ 3,444,030
Deposits.....	7,223,484
Payroll Withholdings.....	2,768,274
Undistributed Assets.....	830,281,577
<i>Total Liabilities</i>	<u><u>\$ 843,717,365</u></u>

See accompanying notes to the basic financial statements

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2009

	Toledo Mud Hens Baseball Club, Inc.	Lott Industries, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	TOTAL
ASSETS:						
Pooled Cash and Investments	\$ 7,660,494	\$ 5,234,146	\$ 175,541	\$ 3,678,165	\$ 3,945,113	\$ 20,693,459
Receivables (net of allowance for uncollectible accounts):	401,079	723,185	1,826,415	1,530,585	1,638,761	6,120,025
Prepaid Items	79,092	3,934	153,238	2,184,352	30,235	2,450,851
Inventory: materials and supplies	166,472	-	-	133,635	-	300,107
Unamortized Issuance Costs	-	83,113	-	-	-	83,113
Nondepreciable Capital Assets	118,250	188,082	1,620,320	-	1,175,000	3,101,652
Depreciable Capital Assets, net	3,684,450	6,831,040	7,836,554	35,867	819,486	19,207,397
TOTAL ASSETS	12,109,837	13,063,500	11,612,068	7,562,604	7,608,595	51,956,604
LIABILITIES:						
Accounts Payable	96,576	198,954	51,299	5,757,532	803,202	6,907,563
Accrued Liabilities	2,625,958	91,572	29,704	62,015	417,766	3,227,015
Unearned Revenue	552,166	-	215,458	3,369,032	1,613,388	5,750,044
Long-Term Liabilities:						
Due Within One Year	32,585	3,085,000	23,446	-	879,376	4,020,407
Due in More Than One Year	99,170	-	139,580	-	1,332,708	1,571,458
TOTAL LIABILITIES	3,406,455	3,375,526	459,487	9,188,579	5,046,440	21,476,487
NET ASSETS						
Invested in Capital Assets						
Net of Related Debt	3,770,115	3,934,122	9,293,848	35,867	518,370	17,552,322
Restricted For:						
Health Programs	-	-	8,432,362	-	-	8,432,362
Unrestricted (deficit)	4,933,267	5,753,852	(6,573,629)	(1,661,842)	2,043,785	4,495,433
TOTAL NET ASSETS (DEFICIT)	\$ 8,703,382	\$ 9,687,974	\$ 11,152,581	\$ (1,625,975)	\$ 2,562,155	\$ 30,480,117

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Toledo Mud Hens Baseball Club, Inc.	
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation	\$ 10,265,967	\$ 11,197,199	\$ -	\$ 931,232
Lott Industries, Inc.				
Health	10,238,861	2,805,096	6,081,454	-
Preferred Properties, Inc. and Affiliates				
Health	1,772,281	479,454	1,334,698	-
Toledo Arena Sports, Inc.				
Recreation	1,168,629	274,543	-	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	5,299,068	2,510,883	2,973,284	-
Total Component Units	<u>\$ 28,744,806</u>	<u>\$ 17,267,175</u>	<u>\$ 10,389,436</u>	931,232

General Revenues:		
Interest		87,518
Miscellaneous		26,250
Total General Revenues		<u>113,768</u>
Changes in net assets		1,045,000
Net Assets - Beginning of Year (restated)		<u>7,658,382</u>
Net Assets - End of Year		<u>\$ 8,703,382</u>

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

<u>Lott Industries, Inc.</u>	<u>Preferred Properties, Inc. and Affiliates</u>	<u>Toledo Arena Sports, Inc.</u>	<u>Toledo-Lucas County Convention and Visitors Bureau</u>	<u>TOTAL</u>
\$ -	\$ -	\$ -	\$ -	\$ 931,232
(1,352,311)	-	-	-	(1,352,311)
-	41,871	-	-	41,871
-	-	(894,086)	-	(894,086)
-	-	-	185,099	185,099
(1,352,311)	41,871	(894,086)	185,099	(1,088,195)
610,405	-	-	18,507	716,430
24,848	362,639	6,840	187,917	608,494
<u>635,253</u>	<u>362,639</u>	<u>6,840</u>	<u>206,424</u>	<u>1,324,924</u>
(717,058)	404,510	(887,246)	391,523	236,729
<u>10,405,032</u>	<u>10,748,071</u>	<u>(738,729)</u>	<u>2,170,632</u>	<u>30,243,388</u>
<u>\$ 9,687,974</u>	<u>\$ 11,152,581</u>	<u>\$ (1,625,975)</u>	<u>\$ 2,562,155</u>	<u>\$ 30,480,117</u>

Downtown Toledo Eateries



Downtown Toledo has undergone an exciting makeover in the past few years and there's no sign of it stopping anytime soon. New retail shops and restaurants are some of the most enticing additions to downtown Toledo and the Historic Warehouse District. Within walking distance to the newly built arena 'The Huntington Center' are numerous eateries to satisfy any discriminating palate.

*Source: Greater Toledo Convention and Visitors Bureau.
<http://www.dotoledo.org/>*

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Lott Industries, Inc.

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

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

Preferred Properties is a not-for-profit corporation organized to provide affordable and accessible housing to persons with disabilities. One third of the board of the Preferred Properties is appointed by the LCBDD. Funds for the purchase of housing are received from the LCBMR/DD, which come from board funds and pass through of funds from Community Assistance Projects administered by the Ohio Department of Developmental Disabilities. Based upon the significant services and resources provided by the County to Preferred Properties and due to the material significance and general nature of the County's relationship with Preferred Properties, it would be misleading to exclude Preferred Properties from the County's financial reporting entity and as such, Preferred Properties warrants inclusion in the County's financial statements as a discretely presented component unit. Preferred Properties is reported on a fiscal year ending June 30. Complete financial statements for the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

The Toledo Arena Sports, Inc. ("TASI")

The Toledo Arena Sports, Inc. is a nonprofit corporation organized to own, manage, and operate sports teams, together with the operation and management of all functions incident thereto, including parking and sale of concessions; and to manage any sports facilities owned by Lucas County, Ohio and thereby promote, encourage and stimulate an interest in sports teams as recreational activities for the residents of Lucas County, Ohio. New appointments to the board of directors require concurrence of the Commissioners. The County receives rent from TASI in order to retire debt issued to finance the construction of the Lucas County Arena.

LUCAS COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

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

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

JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

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

City of Toledo	38.40%
Lucas County	30.88%
Defiance County	9.72%
Fulton County	7.68%
Williams County	7.68%
Henry County	5.64%
	<u>100.00%</u>

In 2009, the County contributed \$4,582,884 for the CCNO's operations, which represents 30.88% of total contributions. 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 no bonds outstanding at year end for construction of the regional jail. Information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

B. Basis of Presentation

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

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

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

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

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

C. Fund Accounting

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

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.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

Board of Developmental Disabilities Fund - This fund accounts for a County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.

Job and Family Services 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.

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Other enterprise funds of the County are used to account for (1) sanitary engineer operations related to the administrative costs of operating the water supply system, wastewater treatment system, and sewer system, (2) administration of storm water disposal costs, (3) administration of solid waste disposal county-wide, and (4) operation of parking facilities. These funds are nonmajor funds whose activity has been aggregated and presented in a single column in the financial statements.

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

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

D. Measurement Focus

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

E. Basis of Accounting

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

Revenues - Exchange and Non-Exchange Transactions - 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 sixty 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 6). Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Allowance for Uncollectibles – Property taxes receivable are reported net of allowance for uncollectibles. The amounts of the allowance for the County’s funds are as follows:

	General	Children Services Board	Board of Developmental Disabilities	Mental Health and Recovery	Nonmajor Governmental
Gross taxes receivable	\$ 15,110,905	\$ 16,643,463	\$ 33,488,687	\$ 12,257,169	\$ 26,741,809
Less: allowance for doubtful accounts	(672,229)	(785,129)	(1,537,624)	(500,552)	(1,048,144)
Net taxes receivable	<u>\$ 14,438,676</u>	<u>\$ 15,858,334</u>	<u>\$ 31,951,063</u>	<u>\$ 11,756,617</u>	<u>\$ 25,693,665</u>

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

F. Budgetary Process

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

G. Cash Equivalents

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Investments" on the financial statements.

During 2009, investments were limited to nonnegotiable certificates of deposit, federal agency securities, U.S. treasury bills, foreign investments and State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2009 amounted to \$4,364,965.

H. Inventories of Materials and Supplies

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

I. Capital Assets

Capital assets, 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. In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date.

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

LUCAS COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2009

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

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:

<u>Description</u>	<u>Estimated Useful Lives</u>
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

J. Grants and Other Intergovernmental Revenues

Local Government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of capital assets are recorded as receivables and 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.

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

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

The County uses Internal Service Funds to account for self-funded insurance, central supplies, vehicle maintenance, telephone, and centralized drug testing.

L. Compensated Absences

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

M. Self-Funded Insurance

The County is self-funded for dental and health benefits. The dental program is administered by Health Care Payer's Coalition, which provides claims review and processing services. Each County fund is charged a proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, 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 \$300,000 for each workers' compensation claim. The County will pay premiums to the State of Ohio Bureau of Workers' Compensation for claims in excess of coverage provided by the fund. In addition, the fund will pay assessments to the Bureau of Workers' Compensation for administration and payment of claims.

All funds of the County participate in the program and make payments to the Self-funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The future retrospective premium liability of \$7,298,964 reported in the fund at December 31, 2009 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which approximate the claims liability.

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

N. Fund Balance Reservations and Designations

The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved or designated and are appropriable in future periods.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

O. Prepaid Items

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

P. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water Supply System, 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 and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Q. Interfund Balances

On fund financial statements, receivables and payables resulting from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur are classified as "due to/from other funds". These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

R. Net Assets

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

S. Accrued Liabilities and Long-Term Obligations

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

A. Deficit Fund Balances/Net Assets

Fund balances/net assets at December 31, 2009 included the following individual fund deficits:

	Deficit
<u>Major Governmental Funds</u>	
Job & Family Services	\$ (3,398,850)
Capital Improvement	(79,222,822)
Debt Service	(520,155)
Total Major funds	\$ (83,141,827)
<u>Nonmajor Governmental Funds</u>	
Workforce Development	\$ (330,586)
Child Support Enforcement Agency	(98,698)
Community MR/RES Services	(141,415)
Total Nonmajor funds	\$ (570,699)
<u>Nonmajor Enterprise Funds</u>	
Stormwater Utility	\$ (495,273)
Total Nonmajor funds	\$ (495,273)

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

B. Restated Net Assets

In accordance with GASB Statement No. 14, as amended by GASB Statement No. 39, the County determined that two new component units should be discretely presented in the County's fiscal year 2009 financial statements. These two new component units are TASI and TLCCVB (see Note 2(A)). The inclusion of these component units had the following effect on the component unit net assets as previously reported at December 31, 2008:

	Component Units
Net assets, December 31, 2008	\$ 28,811,485
Toledo Area Sports, Inc. (TASI)	(738,729)
Toledo-Lucas County Convention and Visitors Bureau (TLCCVB)	2,170,632
Restated net assets, December 31, 2008	\$ 30,243,388

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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

A. Cash on Hand

At year-end, the County had \$5,750 in undeposited cash on hand and \$6,875 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "Equity in Pooled Cash and Investments".

B. Cash in Segregated Accounts

At year-end, the County had \$8,256,577 cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "deposits with financial institutions" below.

C. Deposits with Financial Institutions

At December 31, 2009, the carrying amount of all County deposits was \$16,040,607. Based on the criteria described in GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2009, \$19,136,663 of the County's bank balance of \$23,244,300 was exposed to custodial risk as discussed below, while \$4,107,637 was covered by the FDIC.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

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

D. Investments

As of December 31, 2009, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>	
		<u>Less than One Year</u>	<u>1 to 5 Years</u>
Foreign Government Bonds	\$ 1,497,800	\$ -	\$ 1,497,800
U.S. Government Agency Securities	206,273,820	48,451,152	157,822,668
	<u>207,771,620</u>	<u>48,451,152</u>	<u>159,320,468</u>
STAR Ohio	12,057,940	12,057,940	-
Total	<u>\$ 219,829,560</u>	<u>\$ 60,509,092</u>	<u>\$ 159,320,468</u>

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Foreign Currency Risk: Lucas County does have a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2009, the County had exposure of approximately \$1,497,800 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2009, the County was not subject to custodial credit risk on investments.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2009, the County had the following investments that exceed 5% of the County's total investments (based on quoted market prices):

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Federal Farm Credit Bank (FFCB)	\$ 53,297,431	25.84%
Federal Home Loan Mortgage Corp. (FHLM)	65,995,884	31.99%
Federal Home Loan Bank (FHLB)	46,690,342	22.64%
Federal National Mortgage Association (FNMA)	40,290,163	19.53%

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the financial statements as of December 31, 2009:

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$ 16,040,607
Investments	219,829,560
Cash on hand	12,625
Total	<u>\$ 235,882,792</u>
<u>Cash and Investments per Financial Statements</u>	
Governmental activities	\$ 194,405,837
Business-type activities	15,039,147
Agency funds	26,437,808
Total	<u>\$ 235,882,792</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From					Total
	Governmental Funds			Enterprise Funds		
	General Fund	Capital Improvement	Job & Family Services	Water Supply System	Nonmajor Enterprise	
Governmental funds:						
Job & Family Services	\$ 2,820,539	\$ -	\$ -	\$ -	\$ -	\$ 2,820,539
Debt Service	5,523,179	-	44,109	55,000	-	5,622,288
Capital Improvements	1,544,857	-	-	-	1,632,326	3,177,183
Nonmajor Governmental	12,072,257	-	-	-	-	12,072,257
Internal Service Funds	223,693	-	-	-	-	223,693
Enterprise Funds:						
Water Supply System	-	776,567	-	-	-	776,567
Wastewater Treatment	-	1,030,945	-	-	-	1,030,945
Sewer System	-	989,928	-	-	-	989,928
Nonmajor Enterprise	14,000	-	-	-	-	14,000
Total	<u>\$ 22,198,525</u>	<u>\$ 2,797,440</u>	<u>\$ 44,109</u>	<u>\$ 55,000</u>	<u>\$ 1,632,326</u>	<u>\$ 26,727,400</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.

Interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements.

B. Interfund Due from/to other funds consisted of the following at December 31, 2009, as reported on the fund financial statements:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>	<u>Amount</u>
General	Internal Service Funds	\$ 68,403
Children Services Board	Internal Service Funds	18,064
Nonmajor Governmental Funds	Internal Service Funds	43,387
Nonmajor Enterprise Funds	Internal Service Funds	1,227
Internal Service Funds	Internal Service Funds	1,000
Job and Family Services	Internal Service Funds	11,692
Mental Health & Recovery Services Board	Internal Service Funds	628
Board of Developmental Disabilities	Internal Service Funds	289
Wastewater Treatment	Internal Service Funds	356
Total		<u>\$ 145,046</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 – INTERFUND TRANSACTIONS – (Continued)

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

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

- C. In 2008, the County's General fund advanced \$153,793 to the Sheriff Policing fund (a non-major governmental fund) as an interfund loan subject to repayment. In 2009, the Sheriff Policing fund repaid the interfund loan of \$153,793 to the General fund. There are no interfund loan receivables or payables at December 31, 2009.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Beginning in calendar year 2009 tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property tax collections in calendar year 2009 represent delinquent collections.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2009-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 6 - PROPERTY TAXES – (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2009 was \$18.17 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$ 8,694,858,210
Public utility and tangible personal property	<u>232,208,127</u>
Total assessed property value	<u>\$ 8,927,066,337</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills of the 10.00 mill limit for the General fund. An additional 16.17 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	Voter	<u>Rate Levied for Current Year Collection (b)</u>		Final Collection Year
	Authorized Rate (a)	Agricultural / Residential	Commercial / Industrial	
Senior Services	0.45	0.410621	0.417585	2014
Metroparks	1.70	1.638288	1.677727	2018/2012
Mental Health & Recovery	1.50	1.456246	1.463984	2018/2014
Board of Developmental Disabilities	5.00	4.201683	4.436216	continuous
Children Services	2.40	2.112010	2.296060	2013/2011
Port Authority	0.40	0.217082	0.331595	2014
Library	2.00	2.000000	2.000000	2012
Zoo Operating	0.85	0.778371	0.788772	2011
Zoo Improvements	1.00	0.915731	0.927967	2016
911 Telephone	0.70	0.641012	0.649577	2011
COSI	0.17	0.170000	0.170000	2013
Total	<u>16.17</u>	<u>14.541044</u>	<u>15.159483</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 BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 – PERMISSIVE SALES AND USE TAX

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State 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 reported in the general fund for 2009 amounted to \$64,341,105.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2009 follows:

	Balance 12/31/08	Additions	Disposals	Balance 12/31/09
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 21,259,422	\$ 340,091	\$ (359,277)	\$ 21,240,236
Construction in progress	<u>60,858,153</u>	<u>64,973,155</u>	<u>(112,152,772)</u>	<u>13,678,536</u>
Total capital assets, not being depreciated	<u>82,117,575</u>	<u>65,313,246</u>	<u>(112,512,049)</u>	<u>34,918,772</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	211,095,879	97,927,604	(167,899)	308,855,584
Furniture, fixtures and equipment	50,020,424	11,687,120	(2,820,506)	58,887,038
Infrastructure	<u>325,025,381</u>	<u>6,879,367</u>	<u>-</u>	<u>331,904,748</u>
Total capital assets, being depreciated	<u>586,141,684</u>	<u>116,494,091</u>	<u>(2,988,405)</u>	<u>699,647,370</u>
Less accumulated depreciation:				
Buildings, structures and improvements	86,990,831	6,841,872	(91,091)	93,741,612
Furniture, fixtures and equipment	40,105,360	6,162,812	(2,599,985)	43,668,187
Infrastructure	<u>275,422,285</u>	<u>3,426,754</u>	<u>-</u>	<u>278,849,039</u>
Total accumulated depreciation	<u>402,518,476</u>	<u>16,431,438</u>	<u>(2,691,076)</u>	<u>416,258,838</u>
Total capital assets being depreciated, net	<u>183,623,208</u>	<u>100,062,653</u>	<u>(297,329)</u>	<u>283,388,532</u>
Governmental activities capital assets, net	<u>\$ 265,740,783</u>	<u>\$ 165,375,899</u>	<u>\$ (112,809,378)</u>	<u>\$ 318,307,304</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS - (Continued)

Construction-in-progress: As of December 31, 2009, the County's construction projects incurred additional expenditures of \$56,974,512, with completed projects amounting to \$105,273,405. The most significant of the new expenditures were for the arena \$54,519,221 and for the courthouse renovation project \$696,430. For infrastructure projects, additional expenditures of \$7,998,643 were offset by completed projects amounting to \$6,879,367. The estimated cost to complete these projects is \$15,900,000.

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

Governmental Activities:	
General government	\$ 10,064,693
Public safety	965,500
Public works	3,711,953
Health	700,412
Human services	895,182
Recreation	53,173
Internal Service	40,525
Total depreciation expense - governmental activities	<u>\$ 16,431,438</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2009 follows:

<u>Business-Type Activities:</u>	<u>Balance</u> 12/31/08	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> 12/31/09
Capital assets, not being depreciated:				
Land	\$ 741,885	\$ -	\$ (340,091)	\$ 401,794
Total capital assets, not being depreciated	<u>741,885</u>	<u>-</u>	<u>(340,091)</u>	<u>401,794</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	37,976,998	1,030,945	-	39,007,943
Land improvements	140,442,456	1,766,495	-	142,208,951
Furniture, fixtures and equipment	<u>8,680,392</u>	<u>307,969</u>	<u>(274,427)</u>	<u>8,713,934</u>
Total capital assets, being depreciated	<u>187,099,846</u>	<u>3,105,409</u>	<u>(274,427)</u>	<u>189,930,828</u>
Less accumulated depreciation:				
Buildings, structures and improvements	9,940,061	966,282	-	10,906,343
Land improvements	61,700,074	3,446,203	-	65,146,277
Furniture, fixtures and equipment	<u>7,809,418</u>	<u>258,693</u>	<u>(244,736)</u>	<u>7,823,375</u>
Total accumulated depreciation	<u>79,449,553</u>	<u>4,671,178</u>	<u>(244,736)</u>	<u>83,875,995</u>
Total capital assets, being depreciated net	<u>107,650,293</u>	<u>(1,565,769)</u>	<u>(29,691)</u>	<u>106,054,833</u>
Business-type activities capital assets, net	<u>\$ 108,392,178</u>	<u>\$ (1,565,769)</u>	<u>\$ (369,782)</u>	<u>\$ 106,456,627</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:	
Water Supply System	\$ 1,800,930
Wastewater treatment	829,832
Sewer System	1,725,657
Sanitary Engineer	162,223
Solid Waste	<u>152,536</u>
Total depreciation expense - business-type activities	<u><u>\$ 4,671,178</u></u>

C. Component Units

The balance of capital assets at December 31, 2008 has been restated to include the capital assets of two new discretely presented component units: TASI and TLCCVB (see Note 2(A) and 3(B)). Capital asset activity for year ended December 31, 2009 follows:

	Restated Balance 12/31/2008	Changes in Assets	Balance 12/31/2009
Capital assets, not being depreciated:			
Land and Parking Rights	\$ 2,746,163	\$ 355,489	\$ 3,101,652
Total capital assets, not being depreciated	<u>2,746,163</u>	<u>355,489</u>	<u>3,101,652</u>
Capital assets, being depreciated:			
Buildings, structures and improvements	21,693,798	3,772,652	25,466,450
Furniture, fixtures and equipment	<u>5,717,252</u>	<u>(800,251)</u>	<u>4,917,001</u>
Total capital assets, being depreciated	<u>27,411,050</u>	<u>2,972,401</u>	<u>30,383,451</u>
Total accumulated depreciation	<u>(9,688,838)</u>	<u>(1,487,216)</u>	<u>(11,176,054)</u>
Total capital assets being depreciated, net	<u>17,722,212</u>	<u>1,485,185</u>	<u>19,207,397</u>
Component units capital assets, net	<u>\$ 20,468,375</u>	<u>\$ 1,840,674</u>	<u>\$ 22,309,049</u>

Depreciation expense was charged to component units as follows:

Component Units:	
Toledo Mud Hens Baseball Club, Inc.	\$ 606,202
Lott Industries, Inc.	424,726
Preferred Industries, Inc. and Affiliates	331,817
Toledo Arena Sports, Inc.	3,113
Toledo-Lucas Convention and Visitors Bureau	<u>141,438</u>
Total depreciation expense - component units	<u><u>\$ 1,507,296</u></u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 9 - NOTES PAYABLE

During the fiscal year 2009, the following note payable activity occurred:

<u>Note Issue</u>	<u>Maturity Date</u>	<u>Rate</u>	<u>Balance 12/31/2008</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance 12/31/2009</u>
Various purpose improvements	9/16/2010	2.00%	\$ -	\$ 4,505,000	\$ -	\$ 4,505,000
Convention Center Notes	4/21/2010	2.00%	-	9,130,000	-	9,130,000
Arena Improvement BANS	7/22/2010	1.00%	-	50,000,000	-	50,000,000
Taxable Arena Improvement Notes 2009	7/22/2010	1.75%	-	10,000,000	-	10,000,000
Taxable Arena Improvement Notes 2009	7/22/2010	1.75%	-	30,000,000	-	30,000,000
Convention Center Notes	4/21/2009	2.00%	9,130,000	-	9,130,000	-
Arena Improvement BANS	7/22/2009	3.00%	50,000,000	-	50,000,000	-
Arena Improvement Notes 2008	7/22/2009	3.80%	10,000,000	-	10,000,000	-
Arena Improvement Notes 2008-1	7/22/2009	3.55%	30,000,000	-	30,000,000	-
Various purpose improvements	9/21/2009	2.25%	<u>6,805,000</u>	-	<u>6,805,000</u>	-
Total capital project notes			<u>\$ 105,935,000</u>	<u>\$ 103,635,000</u>	<u>\$ 105,935,000</u>	<u>\$ 103,635,000</u>

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

Various purpose improvements notes: \$500,000 of outstanding various purpose improvements notes payable are reported in the Capital Improvements fund and \$4,005,000 are reported in the Debt Service fund. These notes are liabilities of the funds which received the proceeds.

Convention center and arena improvement notes: \$96,805,000 of outstanding convention center and arena improvement notes payable are reported in the Capital Improvements fund and \$2,325,000 are reported in the Debt Service fund. These notes are liabilities of the funds which received the proceeds.

Toledo Mud Hens Baseball Club, Inc. has available a \$500,000 line of credit with an interest rate at ½% less than the prime rate, which expires in April 2010. There was no outstanding debt at October 31, 2009. Preferred Properties, Inc. and Affiliates have various mortgages payable totaling \$163,026 secured by real estate and personal property with interest rates varying from 7% to 7.9%. Preferred Properties, Inc. has available a \$300,000 line of credit with an interest rate at 1.0% over prime (4.25% at June 30, 2009.) At June 30, 2009 the outstanding debt on this line of credit amounted to \$159,000.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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. There were no general obligation bonds issued by the County in 2009.

In 2007, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2009, \$11,105,000 of bonds outstanding are considered defeased.

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

On September 1, 2009, the County issued \$1,250,000 special assessment bonds with an average interest rate of 4.07% to retire various 2008 water and sewer bond anticipation notes. These notes were included in short-term debt in 2008. 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.

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the debt service fund, the County has an unvoted debt limitation of \$80,736,055. After deducting the current net indebtedness, the county has the capacity to issue approximately \$62,875,000 of additional unvoted general obligation debt. Lott Industries, Inc., a discretely presented component unit of the County has bonds payable of \$3,085,000 that mature on August 1, 2021, with a variable interest rate adjusted weekly due to the SIFMA branded index that was 2.43% at December 31, 2009.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

In 2001, the County issued \$20,000,000 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 \$6,000,000 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 full faith and credit or taxing power of the County. The Nontax Revenue Bonds are special obligations of the County secured by, and 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.

The County has pledged future non tax revenues, net of specified operating expenses, to repay \$20,000,000 in Series 2001 non-tax revenue bonds. Proceeds of the bonds were used to construct a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2001 stadium construction bonds are payable solely from non-tax revenues and are payable through 2021. The 2009 principal and interest payments on the bonds required less than 9.46% of net revenues. The total principal and interest remaining to be paid on the Series 2001 non-tax revenue bonds is \$22,470,714. Principal and interest paid for the current year and total non-tax net revenues were \$1,835,569 and \$19,404,246, respectively.

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2047. The 2009 principal and interest payments on the bonds required approximately 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,473,596. Principal and interest paid for the current year and total net revenues were \$39,837 and \$39,693, respectively.

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

During the fiscal year 2009, the following changes occurred in the County's governmental long-term obligations.

Governmental Activities	Original Amount Issued	Maturity Date Through	Balance 12/31/08	Additions	Reductions	Balance 12/31/09	Amount Due in One Year
<u>General Obligation Bonds:</u>							
1986 - 8% County public assistance building	\$ 5,500,000	12/01/11	\$ 660,000	\$ -	\$ (220,000)	\$ 440,000	\$ 220,000
1986 - 6.5% Convention Center land	8,400,000	12/01/12	1,360,000	-	(340,000)	1,020,000	340,000
2001 - 4.375% to 5% Juvenile Justice Center	17,000,000	12/01/21	1,490,000	-	(730,000)	760,000	760,000
2003 - 2.25% to 5% Court of Appeals	6,260,000	12/01/23	5,115,000	-	(255,000)	4,860,000	260,000
2005 - 3.5% to 4% Current Refunding	3,005,000	12/01/25	2,235,000	-	(285,000)	1,950,000	300,000
2007 - 3.5% to 4.25% Advance Refunding	11,740,000	12/01/21	11,505,000	-	(60,000)	11,445,000	60,000
2008 - 3% to 4% - Advance Refunding	<u>2,865,000</u>	12/01/20	<u>2,865,000</u>	-	<u>(905,000)</u>	<u>1,960,000</u>	<u>955,000</u>
Total general obligation bonds	<u>\$ 54,770,000</u>		<u>25,230,000</u>	-	<u>(2,795,000)</u>	<u>22,435,000</u>	<u>2,895,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1974 - 7.625% Waterline	\$ 528,320	11/01/14	90,000	-	(10,000)	80,000	20,000
1989 - 6.75% to 7% Sanitary sewer	1,200,000	12/01/09	105,000	-	(105,000)	-	-
1990 - 6.8% to 6.85% Waterline	397,000	12/01/10	70,000	-	(35,000)	35,000	35,000
1992 - 3.4% to 6.65% Sewers & waterlines	496,000	12/01/11	115,000	-	(35,000)	80,000	40,000
1992 - 3.4% to 6.65% Sewers & waterlines	981,000	12/01/12	290,000	-	(65,000)	225,000	70,000
1994 - 4% to 6.05% Sewers & waterlines	905,000	12/01/13	350,000	-	(60,000)	290,000	65,000
1995 - 4.3% to 6.8% Sewers & waterlines	680,000	12/01/15	290,000	-	(40,000)	250,000	45,000
1996 - 5.375% to 6.5% Sewers & waterlines	2,460,000	12/01/16	1,460,000	-	(145,000)	1,315,000	155,000
1997 - 4.9% to 5.45% Sewers & waterlines	1,235,000	12/01/17	705,000	-	(65,000)	640,000	65,000
1998 - 4.3% to 5% Sewers & waterlines	2,460,000	12/01/18	1,505,000	-	(120,000)	1,385,000	125,000
1999 - 5.15% to 6% Sewers & waterlines	535,000	12/01/19	365,000	-	(25,000)	340,000	25,000
2000 - 5.2% to 5.6% Sewers & waterlines	1,560,000	12/01/20	1,115,000	-	(70,000)	1,045,000	70,000
2001 - 4.1% to 5.1% Sewers & waterlines	1,585,000	12/01/21	1,170,000	-	(70,000)	1,100,000	70,000
2002 - 3.0% to 4.6% Sewers & waterlines	1,050,000	12/01/22	815,000	-	(45,000)	770,000	45,000
2003 - 2.75% to 5% Sewers & waterlines	990,000	12/01/23	810,000	-	(40,000)	770,000	40,000
2004 - 3% to 5.25% Sewers & waterlines	1,545,000	12/01/24	1,320,000	-	(60,000)	1,260,000	65,000
2005 - 3.5% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,455,000	-	(65,000)	1,390,000	65,000
2005 - 3.5% to 4% Technology drive	765,000	12/01/25	565,000	-	(75,000)	490,000	75,000
2005 - 3.5% to 4.25% Technology drive	1,035,000	12/01/25	930,000	-	(40,000)	890,000	40,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	1,165,000	-	(40,000)	1,125,000	45,000
2006 - 4.5% S.S. 772	936,100	09/01/26	873,000	-	(32,500)	840,500	34,000
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	455,000	-	(15,000)	440,000	15,000
2008 - 3.0% to 4.7% SS758 Bond	730,394	12/01/28	730,394	-	(17,642)	712,752	24,699
2008 - 3.0% to 4.7% WL1569,1577,1609,1616	304,606	12/01/28	304,606	-	(7,358)	297,248	10,301
2009 - 2.2 to 7.0% various purpose improvement	<u>1,250,000</u>	12/01/29	-	<u>1,250,000</u>	-	<u>1,250,000</u>	<u>25,000</u>
Total special assessment bonds	<u>\$ 26,948,420</u>		<u>17,053,000</u>	<u>1,250,000</u>	<u>(1,282,500)</u>	<u>17,020,500</u>	<u>1,269,000</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Governmental Activities - (Continued)	Original Amount <u>Issued</u>	Maturity Date <u>Through</u>	Balance <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/09</u>	Amount Due in <u>One Year</u>
<u>Non-Tax Revenue Bonds:</u>							
2001 - 6.375% to 6.625% Baseball Stadium	\$ 20,000,000	12/01/21	\$ 15,825,000	\$ -	\$ (780,000)	\$ 15,045,000	\$ 835,000
Total Non-Revenue Bonds	<u>\$ 20,000,000</u>		<u>15,825,000</u>	<u>-</u>	<u>(780,000)</u>	<u>15,045,000</u>	<u>835,000</u>
<u>Revenue Bonds:</u>							
2006 - 4.5% S.S. 772	\$ 725,700	09/01/46	718,600	-	(7,500)	711,100	7,800
Total Revenue Bonds	<u>\$ 725,700</u>		<u>718,600</u>	<u>-</u>	<u>(7,500)</u>	<u>711,100</u>	<u>7,800</u>
<u>OWDA Loans:</u>							
1983-1984 - 7.38% to 7.67% Sewers	\$ 662,191	1/1/2007	142,779	-	(54,247)	88,532	28,104
1991 - 6.16% to 7.45% Sewer 1100	403,165	7/1/2011	86,674	-	(32,940)	53,734	17,061
1991 - 6.16% to 7.45% Sewer 0526A	426,937	7/1/2011	92,056	-	(34,975)	57,081	18,120
1991 - 6.16% to 7.45% Sewer 0526B	257,591	7/1/2011	55,378	-	(21,046)	34,332	10,901
1994 - 6.72% Water	405,026	7/1/2019	249,381	-	(17,125)	232,256	8,841
2009 - 4.36% Water 5114	329,574	1/1/2030	-	329,574	-	329,574	7,951
2009 - 4.36% Sewer 5113	647,953	1/1/2030	-	647,953	-	647,953	15,632
Total OWDA Loans	<u>\$ 3,132,437</u>		<u>626,268</u>	<u>977,527</u>	<u>(160,333)</u>	<u>1,443,462</u>	<u>106,610</u>
<u>OPWC Loans:</u>							
1999 - 0% Road improvements - Angola Rd.	\$ 180,000	7/1/2010	27,000	-	(18,000)	9,000	9,000
1999 - 0% Road improvements - Hallet Ave.	259,339	7/1/2010	25,934	-	(25,934)	-	-
2000 - 0% Road improvements - Holloway Rd.	230,000	7/1/2011	46,000	-	(23,000)	23,000	11,500
2000 - 0% Road improvements - Old St Line	201,380	7/1/2011	40,276	-	(20,138)	20,138	10,069
2000 - 0% Road improvements - Eber Rd.	209,979	1/1/2011	31,497	-	(20,998)	10,499	10,499
2000 - 0% Road improvements - Overlay Ph 1	318,887	7/1/2011	63,778	-	(31,889)	31,889	15,944
2001 - 0% Road improvements - Garden	161,510	1/1/2011	48,453	-	(16,151)	32,302	8,075
2001 - 0% Road improvements - Flanders/Laskey	118,659	1/1/2011	23,732	-	(11,866)	11,866	5,933
2001 - 0% Road improvements - Monclova	139,697	1/1/2011	27,939	-	(13,970)	13,969	6,985
2002 - 0% Road improvements - Dutch Rd.	236,895	1/1/2012	82,913	-	(23,690)	59,223	11,845
2002 - 0% Road improvements - Multi Jurisd.	513,160	1/1/2012	205,264	-	(51,315)	153,949	25,658
2002 - 0% Road improvements - Bancroft	154,865	1/1/2012	54,203	-	(15,487)	38,716	7,743
2003 - 0% Road improvements - Centennial/Albon	540,000	1/1/2013	297,000	-	(54,000)	243,000	27,000
2006 - 0% Road improvements - Eber Wilkins	500,000	1/1/2016	375,000	-	(50,000)	325,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2027	177,418	-	(9,338)	168,080	4,669
2008 - 0% Road improvements - Abon Signal	15,147	1/1/2028	14,390	-	(1,515)	12,875	757
2008 - 0% Road improvements - Yarberg Bridge	99,404	1/1/2028	99,404	-	(4,970)	94,434	2,485
2008 - 0% Road improvements - Yarberg Bridge	95,797	1/1/2028	95,797	-	(4,790)	91,007	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	-	67,096	-	67,096	1,677
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	-	109,454	-	109,454	5,473
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	-	37,207	-	37,207	1,860
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	-	12,445	-	12,445	622
Total OPWC Loans:	<u>\$ 4,387,677</u>		<u>1,735,998</u>	<u>226,202</u>	<u>(397,051)</u>	<u>1,565,149</u>	<u>195,189</u>
Total Government Long Term Debt			<u>\$ 61,188,866</u>	<u>\$ 2,453,729</u>	<u>\$ (5,422,384)</u>	<u>\$ 58,220,211</u>	<u>\$ 5,308,599</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Governmental Activities - (Continued)	Original Amount <u>Issued</u>	Maturity Date <u>Through</u>	Balance <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/09</u>	Amount Due in <u>One Year</u>
<u>Other long-term obligations</u>							
Capital lease obligations			\$ 27,529	\$ 150,386	\$ (58,615)	\$ 119,300	\$ 48,348
Compensated absences			20,806,855	21,197,768	(20,989,267)	21,015,356	13,504,825
Landfill obligation			12,428,650	-	(2,928,650)	9,500,000	175,000
Claims payable			<u>10,462,769</u>	<u>11,409,319</u>	<u>(10,462,769)</u>	<u>11,409,319</u>	<u>6,922,672</u>
Total other long-term obligations			<u>43,725,803</u>	<u>32,757,473</u>	<u>(34,439,301)</u>	<u>42,043,975</u>	<u>20,650,845</u>
Total governmental activities obligations			104,914,669	<u>\$ 35,211,202</u>	<u>\$ (39,861,685)</u>	100,264,186	<u>\$ 25,959,444</u>
Less: unamortized deferred charges on refundings			<u>(330,245)</u>			<u>(168,447)</u>	
Total on statement of net assets			<u>\$ 104,584,424</u>			<u>\$ 100,095,739</u>	

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

During the fiscal year 2009, the following changes occurred in the County's business-type activities:

Business-type Activities

	Original Amount <u>Issued</u>	Maturity Date <u>Through</u>	Balance <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/09</u>	Amount Due in <u>One Year</u>
<u>OWDA Loans:</u>							
1980-1984 - 6.24% to 6.25% Sewer system	\$ 6,125,715	07/01/13	\$ 995,605	\$ -	\$ (197,977)	\$ 797,628	\$ 101,988
1984 - 6.24-6.25% Wastewater treatment	incl. above	07/01/13	733,291	-	(145,733)	587,558	75,075
1990 - 7.76% Water supply system	597,764	01/01/10	54,739	-	(54,739)	-	-
1991 - 7.45% to 7.62% Water supply system	640,317	07/01/11	113,626	-	(54,726)	58,900	29,448
1991 - 7.45% to 7.5% Water supply system	310,473	07/01/11	66,943	-	(25,434)	41,509	13,177
1993 - 6.16% Water supply system	1,128,300	07/01/18	629,918	-	(50,806)	579,112	26,162
1994 - 6.72% Sewer system	644,200	07/01/14	265,893	-	(41,622)	224,271	21,489
1994 - 6.72% Sewer system	308,300	07/01/14	127,251	-	(19,920)	107,331	10,284
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	5,223,678	-	(685,942)	4,537,736	352,588
1995 - 6.35% Water supply system	501,750	01/01/21	333,654	-	(19,378)	314,276	10,304
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	930,698	-	(87,684)	843,014	45,090
1997 - 5.86% Water supply system - SW Tank	1,102,927	07/01/17	622,111	-	(58,613)	563,498	30,141
1997 - 5.86% Water supply system - Water main	680,585	07/01/17	383,891	-	(36,167)	347,724	18,598
2001 - 5.39% Water supply system	1,268,385	01/01/21	913,813	-	(55,891)	857,922	29,080
2003 - 4.40% Water supply system	290,000	01/01/13	131,307	-	(30,716)	100,591	15,867
2003 - 3.85% Water supply system	200,000	07/01/13	99,469	-	(20,653)	78,816	10,626
2004 - 3.85% Wastewater treatment	15,457,228	07/01/29	13,642,307	-	(692,455)	12,949,852	225,898
2008 - 5.65% Solid Waste Project	1,082,403	07/01/28	1,065,846	117,597	(34,529)	1,148,914	18,000
2009 - 4.20% Stormwater Utility Project	495,273	07/01/15	-	495,273	-	495,273	-
Total OWDA loans	<u>\$ 44,022,913</u>		<u>26,334,040</u>	<u>612,870</u>	<u>(2,312,985)</u>	<u>24,633,925</u>	<u>1,033,815</u>
<u>OPWC Loans:</u>							
1994 - 0% Wastewater - Maumee River	\$ 274,474	01/01/16	116,651	-	(13,724)	102,927	6,862
2004 - 0% Sewer system - Schuler P.S.	97,025	07/01/14	53,363	-	(9,703)	43,660	4,851
2005 - 0% Sewer system	355,353	01/01/15	293,167	-	(17,768)	275,399	8,884
2005 - 0% Sewer system	432,200	01/01/15	356,565	-	(21,610)	334,955	10,805
2005 - 0% Sewer system	381,016	01/01/15	304,813	-	(19,050)	285,763	9,525
2006 - 0% Wastewater	1,215,159	01/01/26	1,063,264	-	(60,758)	1,002,506	30,379
2008 - 0% Sewer System	71,487	01/01/29	71,487	-	(3,574)	67,913	1,787
Total OPWC loans	<u>\$ 2,826,714</u>		<u>2,259,310</u>	<u>-</u>	<u>(146,187)</u>	<u>2,113,123</u>	<u>73,093</u>
<u>Other long-term obligations:</u>							
Compensated Absences			564,748	525,040	(496,853)	592,935	505,926
Total business-type activities on statement of net assets			<u>\$ 29,158,098</u>	<u>\$ 1,137,910</u>	<u>\$ (2,956,025)</u>	<u>\$ 27,339,983</u>	<u>\$ 1,612,834</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

A summary of the County's future long-term debt funding requirements as of December 31, 2009 follows:

Fiscal Year Ended	Bonds					
	General Obligation		Special Assessment		Non-Tax Revenue	
	Principal	Interest	Government Commitment Principal	Interest	Principal	Interest
2010	2,895,000	941,100	1,269,000	810,321	835,000	1,005,844
2011	3,000,000	815,250	1,305,500	738,350	895,000	952,613
2012	1,815,000	683,775	1,357,000	674,806	960,000	895,556
2013	1,540,000	604,250	1,323,800	606,297	1,025,000	834,356
2014	1,595,000	544,300	1,305,500	540,448	1,100,000	766,450
2015 - 2019	7,430,000	1,809,670	5,526,700	1,814,881	6,790,000	2,615,935
2020 - 2024	4,160,000	362,077	3,618,500	743,371	3,440,000	354,960
2025 - 2029	-	-	1,314,500	128,399	-	-
Total	<u>\$ 22,435,000</u>	<u>\$ 5,760,422</u>	<u>\$ 17,020,500</u>	<u>\$ 6,056,873</u>	<u>\$ 15,045,000</u>	<u>\$ 7,425,714</u>

Fiscal Year Ended	Bonds		Loans			
	Revenue		OWDA		OPWC	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	7,800	31,999	\$ 1,140,423	\$ 618,424	\$ 268,284	\$ -
2011	8,200	31,649	2,464,175	1,123,513	447,139	-
2012	8,500	31,365	2,362,383	992,522	388,632	-
2013	8,900	30,897	2,473,551	861,538	315,723	-
2014	9,300	30,497	2,099,818	742,876	290,065	-
2015 - 2019	53,200	145,890	6,279,608	2,459,253	952,850	-
2020 - 2024	66,400	132,850	4,339,513	1,387,918	734,022	-
2025 - 2029	82,600	116,431	4,892,604	516,465	279,880	-
2030 - 2034	103,100	96,074	25,312	46	1,677	-
2035 - 2039	128,400	70,692	-	-	-	-
2040 - 2044	160,100	39,080	-	-	-	-
2045 - 2049	74,600	5,072	-	-	-	-
Total	<u>\$ 711,100</u>	<u>\$ 762,496</u>	<u>\$ 26,077,387</u>	<u>\$ 8,702,555</u>	<u>\$ 3,678,272</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Accrued Compensated Absences

Unpaid vested hours at December 31, 2009 representing this liability recorded in governmental activities are as follows:

	<u>Hours</u>
Vacation	469,905
Sick	337,381
Compensation	24,074

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. Principal payments in 2009 totaled \$58,615 for the County.

	<u>Total</u>
Equipment	\$ 217,526
Less Accumuated Depreciation	<u>(53,405)</u>
Net Book Value	<u><u>\$ 164,121</u></u>

The following is a schedule of the future minimum lease payments required under capital lease obligations and the present value of the minimum lease payments as of December 31, 2009.

<u>Year Ending</u> <u>December 31,</u>	<u>Government</u> <u>Activities</u>	<u>Internal Service</u> <u>Activities</u>
2010	\$ 42,035	\$ 8,555
2011	39,635	5,176
2012	9,493	4,500
2013	3,099	4,500
2014	<u>1,549</u>	<u>3,000</u>
Total minimum lease payments	95,811	25,731
Less: amount representing interest	<u>1,651</u>	<u>591</u>
Present value of future minimum lease payments	<u><u>\$ 94,160</u></u>	<u><u>\$ 25,140</u></u>

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

The Toledo Mud Hens have a long term deferred compensation liability of \$99,170 and have also entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

The component units future minimum lease payments under capital lease obligations as of December 31, 2009 are as follows:

Year Ending December 31,	Toledo Mud Hens
2010	\$ 35,097
Total minimum lease payments	35,097
Less: amount representing interest	2,512
Present value of future minimum lease payments	\$ 32,585

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, 2009 there were 32 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$648,875,000, including \$571,955,000 for hospital, \$51,340,000 for industrial development, economic, and school facilities, and \$25,580,000 for housing.

NOTE 11 - PENSION PLAN

Ohio Public Employees Retirement System

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - PENSION PLAN – (continued)

State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2009 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 10.1%.

The County's contribution rate for 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63% of covered payroll. For January 1 through March 31, 2009, a portion equal to 7.00% of covered payroll was allocated to fund the post-employment health care plan. From April 1, through December 31, 2009, the rate was reduced to 5.5%.

The County's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31 and 8.5% from April 1 through December 31, except for those plan members in law enforcement and public safety. For those classifications, the County's pension contributions were 10.63% of covered payroll from January 1 through March 31 and 12.13% from April 1 through December 31, 2009. The County's required contributions to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$23.4 million, \$23.9 million, and \$23.4 million, respectively; 92.26% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

NOTE 12 - POST-EMPLOYMENT BENEFIT PLAN

Ohio Public Employees Retirement System

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

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - POST-EMPLOYMENT BENEFIT PLAN – (continued)

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.00% of covered payroll (17.63% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The amount of the employer contributions which was allocated to fund post-employment healthcare for 2009 was 7.00% of covered payroll from January 1 through March 31 and 5.50% from April 1 through December 31, 2009.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$9,627,158, \$11,674,613, and \$6,746,630, respectively; 92.26% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, change in financial position, and changes in fund balance on the basis of GAAP, the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements and encumbrances.

The Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (continued)

- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	General Fund	Children Services Board	Board of Developmental Disabilities	Job and Family Services	Mental Health & Recovery
Budget Basis	\$ (12,347,968)	\$ (2,566,628)	\$ 787,172	\$ (5,827,130)	\$ 1,773,925
Net adjustments for revenue accruals	(2,864,807)	(3,620,632)	718,836	(453,317)	(1,304,034)
Net adjustments for expenditure accruals	730,064	265,247	506,889	4,952,403	(2,342,616)
Net adjustment for encumbrances	996,126	2,339,685	4,076,957	3,538,950	5,833
Net adjustments for other financing sources (uses) accruals	(433,603)	-	-	70,299	-
GAAP Basis	<u>\$ (13,920,188)</u>	<u>\$ (3,582,328)</u>	<u>\$ 6,089,854</u>	<u>\$ 2,281,205</u>	<u>\$ (1,866,892)</u>

NOTE 14 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates approximately \$9,500,000 will be needed to enact the plan, of which approximately \$175,000 of the costs are to be incurred in the next year. The current liability of \$175,000 is included in long-term liability due within a year with the remaining \$9,325,000 recorded as a long-term liability due in more than one year. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 14 – CONTINGENCIES – (Continued)

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

NOTE 15- RECEIVABLES

Receivables at December 31, 2009, consisted of taxes, accounts, accrued interest and intergovernmental receivables arising from grants, entitlements and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2009.

Fund	Amount
General Fund:	
Local Government Fund	\$ 3,705,202
State Public Defender Reimbursement	797,166
Various Grants and entitlements	1,123,656
Homestead Rollback	913,246
	6,539,270
Children's Services Board	
Homestead Rollback	1,039,390
	1,039,390
Board of Developmental Disabilities:	
Grants and Entitlements	10,231,899
Homestead Rollback	1,932,185
	12,164,084
Jobs and Family Services	
Grants and Entitlements	26,737
	26,737
Mental Health and Recovery:	
Grants and Entitlements	22,426,197
Homestead Rollback	684,934
	23,111,131
Other Governmental Funds:	
Grants and Entitlements	1,799,810
License, Gasoline and Permissive Taxes	5,327,175
Homestead Rollback	1,447,493
	8,574,478
Total intergovernmental receivables	\$ 51,455,090

LUCAS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 16 - RISK MANAGEMENT

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

The claims liability of \$11,409,319 reported in the internal service funds at December 31, 2009, 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 2009 and 2008 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Provision for for Workers Compensation Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$ 10,462,769	\$ 35,100,927	\$ 515,950	\$ (34,670,327)	\$ 11,409,319
2008	\$ 12,502,172	\$ 33,651,190	\$ (240,000)	\$ (35,450,593)	\$ 10,462,769

NOTE 17 - SUBSEQUENT EVENTS

On April 6, 2010, the County issued bond anticipation notes amounting to \$9,130,000 for the purpose of paying the costs of the refunding on the bond anticipation notes issued on April 21, 2009.

On April 16, 2010, the County entered into a naming rights and sponsorship agreement with Huntington Bancshares, Inc. whereby Huntington Bancshares, Inc. has agreed to purchase the naming rights to the Lucas County Arena for \$2.1 million. The agreement is for six years and includes three renewal option of six years each. The proceeds will be used to pay down the County's debt obligations related to the Arena's construction.

Packo's at the Park



Serving authentic Hungarian food since 1932, one of the newer locations, Packo's at the Park, is located just across the street from Fifth Third Field and seats more than 230 people. There is outdoor seating for those warm weather days and the restaurant offers cafeteria-style lunch service and full service dinner. And, of course, the menu will include the same delicious Hungarian treats Packo's has come to be famous for.

Source: *Greater Toledo Convention and Visitors Bureau.*
<http://www.dotoledo.org/>

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund*

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:				
Property Taxes	\$ 15,271,000	\$ 15,271,000	\$ 15,299,554	\$ 28,554
Sales Taxes	72,000,000	72,000,000	64,122,062	(7,877,938)
Charges for Services	12,279,100	12,279,100	12,202,974	(76,126)
Licenses and Permits	22,600	22,600	24,735	2,135
Fines and Forfeitures	580,600	580,600	303,563	(277,037)
Intergovernmental	24,712,245	24,712,245	26,793,451	2,081,206
Special Assessments	27,213	27,213	26,816	(397)
Investment Income	9,360,000	9,360,000	6,936,445	(2,423,555)
Rental Income	1,600,000	1,600,000	1,592,677	(7,323)
Other	1,421,110	1,421,110	1,470,607	49,497
Total Revenues	137,273,868	137,273,868	128,772,884	(8,500,984)
EXPENDITURES:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal Services	1,467,273	1,487,796	1,410,936	76,860
Materials and Supplies	82,540	92,510	88,791	3,719
Charges and Services	150,484	141,300	117,633	23,667
Other Expenditures	30,500	30,500	17,759	12,741
Capital Outlay and Equipment	10,000	7,050	4,473	2,577
<i>Assessing Personal Property</i>				
Personal Services	280,990	284,164	283,367	797
Materials and Supplies	3,872	1,060	-	1,060
Charges and Services	29,800	29,628	28,391	1,237
Capital Outlay and Equipment	200	1,600	1,392	208
<i>Real Estate Support Staff</i>				
Personal Services	719,645	719,282	695,421	23,861
Materials and Supplies	5,000	5,037	4,406	631
Charges and Services	10,045	10,349	7,364	2,985
Other Expenditures	2,000	909	679	230
Capital Outlay and Equipment	5,000	5,000	-	5,000
<i>Budget Commission</i>				
Personal Services	97,489	46,749	44,630	2,119
Materials and Supplies	100	100	-	100
<i>Board Of Revision</i>				
Personal Services	167,589	171,308	165,125	6,183
Materials and Supplies	23,000	94,060	81,937	12,123
Charges and Services	7,000	2,000	1,231	769
Capital Outlay and Equipment	3,000	3,000	-	3,000

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual General Fund (continued)

FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Legislative and Executive - continued				
<i>Information Services</i>				
Personal Services	2,305,026	2,305,026	2,221,261	83,765
Materials and Supplies	33,730	32,030	25,962	6,068
Charges and Services	1,326,425	1,271,641	1,096,172	175,469
Other Expenditures	20,000	20,000	9,234	10,766
Capital Outlay and Equipment	413,426	405,526	332,212	73,314
 <i>Commissioners</i>				
Personal Services	535,080	535,057	533,043	2,014
Materials and Supplies	6,978	6,704	4,127	2,577
Charges and Services	9,728	10,417	8,789	1,628
Other Expenditures	15,000	14,380	13,209	1,171
 <i>County Administrator</i>				
Personal Services	670,944	624,783	593,155	31,628
Materials and Supplies	3,000	3,265	2,559	706
Charges and Services	10,443	10,259	9,799	460
Other Expenditures	2,000	2,361	2,361	-
 <i>Facilities</i>				
Personal Services	3,917,226	3,915,526	3,626,984	288,542
Materials and Supplies	383,007	352,669	299,953	52,716
Charges and Services	980,071	963,891	859,508	104,383
Other Expenditures	10,020	10,020	8,772	1,248
Capital Outlay and Equipment	13,013	11,413	10,249	1,164
 <i>Department Of Personnel</i>				
Personal Services	518,308	518,308	509,750	8,558
Materials and Supplies	4,336	4,200	1,910	2,290
Charges and Services	11,368	15,272	12,227	3,045
Other Expenditures	845	845	836	9
Capital Outlay and Equipment	1,500	1,500	57	1,443
 <i>Treasurer</i>				
Personal Services	858,524	863,546	857,594	5,952
Materials and Supplies	18,615	18,579	7,901	10,678
Charges and Services	240,517	206,989	180,567	26,422
Other Expenditures	2,500	2,500	1,156	1,344
 <i>Personal Property Tax</i>				
Personal Services	132,312	133,107	131,051	2,056
Materials and Supplies	2,014	2,000	700	1,300
Charges and Services	1,000	1,000	443	557
Other Expenditures	1,000	205	-	205

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual General Fund (continued)

FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Legislative & Executive - continued				
<i>Office Of Management and Budget</i>				
Personal Services	379,159	424,836	423,672	1,164
Materials and Supplies	4,651	3,235	3,018	217
Charges and Services	21,582	21,583	21,083	500
Other Expenditures	2,200	3,785	3,737	48
Capital Outlay and Equipment	800	181	181	-
<i>Hotel Administration</i>				
Personal Services	72,851	76,195	75,844	351
Materials and Supplies	1,434	771	922	(151)
Charges and Services	580	300	296	4
Other Expenditures	4,500	3,547	3,547	-
Capital Outlay and Equipment	1,000	-	-	-
<i>Board Of Elections</i>				
Personal Services	1,732,760	1,744,036	1,690,188	53,848
Materials and Supplies	250,236	195,309	194,437	872
Charges and Services	794,949	1,020,389	1,016,292	4,097
Capital Outlay and Equipment	10,789	10,238	10,238	-
<i>Support Services</i>				
Personal Services	194,725	195,418	195,265	153
Materials and Supplies	3,150	2,687	2,311	376
Charges and Services	6,692	6,692	4,198	2,494
Other Expenditures	2,095	2,301	2,101	200
Capital Outlay and Equipment	500	-	-	-
<i>Centralized Records Center</i>				
Personal Services	167,854	167,854	155,174	12,680
Materials and Supplies	28,500	19,700	8,756	10,944
Charges and Services	235,045	243,845	213,570	30,275
Other Expenditures	475	475	337	138
Capital Outlay and Equipment	261	209	209	-
<i>Recorder</i>				
Personal Services	726,909	727,358	726,931	427
Materials and Supplies	7,000	7,490	6,696	794
Charges and Services	12,890	13,441	8,262	5,179
<i>Recorder Housing Trust Fee</i>				
Personal Services	2,875	2,875	846	2,029
Charges and Services	18,000	18,000	5,524	12,476
<i>Annual Audit</i>				
Charges and Services	271,890	271,890	226,800	45,090
Other Expenditures	2,912	2,912	1,522	1,390
<i>Plan Commission</i>				
Other Expenditures	437,000	437,000	437,000	-

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and Services	6,103,087	5,776,627	5,525,169	251,458
Other Expenditures	120,906	115,216	96,805	18,411
Capital Outlay and Equipment	10,000	10,000	-	10,000
<i>Real Estate Taxes</i>				
Other Expenditures	400,000	400,000	343,541	56,459
<i>Insurance</i>				
Personal Services	130,000	146,000	142,840	3,160
Charges and Services	206,724	206,724	8,776	197,948
Other Expenditures	10,000	10,000	-	10,000
<i>Total General Government - Legislative and Executive</i>	<u>27,920,464</u>	<u>27,685,540</u>	<u>25,871,164</u>	<u>1,814,376</u>
Judicial				
<i>Juvenile Court</i>				
Personal Services	7,719,295	7,599,533	7,584,182	15,351
Materials and Supplies	248,956	251,938	224,544	27,394
Charges and Services	277,211	281,876	251,045	30,831
Other Expenditures	21,427	22,919	21,443	1,476
Capital Outlay and Equipment	15,000	272	-	272
<i>Juvenile Detention Center</i>				
Personal Services	3,925,687	3,882,777	3,875,136	7,641
Materials and Supplies	118,675	196,864	182,218	14,646
Charges and Services	309,660	417,480	412,721	4,759
Other Expenditures	10,500	10,410	10,371	39
Capital Outlay and Equipment	36,000	17,500	17,264	236
<i>Prosecutor</i>				
Personal Services	5,712,490	5,705,275	5,654,824	50,451
Materials and Supplies	62,912	62,733	58,107	4,626
Charges and Services	40,619	44,119	40,659	3,460
Other Expenditures	17,031	13,531	11,440	2,091
Capital Outlay and Equipment	5,979	13,052	13,052	-
<i>Domestic Relations Court</i>				
Personal Services	2,790,665	2,900,990	2,900,772	218
Materials and Supplies	19,270	19,138	19,138	-
Charges and Services	150,205	140,626	141,496	(870)
Other Expenditures	18,175	15,146	15,146	-
Capital Outlay and Equipment	2,597	1,770	1,770	-

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual General Fund (continued)

FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial - continued				
<i>Clerk Of Courts</i>			-	
Personal Services	2,173,239	2,295,396	2,294,428	968
Materials and Supplies	420,017	396,532	396,532	-
Charges and Services	74,106	55,435	54,726	709
Other Expenditures	11,711	10,063	10,063	-
Capital Outlay and Equipment	13,456	6,828	6,828	-
 <i>Probate Court</i>				
Personal Services	2,067,577	2,073,726	2,072,276	1,450
Materials and Supplies	27,000	29,464	35,787	(6,323)
Charges and Services	20,250	17,600	17,295	305
Other Expenditures	9,000	11,037	11,037	-
 <i>Common Pleas Court</i>				
Personal Services	3,497,049	3,539,996	3,521,724	18,272
Materials and Supplies	63,431	78,773	67,474	11,299
Charges and Services	261,020	238,022	196,260	41,762
Other Expenditures	14,815	11,905	9,740	2,165
Capital Outlay and Equipment	5,300	5,300	4,756	544
 <i>Court Rehabilitation and Correction</i>				
Personal Services	398,394	384,494	375,279	9,215
Materials and Supplies	3,350	3,350	2,835	515
Charges and Services	21,623	21,623	17,995	3,628
Other Expenditures	1,765	1,765	1,671	94
Capital Outlay and Equipment	6,575	6,575	5,075	1,500
 <i>Work Release</i>				
Personal Services	1,954,938	1,951,991	1,940,388	11,603
Materials and Supplies	58,484	56,401	45,639	10,762
Charges and Services	221,840	221,695	184,400	37,295
Other Expenditures	2,500	1,979	899	1,080
Capital Outlay and Equipment	10,200	9,744	7,253	2,491
 <i>Jury Commission</i>				
Personal Services	100,062	100,262	100,108	154
Materials and Supplies	25,367	28,097	27,623	474
Charges and Services	168,112	168,410	147,251	21,159
Other Expenditures	12,590	8,367	1,219	7,148
Capital Outlay and Equipment	3,749	4,674	4,032	642
 <i>Adult Probation</i>				
Personal Services	1,569,216	1,484,216	1,456,621	27,595
Materials and Supplies	129,300	129,300	113,183	16,117
Charges and Services	16,378	16,378	15,369	1,009
Other Expenditures	1,000	500	226	274
Capital Outlay and Equipment	-	500	487	13

LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual General Fund (continued)

FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial - continued				
<i>Pretrial Presentence</i>				
Personal Services	1,936,199	1,926,142	1,904,663	21,479
Materials and Supplies	73,822	79,098	76,068	3,030
Charges and Services	33,327	23,999	22,968	1,031
Other Expenditures	1,500	638	637	1
Capital Outlay and Equipment	1,000	5,236	5,058	178
<i>Common Pleas Security</i>				
Personal Services	1,222,700	1,287,760	1,257,040	30,720
Materials and Supplies	4,561	4,495	4,824	(329)
Charges and Services	25,176	23,270	13,440	9,830
Other Expenditures	375	374	371	3
Capital Outlay and Equipment	4,100	3,754	3,313	441
<i>Community Supervision</i>				
Personal Services	748,051	731,098	710,553	20,545
Materials and Supplies	11,781	11,514	6,205	5,309
Charges and Services	100,190	119,520	97,777	21,743
Other Expenditures	850	500	170	330
Capital Outlay and Equipment	2,100	1,411	1,420	(9)
<i>Maumee Municipal Court</i>				
Personal Services	129,101	129,101	120,007	9,094
Charges and Services	17,200	17,200	15,803	1,397
<i>Oregon Municipal Court</i>				
Personal Services	145,279	145,279	113,444	31,835
Charges and Services	15,900	15,900	13,968	1,932
<i>Sylvania Municipal Court</i>				
Personal Services	144,803	144,803	131,655	13,148
Charges and Services	43,800	43,800	41,070	2,730
<i>Toledo Municipal Court</i>				
Personal Services	370,723	370,723	342,567	28,156
Charges and Services	44,345	44,345	43,441	904
<i>Integrated Justice System</i>				
Personal Services	195,930	190,671	160,901	29,770
Materials and Supplies	1,100	3,100	2,453	647
Charges and Services	301,389	302,689	297,640	5,049
Other Expenditures	250	209	176	33
Capital Outlay and Equipment	5,414	7,414	7,309	105
<i>Law Library</i>				
Personal Services	73,357	126,682	126,569	113

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial - continued				
<i>Attorney Fees Public Defender</i>				
Charges and Services	4,450,627	4,446,576	4,132,587	313,989
Other Expenditures	20,000	15,429	-	15,429
<i>Court Of Appeals</i>				
Materials and Supplies	40,067	38,512	37,980	532
Charges and Services	143,511	140,734	138,768	1,966
Other Expenditures	317,200	311,750	311,509	241
Capital Outlay and Equipment	7,945	11,192	11,176	16
<i>Total General Government - Judicial</i>	45,499,441	45,693,265	44,735,337	957,928
Public Safety				
<i>Coroner</i>				
Personal Services	1,281,243	1,295,015	1,292,930	2,085
Materials and Supplies	526	501	501	-
Charges and Services	36,540	36,420	36,420	-
Capital Outlay and Equipment	139	-	-	-
<i>Public Safety Court Security</i>				
Personal Services	3,664,210	4,059,555	4,054,533	5,022
<i>Sheriff Law Enforcement</i>				
Personal Services	6,088,401	6,088,557	6,075,666	12,891
Materials and Supplies	310,000	199,808	199,047	761
Charges and Services	247,551	305,500	304,326	1,174
Other Expenditures	1,000	965	965	-
Capital Outlay and Equipment	12,000	6,488	6,488	-
<i>Sheriff Administration</i>				
Personal Services	2,640,394	2,734,744	2,723,289	11,455
Materials and Supplies	35,150	27,778	27,313	465
Charges and Services	110,345	92,275	91,267	1,008
Other Expenditures	71,841	51,916	51,531	385
Capital Outlay and Equipment	4,750	1,110	1,110	-
<i>Sheriff Correction Center</i>				
Personal Services	19,433,909	19,955,468	19,910,130	45,338
Materials and Supplies	262,028	267,059	257,556	9,503
Charges and Services	1,045,169	1,033,223	1,030,625	2,598
Other Expenditures	665	277	277	-
Capital Outlay and Equipment	23,750	11,418	11,061	357
<i>Medical Correction Center</i>				
Personal Services	969,342	1,017,358	1,017,214	144
Materials and Supplies	24,571	20,487	20,487	-
Charges and Services	192,301	163,594	163,594	-
Other Expenditures	282,614	339,832	339,832	-
Capital Outlay and Equipment	950	-	-	-

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public Safety -continued				
<i>Correction Center NW Ohio</i>				
Charges and Services	4,850,435	4,850,435	4,582,883	267,552
<i>Total Public Safety</i>	41,589,824	42,559,783	42,199,045	360,738
Public Works				
<i>County Engineer Tax Map</i>				
Personal Services	185,533	185,566	176,627	8,939
Materials and Supplies	7,797	7,797	7,520	277
Charges and Services	13,866	12,388	10,059	2,329
Other Expenditures	15,703	15,703	15,703	-
Capital Outlay and Equipment	250	250	-	250
<i>Ditch Maintenance Projects</i>				
Charges and Services	22,250	22,250	13,843	8,407
<i>Total Public Works</i>	245,399	243,954	223,752	20,202
Health				
<i>Health Services</i>				
Charges and Services	438,275	425,000	415,702	9,298
Other Expenditures	832,313	837,477	696,509	140,968
<i>Total Health</i>	1,270,588	1,262,477	1,112,211	150,266
Human Services				
<i>Veterans Services Commission</i>				
Personal Services	689,399	689,999	656,334	33,665
Materials and Supplies	11,425	15,200	13,474	1,726
Charges and Services	1,314,746	1,081,325	971,149	110,176
Other Expenditures	7,000	7,000	6,956	44
Capital Outlay and Equipment	20,790	10,000	7,158	2,842
<i>Veteran Services</i>				
Charges and Services	25,000	21,500	21,500	-
<i>Total Human Services</i>	2,068,360	1,825,024	1,676,571	148,453

LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conservation and Recreation				
<i>Recreation</i>				
Personal Services	140,002	143,340	128,179	15,161
Materials and Supplies	4,641	1,060	322	738
Charges and Services	294,360	276,215	270,979	5,236
Other Expenditures	4,888	393	342	51
<i>Agriculture</i>				
Other Expenditures	313,100	313,100	313,032	68
<i>Total Conservation and Recreation</i>	756,991	734,108	712,854	21,254
Miscellaneous				
<i>Miscellaneous</i>				
Charges and Services	910,299	951,180	1,237,313	(286,133)
Other Expenditures	1,680,512	1,109,148	1,601,161	(492,013)
<i>Total Miscellaneous</i>	2,590,811	2,060,328	2,838,474	(778,146)
Total Expenditures	121,941,878	122,064,479	119,369,408	2,695,071
Excess of Revenues Over Expenditures	15,331,990	15,209,389	9,403,476	(5,805,913)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers Out	(22,140,940)	(23,030,029)	(22,195,533)	834,496
Advances In	-	424,089	444,089	20,000
Total Other Financing Sources (Uses)	(22,140,940)	(22,605,940)	(21,751,444)	854,496
Net Change in Fund Balance	(6,808,950)	(7,396,551)	(12,347,968)	(4,951,417)
Fund Balance, January 1	25,783,287	25,783,287	25,783,287	-
Prior year encumbrances appropriated	2,351,924	2,351,924	2,351,924	-
Fund Balance, December 31	<u>\$ 21,326,261</u>	<u>\$ 20,738,660</u>	<u>\$ 15,787,243</u>	<u>\$ (4,951,417)</u>

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

Disaster Services - Emergency Management Association Fund: To account for state monies and local revenues used to operate the County emergency program.

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Special Revenue Funds (continued)

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

Delinquent Real Estate Tax Collection Fund: To account for all fees collected for delinquent real estate taxes, personal property taxes, and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

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

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

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

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

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

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

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

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

Other Special Revenue Funds – smaller special revenue funds operated by the County and subsidized in part by local, state, and federal funds as well as miscellaneous sources. These funds are listed as follows:

Indigent Driver Treatment	Communication System
Tax Certificate Admin.-Treasurer	Recorder Equipment
Juvenile Indigent Driver Treatment	Juvenile Felony Delinquency Care
Probation Services	Felony Diversion Program Fund
Foreclosure Magistrate Program	Administration of Justice
MV Enforcement and Education	Other Special Revenue Fund

Nonmajor Capital Projects Funds

Capital Projects funds are established to account for financial resources used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds). The following is the Capital fund which Lucas County operates:

Permanent Zoo Improvements Fund: To account for a 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, 2009*

	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Service	Emergency Telephone Service	Child Support Enforcement Agency
ASSETS:					
Equity In Pooled Cash and Investments	\$ 3,687,898	\$ 4,324,119	\$ 1,234,590	\$ 14,813,487	\$ 336,056
Materials and Supplies Inventory	-	445,938	-	-	-
Accounts Receivable	15	3,104	717	-	4,375
Intergovernmental Receivable	143,840	5,341,404	-	319,636	-
Property Taxes Receivable	-	-	-	5,090,654	-
Loans Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 3,831,753	\$ 10,114,565	\$ 1,235,307	\$ 20,223,777	\$ 340,431
 LIABILITIES:					
Accounts Payable	\$ 16,329	\$ 386,081	\$ 217,859	\$ 27,155	\$ 98,668
Accrued Wages & Benefits Payable	74,258	158,172	45,586	17,848	234,488
Due to Other Funds	1,342	258	15,478	2,263	7,365
Intergovernmental Payable	32,923	65,406	19,355	8,074	98,608
Unearned Revenue	-	-	-	4,983,263	-
Deferred Revenue	-	3,551,450	-	602,977	-
TOTAL LIABILITIES	124,852	4,161,367	298,278	5,641,580	439,129
 FUND BALANCES:					
Reserved For Encumbrances	69,514	3,356,785	176,309	1,268,944	23,261
Reserved For Inventory	-	445,938	-	-	-
Unreserved:					
Undesignated (Deficit)	3,637,387	2,150,475	760,720	13,313,253	(121,959)
TOTAL FUND BALANCES (DEFICIT)	3,706,901	5,953,198	937,029	14,582,197	(98,698)
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 3,831,753	 \$ 10,114,565	 \$ 1,235,307	 \$ 20,223,777	 \$ 340,431

<u>Zoo Operating</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Economic Development</u>	<u>Local Development</u>	<u>Disaster Services EMA</u>
\$ 235,973	\$ 114,543	\$ 505,345	\$ 5,062,176	\$ 309,586	\$ 202,081	\$ 244,816
-	-	-	-	-	-	-
-	-	26,567	34,295	-	-	-
388,129	205,480	-	972,813	-	-	35,568
6,388,801	4,176,864	-	-	-	-	-
-	-	-	2,624	-	-	-
<u>\$ 7,012,903</u>	<u>\$ 4,496,887</u>	<u>\$ 531,912</u>	<u>\$ 6,071,908</u>	<u>\$ 309,586</u>	<u>\$ 202,081</u>	<u>\$ 280,384</u>
\$ -	\$ -	\$ 796,026	\$ 737,849	\$ 56,250	\$ -	\$ 1,407
-	-	45,871	31,445	-	-	7,877
-	-	691	3,335	-	-	276
-	-	19,910	10,837	-	-	3,587
6,258,378	4,103,004	-	-	-	-	-
732,207	392,829	-	579,897	-	-	35,568
<u>6,990,585</u>	<u>4,495,833</u>	<u>862,498</u>	<u>1,363,363</u>	<u>56,250</u>	<u>-</u>	<u>48,715</u>
-	-	958,375	1,984,856	9,979	-	6,001
-	-	-	-	-	-	-
<u>22,318</u>	<u>1,054</u>	<u>(1,288,961)</u>	<u>2,723,689</u>	<u>243,357</u>	<u>202,081</u>	<u>225,668</u>
<u>22,318</u>	<u>1,054</u>	<u>(330,586)</u>	<u>4,708,545</u>	<u>253,336</u>	<u>202,081</u>	<u>231,669</u>
<u>\$ 7,012,903</u>	<u>\$ 4,496,887</u>	<u>\$ 531,912</u>	<u>\$ 6,071,908</u>	<u>\$ 309,586</u>	<u>\$ 202,081</u>	<u>\$ 280,384</u>

CONTINUED

LUCAS COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2009*

	<u>Dog & Kennel</u>	<u>Hotel Lodging Tax</u>	<u>Domestic Violence</u>	<u>Indigent Guardianship</u>	<u>Domestic Relations Court Specials</u>
<u>ASSETS:</u>					
Equity In Pooled Cash and Investments	\$ 907,834	\$ 1,725,329	\$ 70,043	\$ 149,657	\$ 49,801
Materials and Supplies Inventory	-	-	-	-	-
Accounts Receivable	19,146	292,816	8,447	4,379	7,230
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 926,980	\$ 2,018,145	\$ 78,490	\$ 154,036	\$ 57,031
 <u>LIABILITIES:</u>					
Accounts Payable	\$ 13,481	\$ 726,311	\$ 61,725	\$ 4,184	\$ -
Accrued Wages & Benefits Payable	32,943	-	-	-	-
Due to Other Funds	4,544	-	-	-	-
Intergovernmental Payable	14,463	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deferred Revenue	89	-	-	-	-
TOTAL LIABILITIES	65,520	726,311	61,725	4,184	-
 <u>FUND BALANCES:</u>					
Reserved For Encumbrances	28,488	361,000	-	-	4,333
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated (Deficit)	832,972	930,834	16,765	149,852	52,698
TOTAL FUND BALANCES (DEFICIT)	861,460	1,291,834	16,765	149,852	57,031
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 926,980	 \$ 2,018,145	 \$ 78,490	 \$ 154,036	 \$ 57,031

<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>MV Enforcement and Education</u>	<u>Indigent Driver Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>	<u>Communication System</u>
\$ 217,913	\$ 15,106	\$ 58,295	\$ 565,277	\$ 52,440	\$ 179,059	\$ 471,441
-	-	-	-	-	-	-
58,204	14,695	71	2,785	-	-	-
-	-	-	-	109,320	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 276,117</u>	<u>\$ 29,801</u>	<u>\$ 58,366</u>	<u>\$ 568,062</u>	<u>\$ 161,760</u>	<u>\$ 179,059</u>	<u>\$ 471,441</u>

\$ 21,477	\$ 2,792	\$ -	\$ -	\$ -	\$ 3,807	\$ 14,465
-	8,560	-	-	26,942	-	9,079
1,501	134	-	-	-	-	531
-	3,861	-	-	10,427	-	3,519
-	-	-	-	-	-	-
20,756	200	-	-	39,994	-	-
<u>43,734</u>	<u>15,547</u>	<u>-</u>	<u>-</u>	<u>77,363</u>	<u>3,807</u>	<u>27,594</u>

14,291	5,729	-	-	-	-	39,501
-	-	-	-	-	-	-
<u>218,092</u>	<u>8,525</u>	<u>58,366</u>	<u>568,062</u>	<u>84,397</u>	<u>175,252</u>	<u>404,346</u>
<u>232,383</u>	<u>14,254</u>	<u>58,366</u>	<u>568,062</u>	<u>84,397</u>	<u>175,252</u>	<u>443,847</u>
<u>\$ 276,117</u>	<u>\$ 29,801</u>	<u>\$ 58,366</u>	<u>\$ 568,062</u>	<u>\$ 161,760</u>	<u>\$ 179,059</u>	<u>\$ 471,441</u>

CONTINUED

LUCAS COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2009*

	<u>DETAC Fund</u>	<u>Tax Cert. Admin Treasurer</u>	<u>T.I.P.P.</u>	<u>Community MR/RES Services</u>	<u>Imagination Station</u>
<u>ASSETS:</u>					
Equity In Pooled Cash and Investments	\$ 2,056,169	\$ 495,056	\$ 193,283	\$ 283,573	\$ 42,873
Materials and Supplies Inventory	-	-	-	-	-
Accounts Receivable	1,858	-	-	-	-
Intergovernmental Receivable	-	-	-	-	77,626
Property Taxes Receivable	-	-	-	-	1,522,887
Loans Receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,058,027</u>	<u>\$ 495,056</u>	<u>\$ 193,283</u>	<u>\$ 283,573</u>	<u>\$ 1,643,386</u>
<u>LIABILITIES:</u>					
Accounts Payable	\$ 11,981	\$ 1,436	\$ 206	\$ 424,988	\$ -
Accrued Wages & Benefits Payable	40,322	9,357	-	-	-
Due to Other Funds	687	-	-	-	-
Intergovernmental Payable	16,056	3,111	-	-	-
Unearned Revenue	-	-	-	-	1,495,000
Deferred Revenue	-	-	-	-	148,386
TOTAL LIABILITIES	<u>69,046</u>	<u>13,904</u>	<u>206</u>	<u>424,988</u>	<u>1,643,386</u>
<u>FUND BALANCES:</u>					
Reserved For Encumbrances	15,605	2,642	8,584	291,271	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated (Deficit)	1,973,376	478,510	184,493	(432,686)	-
TOTAL FUND BALANCES (DEFICIT)	<u>1,988,981</u>	<u>481,152</u>	<u>193,077</u>	<u>(141,415)</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,058,027</u>	<u>\$ 495,056</u>	<u>\$ 193,283</u>	<u>\$ 283,573</u>	<u>\$ 1,643,386</u>

<u>Building Regulation</u>	<u>Certificate Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delq Care</u>	<u>Juv Indigent Driver Treatment</u>	<u>Felony Diversion Program</u>
\$ -	\$ 828,552	\$ 1,030,174	\$ 197,078	\$ 4,589,248	\$ 5,869	\$ 94,455
-	-	-	-	-	-	-
80,371	170,472	1,178	-	-	-	-
-	-	-	-	524,040	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 80,371</u>	<u>\$ 999,024</u>	<u>\$ 1,031,352</u>	<u>\$ 197,078</u>	<u>\$ 5,113,288</u>	<u>\$ 5,869</u>	<u>\$ 94,455</u>

\$ 25,417	\$ 2,210	\$ -	\$ 3,281	\$ 136,923	\$ -	\$ 5,022
20,706	43,779	-	64,580	29,577	-	21,260
401	1,694	-	1,164	280	-	338
9,600	14,730	-	26,822	13,359	-	9,620
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>56,124</u>	<u>62,413</u>	<u>-</u>	<u>95,847</u>	<u>180,139</u>	<u>-</u>	<u>36,240</u>

39,707	10,754	14,462	32,998	1,007,256	-	10,901
-	-	-	-	-	-	-
<u>(15,460)</u>	<u>925,857</u>	<u>1,016,890</u>	<u>68,233</u>	<u>3,925,893</u>	<u>5,869</u>	<u>47,314</u>
<u>24,247</u>	<u>936,611</u>	<u>1,031,352</u>	<u>101,231</u>	<u>4,933,149</u>	<u>5,869</u>	<u>58,215</u>
<u>\$ 80,371</u>	<u>\$ 999,024</u>	<u>\$ 1,031,352</u>	<u>\$ 197,078</u>	<u>\$ 5,113,288</u>	<u>\$ 5,869</u>	<u>\$ 94,455</u>

CONTINUED

LUCAS COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2009*

	<u>Correction Treatment Facility</u>	<u>Common Pleas Mediation</u>	<u>Admin of Justice</u>	<u>Probation Services</u>	<u>Foreclosure Magistrate Program</u>
<u>ASSETS:</u>					
Equity In Pooled Cash and Investments	\$ 482,471	\$ 291,953	\$ 11,758	\$ 595,299	\$ 45,764
Materials and Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	10,240	30	14,581	-
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 482,471</u>	<u>\$ 302,193</u>	<u>\$ 11,788</u>	<u>\$ 609,880</u>	<u>\$ 45,764</u>
<u>LIABILITIES:</u>					
Accounts Payable	\$ 38,271	\$ 44	\$ -	\$ 10,570	\$ 293
Accrued Wages & Benefits Payable	93,380	3,023	-	3,174	4,834
Due to Other Funds	981	46	-	-	78
Intergovernmental Payable	39,430	1,364	-	1,286	2,174
Unearned Revenue	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	<u>172,062</u>	<u>4,477</u>	<u>-</u>	<u>15,030</u>	<u>7,379</u>
<u>FUND BALANCES:</u>					
Reserved For Encumbrances	53,415	250	93	6,700	74
Reserved For Inventory	-	-	-	-	-
Unreserved: Undesignated	<u>256,994</u>	<u>297,466</u>	<u>11,695</u>	<u>588,150</u>	<u>38,311</u>
TOTAL FUND BALANCES (DEFICIT)	<u>310,409</u>	<u>297,716</u>	<u>11,788</u>	<u>594,850</u>	<u>38,385</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 482,471</u>	<u>\$ 302,193</u>	<u>\$ 11,788</u>	<u>\$ 609,880</u>	<u>\$ 45,764</u>

<u>Other Special Revenue Fund</u>	<u>Total All Special Revenue</u>	<u>Zoo Capital Improvement</u>	<u>TOTAL</u>
\$ 9,983,328	\$ 56,759,768	\$ 317,489	\$ 57,077,257
-	445,938	-	445,938
131,561	887,137	-	887,137
-	8,117,856	456,622	8,574,478
-	17,179,206	8,514,459	25,693,665
-	2,624	-	2,624
<u>\$ 10,114,889</u>	<u>\$ 83,392,529</u>	<u>\$ 9,288,570</u>	<u>\$ 92,681,099</u>

\$ 126,646	\$ 3,973,154	\$ -	3,973,154
919	1,027,980	-	1,027,980
-	43,387	-	43,387
559	429,081	-	429,081
-	16,839,645	8,361,000	25,200,645
-	6,104,353	861,439	6,965,792
-	28,417,600	9,222,439	37,640,039

72,967	9,875,045	-	9,875,045
-	445,938	-	445,938
9,913,798	44,653,946	66,131	44,720,077
9,986,765	54,974,929	66,131	55,041,060
<u>\$ 10,114,889</u>	<u>\$ 83,392,529</u>	<u>\$ 9,288,570</u>	<u>\$ 92,681,099</u>

LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009*

	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Service	Emergency Telephone Service	Child Support Enforcement Agency
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ 4,918,193	\$ -
Charges For Services	4,612,121	205,886	501,547	-	1,392,989
Licenses & Permits	-	21,098	-	-	-
Fines & Forfeitures	-	56,402	-	-	-
Intergovernmental	143,840	14,219,153	-	1,534,070	8,829,403
Interest	-	13,149	-	-	-
Other	5,267	6,006	5,839	22,610	64,111
Total Revenues	4,761,228	14,521,694	507,386	6,474,873	10,286,503
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	3,668,655	-	-	-	-
Judicial	-	-	-	-	11,125,451
Public Safety	-	-	9,381,082	4,935,533	-
Public Works	-	14,806,926	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Debt Service					
Principal Retirement	-	397,051	-	-	-
Total Expenditures	3,668,655	15,203,977	9,381,082	4,935,533	11,125,451
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,092,573	(682,283)	(8,873,696)	1,539,340	(838,948)
OTHER FINANCING SOURCES (USES):					
Proceeds of Loans	-	226,202	-	-	-
Transfers In	-	-	9,562,704	-	600,000
Total Other Financing Sources (Uses)	-	226,202	9,562,704	-	600,000
Net Change in Fund Balance	1,092,573	(456,081)	689,008	1,539,340	(238,948)
Fund Balances (Deficits), January 1	2,614,328	6,409,279	248,021	13,042,857	140,250
Fund Balances (Deficits), December 31, 2009	\$ 3,706,901	\$ 5,953,198	\$ 937,029	\$ 14,582,197	\$ (98,698)

<u>Zoo Operating</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Economic Development</u>	<u>Local Development</u>	<u>Disaster Services EMA</u>
\$ 5,974,389	\$ 3,153,520	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	26,567	901,180	-	-	-
-	-	-	550	-	-	-
-	-	-	-	-	-	-
1,487,451	782,342	12,068,253	3,408,926	-	-	234,393
-	-	-	-	-	-	-
-	-	24,056	1,102,926	-	20,834	23,085
<u>7,461,840</u>	<u>3,935,862</u>	<u>12,118,876</u>	<u>5,413,582</u>	<u>-</u>	<u>20,834</u>	<u>257,478</u>
-	-	-	888,196	903,510	-	-
-	-	-	862,815	-	-	-
-	-	-	2,021,256	-	-	396,894
-	-	-	45,380	-	-	-
-	-	-	-	-	-	-
-	4,215,397	11,539,270	1,661,993	-	-	-
-	-	-	-	-	-	-
7,745,963	-	-	18,819	-	-	-
-	-	-	-	-	-	-
<u>7,745,963</u>	<u>4,215,397</u>	<u>11,539,270</u>	<u>5,498,459</u>	<u>903,510</u>	<u>-</u>	<u>396,894</u>
(284,123)	(279,535)	579,606	(84,877)	(903,510)	20,834	(139,416)
-	-	-	-	-	-	-
-	-	-	100,000	783,424	-	159,725
-	-	-	100,000	783,424	-	159,725
(284,123)	(279,535)	579,606	15,123	(120,086)	20,834	20,309
<u>306,441</u>	<u>280,589</u>	<u>(910,192)</u>	<u>4,693,422</u>	<u>373,422</u>	<u>181,247</u>	<u>211,360</u>
<u>\$ 22,318</u>	<u>\$ 1,054</u>	<u>\$ (330,586)</u>	<u>\$ 4,708,545</u>	<u>\$ 253,336</u>	<u>\$ 202,081</u>	<u>\$ 231,669</u>

CONTINUED

LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (continued)
For the Year Ended December 31, 2009*

	<u>Dog & Kennel</u>	<u>Hotel Lodging Tax</u>	<u>Domestic Violence</u>	<u>Indigent Guardianship</u>	<u>Domestic Relations Court Specials</u>
REVENUES:					
Property Taxes	\$ -	\$ 4,159,602	\$ -	\$ -	\$ -
Charges For Services	1,730,756	-	134,976	36,314	113,710
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	86,794	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Other	34,222	-	-	26,278	-
	<u>1,851,772</u>	<u>4,159,602</u>	<u>134,976</u>	<u>62,592</u>	<u>113,710</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	4,179,239	-	-	-
Judicial	-	-	-	44,839	84,347
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	1,482,822	-	165,504	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
	<u>1,482,822</u>	<u>4,179,239</u>	<u>165,504</u>	<u>44,839</u>	<u>84,347</u>
Total Expenditures					
EXCESS OF REVENUES OVER EXPENDITURES	368,950	(19,637)	(30,528)	17,753	29,363
OTHER FINANCING SOURCES (USES):					
Proceeds of Loans	-	-	-	-	-
Transfers In	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	368,950	(19,637)	(30,528)	17,753	29,363
Fund Balances (Deficits), January 1	492,510	1,311,471	47,293	132,099	27,668
Fund Balances (Deficits), December 31, 2009	<u>\$ 861,460</u>	<u>\$ 1,291,834</u>	<u>\$ 16,765</u>	<u>\$ 149,852</u>	<u>\$ 57,031</u>

<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>MV Enforcement and Education</u>	<u>Indigent Driver Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>	<u>Communication System</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
578,789	461,104	-	3,356	-	117,925	-
-	-	-	-	-	-	-
-	-	2,172	45,997	-	-	-
-	-	-	-	698,234	-	200
-	-	-	-	-	-	-
-	15,106	-	-	-	-	1,500,140
<u>578,789</u>	<u>476,210</u>	<u>2,172</u>	<u>49,353</u>	<u>698,234</u>	<u>117,925</u>	<u>1,500,340</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	890,101	47,155	1,258,669
471,132	466,114	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>471,132</u>	<u>466,114</u>	<u>-</u>	<u>-</u>	<u>890,101</u>	<u>47,155</u>	<u>1,258,669</u>
107,657	10,096	2,172	49,353	(191,867)	70,770	241,671
-	-	-	-	-	-	-
-	-	-	-	153,793	-	-
-	-	-	-	153,793	-	-
107,657	10,096	2,172	49,353	(38,074)	70,770	241,671
124,726	4,158	56,194	518,709	122,471	104,482	202,176
<u>\$ 232,383</u>	<u>\$ 14,254</u>	<u>\$ 58,366</u>	<u>\$ 568,062</u>	<u>\$ 84,397</u>	<u>\$ 175,252</u>	<u>\$ 443,847</u>

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LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (continued)
For the Year Ended December 31, 2009*

	DETAC Fund	Tax Cert. Admin Treasurer	T.I.P.P.	Community MR/RES Services	Imagination Station
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 731,570
Charges For Services	1,798,150	26,432	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	12,110,091	2,947
Interest	-	-	11,064	-	-
Other	431,098	-	-	-	-
Total Revenues	2,229,248	26,432	11,064	12,110,091	734,517
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	1,920,938	323,827	47,560	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	11,652,372	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	734,517
Debt Service					
Principal Retirement	-	-	-	-	-
Total Expenditures	1,920,938	323,827	47,560	11,652,372	734,517
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	308,310	(297,395)	(36,496)	457,719	-
OTHER FINANCING SOURCES (USES):					
Proceeds of Loans	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	308,310	(297,395)	(36,496)	457,719	-
Fund Balances (Deficits), January 1	1,680,671	778,547	229,573	(599,134)	-
Fund Balances (Deficits), December 31, 2009	\$ 1,988,981	\$ 481,152	\$ 193,077	\$ (141,415)	\$ -

<u>Building Regulation</u>	<u>Certificate Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delq Care</u>	<u>Juv Indigent Driver Treatment</u>	<u>Felony Diversion Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,420	1,785,763	228,225	-	-	-	-
680,190	-	-	-	-	-	-
-	-	-	-	-	328	-
-	-	-	2,510,964	2,899,109	-	801,904
-	-	-	-	-	-	-
34,686	451	-	-	19,746	-	-
<u>731,296</u>	<u>1,786,214</u>	<u>228,225</u>	<u>2,510,964</u>	<u>2,918,855</u>	<u>328</u>	<u>801,904</u>
1,086,927	-	257,375	-	-	-	-
-	1,315,743	-	-	-	-	-
-	-	-	2,483,078	2,855,300	-	964,264
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,086,927</u>	<u>1,315,743</u>	<u>257,375</u>	<u>2,483,078</u>	<u>2,855,300</u>	<u>-</u>	<u>964,264</u>
(355,631)	470,471	(29,150)	27,886	63,555	328	(162,360)
-	-	-	-	-	-	-
262,611	-	-	-	-	-	-
<u>262,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(93,020)	470,471	(29,150)	27,886	63,555	328	(162,360)
117,267	466,140	1,060,502	73,345	4,869,594	5,541	220,575
<u>\$ 24,247</u>	<u>\$ 936,611</u>	<u>\$ 1,031,352</u>	<u>\$ 101,231</u>	<u>\$ 4,933,149</u>	<u>\$ 5,869</u>	<u>\$ 58,215</u>

CONTINUED

LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (continued)
For the Year Ended December 31, 2009*

	Correction Treatment Facility	Common Pleas Mediation	Admin of Justice	Probation Services	Foreclosure Magistrate Program
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	141,640	-	276,262	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	2,846,941	-	-	-	-
Interest	-	-	-	-	-
Other	176	-	2,645	-	148,329
	2,847,117	141,640	2,645	276,262	148,329
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	120,871	1,386	357,600	150,533
Public Safety	3,727,912	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
	3,727,912	120,871	1,386	357,600	150,533
Total Expenditures					
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(880,795)	20,769	1,259	(81,338)	(2,204)
OTHER FINANCING SOURCES (USES):					
Proceeds of Loans	-	-	-	-	-
Transfers In	-	-	-	-	-
	-	-	-	-	-
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	(880,795)	20,769	1,259	(81,338)	(2,204)
Fund Balances (Deficits), January 1	1,191,204	276,947	10,529	676,188	40,589
Fund Balances (Deficits), December 31, 2009	\$ 310,409	\$ 297,716	\$ 11,788	\$ 594,850	\$ 38,385

<u>Other Special Revenue Fund</u>	<u>Total All Special Revenue</u>	<u>Zoo Capital Improvement</u>	<u>TOTAL Nonmajor funds</u>
\$ -	\$ 18,937,274	7,016,776	\$ 25,954,050
1,488,746	16,578,858	-	16,578,858
-	701,838	-	701,838
457,450	649,143	-	649,143
56,347	64,634,568	1,801,044	66,435,612
194	24,407	-	24,407
2,069,326	5,556,937	-	5,556,937
<u>4,072,063</u>	<u>107,083,025</u>	<u>8,817,820</u>	<u>115,900,845</u>
1,903,308	15,179,535	-	15,179,535
-	14,063,585	-	14,063,585
-	28,961,244	-	28,961,244
-	14,852,306	-	14,852,306
-	14,237,944	-	14,237,944
-	17,416,660	-	17,416,660
-	-	9,112,300	9,112,300
-	8,499,299	-	8,499,299
-	397,051	-	397,051
<u>1,903,308</u>	<u>113,607,624</u>	<u>9,112,300</u>	<u>122,719,924</u>
2,168,755	(6,524,599)	(294,480)	(6,819,079)
-	226,202	-	226,202
450,000	12,072,257	-	12,072,257
<u>450,000</u>	<u>12,298,459</u>	<u>-</u>	<u>12,298,459</u>
2,618,755	5,773,860	(294,480)	5,479,380
7,368,010	49,201,069	360,611	49,561,680
<u>\$ 9,986,765</u>	<u>\$ 54,974,929</u>	<u>\$ 66,131</u>	<u>\$ 55,041,060</u>

The Spaghetti Warehouse



The main entrance located on 42 S. Superior St.

Established in a warehouse building in downtown Toledo, the Spaghetti Warehouse is an Italian restaurant geared towards families with 20 locations in 9 U.S. states. The chain started in 1972 in Dallas, Texas, and has since spread throughout the southern and eastern parts of the United States. The interior is decorated nostalgically, with antiques, stained glass, and mismatched tables and chairs. Many even feature a retired trolley car in their dining rooms.

Source: http://en.wikipedia.org/wiki/Spaghetti_Warehouse
<http://www.answers.com/topic/spaghetti-warehouse>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 4,550,000	\$ 4,612,116	\$ 62,116
Other	50,000	5,261	(44,739)
Total Revenues	4,600,000	4,617,377	17,377
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	3,117,251	3,002,129	115,122
Material and Supplies	39,070	32,369	6,701
Charges and Services	969,926	570,881	399,045
Other Expenditures	150,000	107,295	42,705
Capital Outlay and Equipment	402,452	60,870	341,582
<i>Total Legislative and Executive</i>	4,678,699	3,773,544	905,155
Total Expenditures	4,678,700	3,773,544	905,156
Net Change in Fund Balance	(78,699)	843,833	922,532
Fund Balance, January 1	2,537,659	2,537,659	-
Prior year encumbrances appropriated	225,621	225,621	-
Fund Balance, December 31	\$ 2,684,581	\$ 3,607,113	\$ 922,532

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 213,646	\$ 213,646	\$ -
Licenses and Permits	21,098	21,098	-
Fines and Forfeitures	55,000	53,354	(1,646)
Intergovernmental	10,082,898	14,200,079	4,117,181
Investment Income	70,000	13,149	(56,851)
Other	9,736,157	6,006	(9,730,151)
Total Revenues	20,178,799	14,507,332	(5,671,467)
EXPENDITURES:			
Current:			
General Government:			
<i>Public Works</i>			
Personal Services	5,830,643	5,830,643	-
Material and Supplies	1,186,234	1,165,102	21,132
Charges and Services	12,807,748	12,086,365	721,383
Other Expenditures	1,022,406	419,203	603,203
Capital Outlay and Equipment	541,878	524,705	17,173
<i>Total Public Works</i>	21,388,909	20,026,018	1,362,891
Total Expenditures	21,388,909	20,026,018	1,362,891
Deficiency of Revenues (Under) Expenditures	(1,210,110)	(5,518,686)	(4,308,576)
OTHER FINANCING SOURCES:			
Proceeds from OPWC Loans	226,201	226,201	-
Total Other Financing Sources	226,201	226,201	-
Net Change in Fund Balance	(983,909)	(5,292,485)	(4,308,576)
Fund Balance, January 1	4,381,278	4,381,278	-
Prior year encumbrances appropriated	1,669,062	1,669,062	-
Fund Balance, December 31	\$ 5,066,431	\$ 757,855	\$ (4,308,576)

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Emergency Medical Services
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 1,500,000	\$ 501,547	\$ (998,453)
Other	-	5,122	5,122
Total Revenues	<u>1,500,000</u>	<u>506,669</u>	<u>(993,331)</u>
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	1,662,657	1,593,709	68,948
Material and Supplies	655,923	603,400	52,523
Charges and Services	8,331,477	7,400,631	930,846
Other Expenditures	20,000	16,649	3,351
<i>Total Public Safety</i>	<u>10,670,057</u>	<u>9,614,389</u>	<u>1,055,668</u>
Total Expenditures	<u>10,670,056</u>	<u>9,614,389</u>	<u>1,055,667</u>
Deficiency of Revenues Under Expenditures	<u>(9,170,057)</u>	<u>(9,107,720)</u>	<u>62,337</u>
OTHER FINANCING SOURCES:			
Transfers In	9,602,383	9,562,704	(39,679)
Total Other Financing Sources	<u>9,602,383</u>	<u>9,562,704</u>	<u>(39,679)</u>
Net Change in Fund Balance	432,326	454,984	22,658
Fund Balance, January 1	276,190	276,190	-
Prior year encumbrances appropriated	109,777	109,777	-
Fund Balance, December 31	<u>\$ 818,294</u>	<u>\$ 840,951</u>	<u>\$ 22,657</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Telephone
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Property Taxes	\$ 5,450,545	\$ 4,918,193	\$ (532,352)
Intergovernmental	549,455	1,534,070	984,615
Other	-	22,610	22,610
Total Revenues	6,000,000	6,474,873	474,873
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	863,817	685,309	178,508
Material and Supplies	30,356	22,459	7,897
Charges and Services	13,024,226	3,005,374	10,018,852
Other Expenditures	2,470,448	2,449,248	21,200
Capital Outlay and Equipment	103,478	93,655	9,823
<i>Total Public Safety</i>	16,492,325	6,256,045	10,236,280
Total Expenditures	16,492,325	6,256,045	10,236,280
Net Change in Fund Balance	(10,492,325)	218,828	10,711,153
Fund Balance, January 1	12,619,258	12,619,258	-
Prior year encumbrances appropriated	514,769	514,769	-
Fund Balance, December 31	\$ 2,641,702	\$ 13,352,855	\$ 10,711,153

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Child Support Enforcement
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 1,620,000	\$ 1,526,976	\$ (93,024)
Intergovernmental	8,746,363	8,837,883	91,520
Other	660,000	61,559	(58,441)
Total Revenues	<u>11,026,363</u>	<u>10,426,418</u>	<u>(599,945)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	8,721,184	8,701,580	19,604
Material and Supplies	1,390,000	1,379,370	10,630
Charges and Services	641,619	617,811	23,808
Other Expenditures	364,506	350,396	14,110
Capital Outlay and Equipment	12,278	2,556	9,722
<i>Total Judicial</i>	<u>11,129,587</u>	<u>11,051,713</u>	<u>77,874</u>
Total Expenditures	<u>11,129,586</u>	<u>11,051,713</u>	<u>77,873</u>
Deficiency of Revenues Under Expenditures	<u>(103,224)</u>	<u>(625,295)</u>	<u>(522,071)</u>
OTHER FINANCING SOURCES:			
Transfers In	-	600,000	600,000
Total Other Financing Sources	<u>-</u>	<u>600,000</u>	<u>600,000</u>
Net Change in Fund Balance	(103,224)	(25,295)	77,929
Fund Balance, January 1	305,905	305,905	-
Prior year encumbrances appropriated	<u>29,083</u>	<u>29,083</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 231,765</u>	<u>\$ 309,693</u>	<u>\$ 77,928</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Zoo Operating*
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Property Taxes	\$ 6,217,322	\$ 5,974,390	\$ (242,932)
Intergovernmental	1,346,492	1,487,450	140,958
Total Revenues	<u>7,563,814</u>	<u>7,461,840</u>	<u>(101,974)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Conservation and Recreation</i>			
Charges and Services	7,647,949	7,742,928	(94,979)
Other Expenditures	6,200	3,035	3,165
<i>Total Conservation and Recreation</i>	<u>7,654,149</u>	<u>7,745,963</u>	<u>(91,814)</u>
Total Expenditures	<u>7,654,149</u>	<u>7,745,963</u>	<u>(91,814)</u>
Net Change in Fund Balance	(90,335)	(284,123)	(193,788)
Fund Balance, January 1	306,441	306,441	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 216,106</u>	<u>\$ 22,318</u>	<u>\$ (193,788)</u>

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Senior Services

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Property Taxes	\$ 4,194,000	\$ 3,153,520	\$ (1,040,480)
Intergovernmental	-	782,342	782,342
Total Revenues	4,194,000	3,935,862	(258,138)
EXPENDITURES:			
Current:			
<i>Human Services</i>			
Charges and Services	4,191,000	4,213,840	(22,840)
Other Expenditures	3,000	1,557	1,443
<i>Total Human Services</i>	4,194,000	4,215,397	(21,397)
Total Expenditures	4,194,000	4,215,397	(21,397)
Net Change in Fund Balance	-	(279,535)	(279,535)
Fund Balance, January 1	280,591	280,591	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 280,591	\$ 1,056	\$ (279,535)

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Development
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 13,380,365	\$ 12,068,253	\$ (1,312,112)
Other	15,000	24,056	9,056
Total Revenues	13,395,365	12,092,309	(1,303,056)
EXPENDITURES:			
Current:			
<i>Human Services</i>			
Personal Services	1,611,355	1,572,927	38,428
Material and Supplies	50,140	47,287	2,853
Charges and Services	11,613,326	11,045,760	567,566
Other Expenditures	8,000	7,512	488
Capital Outlay and Equipment	12,000	8,371	3,629
<i>Total Human Services</i>	13,294,821	12,681,857	612,964
Total Expenditures	13,294,821	12,681,857	612,964
Net Change in Fund Balance	100,544	(589,548)	(690,092)
Fund Balance (deficit), January 1	(1,545,644)	(1,545,644)	-
Prior year encumbrances appropriated	1,622,969	1,622,969	-
Fund Balance (deficit), December 31	\$ 177,869	\$ (512,223)	\$ (690,092)

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Grant
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ -	\$ 533,390	533,390
Licenses and Permits	-	550	550
Intergovernmental	-	3,127,994	3,127,994
Rental Income	-	367,489	367,489
Other	24,510,000	1,068,982	(23,441,018)
Total Revenues	<u>24,510,000</u>	<u>5,098,405</u>	<u>(19,411,595)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	31,875	31,875	-
Material and Supplies	32,728	32,728	-
Charges and Services	315,200	462,762	(147,562)
Other Expenditures	2,728	2,728	-
Capital Outlay and Equipment	28,000	230,470	(202,470)
<i>Total Legislative and executive</i>	<u>410,531</u>	<u>760,563</u>	<u>(350,032)</u>
<i>Judicial</i>			
Personal Services	73,771	73,771	-
Material and Supplies	34,132	34,132	-
Charges and Services	2,108,708	1,562,374	546,334
Other Expenditures	914	914	-
<i>Total Judicial</i>	<u>2,217,525</u>	<u>1,671,191</u>	<u>546,334</u>
<i>Public Safety</i>			
Personal Services	161,884	161,884	-
Material and Supplies	4,730	4,683	47
Charges and Services	78,843	183,353	(104,510)
Other Expenditures	4,148,607	2,461,745	1,686,862
Capital Outlay and Equipment	570,630	473,644	96,986
<i>Total Public Safety</i>	<u>4,964,694</u>	<u>3,285,309</u>	<u>1,679,385</u>
<i>Public Works</i>			
Charges and Services	50,000	45,380	4,620
<i>Total Public Works</i>	<u>50,000</u>	<u>45,380</u>	<u>4,620</u>
<i>Human Services</i>			
Personal Services	424,363	424,363	-
Material and Supplies	4,303	4,350	(47)
Charges and Services	665,645	1,011,812	(346,167)
Other Expenditures	378,516	385,166	(6,650)
Capital Outlay and Equipment	1,081	1,224	(143)
<i>Total Human Services</i>	<u>1,473,908</u>	<u>1,826,915</u>	<u>(353,007)</u>

continued

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Grant
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<u>EXPENDITURES: continued</u>			
Current:			
General Government:			
<i>Conservation and Recreation</i>			
Charges and Services	-	39,929	(39,929)
Capital Outlay and Equipment	1,200	1,299	(99)
<i>Total Conservation and Recreation</i>	1,200	41,228	(40,028)
<i>Miscellaneous</i>			
Other Expenditures	12,292,182	-	12,292,182
<i>Total Miscellaneous</i>	12,292,182	-	12,292,182
Total Expenditures	21,410,040	7,630,586	13,779,454
Excess of Revenues Over (Under) Expenditures	3,099,960	(2,532,181)	(5,632,141)
<u>OTHER FINANCING SOURCES:</u>			
Transfers In	-	100,000	100,000
Total Other Financing Sources	-	100,000	100,000
Net Change in Fund Balance	3,099,960	(2,432,181)	(5,532,141)
Fund Balance, January 1	3,779,330	3,779,330	-
Prior year encumbrances appropriated	1,089,627	1,089,627	-
Fund Balance, December 31	\$ 8,046,748	\$ 2,436,776	\$ 5,609,972

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Economic Development

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Other	\$ 900,000	\$ -	\$ (900,000)
Total Revenues	<u>900,000</u>	<u>-</u>	<u>(900,000)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	6,474	5,313	1,161
Material and Supplies	502	1,719	(1,217)
Charges and Services	251	251	-
Other Expenditures	893,274	855,147	38,127
<i>Total Legislative and Executive</i>	<u>900,501</u>	<u>862,430</u>	<u>38,071</u>
Total Expenditures	<u>900,502</u>	<u>862,430</u>	<u>38,072</u>
Deficiency of Revenues Under Expenditures	<u>(501)</u>	<u>(862,430)</u>	<u>(861,929)</u>
OTHER FINANCING SOURCES:			
Transfers In	-	783,424	783,424
Total Other Financing Sources	<u>-</u>	<u>783,424</u>	<u>783,424</u>
Net Change in Fund Balance	(501)	(79,006)	(78,505)
Fund Balance, January 1	368,130	368,130	-
Prior year encumbrances appropriated	<u>10,482</u>	<u>10,482</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 378,110</u>	<u>\$ 299,606</u>	<u>\$ (78,504)</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Local Development*

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Other	\$ -	\$ 20,834	\$ 20,834
Total Revenues	<u>-</u>	<u>20,834</u>	<u>20,834</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Other Expenditures	181,247	-	181,247
<i>Total Legislative and Executive</i>	<u>181,247</u>	<u>-</u>	<u>181,247</u>
Total Expenditures	<u>181,247</u>	<u>-</u>	<u>181,247</u>
Net Change in Fund Balance	(181,247)	20,834	202,081
Fund Balance, January 1	181,247	181,247	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, December 31	<u>\$ -</u>	<u>\$ 202,081</u>	<u>\$ 202,081</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Association
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 201,977	\$ 270,116	\$ 68,139
Other	335,450	23,085	(312,365)
Total Revenues	537,427	293,201	(244,226)
EXPENDITURES:			
Current:			
General Government:			
<i>Public Safety</i>			
Personal Services	326,273	304,568	21,705
Material and Supplies	6,700	4,375	2,325
Charges and Services	125,762	40,444	85,318
Other Expenditures	72,000	50,751	21,249
Capital Outlay and Equipment	14,000	3,136	10,864
<i>Total Public Safety</i>	544,735	403,274	141,461
Total Expenditures	544,735	403,274	141,461
Deficiency of Revenues Under Expenditures	(7,308)	(110,073)	(102,765)
OTHER FINANCING SOURCES:			
Transfers In	-	159,725	159,725
Total Other Financing Sources	-	159,725	159,725
Net Change in Fund Balance	(7,308)	49,652	56,960
Fund Balance, January 1	176,843	176,843	-
Prior year encumbrances appropriated	11,975	11,975	-
Fund Balance, December 31	\$ 181,510	\$ 238,470	\$ 56,960

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Dog and Kennel

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 1,522,000	\$ 1,732,012	\$ 210,012
Fines & Forfeitures	65,000	70,144	5,144
Other	155,000	35,543	(119,457)
Total Revenues	1,742,000	1,837,699	95,699
EXPENDITURES:			
Current:			
General Government:			
<i>Health</i>			
Personal Services	1,348,967	1,226,751	122,216
Material and Supplies	166,822	137,730	29,092
Charges and Services	149,973	155,563	(5,590)
Other Expenditures	53,500	15,958	37,542
Capital Outlay and Equipment	8,852	3,962	4,890
<i>Total Health</i>	1,728,114	1,539,964	188,150
Total Expenditures	1,728,115	1,539,964	188,151
Net Change in Fund Balance	13,886	297,735	283,849
Fund Balance, January 1	550,491	550,491	-
Prior year encumbrances appropriated	25,188	25,188	-
Fund Balance, December 31	\$ 589,565	\$ 873,414	\$ 283,849

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hotel Lodging Tax
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Lodging Tax	\$ 5,200,000	\$ 4,349,924	\$ (850,076)
Total Revenues	<u>5,200,000</u>	<u>4,349,924</u>	<u>(850,076)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Other Expenditures	5,000,000	4,455,428	544,572
<i>Total Legislative and Executive</i>	<u>5,000,000</u>	<u>4,455,428</u>	<u>544,572</u>
Total Expenditures	<u>5,000,000</u>	<u>4,455,428</u>	<u>544,572</u>
Net Change in Fund Balance	200,000	(105,504)	(305,504)
Fund Balance, January 1	828,333	828,333	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	<u>\$ 1,028,333</u>	<u>\$ 722,829</u>	<u>\$ (305,504)</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Prevention
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 135,000	\$ 134,750	\$ (250)
Total Revenues	<u>135,000</u>	<u>134,750</u>	<u>(250)</u>
EXPENDITURES:			
Current:			
<i>Health</i>			
Other Expenditures	140,000	126,546	13,454
<i>Total Health</i>	<u>140,000</u>	<u>126,546</u>	<u>13,454</u>
Total Expenditures	<u>140,000</u>	<u>126,546</u>	<u>13,454</u>
Net Change in Fund Balance	(5,000)	8,204	13,204
Fund Balance, January 1	61,839	61,839	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	<u>\$ 56,839</u>	<u>\$ 70,043</u>	<u>\$ 13,204</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ -	\$ 31,935	\$ 31,935
Other	60,000	30,878	(29,122)
Total Revenues	60,000	62,813	2,813
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	4,000	2,980	1,020
Charges and Services	24,000	13,579	10,421
Other Expenditures	32,750	30,142	2,608
<i>Total Judicial</i>	60,750	46,701	14,049
Total Expenditures	60,750	46,701	14,049
Net Change in Fund Balance	(750)	16,112	16,862
Fund Balance, January 1	132,520	132,520	-
Prior year encumbrances appropriated	1,025	1,025	-
Fund Balance, December 31	\$ 132,795	\$ 149,657	\$ 16,862

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Relations Court Specials
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 120,000	\$ 113,920	\$ (6,080)
Total Revenues	120,000	113,920	(6,080)
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other Expenditures	114,333	101,203	13,130
<i>Total Judicial</i>	114,333	101,203	13,130
Total Expenditures	114,333	101,203	13,130
Net Change in Fund Balance	5,667	12,717	7,050
Fund Balance, January 1	24,084	24,084	-
Prior year encumbrances appropriated	8,667	8,667	-
Fund Balance, December 31	\$ 38,418	\$ 45,468	\$ 7,050

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Coroner Laboratory
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 525,000	\$ 541,341	\$ 16,341
Total Revenues	<u>525,000</u>	<u>541,341</u>	<u>16,341</u>
EXPENDITURES:			
Current:			
Health			
Material and Supplies	63,750	50,495	13,255
Charges and services	491,446	434,196	57,250
Other Expenditures	13,100	12,878	222
Capital Outlay and Equipment	12,015	11,722	293
<i>Total Health</i>	<u>580,311</u>	<u>509,291</u>	<u>71,020</u>
Total Expenditures	<u>580,311</u>	<u>509,291</u>	<u>71,020</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,311)</u>	<u>32,050</u>	<u>87,361</u>
OTHER FINANCING SOURCES (USES):			
Transfers Out	(25,000)	-	25,000
Total Other Financing Uses	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balance	(80,311)	32,050	112,361
Fund Balance, January 1	131,389	131,389	-
Prior year encumbrances appropriated	<u>20,107</u>	<u>20,107</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 71,185</u>	<u>\$ 183,546</u>	<u>\$ 112,361</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Toxicology Laboratory
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 180,000	\$ 446,609	\$ 266,609
Other	300,000	15,106	(284,894)
Total Revenues	<u>480,000</u>	<u>461,715</u>	<u>(18,285)</u>
EXPENDITURES:			
Current:			
<i>Health</i>			
Personal Services	322,534	322,524	10
Material and Supplies	64,635	61,255	3,380
Charges and Services	89,305	83,153	6,152
Other Expenditures	6,222	5,648	574
Capital Outlay and Equipment	1,683	1,600	83
<i>Total Health</i>	<u>484,379</u>	<u>474,180</u>	<u>10,199</u>
Total Expenditures	<u>484,379</u>	<u>474,180</u>	<u>10,199</u>
Net Change in Fund Balance	(4,379)	(12,465)	(8,086)
Fund Balance, January 1	11,333	11,333	-
Prior year encumbrances appropriated	<u>9,561</u>	<u>9,561</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 16,515</u>	<u>\$ 8,429</u>	<u>\$ (8,086)</u>

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Imagination Station

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Property Taxes	\$ 1,495,000	\$ 731,570	\$ (763,430)
Intergovernmental	-	2,947	2,947
Total Revenues	<u>1,495,000</u>	<u>734,517</u>	<u>(760,483)</u>
EXPENDITURES:			
Current:			
<i>Conservation and Recreation</i>			
Charges and Services	1,494,959	734,476	760,483
Other Expenditures	41	41	-
<i>Total Conservation and Recreation</i>	<u>1,495,000</u>	<u>734,517</u>	<u>760,483</u>
Total Expenditures	<u>1,495,000</u>	<u>734,517</u>	<u>760,483</u>
Net Change in Fund Balance	-	-	-
Fund Balance, January 1	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
MV Enforcement and Education
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Fines and Forfeitures	\$ 5,000	\$ 2,263	\$ (2,737)
Total Revenues	5,000	2,263	(2,737)
EXPENDITURES:			
Current:			
General Government			
<i>Judicial</i>			
Other Expenditures	5,000	-	5,000
<i>Total Judicial</i>	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balance	-	2,263	2,263
Fund Balance, January 1	56,032	56,032	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 56,032	\$ 58,295	\$ 2,263

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Treatment
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ -	\$ 679	\$ 679
Fines and Forfeitures	60,000	50,595	(9,405)
Total Revenues	60,000	51,274	(8,726)
EXPENDITURES:			
Current:			
General Government			
<i>Judicial</i>			
Charges and Services	60,000	-	60,000
<i>Total Judicial</i>	60,000	-	60,000
Total Expenditures	60,000	-	60,000
Net Change in Fund Balance	-	51,274	51,274
Fund Balance, January 1	514,003	514,003	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 514,003	\$ 565,277	\$ 51,274

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Sheriff Policing

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 823,991	\$ 781,407	\$ (42,584)
Total Revenues	823,991	781,407	(42,584)
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	823,991	728,967	95,024
<i>Total Public Safety</i>	823,991	728,967	95,024
Total Expenditures	823,991	728,967	95,024
Excess of Revenues Over Expenditures	-	52,440	52,440
OTHER FINANCING SOURCES (USES):			
Advances Out	(153,793)	(153,793)	-
Transfers In	153,793	153,793	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	52,440	52,440
Fund Balance, January 1	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ -	\$ 52,440	\$ 52,440

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Concealed Handgun

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 25,000	\$ 125,197	\$ 100,197
Total Revenues	25,000	125,197	100,197
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Other Expenditures	50,000	48,040	1,960
<i>Total Public Safety</i>	50,000	48,040	1,960
Total Expenditures	50,000	48,040	1,960
Net Change in Fund Balance	(25,000)	77,157	102,157
Fund Balance, January 1	101,902	101,902	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 76,902	\$ 179,059	\$ 102,157

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Countywide Communication System
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ -	\$ 200	\$ 200
Other	1,526,115	1,500,140	(25,975)
Total Revenues	1,526,115	1,500,340	(25,775)
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	272,110	257,934	14,176
Material and Supplies	14,821	7,982	6,839
Charges and Services	1,206,330	1,032,987	173,343
Other Expenditures	20,000	8,860	11,140
Capital Outlay and Equipment	24,000	-	24,000
<i>Total Public Safety</i>	1,537,261	1,307,763	229,498
Total Expenditures	1,537,261	1,307,763	229,498
Net Change in Fund Balance	(11,146)	192,577	203,723
Fund Balance, January 1	212,186	212,186	-
Prior year encumbrances appropriated	13,948	13,948	-
Fund Balance, December 31	\$ 214,988	\$ 418,711	\$ 203,723

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DETAC - Treasurer / Prosecutor.
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	1,575,000	1,752,311	177,311
Rental Income	-	40	40
Other	550,000	478,993	(71,007)
Total Revenues	<u>2,125,000</u>	<u>2,231,344</u>	<u>106,344</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	1,656,173	1,525,019	131,154
Material and Supplies	52,073	38,932	13,141
Charges and Services	299,095	210,280	88,815
Other Expenditures	299,761	202,663	97,098
Capital Outlay and Equipment	10,150	5,859	4,291
<i>Total Legislative and Executive</i>	<u>2,317,252</u>	<u>1,982,753</u>	<u>334,499</u>
Total Expenditures	<u>2,317,252</u>	<u>1,982,753</u>	<u>334,499</u>
Net Change in Fund Balance	(192,252)	248,591	440,843
Fund Balance, January 1	1,698,823	1,698,823	-
Prior year encumbrances appropriated	<u>90,654</u>	<u>90,654</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 1,597,225</u>	<u>\$ 2,038,068</u>	<u>\$ 440,843</u>

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Certificate Admin.-Treasurer / Prosecutor
FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 310,000	\$ 26,432	\$ (283,568)
Total Revenues	310,000	26,432	(283,568)
EXPENDITURES:			
Current:			
General Government			
<i>Legislative and Executive</i>			
Personal Services	420,030	308,193	111,837
Material and Supplies	8,709	5,781	2,928
Charges and Services	17,749	5,685	12,064
Other Expenditures	5,100	4,851	249
Capital Outlay and Equipment	2,000	269	1,731
<i>Total Legislative and Executive</i>	453,588	324,779	128,809
Total Expenditures	453,588	324,779	128,809
Net Change in Fund Balance	(143,588)	(298,347)	(154,759)
Fund Balance, January 1	786,654	786,654	-
Prior year encumbrances appropriated	3,370	3,370	-
Fund Balance, December 31	\$ 646,436	\$ 491,677	\$ (154,759)

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
T.I.P.P.*

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Investment Income	\$ 65,000	\$ 11,064	\$ (53,936)
Total Revenues	65,000	11,064	(53,936)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	50,000	35,000	15,000
Material and Supplies	6,700	4,822	1,878
Charges and Services	20,417	17,672	2,745
Other Expenditures	1,000	76	924
<i>Total Legislative and Executive</i>	78,117	57,570	20,547
Total Expenditures	78,117	57,570	20,547
Net Change in Fund Balance	(13,117)	(46,506)	(33,389)
Fund Balance, January 1	225,015	225,015	-
Prior year encumbrances appropriated	5,984	5,984	-
Fund Balance, December 31	\$ 217,882	\$ 184,493	\$ (33,389)

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community BDD Residential Services
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 17,611,415	\$ 12,110,091	\$ (5,501,324)
Other	-	-	-
Total Revenues	17,611,415	12,110,091	(5,501,324)
EXPENDITURES:			
Current:			
<i>Health</i>			
Charges and Services	17,611,415	12,356,500	5,254,915
<i>Total Health</i>	17,611,415	12,356,500	5,254,915
Total Expenditures	17,611,415	12,356,500	5,254,915
Net Change in Fund Balance	-	(246,409)	(246,409)
Fund Balance, January 1	183,744	183,744	-
Prior year encumbrances appropriated	45,982	45,982	-
Fund Balance (deficit), December 31	\$ 229,726	\$ (16,683)	\$ (246,409)

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Building Regulation
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 1,250,000	\$ 696,609	\$ (553,391)
Total Revenues	1,250,000	696,609	(553,391)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	922,566	857,551	65,015
Material and Supplies	26,882	22,173	4,709
Charges and Services	147,816	127,795	20,021
Other Expenditures	91,598	83,212	8,386
Capital Outlay and Equipment	7,200	-	7,200
<i>Total Legislative and Executive</i>	1,196,062	1,090,731	105,331
Total Expenditures	1,196,062	1,090,731	105,331
Excess of Revenues Over (Under) Expenditures	53,938	(394,122)	(448,060)
OTHER FINANCING SOURCES:			
Transfers In	-	262,611	262,611
Total Other Financing Sources	-	262,611	262,611
Net Change in Fund Balance	53,938	(131,511)	(185,449)
Fund Balance, January 1	86,159	86,159	-
Prior year encumbrances appropriated	36,506	36,506	-
Fund Balance (deficit), December 31	\$ 176,603	\$ (8,846)	\$ (185,449)

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate Title Administration
FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 1,500,000	\$ 1,714,222	\$ 214,222
Other	-	451	451
Total Revenues	1,500,000	1,714,673	214,673
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	1,501,354	1,214,727	286,627
Material and Supplies	62,230	35,149	27,081
Charges and Services	123,815	75,723	48,092
Other Expenditures	34,544	7,093	27,451
Capital Outlay and Equipment	7,700	5,472	2,228
<i>Total Judicial</i>	1,729,643	1,338,164	391,479
Total Expenditures	1,729,643	1,338,164	391,479
Net Change in Fund Balance	(229,643)	376,509	606,152
Fund Balance, January 1	426,868	426,868	-
Prior year encumbrances appropriated	13,696	13,696	-
Fund Balance, December 31	\$ 210,921	\$ 817,073	\$ 606,152

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for services	\$ 300,000	\$ 227,047	\$ (72,953)
Total Revenues	300,000	227,047	(72,953)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Material and Supplies	28,229	19,000	9,229
Charges and Services	600,000	244,617	355,383
Capital Outlay and Equipment	25,000	8,220	16,780
<i>Total Legislative and executive</i>	653,229	271,837	381,392
Total Expenditures	653,229	271,837	381,392
Net Change in Fund Balance	(353,229)	(44,790)	308,439
Fund Balance, January 1	1,056,892	1,056,892	-
Prior year encumbrances appropriated	3,610	3,610	-
Fund Balance, December 31	\$ 707,273	\$ 1,015,712	\$ 308,439

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Treatment Center
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 3,723,278	\$ 2,575,971	\$ (1,147,307)
Total Revenues	3,723,278	2,575,971	(1,147,307)
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	2,174,643	2,174,643	-
Material and Supplies	163,487	163,487	-
Charges and Services	170,498	170,498	-
Other Expenditures	1,214,650	1,076	1,213,574
<i>Total Public Safety</i>	3,723,278	2,509,704	1,213,574
Total Expenditures	3,723,278	2,509,704	1,213,574
Net Change in Fund Balance	-	66,267	66,267
Fund Balance, January 1	96,442	96,442	-
Prior year encumbrances appropriated	1,202	1,202	-
Fund Balance, December 31	\$ 97,644	\$ 163,911	\$ 66,267

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Felony Delinquency Care
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Intergovernmental	\$ 1,700,000	\$ 2,521,270	\$ 821,270
Other	-	19,746	19,746
Total Revenues	<u>1,700,000</u>	<u>2,541,016</u>	<u>841,016</u>
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	1,206,626	1,206,626	-
Material and Supplies	12,600	12,600	-
Charges and Services	1,099,545	2,717,258	(1,617,713)
Other Expenditures	117,352	117,352	-
Capital Outlay and Equipment	877	1,158	(281)
<i>Total Public Safety</i>	<u>2,437,000</u>	<u>4,054,994</u>	<u>(1,617,994)</u>
Total Expenditures	<u>2,437,000</u>	<u>4,054,994</u>	<u>(1,617,994)</u>
Net Change in Fund Balance	(737,000)	(1,513,978)	(776,978)
Fund Balance, January 1	3,875,634	3,875,634	-
Prior year encumbrances appropriated	<u>1,097,078</u>	<u>1,097,078</u>	-
Fund Balance, December 31	<u>\$ 4,235,712</u>	<u>\$ 3,458,734</u>	<u>\$ (776,978)</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Indigent Driver Treatment
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Fines and Forfeitures	\$ 1,000	\$ 328	\$ (672)
Total Revenues	1,000	328	(672)
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other Expenditures	5,000	-	5,000
<i>Total Judicial</i>	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balance	(4,000)	328	4,328
Fund Balance, January 1	5,541	5,541	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 1,541	\$ 5,869	\$ 4,328

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Diversion Program
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$ 1,196,984	\$ 1,043,650	\$ (153,334)
Total Revenues	1,196,984	1,043,650	(153,334)
EXPENDITURES:			
Current:			
General Government:			
<i>Public Safety:</i>			
Personal Services	804,578	804,578	-
Material and Supplies	4,714	4,714	-
Charges and Services	159,375	159,375	-
Other Expenditures	228,317	25,875	202,442
<i>Total Public Safety</i>	1,196,984	994,542	202,442
Total Expenditures	1,196,984	994,542	202,442
Net Change in Fund Balance	-	49,108	49,108
Fund Balance, January 1	20,817	20,817	-
Prior year encumbrances appropriated	13,628	13,628	-
Fund Balance, December 31	\$ 34,445	\$ 83,553	\$ 49,108

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Correctional Treatment Facility
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Intergovernmental	\$ 4,115,937	\$ 3,728,008	\$ (387,929)
Other	-	176	176
Total Revenues	<u>4,115,937</u>	<u>3,728,184</u>	<u>(387,753)</u>
EXPENDITURES:			
Current:			
<i>Public Safety</i>			
Personal Services	3,051,329	3,051,329	-
Material and Supplies	278,001	278,001	-
Charges and Services	315,399	315,399	-
Other Expenditures	337,463	31,892	305,571
Capital Outlay and Equipment	133,745	133,745	-
<i>Total Public Safety</i>	<u>4,115,937</u>	<u>3,810,366</u>	<u>305,571</u>
Total Expenditures	<u>4,115,937</u>	<u>3,810,366</u>	<u>305,571</u>
Net Change in Fund Balance	-	(82,182)	(82,182)
Fund Balance, January 1	429,810	429,810	-
Prior year encumbrances appropriated	<u>48,300</u>	<u>48,300</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 478,110</u>	<u>\$ 395,928</u>	<u>\$ (82,182)</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Mediation
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 127,000	\$ 144,920	\$ 17,920
Total Revenues	<u>127,000</u>	<u>144,920</u>	<u>17,920</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	119,343	118,987	356
Material and Supplies	1,470	697	773
Charges and Services	1,150	644	506
Other Expenditures	200	38	162
Capital Outlay and Equipment	-	-	-
<i>Total Judicial</i>	<u>122,163</u>	<u>120,366</u>	<u>1,797</u>
Total Expenditures	<u>122,163</u>	<u>120,366</u>	<u>1,797</u>
Net Change in Fund Balance	4,837	24,554	19,717
Fund Balance, January 1	266,899	266,899	-
Prior year encumbrances appropriated	<u>250</u>	<u>250</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 271,986</u>	<u>\$ 291,703</u>	<u>\$ 19,717</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Administration Of Justice
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Other	\$ 3,800	\$ 2,615	\$ (1,185)
Total Revenues	<u>3,800</u>	<u>2,615</u>	<u>(1,185)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other Expenditures	2,500	1,479	1,021
<i>Total Judicial</i>	<u>2,500</u>	<u>1,479</u>	<u>1,021</u>
Total Expenditures	<u>2,500</u>	<u>1,479</u>	<u>1,021</u>
Net Change in Fund Balance	1,300	1,136	(164)
Fund Balance, January 1	10,478	10,478	-
Prior year encumbrances appropriated	<u>51</u>	<u>51</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 11,829</u>	<u>\$ 11,665</u>	<u>\$ (164)</u>

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Probation Services

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 240,000	\$ 261,681	\$ 21,681
Total Revenues	240,000	261,681	21,681
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	106,557	104,661	1,896
Charges and Services	274,930	219,059	55,871
Other Expenditures	374	180	194
Capital Outlay and Equipment	51,700	51,433	267
<i>Total Judicial</i>	433,561	375,333	58,228
Total Expenditures	433,561	375,333	58,228
Net Change in Fund Balance	(193,561)	(113,652)	79,909
Fund Balance, January 1	575,169	575,169	-
Prior year encumbrances appropriated	116,512	116,512	-
Fund Balance, December 31	\$ 498,120	\$ 578,029	\$ 79,909

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Foreclosure Magistrate Program
FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Other	\$ 148,329	\$ 148,329	\$ -
Total Revenues	148,329	148,329	-
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	139,062	137,085	1,977
Material and Supplies	6,874	5,744	1,130
Charges and Services	3,217	2,808	409
Other Expenditures	200	76	124
Capital Outlay and Equipment	2,485	1,985	500
<i>Total Judicial</i>	151,838	147,698	4,140
Total Expenditures	151,838	147,698	4,140
Net Change in Fund Balance	(3,509)	631	4,140
Fund Balance, January 1	41,778	41,778	-
Prior year encumbrances appropriated	3,281	3,281	-
Fund Balance, December 31	\$ 41,550	\$ 45,690	\$ 4,140

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Special Revenue
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ -	\$ 2,979,172	\$ 2,979,172
Fines and Forfeitures	-	1,478,064	1,478,064
Intergovernmental	-	223,586	223,586
Investment Income	-	195	195
Rental Income	-	87,502	87,502
Other	10,000,000	6,096,047	(3,903,953)
Total Revenues	<u>10,000,000</u>	<u>10,864,566</u>	<u>864,566</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Other Expenditures	5,711,182	429,189	5,281,993
<i>Total Legislative and Executive</i>	<u>5,711,182</u>	<u>429,189</u>	<u>5,281,993</u>
<i>Judicial</i>			
Personal Services	105,056	94,649	10,407
Material and Supplies	59,663	22,778	36,885
Charges and Services	243,062	142,294	100,768
Other Expenditures	2,125,062	1,125,578	999,484
Capital Outlay and Equipment	18,000	16,440	1,560
<i>Total Judicial</i>	<u>2,550,843</u>	<u>1,401,739</u>	<u>1,149,104</u>
<i>Health</i>			
Other Expenditures	286,000	93,085	192,915
<i>Total Health</i>	<u>286,000</u>	<u>93,085</u>	<u>192,915</u>
Total Expenditures	<u>8,548,025</u>	<u>1,924,013</u>	<u>6,624,012</u>
Excess of Revenues Over Expenditures	<u>1,451,975</u>	<u>8,940,553</u>	<u>7,488,578</u>
OTHER FINANCING SOURCES:			
Transfers In	-	450,000	450,000
Total Other Financing Sources	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Net Change in Fund Balance	1,451,975	9,390,553	7,938,578
Fund Balance, January 1	450,000	450,000	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	<u>\$ 1,901,975</u>	<u>\$ 9,840,553</u>	<u>\$ 7,938,578</u>

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvements Fund
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ -	\$ 1,206	\$ 1,206
Special Assessment	-	1,797,991	1,797,991
Investment Income	-	668,020	668,020
Rental Income	-	1,442,952	1,442,952
Other	187,762,326	15,023,106	(172,739,220)
Total Revenues	<u>187,762,326</u>	<u>18,933,275</u>	<u>(168,829,051)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Miscellaneous</i>			
Capital Outlay and Equipment	172,454,019	76,920,920	95,533,099
Principal Retirement	9,970,333	9,970,333	-
Interest and Fiscal Charges	511,664	511,664	-
<i>Total Miscellaneous</i>	<u>182,936,016</u>	<u>87,402,917</u>	<u>95,533,099</u>
Total Expenditures	<u>182,936,016</u>	<u>87,402,917</u>	<u>95,533,099</u>
Excess of Revenues Over (Under) Expenditures	<u>4,826,310</u>	<u>(68,469,642)</u>	<u>(73,295,952)</u>
OTHER FINANCING SOURCES (USES):			
Advances Out	-	(1,632,326)	(1,632,326)
Transfers In	-	3,177,184	3,177,184
Issuance of Notes	-	9,636,467	9,636,467
Issuance of OWDA Loans	-	977,527	977,527
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,158,852</u>	<u>12,158,852</u>
Net Change in Fund Balance	4,826,310	(56,310,790)	(61,137,100)
Fund Balance, January 1	29,230,645	29,230,645	-
Prior year encumbrances appropriated	<u>41,116,175</u>	<u>41,116,175</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 75,173,130</u>	<u>\$ 14,036,030</u>	<u>\$ (61,137,100)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Zoo-Capital Improvement
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Property Taxes	\$ 8,900,000	\$ 7,016,776	\$ (1,883,224)
Intergovernmental	-	1,801,044	1,801,044
Total Revenues	<u>8,900,000</u>	<u>8,817,820</u>	<u>(82,180)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Miscellaneous</i>			
Charges and Services	8,914,659	9,107,389	(192,730)
Other Expenditures	-	4,911	(4,911)
<i>Total Miscellaneous</i>	<u>8,914,659</u>	<u>9,112,300</u>	<u>(197,641)</u>
Total Expenditures	<u>8,914,659</u>	<u>9,112,300</u>	<u>(197,641)</u>
Net Change in Fund Balance	(14,659)	(294,480)	(279,821)
Fund Balance, January 1	290,916	290,916	-
Prior year encumbrances appropriated	<u>70,330</u>	<u>70,330</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 346,587</u>	<u>\$ 66,766</u>	<u>\$ (279,821)</u>

LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Bond Retirement Fund

FOR THE YEAR ENDED DECEMBER 31, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Special Assessment	\$ -	\$ 150,807	\$ 150,807
Rental Income	-	403,464	403,464
Other	108,433,070	6,001,126	(102,431,944)
Total Revenues	108,433,070	6,555,397	(101,877,673)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Charges and Services	58,314	58,314	-
Other Expenditures	1,743,718	13,375	1,730,343
Principal Retirement	100,990,000	100,990,000	-
Interest and Fiscal Charges	5,810,228	5,810,228	-
<i>Total Legislative and Executive</i>	108,602,260	106,871,917	1,730,343
Total Expenditures	108,602,260	106,871,917	1,730,343
Deficiency of Revenues Under Expenditures	(169,191)	(100,316,520)	(100,147,329)
OTHER FINANCING SOURCES:			
Transfers In	-	5,575,187	5,575,187
Proceeds of Bonds	-	472,132	472,132
Proceeds of Notes	-	94,991,452	94,991,452
Total Other Financing Sources	-	101,038,771	101,038,771
Net Change in Fund Balance	(169,191)	722,251	891,442
Fund Balance, January 1	4,995,897	4,995,897	-
Prior year encumbrances appropriated	-	-	-
Fund Balance, December 31	\$ 4,826,706	\$ 5,718,148	\$ 891,442

LUCAS COUNTY, OHIO

Enterprise Funds – Fund Descriptions

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

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

Wastewater Treatment Fund: To account for the 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 Fund: To account for the sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

The County also operates the following *NonMajor Enterprise Funds*:

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

Storm Water Utility: To account for the administrative costs of storm water utility system.

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

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

LUCAS COUNTY, OHIO

*Combining Statement of Net Assets
Nonmajor Enterprise Funds
DECEMBER 31, 2009*

	<u>Sanitary Engineer</u>	<u>Stormwater Utility</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
ASSETS:					
Current Assets:					
Equity In Pooled Cash and Investments	\$ 2,000,126	\$ -	\$ 446,729	\$ 1,342,340	\$ 3,789,195
Accounts	543,151	-	174,827	61,849	779,827
<i>Total Current Assets</i>	<u>2,543,277</u>	<u>-</u>	<u>621,556</u>	<u>1,404,189</u>	<u>4,569,022</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable Capital Assets	153,244	-	-	-	153,244
Depreciable Capital Assets, Net	5,020,800	-	2,050,216	-	7,071,016
Accumulated Depreciation	<u>(2,988,796)</u>	<u>-</u>	<u>(747,250)</u>	<u>-</u>	<u>(3,736,046)</u>
<i>Total Noncurrent Assets</i>	<u>2,185,248</u>	<u>-</u>	<u>1,302,966</u>	<u>-</u>	<u>3,488,214</u>
<i>Total Assets</i>	<u>4,728,525</u>	<u>-</u>	<u>1,924,522</u>	<u>1,404,189</u>	<u>8,057,236</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	33,986	-	374,512	-	408,498
Accrued Wages and Benefits Payable	113,071	-	24,644	-	137,715
Compensated Absences Payable	360,813	-	49,376	-	410,189
Due To Other Funds	1,045	-	182	-	1,227
Due To Other Governments	45,609	-	8,971	-	54,580
OWDA Loans Payable	45,090	-	18,000	-	63,090
<i>Total Current Liabilities</i>	<u>599,614</u>	<u>-</u>	<u>475,685</u>	<u>-</u>	<u>1,075,299</u>
Long-Term Liabilities:					
Compensated Absences Payable	62,053	-	8,491	-	70,544
OWDA Loans Payable	797,924	495,273	1,130,914	-	2,424,111
<i>Total Long-Term Liabilities</i>	<u>859,977</u>	<u>495,273</u>	<u>1,139,405</u>	<u>-</u>	<u>2,494,655</u>
<i>Total Liabilities</i>	<u>1,459,591</u>	<u>495,273</u>	<u>1,615,090</u>	<u>-</u>	<u>3,569,954</u>
NET ASSETS:					
Invested in Capital Assets, Net of Related Debt	1,342,234	(495,273)	154,052	-	1,001,013
Unrestricted	1,926,700	-	155,380	1,404,189	3,486,269
<i>Total Net Assets (deficit)</i>	<u>\$ 3,268,934</u>	<u>\$ (495,273)</u>	<u>\$ 309,432</u>	<u>\$ 1,404,189</u>	<u>\$ 4,487,282</u>

LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009*

<u>OPERATING REVENUES:</u>	Sanitary Engineer	Stormwater Utility	Solid Waste	Parking Facilities	Total
Charges For Services	\$ 566,861	\$ -	\$ 1,341,632	\$ 169,154	\$ 2,077,647
Other	3,208,146	-	57,439	51,208	3,316,793
<i>Total Operating Revenue</i>	<u>3,775,007</u>	<u>-</u>	<u>1,399,071</u>	<u>220,362</u>	<u>5,394,440</u>
 <u>OPERATING EXPENSES:</u>					
Personal Services	3,601,783	-	688,322	-	4,290,105
Contract Services	183,227	257,109	1,476,898	494,664	2,411,898
Materials and Supplies	105,331	-	216,211	-	321,542
Heat, Light and Power	50,788	-	34,210	-	84,998
Depreciation and Amortization	162,223	-	152,536	-	314,759
Other Operating Expenses	236,123	-	31,023	76,417	343,563
<i>Total Operating Expenses</i>	<u>4,339,475</u>	<u>257,109</u>	<u>2,599,200</u>	<u>571,081</u>	<u>7,766,865</u>
<i>Operating Loss</i>	<u>(564,468)</u>	<u>(257,109)</u>	<u>(1,200,129)</u>	<u>(350,719)</u>	<u>(2,372,425)</u>
 <u>NON-OPERATING (EXPENSES):</u>					
Intergovernmental	4,968	-	2,282	-	7,250
Interest and Fiscal Charges	(54,539)	(2,259)	(66,384)	-	(123,182)
Loss on Sale of Capital Assets	(29,691)	-	(340,091)	-	(369,782)
<i>Total Non-Operating Revenue (Expense)</i>	<u>(79,262)</u>	<u>(2,259)</u>	<u>(404,193)</u>	<u>-</u>	<u>(485,714)</u>
<i>Net Loss Before Transfers</i>	<u>(643,730)</u>	<u>(259,368)</u>	<u>(1,604,322)</u>	<u>(350,719)</u>	<u>(2,858,139)</u>
Transfers In	-	14,000	-	-	14,000
Transfers Out	(1,632,326)	-	-	-	(1,632,326)
<i>Change in Net Assets</i>	<u>(2,276,056)</u>	<u>(245,368)</u>	<u>(1,604,322)</u>	<u>(350,719)</u>	<u>(4,476,465)</u>
<i>Net Assets (deficit), January 1</i>	<u>5,544,990</u>	<u>(249,905)</u>	<u>1,913,754</u>	<u>1,754,908</u>	<u>8,963,747</u>
<i>Net Assets (deficit), December 31</i>	<u>\$ 3,268,934</u>	<u>\$ (495,273)</u>	<u>\$ 309,432</u>	<u>\$ 1,404,189</u>	<u>\$ 4,487,282</u>

LUCAS COUNTY, OHIO

*Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009*

	Sanitary Engineer	Stormwater Utility	Solid Waste	Parking Facilities	Total
Cash flows from operating activities:					
Cash received from sales/service charges.....	\$ 47,945	\$ -	\$ 1,436,056	\$ 198,758	\$ 1,682,759
Cash received from other operations.....	5,067,461	-	57,439	2,613	5,127,513
Cash payments to suppliers for services.....	(625,268)	(407,260)	(1,642,761)	(571,081)	(3,246,370)
Cash payments to employees.....	(3,569,657)	-	(692,152)	-	(4,261,809)
<i>Net Cash Provided (Used) by Operating Activities</i>	920,481	(407,260)	(841,418)	(369,710)	(697,907)
Cash flows from non-capital financing activities:					
Grants and contributions	3,466	-	2,282	-	5,748
Cash received from repayment of interfund loan...	1,632,326	-	-	-	1,632,326
Cash used for payment of interfund loan	-	(99,754)	-	-	(99,754)
Cash used for transfers out	(1,632,326)	-	-	-	(1,632,326)
Cash received from transfers in	-	14,000	-	-	14,000
<i>Net Cash provided by Noncapital Financing Activities.....</i>	3,466	(85,754)	2,282	-	(80,006)
Cash flows from capital and related financing activities:					
Purchase of capital assets.....	(219,832)	-	(42,343)	-	(262,175)
Issuance of loans	-	495,273	117,597	-	612,870
Principal retirement - loans.....	(87,684)	-	(34,529)	-	(122,213)
Interest and fiscal charges.....	(54,539)	(2,259)	(66,384)	-	(123,182)
<i>Net Cash Provided (Used) by Capital and Related Financing Activities.....</i>	(362,055)	493,014	(25,659)	-	105,300
Net increase (decrease) in cash and cash equivalents.....	561,892	-	(864,795)	(369,710)	(672,613)
Cash and cash equivalents, January 1.....	1,438,234	-	1,311,524	1,712,050	4,461,808
Cash and cash equivalents, December 31.....	\$ 2,000,126	\$ -	\$ 446,729	\$ 1,342,340	\$ 3,789,195
Reconciliation of operating loss to net cash provided (used) by operating activities:					
Operating loss.....	\$ (564,468)	\$ (257,109)	\$ (1,200,129)	\$ (350,719)	\$ (2,372,425)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:					
Depreciation and amortization.....	162,223	-	152,536	-	314,759
Changes in assets and liabilities:					
Accounts receivable.....	1,340,399	-	94,424	(18,991)	1,415,832
Accounts payable.....	(47,557)	(150,151)	116,009	-	(81,699)
Accrued wages and benefits.....	20,896	-	2,500	-	23,396
Compensated absences payable.....	8,616	-	(6,663)	-	1,953
Due to other funds.....	(2,242)	-	(428)	-	(2,670)
Due to other governments.....	2,614	-	333	-	2,947
Net cash provided (used) by operating activities.....	\$ 920,481	\$ (407,260)	\$ (841,418)	\$ (369,710)	\$ (697,907)

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Water Supply System
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<u>REVENUES:</u>			
Charges for Services	\$ 214,000	\$ 46,060	\$ (167,940)
Other	<u>1,506,000</u>	<u>1,378,060</u>	<u>(127,940)</u>
Total Operating Revenues	<u>1,720,000</u>	<u>1,424,120</u>	<u>(295,880)</u>
<u>EXPENSES:</u>			
Materials and Supplies	88,500	77,956	10,544
Contractual Services	947,857	816,302	131,555
Other Expenditures	<u>9,484</u>	<u>8,484</u>	<u>1,000</u>
Total Operating Expenses	<u>1,045,841</u>	<u>902,742</u>	<u>143,099</u>
Operating Income	<u>674,159</u>	<u>521,378</u>	<u>(152,781)</u>
<u>NON-OPERATING EXPENSES:</u>			
Principal Retirement	(440,118)	(407,122)	32,996
Interest and Fiscal Charges	<u>(195,000)</u>	<u>(192,989)</u>	<u>2,011</u>
Total Nonoperating Expenses	<u>(635,118)</u>	<u>(600,111)</u>	<u>35,007</u>
Net Income (Loss) Before Transfers	39,041	(78,733)	(117,774)
Transfers Out	<u>(80,000)</u>	<u>(55,000)</u>	<u>25,000</u>
Change in Net Assets	(40,959)	(133,733)	(92,774)
Fund Equity, January 1	1,455,228	1,455,228	-
Prior year encumbrances appropriated	<u>73,675</u>	<u>73,675</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 1,487,944</u>	<u>\$ 1,395,170</u>	<u>\$ (92,774)</u>

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenses, and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Wastewater Treatment
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<u>REVENUES:</u>			
Charges for Services	\$ 2,861,300	\$ 5,478,329	\$ 2,617,029
Other	3,981,874	695	(3,981,179)
Total Operating Revenues	<u>6,843,175</u>	<u>5,479,024</u>	<u>(1,364,151)</u>
<u>EXPENSES:</u>			
Personal Services	1,688,502	1,455,860	232,642
Materials and Supplies	705,598	382,804	322,794
Contractual Services	2,039,298	1,511,447	527,851
Other Expenditures	153,068	136,632	16,436
Capital Outlay and Equipment	96,000	87,318	8,682
Total Operating Expenses	<u>4,682,466</u>	<u>3,574,061</u>	<u>1,108,405</u>
Operating Income	<u>2,160,709</u>	<u>1,904,963</u>	<u>(255,746)</u>
<u>NON-OPERATING EXPENSES:</u>			
Principal Retirement	(1,399,559)	(1,264,301)	135,258
Interest and Fiscal Charges	(961,742)	(858,510)	103,232
Total Nonoperating Expenses	<u>(2,361,301)</u>	<u>(2,122,811)</u>	<u>238,490</u>
Change in Net Assets	(200,592)	(217,848)	(17,256)
Fund Equity, January 1	5,519,672	5,519,672	-
Prior year encumbrances appropriated	<u>361,466</u>	<u>361,466</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 5,680,546</u>	<u>\$ 5,663,290</u>	<u>\$ (17,256)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Sewer System
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<u>REVENUES:</u>			
Charges for Services	\$ 300,000	\$ 203,426	\$ (96,574)
Intergovernmental	101,000	146,912	45,912
Other	<u>1,223,000</u>	<u>112,308</u>	<u>(1,110,692)</u>
Total Operating Revenues	<u>1,624,000</u>	<u>462,646</u>	<u>(1,161,354)</u>
<u>EXPENSES:</u>			
Materials and Supplies	47,915	43,696	4,219
Contractual Services	1,055,499	823,981	231,518
Other Expenditures	<u>114,870</u>	<u>106,738</u>	<u>8,132</u>
Total Operating Expenses	<u>1,218,284</u>	<u>974,415</u>	<u>243,869</u>
Operating Income (Loss)	<u>405,716</u>	<u>(511,769)</u>	<u>(917,485)</u>
<u>NON-OPERATING EXPENSES:</u>			
Principal Retirement	(350,000)	(331,225)	18,775
Interest and Fiscal Charges	<u>(92,000)</u>	<u>(88,660)</u>	<u>3,340</u>
Total Nonoperating Expenses	<u>(442,000)</u>	<u>(419,885)</u>	<u>22,115</u>
Net Loss Before Transfers	(36,284)	(931,654)	(895,370)
Transfers Out	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Change in Net Assets	(136,284)	(931,654)	(795,370)
Fund Equity, January 1	3,167,313	3,167,313	-
Prior year encumbrances appropriated	<u>200,750</u>	<u>200,750</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 3,231,779</u>	<u>\$ 2,436,409</u>	<u>\$ (795,370)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Sanitary Engineer
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<u>REVENUES:</u>			
Charges for Services	\$ 90,000	\$ 47,945	\$ (42,055)
Intergovernmental	150,000	3,466	(146,534)
Other	5,250,000	5,067,461	(182,539)
Total Operating Revenues	<u>5,490,000</u>	<u>5,118,872</u>	<u>(371,128)</u>
<u>EXPENSES:</u>			
Personal Services	4,089,917	3,571,895	518,022
Materials and Supplies	433,797	308,347	125,450
Contractual Services	472,497	315,169	157,328
Other Expenditures	261,810	236,209	25,601
Capital Outlay and Equipment	47,450	24,426	23,024
Total Operating Expenses	<u>5,305,471</u>	<u>4,456,046</u>	<u>849,425</u>
Operating Income	<u>184,529</u>	<u>662,826</u>	<u>478,297</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>			
Advances In	1,632,326	1,632,326	-
Principal Retirement	(88,000)	(87,684)	316
Interest and Fiscal Charges	(55,000)	(54,539)	461
Total Nonoperating Revenues	<u>1,489,326</u>	<u>1,490,103</u>	<u>777</u>
Net Income Before Transfers	1,673,855	2,152,929	479,074
Transfers Out	<u>(1,632,326)</u>	<u>(1,632,326)</u>	<u>-</u>
Change in Net Assets	41,529	520,603	479,074
Fund Equity, January 1	1,402,556	1,402,556	-
Prior year encumbrances appropriated	<u>35,678</u>	<u>35,678</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 1,479,763</u>	<u>\$ 1,958,837</u>	<u>\$ 479,074</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Stormwater Utility
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:			
Other	\$ 650,000	\$ -	\$ (650,000)
Total Operating Revenues	650,000	-	(650,000)
EXPENSES:			
Contractual Services	443,260	561,966	(118,706)
Total Operating Expenses	443,260	561,966	(118,706)
Operating Income (Loss)	206,740	(561,966)	(768,706)
NONOPERATING REVENUES (EXPENSES):			
Advances Out	(99,754)	(99,754)	-
Interest and Fiscal Charges	-	(2,259)	(2,259)
Issuance of OWDA Loans	-	495,273	495,273
Total Nonoperating Revenues (Expenses)	(99,754)	393,260	493,014
Net Income (Loss) Before Transfers	106,986	(168,706)	(275,692)
Transfers In	99,754	14,000	(85,754)
Change in Net Assets	206,740	(154,706)	(361,446)
Fund Equity (deficit), January 1	(448,212)	(448,212)	-
Prior year encumbrances appropriated	448,212	448,212	-
Fund Equity (deficit), December 31	\$ 206,740	\$ (154,706)	\$ (361,446)

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Solid Waste*
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<u>REVENUES:</u>			
Charges for Services	\$ -	\$ 1,436,056	\$ 1,436,056
Intergovernmental	-	2,282	2,282
Other	<u>2,278,033</u>	<u>57,439</u>	<u>(2,220,594)</u>
Total Operating Revenues	<u>2,278,033</u>	<u>1,495,777</u>	<u>(782,256)</u>
<u>EXPENSES:</u>			
Personal Services	708,930	692,152	16,778
Materials and Supplies	230,403	178,112	52,291
Contractual Services	2,130,913	1,872,064	258,849
Other Expenditures	31,024	31,024	-
Capital Outlay and Equipment	<u>147,055</u>	<u>125,386</u>	<u>21,669</u>
Total Operating Expenses	<u>3,248,325</u>	<u>2,898,738</u>	<u>349,587</u>
Operating loss	<u>(970,292)</u>	<u>(1,402,961)</u>	<u>(432,669)</u>
<u>NONOPERATING REVENUES (EXPENSES):</u>			
Principal Retirement	(34,616)	(34,529)	87
Interest and Fiscal Charges	(66,384)	(66,384)	-
Issuance of OWDA Loans	<u>-</u>	<u>117,597</u>	<u>117,597</u>
Total Nonoperating Revenues (Expenses)	<u>(101,000)</u>	<u>16,684</u>	<u>117,684</u>
Change in Net Assets	(1,071,292)	(1,386,277)	(314,985)
Fund Equity, January 1	955,964	955,964	-
Prior year encumbrances appropriated	<u>355,560</u>	<u>355,560</u>	<u>-</u>
Fund Equity (deficit), December 31	<u>\$ 240,232</u>	<u>\$ (74,753)</u>	<u>\$ (314,985)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Parking Facilities
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
REVENUES:			
Charges for Services	\$ 350,000	\$ 195,274	\$ (154,726)
Rental Income	-	3,484	3,484
Other	-	2,613	2,613
Total Operating Revenues	<u>350,000</u>	<u>201,371</u>	<u>(148,629)</u>
EXPENSES:			
Materials and Supplies	19,648	-	19,648
Contractual Services	544,935	495,181	49,754
Other Expenditures	76,417	76,417	-
Capital Outlay and Equipment	25,000	-	25,000
Total Operating Expenses	<u>666,000</u>	<u>571,598</u>	<u>94,402</u>
Operating Loss/Change in Net Assets	(316,000)	(370,227)	(54,227)
Fund Equity, January 1	1,711,533	1,711,533	-
Prior year encumbrances appropriated	<u>517</u>	<u>517</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 1,396,050</u>	<u>\$ 1,341,823</u>	<u>\$ (54,227)</u>

Fort Industry Square



Photo credit: Jeff Greenburg

Founded in one of the area's oldest and richest locations, the early United States concluded a major Indian treaty and garrisoned Revolutionary War soldiers to fight the British on the Fort Industry Square site. During the late nineteenth century, the block was especially known as a hub of Toledo business and commercial activity. The Maumee Valley Historical Society placed it on the National Register of Historical Places during the 1970's. Fort Industry Square incorporates many architectural and artistic elements taken from city and regional structures.

Named after the fort that first occupied what eventually became Toledo, Fort Industry Square is in a critical location. Besides being across the street from SeaGate, the retail development is a block from the entrance to Owens Corning's world headquarters and a long home run from Fifth Third Field.

Source: <http://www.rsmills.com>

<http://www.toledoblade.com/apps/pbcs.dll/article?AID=/20060328/NEWS16/603280345>

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Combining Statement of Net Assets
Internal Service Funds
DECEMBER 31, 2009

	<u>Imaging Lab</u>	<u>Central Supply</u>	<u>Vehicle Maintenance</u>	<u>Telecomm-unications</u>	<u>Self Funded Health Insurance</u>
ASSETS:					
Current Assets:					
Equity In Pooled Cash and Investments	\$ 19,034	\$ -	\$ -	\$ 1,849,428	\$ 11,695,798
Receivables (net of allowance for uncollectibles):					
Accounts	-	1,018	2,443	9,413	852
Due from other funds	-	22,979	50,820	71,247	-
Materials and Supplies Inventory	-	8,287	15,331	-	-
Prepaid Items	-	53,753	-	-	-
<i>Total Current Assets</i>	<u>19,034</u>	<u>86,037</u>	<u>68,594</u>	<u>1,930,088</u>	<u>11,696,650</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable Capital Assets	-	-	82,786	-	-
Depreciable Capital Assets, Net Accumulated Depreciation	-	134,034	248,358	7,724	34,817
	-	(106,660)	(226,234)	(3,090)	(31,277)
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>27,374</u>	<u>104,910</u>	<u>4,634</u>	<u>3,540</u>
TOTAL ASSETS	<u>19,034</u>	<u>113,411</u>	<u>173,504</u>	<u>1,934,722</u>	<u>11,700,190</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	-	86,838	21,457	47,136	71
Accrued Wages and Benefits Payable	-	1,092	8,695	2,505	7,353
Compensated Absences Payable	-	578	31,159	1,519	17,544
Due To Other Funds	-	114	137	-	490
Due To Other Governments	-	493	4,050	1,130	3,316
Claims Payable - Current	-	-	-	-	4,818,400
Capital Lease Payable - Current	-	8,049	-	-	-
<i>Total Current Liabilities</i>	<u>-</u>	<u>97,164</u>	<u>65,498</u>	<u>52,290</u>	<u>4,847,174</u>
Long-Term Liabilities:					
Compensated Absences Payable	-	85	4,585	223	2,581
Claims Payable	-	-	-	-	-
Capital Lease Payable	-	16,024	-	-	-
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>16,109</u>	<u>4,585</u>	<u>223</u>	<u>2,581</u>
TOTAL LIABILITIES	<u>-</u>	<u>113,273</u>	<u>70,083</u>	<u>52,513</u>	<u>4,849,755</u>
NET ASSETS:					
Invested in Capital Assets, Net of Related Debt	-	3,301	104,910	4,634	3,540
Unrestricted (deficit)	19,034	(3,163)	(1,489)	1,877,575	6,846,895
<i>Total Net Assets</i>	<u>\$ 19,034</u>	<u>\$ 138</u>	<u>\$ 103,421</u>	<u>\$ 1,882,209</u>	<u>\$ 6,850,435</u>

Self Funded Dental Insurance	Risk Retention Insurance	Self Funded Workers' Compensation	Self Funded Prescription Drugs	Centralized Drug Testing	Total
\$ 3,090,020	\$ 7,147,038	\$ 10,049,395	\$ 4,166,441	\$ 435,703	\$ 38,433,823
8	150	3,970	33	-	17,887
-	-	-	-	-	145,046
-	-	-	-	-	23,618
-	-	-	-	-	53,753
<u>3,090,028</u>	<u>7,147,188</u>	<u>10,053,365</u>	<u>4,166,474</u>	<u>435,703</u>	<u>38,674,127</u>
-	-	-	-	-	82,786
-	-	-	-	-	424,933
-	-	-	-	-	(367,261)
-	-	-	-	-	140,458
<u>3,090,028</u>	<u>7,147,188</u>	<u>10,053,365</u>	<u>4,166,474</u>	<u>435,703</u>	<u>38,814,585</u>
-	22,241	1,694,380	-	2,936	1,875,059
-	1,818	1,818	-	9,226	32,507
-	3,891	10,901	-	33,339	98,931
-	125	22	-	112	1,000
-	2,217	821	-	4,068	16,095
277,500	-	1,118,372	708,400	-	6,922,672
-	-	-	-	-	8,049
<u>277,500</u>	<u>30,292</u>	<u>2,826,314</u>	<u>708,400</u>	<u>49,681</u>	<u>8,954,313</u>
-	573	1,604	-	4,905	14,556
-	-	4,486,647	-	-	4,486,647
-	-	-	-	-	16,024
-	573	4,488,251	-	4,905	4,517,227
<u>277,500</u>	<u>30,865</u>	<u>7,314,565</u>	<u>708,400</u>	<u>54,586</u>	<u>13,471,540</u>
-	-	-	-	-	116,385
2,812,528	7,116,323	2,738,800	3,458,074	381,117	25,226,660
<u>\$ 2,812,528</u>	<u>\$ 7,116,323</u>	<u>\$ 2,738,800</u>	<u>\$ 3,458,074</u>	<u>\$ 381,117</u>	<u>\$ 25,343,045</u>

LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Net Assets
Internal Service Funds
For the Year Ended December 31, 2009*

<u>OPERATING REVENUES:</u>	<u>Imaging Lab</u>	<u>Central Supply</u>	<u>Vehicle Maintenance</u>	<u>Telecomm- unications</u>	<u>Self Funded Health Insurance</u>
Charges For Services	\$ 19,034	\$ 713,614	\$ 653,114	\$ 1,082,696	\$ 25,769,490
Other	-	8,555	2,558	40	185,181
<i>Total Operating Revenues</i>	<u>19,034</u>	<u>722,169</u>	<u>655,672</u>	<u>1,082,736</u>	<u>25,954,671</u>
<u>OPERATING EXPENSES:</u>					
Personal Services	-	48,629	351,421	106,630	267,329
Contractual Services	-	120,474	65,758	719,640	1,902,070
Materials and Supplies	-	587,119	242,767	8,374	11,031
Depreciation and Amortization	-	13,874	24,494	387	1,770
Employee Medical Benefits	-	-	-	-	23,051,837
Other Operating Expenses	-	-	3,380	344	46,545
<i>Total Operating Expenses</i>	<u>-</u>	<u>770,096</u>	<u>687,820</u>	<u>835,375</u>	<u>25,280,582</u>
<i>OPERATING INCOME (LOSS) AND NET INCOME (LOSS) BEFORE TRANSFERS</i>	<u>19,034</u>	<u>(47,927)</u>	<u>(32,148)</u>	<u>247,361</u>	<u>674,089</u>
Transfer In	-	126,329	97,364	-	-
<i>Change in Net Assets</i>	<u>19,034</u>	<u>78,402</u>	<u>65,216</u>	<u>247,361</u>	<u>674,089</u>
<i>Net Assets (deficit), January 1</i>	<u>-</u>	<u>(78,264)</u>	<u>38,205</u>	<u>1,634,848</u>	<u>6,176,346</u>
<i>Net Assets, December 31</i>	<u>\$ 19,034</u>	<u>\$ 138</u>	<u>\$ 103,421</u>	<u>\$ 1,882,209</u>	<u>\$ 6,850,435</u>

Self Funded Dental Insurance	Risk Retention Insurance	Self Funded Workers' Compensation	Self Funded Prescription Drugs	Centralized Drug Testing	Total
\$ 2,309,573	\$ -	\$ 380,017	\$ 7,303,731	\$ 609,492	\$ 38,821,727
-	30,547	297	-	-	227,178
<u>2,309,573</u>	<u>30,547</u>	<u>380,314</u>	<u>7,303,731</u>	<u>609,492</u>	<u>39,048,905</u>
-	72,456	66,184	-	356,648	1,269,297
73,095	1,554,091	62,095	85,017	21,787	4,604,027
-	816	363	-	222,810	1,073,280
-	-	-	-	-	40,525
2,045,059	-	3,057,013	6,947,018	-	35,100,927
-	2,293	4,228	-	863	57,653
<u>2,118,154</u>	<u>1,629,656</u>	<u>3,189,883</u>	<u>7,032,035</u>	<u>602,108</u>	<u>42,145,709</u>
<u>191,419</u>	<u>(1,599,109)</u>	<u>(2,809,569)</u>	<u>271,696</u>	<u>7,384</u>	<u>(3,096,804)</u>
-	-	-	-	-	223,693
<u>191,419</u>	<u>(1,599,109)</u>	<u>(2,809,569)</u>	<u>271,696</u>	<u>7,384</u>	<u>(2,873,111)</u>
<u>2,621,109</u>	<u>8,715,432</u>	<u>5,548,369</u>	<u>3,186,378</u>	<u>373,733</u>	<u>28,216,156</u>
<u>\$ 2,812,528</u>	<u>\$ 7,116,323</u>	<u>\$ 2,738,800</u>	<u>\$ 3,458,074</u>	<u>\$ 381,117</u>	<u>\$ 25,343,045</u>

LUCAS COUNTY, OHIO

*Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009*

	<u>Imaging Lab</u>	<u>Central Supply</u>	<u>Vehicle Maintenance</u>	<u>Telecomm- unications</u>
Cash flows from operating activities:				
Cash received from sales/service charges.....	\$ 19,034	\$ 723,651	\$ 657,426	\$ 1,220,038
Cash received from other operations	-	8,555	2,558	40
Cash payments to suppliers for services.....	-	(672,194)	(332,223)	(699,444)
Cash payments to employees.....	-	(48,193)	(347,043)	(108,104)
<i>Net Cash Provided (Used) by Operating Activities</i>	19,034	11,819	(19,282)	412,530
Cash flows from non-capital financing activities:				
Cash used for payment of interfund loan	-	(125,652)	(44,891)	-
Cash received from transfers in	-	126,329	97,364	-
<i>Net Cash provided by Noncapital Financing Financing activities.....</i>	-	677	52,473	-
Cash flows from capital and related financing activities:				
Purchase of capital assets.....	-	-	(33,191)	-
Principal retirement - Capital Lease.....	-	(12,496)	-	-
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	-	(12,496)	(33,191)	-
Net increase (decrease) in cash and cash equivalents.....	19,034	-	-	412,530
Cash and cash equivalents, January 1.....	-	-	-	1,436,898
Cash and cash equivalents, December 31.....	19,034	-	-	1,849,428
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss).....	19,034	(47,927)	(32,148)	247,361
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization.....	-	13,874	24,494	387
Changes in assets and liabilities:				
Supplies inventory and other current assets.....	-	11,781	4,242	-
Accounts receivable.....	-	1,966	1,428	97,415
Prepayments.....	-	21,442	-	-
Accounts payable.....	-	2,241	(24,626)	28,914
Accrued wages and benefits.....	-	121	795	35
Compensated absences payable.....	-	299	3,405	(1,357)
Due from/(to) other funds.....	-	8,006	2,950	39,927
Due from/(to) other governments.....	-	16	178	(152)
Net cash provided (used) by operating activities.....	\$ 19,034	\$ 11,819	\$ (19,282)	\$ 412,530

<u>Self Funded Health Insurance</u>	<u>Self Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self Funded Workers' Compensation</u>	<u>Self Funded Prescription Drugs</u>	<u>Centralized Drug Testing</u>	<u>Total</u>
\$ 25,771,115	\$ 2,309,815	\$ -	\$ 376,047	\$ 7,304,469	\$ 609,492	\$ 38,972,053
185,059	-	30,397	297	-	-	226,906
(25,468,897)	(2,251,104)	(1,587,940)	(3,101,162)	(7,143,121)	(249,364)	(41,505,449)
(267,302)	-	(70,248)	(63,302)	-	(359,488)	(1,263,680)
219,975	58,711	(1,627,791)	(2,788,120)	161,348	640	(3,570,170)
-	-	-	-	-	-	(170,543)
-	-	-	-	-	-	223,693
-	-	-	-	-	-	53,150
-	-	-	-	-	-	(33,191)
-	-	-	-	-	-	(12,496)
-	-	-	-	-	-	(45,687)
219,975	58,711	(1,627,791)	(2,788,120)	161,348	640	(3,562,707)
11,475,823	3,031,309	8,774,829	12,837,515	4,005,093	435,063	41,996,530
11,695,798	3,090,020	7,147,038	10,049,395	4,166,441	435,703	38,433,823
674,089	191,419	(1,599,109)	(2,809,569)	271,696	7,384	(3,096,804)
1,770	-	-	-	-	-	40,525
-	-	-	-	-	-	16,023
1,503	242	(150)	(3,970)	738	-	99,172
-	-	-	-	-	-	21,442
(456,778)	(132,950)	(30,776)	22,585	(111,086)	(3,824)	(706,300)
959	-	278	278	-	816	3,282
(1,115)	-	468	2,558	-	(3,647)	611
(636)	-	36	(48)	-	(80)	50,155
183	-	1,462	46	-	(9)	1,724
\$ 219,975	\$ 58,711	\$ (1,627,791)	\$ (2,788,120)	\$ 161,348	\$ 640	\$ (3,570,170)

LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Imaging Lab*

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>REVENUES:</u>			
Charges for Services	<u>\$ 80,000</u>	<u>\$ 19,034</u>	<u>\$ (60,966)</u>
Total Operating Revenues	<u>80,000</u>	<u>19,034</u>	<u>(60,966)</u>
Operating Income/Change in Net Assets	80,000	19,034	(60,966)
Fund Equity, January 1	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 80,000</u>	<u>\$ 19,034</u>	<u>\$ (60,966)</u>

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenses, and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Central Supplies
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>REVENUES:</u>			
Charges for Services	\$ 1,028,000	\$ 723,650	\$ (304,350)
Other	-	8,556	8,556
Total Operating Revenues	<u>1,028,000</u>	<u>732,206</u>	<u>(295,794)</u>
<u>EXPENSES:</u>			
Personal Services	48,203	48,193	10
Materials and Supplies	797,428	638,660	158,768
Contractual Services	51,271	47,735	3,536
Capital Outlay and Equipment	-	-	-
Total Operating Expenses	<u>896,902</u>	<u>734,588</u>	<u>162,314</u>
Operating Income (Loss)	<u>131,098</u>	<u>(2,382)</u>	<u>(133,480)</u>
<u>NON-OPERATING EXPENSES:</u>			
Advances Out	<u>(125,652)</u>	<u>(125,652)</u>	-
Total Nonoperating Expenses	<u>(125,652)</u>	<u>(125,652)</u>	-
Net Income (Loss) Before Transfers	5,446	(128,034)	(133,480)
Transfers In	<u>125,652</u>	<u>126,329</u>	<u>677</u>
Change in Net Assets	131,098	(1,705)	(132,803)
Fund Equity (deficit), January 1	(20,388)	(20,388)	-
Prior year encumbrances appropriated	<u>20,388</u>	<u>20,388</u>	-
Fund Equity (deficit), December 31	<u>\$ 131,098</u>	<u>\$ (1,705)</u>	<u>\$ (132,803)</u>

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenses, and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Vehicle Maintenance
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 754,515	\$ 657,425	\$ (97,090)
Other	500	2,559	2,059
Total Operating Revenues	<u>755,015</u>	<u>659,984</u>	<u>(95,031)</u>
EXPENSES:			
Personal Services	347,392	347,391	1
Materials and Supplies	308,952	308,977	(25)
Contractual Services	44,437	44,429	8
Other Expenditures	3,380	3,380	-
Capital Outlay and Equipment	18,558	18,558	-
Total Operating Expenses	<u>722,719</u>	<u>722,735</u>	<u>(16)</u>
Operating Income (Loss)	<u>32,296</u>	<u>(62,751)</u>	<u>(95,047)</u>
NONOPERATING REVENUES(EXPENSES):			
Advances Out	<u>(44,891)</u>	<u>(44,891)</u>	<u>-</u>
Total Nonoperating Revenues	<u>(44,891)</u>	<u>(44,891)</u>	<u>-</u>
Net Income (Loss) Before Transfers	(12,595)	(107,642)	(95,047)
Transfers In	<u>44,891</u>	<u>97,364</u>	<u>52,473</u>
Change in Net Assets	32,296	(10,278)	(42,574)
Fund Equity (deficit), January 1	(37,184)	(37,184)	-
Prior year encumbrances appropriated	<u>37,184</u>	<u>37,184</u>	<u>-</u>
Fund Equity (deficit), December 31	<u>\$ 32,296</u>	<u>\$ (10,278)</u>	<u>\$ (42,574)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Telecommunications*
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 1,404,000	\$ 1,220,038	\$ (183,962)
Intergovernmental	-	40	40
Total Operating Revenues	<u>1,404,000</u>	<u>1,220,078</u>	<u>(183,922)</u>
EXPENSES:			
Personal Services	109,857	108,104	1,753
Materials and Supplies	1,600	326	1,274
Contractual Services	1,324,747	978,599	346,148
Other Expenditures	1,000	344	656
Capital Outlay and Equipment	42,000	9,065	32,935
Total Operating Expenses	<u>1,479,204</u>	<u>1,096,438</u>	<u>382,766</u>
Operating Income (Loss)/Change in Net Assets	(75,204)	123,640	198,844
Fund Equity, January 1	1,383,697	1,383,697	-
Prior year encumbrances appropriated	<u>53,201</u>	<u>53,201</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 1,361,694</u>	<u>\$ 1,560,538</u>	<u>\$ 198,844</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Self Funded Health Insurance
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 25,410,133	\$ 25,771,115	\$ 360,982
Other	556,000	185,059	(370,941)
Total Operating Revenues	<u>25,966,133</u>	<u>25,956,174</u>	<u>(9,959)</u>
EXPENSES:			
Personal Services	286,680	267,302	19,378
Materials and Supplies	12,428	7,829	4,599
Employee Medical Benefits	32,175,140	31,766,866	408,274
Other Expenditures	80,651	71,063	9,588
Capital Outlay and Equipment	15,000	3,762	11,238
Total Operating Expenses	<u>32,569,899</u>	<u>32,116,822</u>	<u>453,077</u>
Operating Loss/Change in Net Assets	(6,603,766)	(6,160,648)	443,118
Fund Equity, January 1	5,775,790	5,775,790	-
Prior year encumbrances appropriated	<u>5,700,033</u>	<u>5,700,033</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 4,872,057</u>	<u>\$ 5,315,175</u>	<u>\$ 443,118</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Self Funded Dental Insurance
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 2,381,204	\$ 2,309,815	\$ (71,389)
Total Operating Revenues	<u>2,381,204</u>	<u>2,309,815</u>	<u>(71,389)</u>
EXPENSES:			
Employee Medical Benefits	2,787,995	2,803,718	(15,723)
Total Operating Expenses	<u>2,787,995</u>	<u>2,803,718</u>	<u>(15,723)</u>
Operating Loss/Change in Net Assets	(406,791)	(493,903)	(87,112)
Fund Equity, January 1	2,093,525	2,093,525	-
Prior year encumbrances appropriated	<u>937,784</u>	<u>937,784</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 2,624,518</u>	<u>\$ 2,537,406</u>	<u>\$ (87,112)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Risk Retention Insurance
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Other	\$ 2,300,000	\$ 30,397	\$ (2,269,603)
Total Operating Revenues	<u>2,300,000</u>	<u>30,397</u>	<u>(2,269,603)</u>
EXPENSES:			
Personal Services	74,198	70,248	3,950
Materials and Supplies	2,850	1,221	1,629
Contractual Services	1,989,733	1,657,489	332,244
Other Expenditures	28,700	2,292	26,408
Capital Outlay and Equipment	5,000	-	5,000
Total Operating Expenses	<u>2,100,481</u>	<u>1,731,250</u>	<u>369,231</u>
Operating Income (Loss)/Change in Net Assets	199,519	(1,700,853)	(1,900,372)
Fund Equity, January 1	8,634,277	8,634,277	-
Prior year encumbrances appropriated	<u>140,552</u>	<u>140,552</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 8,974,348</u>	<u>\$ 7,073,976</u>	<u>\$ (1,900,372)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Self Funded Workers' Compensation
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 4,229,248	\$ 376,047	\$ (3,853,201)
Other	-	298	298
Total Operating Revenues	<u>4,229,248</u>	<u>376,345</u>	<u>(3,852,903)</u>
EXPENSES			
Personal Services	141,148	63,302	77,846
Materials and Supplies	1,300	1,072	228
Employee Medical Benefits	4,076,550	3,100,747	975,803
Other Expenditures	8,050	4,228	3,822
Capital Outlay and Equipment	<u>2,000</u>	<u>30</u>	<u>1,970</u>
Total Operating Expenses	<u>4,229,048</u>	<u>3,169,379</u>	<u>1,059,669</u>
Operating Income (Loss)/Change in Net Assets	200	(2,793,034)	(2,793,234)
Fund Equity, January 1	12,832,248	12,832,248	-
Prior year encumbrances appropriated	5,267	5,267	-
Fund Equity, December 31	<u>\$ 12,837,715</u>	<u>\$ 10,044,481</u>	<u>\$ (2,793,234)</u>

LUCAS COUNTY, OHIO
*Schedule of Revenues, Expenses, and Changes in Fund Equity
 Budget (Non-GAAP Basis) and Actual
 Self Funded Prescription Drugs
 FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>REVENUES:</u>			
Charges for Services	\$ 7,500,000	\$ 7,304,469	\$ (195,531)
Other	200,000	-	(200,000)
Total Operating Revenues	<u>7,700,000</u>	<u>7,304,469</u>	<u>(395,531)</u>
<u>EXPENSES</u>			
Employee Medical Benefits	<u>9,406,375</u>	<u>8,790,543</u>	<u>615,832</u>
Total Operating Expenses	<u>9,406,375</u>	<u>8,790,543</u>	<u>615,832</u>
Operating Loss/Change in Net Assets	(1,706,375)	(1,486,074)	220,301
Fund Equity, January 1	1,561,608	1,561,608	-
Prior year encumbrances appropriated	<u>2,443,485</u>	<u>2,443,485</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 2,298,718</u>	<u>\$ 2,519,019</u>	<u>\$ 220,301</u>

LUCAS COUNTY, OHIO
Schedule of Revenues, Expenses, and Changes in Fund Equity
Budget (Non-GAAP Basis) and Actual
Centralized Drug Testing
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES:			
Charges for Services	\$ 597,000	\$ 609,492	\$ 12,492
Total Operating Revenues	<u>597,000</u>	<u>609,492</u>	<u>12,492</u>
EXPENSES			
Personal Services	387,392	362,054	25,338
Materials and Supplies	239,746	251,501	(11,755)
Contractual Services	37,990	28,645	9,345
Other Expenditures	900	863	37
Capital Outlay and Equipment	2,000	1,540	460
Total Operating Expenses	<u>668,028</u>	<u>644,603</u>	<u>23,425</u>
Operating Loss/Change in Net Assets	(71,028)	(35,111)	35,917
Fund Equity, January 1	408,997	408,997	-
Prior year encumbrances appropriated	<u>26,066</u>	<u>26,066</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 364,035</u>	<u>\$ 399,952</u>	<u>\$ 35,917</u>

LUCAS COUNTY, OHIO
Agency Funds Descriptions

Agency Funds

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

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

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

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

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

Hotel Lodging Fund: To account for the collection and distribution of the hotel lodging excise tax.

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

Auto License Fund: To account for the collection and distribution of the Automobile license and registration fees..

Gasoline Tax Fund: To account for the collection and distribution of the gasoline tax collections.

Trailer Tax Fund: To account for the collection and distribution of the mobile home tax collections.

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

Segregated Cash Funds: Maintain agency bank accounts outside of the County treasury. These are established for Clerk of Courts, Common Pleas Court, Common Pleas-Probate Court, Juvenile Court, Child Support Enforcement Agency, Sheriff Children Services, and Prosecutor.

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.

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

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	Mileage Reimbursement
Recorder's Housing Trust Fee	Metro Park
Candidacy Fees	Bankruptcy Claims
Security and Annexation Deposits	Children's Trust
Intangibles	Advance Payments
Miscellaneous	

LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Payroll Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,289,838	\$ 187,924,954	\$ 190,446,518	\$ 2,768,274
Total Assets	\$ 5,289,838	\$ 187,924,954	\$ 190,446,518	\$ 2,768,274

Liabilities:

Undistributed Assets	\$ 5,289,838	\$ 187,924,954	\$ 190,446,518	\$ 2,768,274
Total Liabilities	\$ 5,289,838	\$ 187,924,954	\$ 190,446,518	\$ 2,768,274

Undivided Taxes including Gas, License and Trailer

Assets:

Equity in Pooled Cash and Cash Equivalents	\$ 18,089,176	\$ 567,588,730	\$ 570,908,310	\$ 14,769,596
Intergovernmental Receivable	3,775,282	7,842,244	3,775,282	7,842,244
Taxes Receivable	875,453,051	800,580,438	875,453,051	800,580,438
Total Assets	\$ 897,317,509	\$ 1,376,011,412	\$ 1,450,136,643	\$ 823,192,278

Liabilities:

Undistributed Assets	\$ 897,317,509	\$ 1,376,011,412	\$ 1,450,136,643	\$ 823,192,278
Total Liabilities	\$ 897,317,509	\$ 1,376,011,412	\$ 1,450,136,643	\$ 823,192,278

Estate Tax Fund

Assets:

Equity in Pooled Cash and Cash Equivalents	\$ 2,697,145	\$ 10,355,563	\$ 10,708,357	\$ 2,344,351
Total Assets	\$ 2,697,145	\$ 10,355,563	\$ 10,708,357	\$ 2,344,351

Liabilities:

Due to other governments	\$ -	-	\$ -	\$ -
Undistributed Assets	\$ 2,697,145	\$ 10,355,563	\$ 10,708,357	\$ 2,344,351
Total Liabilities	\$ 2,697,145	\$ 10,355,563	\$ 10,708,357	\$ 2,344,351

Local Government Fund

Assets:

Equity in Pooled Cash and Cash Equivalents	\$ (3,010,173)	\$ 18,859,113	\$ 17,045,312	\$ (1,196,372)
Due from other governments	10,082,091	8,856,875	10,082,091	\$ 8,856,875
Total Assets	\$ 7,071,918	\$ 27,715,988	\$ 27,127,403	\$ 7,660,503

Liabilities:

Due to other governments	\$ 2,855,445	\$ 27,715,988	\$ 27,127,403	\$ 3,444,030
Undistributed Assets	4,216,473	-	-	\$ 4,216,473
Total Liabilities	\$ 7,071,918	\$ 27,715,988	\$ 27,127,403	\$ 7,660,503

CONTINUED

LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Subdivision Advance</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 459,302,987	\$ 459,302,987	\$ -
Total Assets	\$ -	\$ 459,302,987	\$ 459,302,987	\$ -
<u>Liabilities:</u>				
Undistributed Assets	\$ -	\$ 459,302,987	\$ 459,302,987	\$ -
Total Liabilities	\$ -	\$ 459,302,987	\$ 459,302,987	\$ -
<u>Recorder's Housing Trust Fees</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 238,747	\$ 1,291,465	\$ 1,209,002	\$ 321,210
Total Assets	\$ 238,747	\$ 1,291,465	\$ 1,209,002	\$ 321,210
<u>Liabilities:</u>				
Deposits	\$ 238,747	\$ 1,291,465	\$ 1,209,002	\$ 321,210
Total Liabilities	\$ 238,747	\$ 1,291,465	\$ 1,209,002	\$ 321,210
<u>Undivided Interest Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 7,079,491	\$ 7,036,073	\$ 43,418
Total Assets	\$ -	\$ 7,079,491	\$ 7,036,073	\$ 43,418
<u>Liabilities:</u>				
Undistributed Assets	\$ -	\$ 7,079,491	\$ 7,036,073	\$ 43,418
Total Liabilities	\$ -	\$ 7,079,491	\$ 7,036,073	\$ 43,418
<u>Other Agency Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 610,612	\$ 1,768,741	\$ 1,833,672	\$ 545,681
Segregated Cash	1,622	-	-	\$ 1,622
Total Assets	\$ 612,234	\$ 1,768,741	\$ 1,833,672	\$ 547,303
<u>Liabilities:</u>				
Deposits held due to others	\$ 62,246	\$ -	\$ -	\$ 62,246
Undistributed Assets	549,988	1,768,741	1,833,672	\$ 485,057
Total Liabilities	\$ 612,234	\$ 1,768,741	\$ 1,833,672	\$ 547,303

CONTINUED

LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Clerk of Courts-segr. Cash</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,350,000	\$ -	\$ -	\$ 1,350,000
Segregated cash	5,080,972	266,165	2,822,629	2,524,508
Total Assets	\$ 6,430,972	\$ 266,165	\$ 2,822,629	\$ 3,874,508
<u>Liabilities:</u>				
Deposits	\$ 6,430,972	\$ 266,165	\$ 2,822,629	\$ 3,874,508
Total Liabilities	\$ 6,430,972	\$ 266,165	\$ 2,822,629	\$ 3,874,508
<u>Juvenile Court</u>				
<u>Assets:</u>				
Segregated cash	\$ 184,250	\$ 1,000	\$ 16,497	\$ 168,753
Total Assets	\$ 184,250	\$ 1,000	\$ 16,497	\$ 168,753
<u>Liabilities:</u>				
Deposits	\$ 184,250	\$ 1,000	\$ 16,497	\$ 168,753
Total Liabilities	\$ 184,250	\$ 1,000	\$ 16,497	\$ 168,753
<u>Common Pleas Court-Probate</u>				
<u>Assets:</u>				
Segregated cash	\$ 181,508	\$ 500	\$ 81,811	\$ 100,197
Total Assets	\$ 181,508	\$ 500	\$ 81,811	\$ 100,197
<u>Liabilities:</u>				
Deposits	\$ 181,508	\$ 500	\$ 81,811	\$ 100,197
Total Liabilities	\$ 181,508	\$ 500	\$ 81,811	\$ 100,197
<u>Child Support Enforcement Agency</u>				
<u>Assets:</u>				
Segregated cash	\$ 11,822	\$ -	\$ 11,822	\$ -
Total Assets	\$ 11,822	\$ -	\$ 11,822	\$ -
<u>Liabilities:</u>				
Deposits	\$ 11,822	\$ -	\$ 11,822	\$ -
Total Liabilities	\$ 11,822	\$ -	\$ 11,822	\$ -

CONTINUED

LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Children Services</u>				
<u>Assets:</u>				
Segregated cash	\$ 200,809	\$ 1,150,211	\$ 46,679	\$ 1,304,341
Total Assets	\$ 200,809	\$ 1,150,211	\$ 46,679	\$ 1,304,341
<u>Liabilities:</u>				
Deposits	\$ 200,809	\$ 1,150,211	\$ 46,679	\$ 1,304,341
Total Liabilities	\$ 200,809	\$ 1,150,211	\$ 46,679	\$ 1,304,341
<u>Sheriff</u>				
<u>Assets:</u>				
Segregated cash	\$ 50,583	\$ 310	\$ 9,642	\$ 41,251
Total Assets	\$ 50,583	\$ 310	\$ 9,642	\$ 41,251
<u>Liabilities:</u>				
Deposits	\$ 50,583	\$ 310	\$ 9,642	\$ 41,251
Total Liabilities	\$ 50,583	\$ 310	\$ 9,642	\$ 41,251
<u>Sanitary Engineer</u>				
<u>Assets:</u>				
Segregated cash	\$ -	\$ 44,310	\$ -	\$ 44,310
Total Assets	\$ -	\$ 44,310	\$ -	\$ 44,310
<u>Liabilities:</u>				
Deposits	\$ -	\$ 44,310	\$ -	\$ 44,310
Total Liabilities	\$ -	\$ 44,310	\$ -	\$ 44,310

CONTINUED

LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>T.I.P.P. Program</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 17,452,299	\$ 17,039,148	\$ 413,151
Total Assets	\$ -	\$ 17,452,299	\$ 17,039,148	\$ 413,151
<u>Liabilities:</u>				
Deposits	\$ -	\$ 17,452,299	\$ 17,039,148	\$ 413,151
Total Liabilities	\$ -	\$ 17,452,299	\$ 17,039,148	\$ 413,151
<u>Family & Children Council</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 617,814	\$ 4,194,400	\$ 3,918,697	\$ 893,517
Total Assets	\$ 617,814	\$ 4,194,400	\$ 3,918,697	\$ 893,517
<u>Liabilities:</u>				
Deposits	\$ 617,814	\$ 4,194,400	\$ 3,918,697	\$ 893,517
Total Liabilities	\$ 617,814	\$ 4,194,400	\$ 3,918,697	\$ 893,517
<u>Total Agency Funds</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 25,883,159	\$ 1,275,817,743	\$ 1,279,448,076	\$ 22,252,826
Segregated Cash	5,711,566	1,462,496	2,989,080	4,184,982
Due from other governments	13,857,373	16,699,119	13,857,373	16,699,119
Taxes Receivable	875,453,051	800,580,438	875,453,051	800,580,438
Total Assets	\$ 920,905,149	\$ 2,094,559,796	\$ 2,171,747,580	\$ 843,717,365
<u>Liabilities:</u>				
Due to other governments	\$ 2,855,445	\$ 27,715,988	\$ 27,127,403	\$ 3,444,030
Deposits	7,978,751	24,400,660	25,155,927	7,223,484
Payroll withholding	5,289,838	187,924,954	190,446,518	2,768,274
Undistributed Assets	904,781,115	1,854,518,194	1,929,017,732	830,281,577
Total Liabilities	\$ 920,905,149	\$ 2,094,559,796	\$ 2,171,747,580	\$ 843,717,365

The Docks Restaurants



Photo credit: Linda Milks



Photo credit: Jeff Greenberg

Directly on the waterfront, The Docks is located east of downtown Toledo in International Park along the Maumee River. A master plan was developed that provided a volleyball complex, parking, expansion of the park and conversion of a storage building into a scenic six restaurant complex. The complex first opened in 1997 with the introduction of Cousino's Navy Bistro.

Source: <http://www.dotoledo.org/gtcvb/media/storyideas.asp?id=19>

Statistical Section

This part of the Lucas County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	198
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	208
These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.	
Debt Capacity	222
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	230
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	232
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year. The County implemented GASB Statement 34 for the year ended December 31, 2001; schedules presenting government wide information include information beginning in that year. Additionally, data in tables 19 and 20 was unavailable prior to the initial years listed in these tables. Additional information will be added to these tables until a ten year threshold is reached.

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in capital assets, net of related debt	\$ 156,501	\$ 204,927	\$ 183,349	\$ 154,881
Restricted	162,436	96,492	104,995	14,946
Unrestricted	<u>41,451</u>	<u>41,146</u>	<u>75,573</u>	<u>332,722</u>
<i>Total Governmental Activities Net Assets</i>	<u>360,388</u>	<u>342,565</u>	<u>363,917</u>	<u>502,549</u>
Business-Type Activities				
Invested in capital assets, net of related debt	79,710	79,799	82,117	80,269
Unrestricted	<u>15,580</u>	<u>21,893</u>	<u>22,034</u>	<u>22,109</u>
<i>Total Business-Type Activities Net Assets</i>	<u>95,290</u>	<u>101,692</u>	<u>104,151</u>	<u>102,378</u>
Primary Government				
Invested in capital assets, net of related debt	236,211	284,726	265,466	235,150
Restricted	162,436	96,492	104,995	14,946
Unrestricted	<u>57,031</u>	<u>63,039</u>	<u>97,607</u>	<u>354,831</u>
<i>Total Primary Government Net Assets</i>	<u>\$ 455,678</u>	<u>\$ 444,257</u>	<u>\$ 468,068</u>	<u>\$ 604,927</u>

2005	2004	2003	2002	2001
\$ 163,910	\$ 166,931	\$ 167,654	\$ 160,498	\$ 144,625
18,027	21,302	18,599	13,461	30,315
<u>298,662</u>	<u>299,322</u>	<u>296,783</u>	<u>298,174</u>	<u>258,280</u>
<u>480,599</u>	<u>487,555</u>	<u>483,036</u>	<u>472,133</u>	<u>433,220</u>
80,389	75,052	73,119	71,495	68,850
<u>21,533</u>	<u>18,333</u>	<u>16,747</u>	<u>15,787</u>	<u>13,505</u>
<u>101,922</u>	<u>93,385</u>	<u>89,866</u>	<u>87,282</u>	<u>82,355</u>
244,299	241,983	240,773	231,993	213,475
18,027	21,302	18,599	13,461	30,315
<u>320,195</u>	<u>317,655</u>	<u>313,530</u>	<u>313,961</u>	<u>271,785</u>
<u>\$ 582,521</u>	<u>\$ 580,940</u>	<u>\$ 572,902</u>	<u>\$ 559,415</u>	<u>\$ 515,575</u>

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

Program Revenues	2009	2008	2007	2006
Primary Government:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	\$ 16,825	\$ 20,758	\$ 19,788	\$ 21,278
Judicial	9,859	8,759	5,879	4,206
Public safety	1,522	1,462	4,888	1,354
Public works	283	684	313	262
Health	7,552	3,795	2,439	1,815
Human services	27	181	1,382	969
Conservation and recreation	1,847	600	639	532
Operating grants and contributions	218,008	175,781	184,269	204,563
Capital grants and contributions	1,801	1,743	796	5,342
<i>Total Governmental Activities Program Revenues</i>	<u>257,724</u>	<u>213,763</u>	<u>220,393</u>	<u>240,321</u>
Business-type activities: Charges for Services				
Water supply	184	434	478	724
Wastewater treatment	4,190	5,794	4,224	4,294
Sewer	196	179	75	199
Sanitary engineer	567	4,953	4,076	4,729
Solid waste	1,342	1,633	2,003	1,828
Parking facilities	169	317	293	391
Operating grants and contributions	7	-	4,225	2,304
<i>Total Business-Type Activities Program Revenues</i>	<u>6,655</u>	<u>13,310</u>	<u>15,374</u>	<u>14,469</u>
<i>Total Primary Government Program Revenues</i>	<u>264,379</u>	<u>227,073</u>	<u>235,767</u>	<u>254,790</u>
Expenses				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	50,480	31,148	56,377	48,609
Judicial	59,233	82,097	71,276	60,813
Public safety	73,038	83,361	76,505	84,697
Public works	15,936	17,837	21,206	23,047
Health	139,889	150,952	139,540	113,676
Human services	132,053	151,938	158,935	132,907
Conservation and recreation	9,266	9,293	10,026	7,090
Other	2,656	-	-	-
Interest and fiscal charges	5,620	5,805	4,584	4,189
<i>Total Governmental Activities Expense</i>	<u>488,171</u>	<u>532,431</u>	<u>538,449</u>	<u>475,028</u>
Business-type activities:				
Water supply	2,872	3,251	3,109	2,703
Wastewater treatment	4,699	4,884	4,772	4,876
Sewer	3,097	3,315	3,351	2,692
Sanitary engineer	4,417	5,027	4,868	4,852
Stormwater Utility	259	250	-	-
Solid waste	2,662	2,185	1,959	1,930
Parking facilities	570	141	779	167
<i>Total Business-Type Activities Program Expense</i>	<u>18,576</u>	<u>19,053</u>	<u>18,838</u>	<u>17,220</u>
<i>Total Primary Government Program Expense</i>	<u>506,747</u>	<u>551,484</u>	<u>557,287</u>	<u>492,248</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 19,776	\$ 20,481	\$ 19,770	\$ 18,822	\$ 17,189
4,249	4,014	3,894	3,437	5,579
1,403	1,387	853	690	2
247	214	191	148	233
1,845	1,545	1,491	1,473	1,370
444	69	-	-	-
539	595	308	567	649
191,932	183,172	175,913	176,357	187,560
3,856	2,549	1,839	734	5,467
<u>224,291</u>	<u>214,026</u>	<u>204,259</u>	<u>202,228</u>	<u>218,049</u>
1,043	1,016	840	930	799
5,000	4,802	5,025	4,501	3,592
524	597	625	572	507
4,466	4,234	3,951	4,216	3,015
1,978	2,141	1,908	1,942	1,970
310	319	297	373	300
2,652	2,902	1,575	1,785	3,014
<u>15,973</u>	<u>16,011</u>	<u>14,221</u>	<u>14,319</u>	<u>13,197</u>
<u>240,264</u>	<u>230,037</u>	<u>218,480</u>	<u>216,547</u>	<u>231,246</u>
47,238	44,370	41,924	40,040	45,568
59,625	55,222	54,861	54,451	56,599
69,737	64,095	59,439	57,112	61,840
31,922	36,273	35,167	27,746	29,134
106,157	100,803	89,542	92,265	91,586
119,321	108,666	119,365	111,321	123,391
6,686	6,766	8,950	6,052	7,794
-	13,215	18,732	15,832	13,858
4,706	5,269	5,840	6,809	6,975
<u>445,392</u>	<u>434,679</u>	<u>433,820</u>	<u>411,628</u>	<u>436,745</u>
2,768	2,459	2,511	2,369	2,565
4,412	4,833	4,339	3,869	3,360
2,885	3,025	2,126	2,182	2,847
4,297	4,106	4,005	3,751	3,600
-	-	-	-	-
1,476	1,907	1,730	1,754	1,551
191	149	110	100	76
<u>16,029</u>	<u>16,479</u>	<u>14,821</u>	<u>14,025</u>	<u>13,999</u>
<u>461,421</u>	<u>451,158</u>	<u>448,641</u>	<u>425,653</u>	<u>450,744</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Net (Expense)/Revenue				
Governmental Activities	(230,448)	(318,669)	(318,056)	(234,707)
Business-Type Activities	<u>(11,921)</u>	<u>(5,743)</u>	<u>(3,464)</u>	<u>(2,751)</u>
<i>Total Primary Government Net Expense</i>	<u><u>(242,369)</u></u>	<u><u>(324,412)</u></u>	<u><u>(321,520)</u></u>	<u><u>(237,458)</u></u>
General Revenues:				
Property Tax	102,305	95,888	100,635	110,923
Sales Tax	64,431	70,512	71,418	71,271
Other Tax	2,137	3,415	7,580	18,954
Grant and Entitlements not restricted to specific programs	43,127	96,278	55,371	24,624
Investment Income	5,057	15,050	14,158	11,576
Other	31,997	16,175	67,033	19,309
Gain on early extinguishment of debt	-	-	-	-
Capital contributions not restricted to specific programs	-	-	-	-
Transfers	<u>(784)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>248,270</u>	<u>297,318</u>	<u>316,195</u>	<u>256,657</u>
Business-Type Activities				
Other	4,734	3,284	5,240	3,207
Transfers	784	-	-	-
Total Business-Type Activities	<u>5,518</u>	<u>3,284</u>	<u>5,240</u>	<u>3,207</u>
Total Primary Government	<u>253,788</u>	<u>300,602</u>	<u>321,435</u>	<u>259,864</u>
Change in Net Assets				
Governmental Activities	17,822	(21,351)	(1,861)	21,950
Business-Type Activities	<u>(6,403)</u>	<u>(2,459)</u>	<u>1,776</u>	<u>456</u>
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$ 11,419</u></u>	<u><u>\$ (23,810)</u></u>	<u><u>\$ (85)</u></u>	<u><u>\$ 22,406</u></u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
(221,101)	(220,653)	(229,561)	(209,400)	(218,696)
<u>(56)</u>	<u>(468)</u>	<u>(600)</u>	<u>294</u>	<u>(802)</u>
<u>(221,157)</u>	<u>(221,121)</u>	<u>(230,161)</u>	<u>(209,106)</u>	<u>(219,498)</u>
100,445	106,433	106,578	106,090	192,534
70,827	70,107	67,087	75,328	73,740
8,742	8,092	6,496	18,270	17,034
5,965	10,950	7,541	1,482	2,012
7,061	3,171	4,124	9,339	12,468
19,837	25,211	47,504	(871)	1,346
-	1,208	-	38,580	43,382
-	-	1,134	-	-
<u>1,268</u>	<u>-</u>	<u>-</u>	<u>95</u>	<u>(47)</u>
<u>214,145</u>	<u>225,172</u>	<u>240,464</u>	<u>248,313</u>	<u>342,469</u>
9,861	3,987	4,318	4,728	5,790
<u>(1,268)</u>	<u>-</u>	<u>(1,134)</u>	<u>(95)</u>	<u>47</u>
<u>8,593</u>	<u>3,987</u>	<u>3,184</u>	<u>4,633</u>	<u>5,837</u>
<u>222,738</u>	<u>229,159</u>	<u>243,648</u>	<u>252,946</u>	<u>348,306</u>
(6,956)	4,519	10,903	38,913	123,773
<u>8,537</u>	<u>3,519</u>	<u>2,584</u>	<u>4,927</u>	<u>5,035</u>
<u>\$ 1,581</u>	<u>\$ 8,038</u>	<u>\$ 13,487</u>	<u>\$ 43,840</u>	<u>\$ 128,808</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund				
Reserved	\$ 996	\$ 1,289	\$ 1,380	\$ 1,503
Unreserved	28,045	41,672	42,984	40,597
<i>Total General Fund</i>	<u>29,041</u>	<u>42,961</u>	<u>44,364</u>	<u>42,100</u>
All Other Governmental Funds				
Reserved	25,071	45,765	32,221	26,985
Unreserved, Undesignated, Reported in:				
Special Revenue funds	84,373	82,542	80,206	86,249
Debt Service funds	(520)	(4,042)	5,762	5,140
Capital Projects funds	<u>(83,946)</u>	<u>(70,091)</u>	<u>(10,212)</u>	<u>9,806</u>
<i>Total All Other Governmental Funds</i>	<u>24,978</u>	<u>54,174</u>	<u>107,977</u>	<u>128,180</u>
Total Governmental Funds	<u>\$ 54,019</u>	<u>\$ 97,135</u>	<u>\$ 152,341</u>	<u>\$ 170,280</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 1,429	\$ 434	\$ 692	\$ 1,579	\$ 2,290	\$ 1,963
<u>37,023</u>	<u>35,663</u>	<u>35,678</u>	<u>35,985</u>	<u>33,722</u>	<u>31,007</u>
<u>38,452</u>	<u>36,097</u>	<u>36,370</u>	<u>37,564</u>	<u>36,012</u>	<u>32,970</u>
25,559	33,993	26,446	23,924	23,055	20,480
83,586	78,226	79,750	81,059	75,798	72,314
7,682	9,689	16,542	12,907	10,542	6,139
<u>10,345</u>	<u>5,693</u>	<u>2,057</u>	<u>554</u>	<u>19,672</u>	<u>1,717</u>
<u>127,172</u>	<u>127,601</u>	<u>124,795</u>	<u>118,444</u>	<u>129,067</u>	<u>100,650</u>
<u>\$ 165,624</u>	<u>\$ 163,698</u>	<u>\$ 161,165</u>	<u>\$ 156,008</u>	<u>\$ 165,079</u>	<u>\$ 133,620</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenues:				
Taxes	\$ 166,056	\$ 165,920	\$ 172,141	\$ 178,489
Charges for services	32,723	33,722	34,618	29,579
Licenses and permits	727	26	30	30
Fines and forfeits	973	744	679	807
Special assessments	2,137	3,415	7,580	2,370
Intergovernmental revenue	258,441	260,776	229,917	234,084
Investment income	5,057	15,050	14,158	11,576
Net change in fair value of investment	-	-	-	-
Rental income and other revenue	36,158	18,339	66,563	19,606
<i>Total revenues</i>	<u>502,272</u>	<u>497,992</u>	<u>525,686</u>	<u>476,541</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	39,810	41,678	44,335	44,859
Judicial	58,413	68,786	62,620	58,831
Public safety	71,442	73,069	69,598	82,034
Public works	15,048	16,706	17,675	14,442
Health	138,186	132,314	130,848	110,574
Human services	130,007	133,884	145,021	128,676
Conservation and recreation	9,131	8,112	10,070	6,900
Miscellaneous	2,639	2,856	45,395	7,148
Capital outlay	69,684	50,562	10,217	9,553
Debt service:				
Principal retirement	5,469	15,954	5,701	8,071
Interest and fiscal charges	7,007	4,232	3,705	4,189
Bond Issue Cost	-	-	143	-
<i>Total expenditures</i>	<u>546,836</u>	<u>548,153</u>	<u>545,328</u>	<u>475,277</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,564)</u>	<u>(50,162)</u>	<u>(19,642)</u>	<u>1,264</u>
Other Financing Sources (Uses):				
Issuance of Loans	1,204	-	-	500
Payment to refund bonds	-	(9,130)	(11,597)	-
Bonds issued, net of premium/(discount)	215	2,837	11,740	2,892
Special Assessment bonds issued	1,250	1,039	470	-
Proceeds of notes	-	210	1,089	-
Capital leases	128	-	-	-
Transfers in	23,692	20,845	20,791	23,688
Transfers out	(25,040)	(20,845)	(20,791)	(23,688)
<i>Total other financing sources (uses)</i>	<u>1,449</u>	<u>(5,044)</u>	<u>1,702</u>	<u>3,392</u>
Net change in fund balances	<u>\$ (43,115)</u>	<u>\$ (55,206)</u>	<u>\$ (17,940)</u>	<u>\$ 4,656</u>
Debt service as a percentage of noncapital expenditures	2.3%	3.8%	1.8%	2.6%

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 182,826	\$ 180,615	\$ 176,430	\$ 175,855	\$ 164,396	\$ 160,829
28,503	28,383	25,809	24,727	24,608	20,673
33	72	54	37	34	44
724	648	677	601	666	687
2,525	2,035	1,763	2,303	2,581	2,344
201,485	196,518	184,601	178,345	194,753	172,665
7,061	3,171	4,016	9,192	12,179	13,221
-	-	-	(871)	1,346	4,707
19,837	22,456	47,504	38,431	43,382	23,170
<u>442,994</u>	<u>433,898</u>	<u>440,854</u>	<u>428,620</u>	<u>443,945</u>	<u>398,340</u>
41,594	38,169	36,018	36,299	33,864	32,797
57,563	54,428	54,682	53,891	52,245	49,814
66,032	60,969	57,037	58,201	57,947	51,138
16,027	16,638	16,828	13,337	14,679	15,772
103,788	100,119	88,949	92,448	88,096	87,651
117,751	107,677	120,302	112,106	117,364	97,555
6,524	6,761	8,876	6,002	7,631	6,276
7,382	13,224	18,804	15,947	13,833	7,607
14,357	17,752	24,778	32,022	48,311	41,516
10,285	12,176	12,319	11,980	10,846	10,233
4,706	5,269	5,839	6,809	6,975	5,360
-	-	-	-	-	-
<u>446,009</u>	<u>433,182</u>	<u>444,432</u>	<u>439,042</u>	<u>451,791</u>	<u>405,719</u>
(3,015) -	716	(3,578)	(10,422)	(7,846)	(7,379)
-	121	441	920	746	1,560
(2,925)	-	-	(2,015)	-	-
6,425	1,545	7,250	1,050	38,585	-
-	-	-	-	-	-
-	-	-	-	-	-
173	30	60	1,790	21	-
24,944	30,836	25,108	27,535	34,330	34,524
(23,676)	(30,715)	(24,124)	(27,629)	(34,377)	(36,120)
<u>4,941</u>	<u>1,817</u>	<u>8,735</u>	<u>1,651</u>	<u>39,305</u>	<u>(36)</u>
<u>\$ 1,926</u>	<u>\$ 2,533</u>	<u>\$ 5,157</u>	<u>\$ (8,771)</u>	<u>\$ 31,459</u>	<u>\$ (7,415)</u>
3.5%	4.2%	4.3%	4.5%	4.1%	4.0%

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

Fiscal Year	General & Tangible	Sales Tax	Investment Income	Charges	Fines & Forfeitures	Licenses	Special Assessments	Intergov- ernmental	Other	Total
	Personal Property Tax ¹			for Services		& Permits		Revenue		
2000	\$89,255	71,574	17,928	20,673	687	44	2,344	172,665	23,170	398,340
2001	\$93,916	70,480	13,525	24,608	666	34	2,581	194,753	43,382	443,945
2002	\$107,644	68,211	8,321	24,727	601	37	2,303	178,345	38,431	428,620
2003	\$109,423	67,007	4,016	25,809	677	54	1,763	184,601	47,504	440,854
2004	\$110,657	69,958	3,171	28,383	648	72	2,035	196,518	22,456	433,898
2005	\$112,225	70,601	7,061	28,503	724	33	2,525	201,485	19,837	442,994
2006	\$107,665	70,824	11,576	29,579	807	30	2,370	234,084	19,606	476,541
2007	\$100,764	71,377	14,158	34,618	679	30	7,580	229,917	66,563	525,686
2008	\$94,586	71,333	15,050	33,722	744	27	3,415	260,776	18,338	497,991
2009	\$101,715	64,341	5,057	32,723	973	727	2,137	258,441	36,158	502,272

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

Fifth Third Center at One SeaGate



Photo credit: Jeff Greenberg

Fifth Third Center at One SeaGate is the tallest building in Toledo, Ohio. Until 2006, the building served as the world headquarters for Owens-Illinois. In 2007, Fifth Third Bank moved their Northwest Ohio headquarters to the building.

Costing \$100 million, One SeaGate was built as the centerpiece of the SeaGate project in downtown Toledo. Ground breaking took place in May 1979, and was officially dedicated in June 1982. The building stands 432 feet (132 m) away from the Water Street riverfront.

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

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

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Total Taxable Assessed Value
1999/2000	3,746,207	1,444,292	5,190,499
2000/2001	4,720,515	1,660,866	6,381,381
2001/2002	4,783,532	1,682,507	6,466,039
2002/2003	4,863,806	1,710,232	6,574,038
2003/2004	5,640,311	1,790,334	7,430,645
2004/2005	5,745,949	1,840,983	7,586,932
2005/2006	5,853,133	1,865,396	7,718,529
2006/2007	6,551,449	2,156,662	8,708,111
2007/2008	6,583,147	2,073,612	8,656,759
2008/2009	6,562,532	2,132,326	8,694,858

<u>Total Direct Tax Rate Residential and Agricultural Effective</u>	<u>Total Direct Tax Rate Commercial and Industrial Effective</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>	<u>Tax/Levy Collection Year</u>
11.570639	13.132412	14,829,997	35.0%	1999/2000
9.696105	12.055300	18,232,517	35.0%	2000/2001
11.665575	12.746417	18,474,397	35.0%	2001/2002
11.849857	12.850388	18,782,966	35.0%	2002/2003
10.583016	12.529699	21,230,414	35.0%	2003/2004
10.964267	12.783644	21,676,949	35.0%	2004/2005
10.355142	12.005686	22,052,940	35.0%	2005/2006
10.760284	12.055420	24,880,317	35.0%	2006/2007
10.805811	12.198706	24,733,596	35.0%	2007/2008
12.685674	13.150161	24,842,451	35.0%	2008/2009

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

Taxable Year/Collection Year:	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>
<u>Lucas County Entities:</u>				
General Fund	2.00	2.00	2.00	2.00
Board of Mental Retardation	5.00	5.00	5.00	5.00
Children Sevices Board	2.40	2.40	2.40	2.40
Community Mental Health	1.50	1.50	1.50	1.50
Senior Services	0.45	0.45	0.45	0.45
Science & Natural History	0.17	-	-	-
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	0.00
Zoo Operating	0.85	0.85	0.85	0.70
<i>Total Lucas County Entities</i>	14.07	13.90	13.90	12.75
<u>Other Countywide Entities:</u>				
Metroparks	1.70	1.70	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Toledo-Lucas County Library	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<i>Total Countywide Rates</i>	<u>18.17</u>	<u>18.00</u>	<u>18.00</u>	<u>16.85</u>
Toledo Area Regional Transportation Authority (TARTA) ²	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

1) Represents gross property tax rates, with totals determined by a combination of the county-wide rates and the applicable tax rates for the school district, school district, township, and municipality in which property is located.

2) TARTA is not levied in every county taxing district, but is levied in:

- City of Maumee
- Village of Ottawa Hills
- City of Sylvania
- City of Toledo
- Village of Waterville
- Spencer Township
- Sylvania Township

<u>2004/2005</u>	<u>2003/2004</u>	<u>2002/2003</u>	<u>2001/2002</u>	<u>2000/2001</u>	<u>1999/2000</u>
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	4.50	4.50
2.40	2.40	2.65	2.65	3.50	3.50
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
-	-	-	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
0.95	0.95	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
<u>13.70</u>	<u>13.70</u>	<u>13.95</u>	<u>13.95</u>	<u>14.30</u>	<u>14.30</u>
1.70	1.70	1.70	1.40	1.40	1.40
0.40	0.40	0.40	0.40	0.40	0.40
<u>2.20</u>	<u>2.50</u>	<u>1.70</u>	<u>1.70</u>	<u>1.70</u>	<u>1.85</u>
<u>18.00</u>	<u>18.30</u>	<u>17.75</u>	<u>17.45</u>	<u>17.80</u>	<u>17.95</u>
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

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

Taxable Year/Collection Year:	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>
<u>School Districts:</u>				
Anthony Wayne	\$66.70	\$66.80	\$67.70	\$68.20
Evergreen	46.85	47.15	47.15	47.88
Maumee	75.25	76.25	76.50	75.75
Oregon	65.40	59.50	59.50	59.50
Otsego	48.65	48.85	49.10	49.30
Ottawa Hills	125.85	126.15	120.85	120.35
Springfield	70.85	70.85	70.85	67.35
Swanton	63.39	67.43	67.78	67.78
Sylvania	77.69	74.90	74.90	74.90
Sylvania Area Joint Rec Dist ¹	1.62	1.20	1.20	1.15
Toledo	66.90	66.90	67.10	67.35
Washington	73.70	69.80	69.80	69.80
<u>Career Centers:</u>				
Four County	3.20	3.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	4.80	4.80	4.80	4.80
Jerusalem	9.75	9.75	9.75	9.75
Monclova	5.20	5.20	5.20	5.20
Providence	6.95	6.95	6.95	6.95
Richfield	8.00	8.00	8.64	8.64
Spencer	8.00	6.00	6.00	6.00
Springfield	8.10	8.10	8.10	8.10
Swanton	4.90	4.90	4.90	4.90
Sylvania	19.97	18.72	20.22	20.92
Olander Park ²	0.70	0.70	0.70	0.70
Washington	24.25	24.25	24.25	24.25
Waterville	10.50	10.50	10.50	10.50
<u>Municipalities:</u>				
Village of Berkey	4.50	4.50	3.00	3.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	3.50	3.50	3.50	3.50
Village of Ottawa Hills	4.10	4.10	4.10	4.10
Village of Swanton	4.50	4.50	4.50	4.50
City of Sylvania	3.60	3.60	4.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

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

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

<u>2004/2005</u>	<u>2003/2004</u>	<u>2002/2003</u>	<u>2001/2002</u>	<u>2000/2001</u>	<u>1999/2000</u>
\$68.20	\$68.20	\$63.70	\$63.70	\$63.70	\$64.50
47.88	47.88	47.88	47.23	47.23	47.23
72.45	71.74	62.30	62.30	62.30	62.30
59.50	55.10	49.20	49.20	49.20	49.20
49.60	43.50	47.40	56.90	56.90	57.70
120.35	114.65	114.35	113.10	113.10	113.20
67.35	67.90	68.10	64.10	64.10	65.10
67.78	68.11	68.11	68.74	68.74	62.05
74.90	70.00	70.10	65.20	65.20	65.70
1.15	1.15	1.20	1.20	1.30	1.30
67.35	67.60	67.99	63.00	63.00	57.50
69.80	65.90	65.90	65.90	65.90	60.70
4.30	3.20	3.20	3.20	3.20	3.20
4.30	3.20	2.20	2.20	2.20	2.20
4.30	4.30	4.30	4.30	4.30	3.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.64	8.64	5.80	7.20	7.20	7.20
6.00	6.00	6.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
4.90	6.10	6.10	6.10	6.10	6.10
20.92	18.42	18.42	16.72	16.72	16.40
0.70	0.70	0.70	0.70	0.50	0.50
24.25	24.25	19.50	19.50	19.50	19.50
10.50	9.60	9.60	10.80	10.80	9.30
1.00	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
3.70	3.70	3.70	3.70	3.70	3.70
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
4.50	4.50	4.50	4.50	4.50	4.50
5.10	5.10	5.10	5.10	5.10	5.10
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50

TABLE 8
LUCAS COUNTY, OHIO
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2009, AND DECEMBER 31, 2000
(Amounts in 000's)

<u>Firm</u>	#2009 Assessed Real Estate Values	*2009 Assessed Personal Property Values	2009 Assessed Property Values	2009 Percent Firms Assessed Values to Total 2009 Assessed Property Values
Empirian CKT LLC	15,711	\$ -	15,711	0.18%
Westfield/Franklin Park Mall	14,991	\$ -	14,991	0.17%
Meijer Stores	14,099	\$ -	14,099	0.16%
Wal Mart/Scott Lee	13,186	\$ -	13,186	0.15%
One Seagate Partners LLC	12,950	\$ -	12,950	0.15%
The Andersons	11,975	\$ -	11,975	0.13%
Harvey Tolson/Fordmau LLC	10,239	\$ -	10,239	0.11%
Reynolds Road Fitness Center	8,861	\$ -	8,861	0.10%
National Amusements	8,735	\$ -	8,735	0.10%
R.J. Lloyd & Co., LTD	6,260	\$ -	6,260	0.07%
Totals	\$ 117,007	\$ -	\$ 117,007	1.31%

Does not include hospitals, governments or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company.

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

	2000 Assessed Real Estate Values	2000 Assessed Personal Property Values	2000 Assessed Property Values	2000 Percent Firms Assessed Values to Total 2000 Assessed Property Values
General Motors Hydro-Matic	\$ 8,693	\$ 47,192	\$ 55,885	0.72%
Chrysler/Daimler	5,763	41,970	47,733	0.61%
BP America	6,245	39,131	45,376	0.58%
Sun Oil Company	5,278	33,918	39,196	0.50%
The Andersons	13,725	15,855	29,580	0.38%
General Mills	3,209	23,047	26,256	0.34%
St. Vincent Medical Center	25,412	-	25,412	0.33%
Schuller International	3,678	21,366	25,044	0.32%
Meijer, Inc.	14,479	8,831	23,310	0.30%
Seaway FoodTown	6,005	15,912	21,917	0.28%
Totals	\$ 92,487	\$ 247,222	\$ 339,709	4.36%

TABLE 8
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS (continued)
AS OF DECEMBER 31, 2009 AND DECEMBER 31, 2000
(Amounts in 000's)

<u>Utility</u>	2009 Assessed Public Utility Values	2009 Percent of Utilities Assessed Value of Total 2009 Assessed Values
Toledo Edison	\$ 267,758	3.00%
First Energy	55,207	0.62%
Columbis Gas of Ohio, Inc.	54,555	0.61%
American Transmission	25,264	0.28%
CSX Transportation	14,093	0.16%
Totals	\$ 416,877	4.67%

<u>Utility</u>	2000 Assessed Public Utility Values	2000 Percent of Utilities Assessed Value of Total 2000 Assessed Values
Toledo Edison	\$ 240,506	3.09%
Columbia Gas	76,384	0.98%
Ohio Bell	64,049	0.82%
Norfolk Southern	11,798	0.15%
CSX Transportation, Inc.	8,180	0.11%
Totals	\$ 400,917	5.15%

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

Tax/Levy Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied (Current)	Delinquent Taxes Collected
1999/2000	78,647	77,499	98.54%	2,436
2000/2001	80,974	79,938	98.72%	1,846
2001/2002	90,273	88,991	98.58%	3,223
2002/2003	92,225	89,118	96.63%	4,749
2003/2004	100,917	98,993	98.10%	3,660
2004/2005	101,918	99,110	97.20%	5,335
2005/2006	98,214	95,001	96.73%	4,774
2006/2007	116,118	106,577	91.78%	6,119
2007/2008	120,597	109,014	90.40%	6,408
2008/2009	134,314	122,363	91.10%	6,387

1) Includes revenue generated from taxes (to include rollbacks and homestead revenue) levied county-wide for: General Fund, Senior Services, Mental Health & Recovery, Board of 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 7-Property Tax Rates of All Overlapping Governments" in this section.

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

Delinquent Taxes Collected as a Percent of Total <u>Taxes Collected</u>	Total Taxes <u>Collected</u>	Total Collections as a Percent Taxes Levied- <u>Current</u>	²Accumulated <u>Delinquencies</u>	Tax/Levy Collection <u>Year</u>
3.05%	79,935	101.64%	5,012	1999/2000
2.28%	81,784	101.00%	5,872	2000/2001
3.57%	92,214	102.20%	6,321	2001/2002
5.15%	93,867	101.78%	5,893	2002/2003
3.56%	102,653	101.72%	9,394	2003/2004
5.13%	104,465	102.50%	10,407	2004/2005
4.78%	99,775	101.59%	10,465	2005/2006
5.43%	112,696	97.05%	9,714	2006/2007
5.55%	115,422	95.71%	8,401	2007/2008
4.96%	128,750	95.86%	10,633	2008/2009

**TABLE 10
LUCAS COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS¹
(Amounts in 000's)**

Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected
1999/2000	3,168	2,974	93.9%	232
2000/2001	3,762	3,550	94.4%	182
2001/2002	3,944	3,711	94.1%	249
2002/2003	3,546	3,320	93.6%	253
2003/2004	3,864	3,624	93.8%	251
2004/2005	4,269	3,738	87.6%	255
2005/2006	4,278	3,989	93.2%	243
2006/2007	4,471	4,142	92.6%	267
2007/2008	4,436	4,108	92.6%	812
2008/2009	4,321	4,023	93.1%	262

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

Delinquent Assessments Collected as a Percent of Assessment Levies	Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies	Tax/Levy Collection Year
7.3%	3,206	101.2%	268	1999/2000
4.8%	3,732	99.2%	316	2000/2001
6.3%	3,960	100.4%	327	2001/2002
7.1%	3,573	100.8%	332	2002/2003
6.5%	3,876	100.3%	352	2003/2004
6.0%	3,993	93.5%	691	2004/2005
5.7%	4,232	98.9%	801	2005/2006
6.0%	4,410	98.6%	880	2006/2007
18.3%	4,920	110.9%	460	2007/2008
6.1%	4,285	99.2%	475	2008/2009

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities:				
General obligation bonds	\$ 22,435	\$ 25,230	\$ 27,925	\$ 31,255
Special assessment bonds with governmental commitment	17,021	17,053	17,254	17,956
Non-tax revenue bonds	15,756	16,544	17,276	17,956
Note obligations	103,635	105,935	-	-
OWDA loans	1,443	626	776	915
OPWC loans	1,565	1,736	1,725	2,112
Capital lease obligations	119	28	93	1,201
Subtotal	<u>161,974</u>	<u>167,152</u>	<u>65,049</u>	<u>71,395</u>
Business-type Activities:				
OWDA loans	24,634	26,334	27,195	29,018
OPWC loans	<u>2,113</u>	<u>2,259</u>	<u>2,330</u>	<u>2,474</u>
Subtotal	<u>26,747</u>	<u>28,593</u>	<u>29,525</u>	<u>31,492</u>
Total	<u>\$ 188,721</u>	<u>\$ 195,745</u>	<u>\$ 94,574</u>	<u>\$ 102,887</u>
Percentage of Personal Income	N/A	1.28%	0.64%	0.73%
Amount Per Capita (not thousands)	\$ 407.17	\$ 444.41	\$ 214.01	\$ 231.06

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 34,935	\$ 42,060	\$ 50,500	\$ 53,200	\$ 61,770
16,848	14,216	13,440	13,159	13,016
17,865	18,455	19,005	19,520	20,000
-	-	-	-	-
1,327	1,712	2,069	2,401	2,709
2,030	2,485	2,805	2,793	2,242
3,022	3,706	6,352	7,673	9,250
<u>76,027</u>	<u>82,634</u>	<u>94,171</u>	<u>98,746</u>	<u>108,987</u>
30,766	32,417	18,539	19,354	20,766
1,369	263	201	246	291
<u>32,135</u>	<u>32,680</u>	<u>18,740</u>	<u>19,600</u>	<u>21,057</u>
<u>\$ 108,162</u>	<u>\$ 115,314</u>	<u>\$ 112,911</u>	<u>\$ 118,346</u>	<u>\$ 130,044</u>
0.79%	0.85%	0.83%	0.90%	1.03%
\$ 238.35	\$ 255.29	\$ 249.47	\$ 260.96	\$ 286.13

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2009
(Amounts in 000's)

	<u>General Obligation (GO) Debt¹ Outstanding</u>	<u>Percent Applicable to County⁵</u>	<u>Amount Applicable to County</u>
<u>Direct Debt¹</u>			
Lucas County	\$143,086	100.0%	\$143,086
<u>Overlapping Debt</u>			
Municipalities ² and Townships ³ wholly located in Lucas County	223,442	100.0%	223,442
Swanton Village	995	5.4%	54
School Districts ⁴ wholly located in			
Lucas County	363,858	100.0%	363,858
Anthony Wayne	20,154	97.5%	19,651
Evergreen	11,273	28.2%	3,175
Otsego	16,715	13.3%	2,505
Penta County Career Center	830	36.1%	484
Swanton	11,530	35.7%	4,120
Sylvania Area Joint Rec District	<u>11,950</u>	100.0%	<u>11,950</u>
Total Overlapping Debt	<u>660,747</u>		<u>629,239</u>
<i>Total direct and overlapping debt</i>	<u><u>\$803,833</u></u>		<u><u>\$772,325</u></u>

¹ Includes GO debt exempted from statutory debt limitations, but nevertheless included in this table as outstanding GO debt of the County and other local subdivisions, and excludes defeased obligation of \$5,000 in SS#484.

² Municipalities wholly located within Lucas County are: Berkey, Harbor View, Holland, Maumee, Oregon, Ottawa Hills, Sylvania, Toledo, Waterville, and Whitehouse.

³ Townships wholly located within Lucas County are: Harding, Jerusalem, Monvlova, Providence, Richfield, Spencer, Springfield, Swanton, Sylvania, Washington, and Waterville.

⁴ School districts wholly located within the legal boundaries of Lucas County are Maumee (CSD), Oregon (CSD), Ottawa Hills (LSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD), and Washington (LSD).

⁵ Percent based on most current assessed value within the County in effect as of December 31st.

Source: Ohio Municipal Advisory Council (Debt) & Lucas County Auditor (Most Current Valuations)

TABLE 13
LUCAS COUNTY, OHIO
Pledged Revenue - Last Ten Fiscal Years
(Amounts in 000's)

***Taxable Economic Development Revenue Bonds, Series 2001**

Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Debt Service		
							Principal	Interest	Coverage
2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2001	12,179	12,565	540	34	3,554	28,872	-	991	29.13
2002	9,130	12,707	458	37	2,982	25,314	480	1,322	14.05
2003	4,016	13,178	518	54	4,247	22,013	515	1,291	12.19
2004	3,171	15,192	495	72	1,634	20,564	550	1,258	11.37
2005	7,061	14,223	520	33	1,483	23,320	590	1,223	12.86
2006	11,576	14,304	596	30	2,662	29,168	635	1,186	16.02
2007	13,826	18,504	489	30	6,395	39,244	680	1,145	21.50
2008	13,586	13,735	549	27	3,931	31,828	725	1,102	17.42
2009	4,365	11,549	323	25	3,142	19,404	780	1,056	10.57

*Only general fund revenue is considered pledged.

¹ 2006 Sanitary Sewer Bond 772

Fiscal Year	Special Assessments Collected	Debt Service		
		Principal	Interest	Coverage
2000	-	-	-	N/A
2001	-	-	-	N/A
2002	-	-	-	N/A
2003	-	-	-	N/A
2004	-	-	-	N/A
2005	-	-	-	N/A
2006	-	-	-	N/A
2007	29	-	31	0.94
2008	38	7	33	0.95
2009	40	8	32	1.00

¹Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in the notes to the financial statements.

TABLE 14
LUCAS COUNTY, OHIO
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts in 000's)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Debt Limit	\$ 200,340	\$ 233,618	\$ 235,078	\$ 240,207
Total net debt applicable to limit	<u>17,861</u>	<u>20,977</u>	<u>23,803</u>	<u>25,606</u>
Legal Debt Margin	<u>\$ 182,479</u>	<u>\$ 212,641</u>	<u>\$ 211,275</u>	<u>\$ 214,601</u>
Total net debt applicable to the limit as a percentage of debt limit	8.92%	8.98%	10.13%	10.66%

2005	2004	2003	2002	2001	2000
\$ 219,550	\$ 216,798	\$ 213,534	\$ 194,537	\$ 192,836	\$ 163,173
26,624	33,379	41,893	49,570	39,527	51,571
<u>\$ 192,926</u>	<u>\$ 183,419</u>	<u>\$ 171,641</u>	<u>\$ 144,967</u>	<u>\$ 153,309</u>	<u>\$ 111,602</u>

12.13% 15.40% 19.62% 25.48% 20.50% 31.61%

Legal Debt Margin Calculation for 2009

Direct legal debt limitation¹:

3% of the first \$100,000 assessed valuation	3,000
1.5% on excess of the \$100,000-not in excess of \$300,000	3,000
2.5% on the amount in excess of \$300,000 ⁴	<u>194,340</u>

Total Direct legal debt limitation	200,340
Total of all county debt outstanding ²	143,086

Less:

Special assessment debt ³	16,208	
Exempt General Obligation Debt ³	109,017	
Total Exempt Debt		(125,225)

Total net indebtedness (voted and unvoted) subject to the direct Debt limitation	17,861
--	--------

Direct Legal Debt Margin	<u>182,479</u>
--------------------------	----------------

Unvoted debt limitation (subject to 1% of County assessed valuation)	80,736
Total net indebtedness (unvoted - subject to the 1% legal debt limitation)	(17,861)

Total unvoted legal debt margin	<u>62,875</u>
---------------------------------	---------------

¹ Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in debt service fund. Beginning in 2009, most recent valuations available by year end are utilized.

² Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to "Note 9 - Notes Payable: and to "Note 10 - Long-term Debt and Other Obligations" in the Notes to the Financial Statements. Also excludes defeased obligation of \$5,000 in SS#484.

³ Excluded by state statute: Special Assessment, Correctional facility, Convention Center, & Arena bonds and notes.

⁴ Uses values for 2009/2010 collection year, as they are in effect by December 31, 2009.

TABLE 15
LUCAS COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	Total (i,ii) Population	Personal (iii) Income	Per Capita (iii) Income	Assessed Values	Gross General Bonded Debt
2000	455,054	12,669,269	27,852	6,521,331	52,590
2001	454,392	12,754,660	28,070	7,776,531	61,770
2002	453,244	13,142,344	28,996	7,773,447	53,200
2003	452,015	13,556,678	29,992	7,841,480	50,500
2004	449,044	13,505,183	30,075	8,601,363	42,060
2005	446,458	13,621,321	30,510	8,731,912	34,935
2006	443,908	14,176,683	31,936	8,842,012	31,255
2007	442,408	14,686,439	33,197	9,668,315	27,925
2008	440,456	15,267,209	32,837	9,404,736	25,230
2009	463,493	N/A	N/A	8,966,027	22,435

Source (i): Not in Thousands

Source (ii): Toledo Regional Growth Partnership

Source (iii): Bureau of Economic Analysis

TABLE 16
LUCAS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal Year	General Obligation Principal	General Obligation Interest	Total² General Obligation Debt Service	Total¹ General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
2000	7,470	3,436	10,906	436,578	2.50%
2001	7,820	3,538	11,358	451,791	2.51%
2002	8,345	4,907	13,252	439,042	3.02%
2003	8,960	4,384	13,344	444,432	3.00%
2004	8,990	3,932	12,922	433,182	2.98%
2005	7,715	3,779	11,494	446,009	2.58%
2006	3,680	1,761	5,441	475,277	1.14%
2007	3,965	994	4,959	545,329	0.91%
2008	5,560	1,254	6,814	548,154	1.24%
2009	2,895	1,024	3,919	546,836	0.72%

¹ Refer to: "Table 4- Changes in Fund Balances Government Funds".

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

Less Debt Service Fund Balance	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Fiscal Year
6,139	46,451	0.712%	102.08	2000
10,542	51,228	0.659%	112.74	2001
12,907	40,293	0.518%	88.90	2002
16,542	33,958	0.433%	75.13	2003
9,689	32,371	0.376%	72.09	2004
7,682	27,253	0.312%	61.04	2005
5,140	26,115	0.295%	58.83	2006
5,904	22,021	0.228%	49.78	2007
(4,042)	29,272	0.311%	66.46	2008
(520)	22,955	0.256%	49.53	2009

TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2009

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>
2000	217,000	10,300	4.5%	4.0%	4.0%
2001	215,500	11,300	5.0%	4.4%	4.7%
2002	210,200	15,400	6.8%	5.7%	5.8%
2003	208,200	16,700	7.4%	6.2%	6.0%
2004	207,700	16,400	7.3%	6.1%	5.5%
2005	209,000	15,100	6.7%	5.9%	5.1%
2006	211,700	14,100	6.2%	5.4%	4.6%
2007	208,700	15,100	6.7%	5.6%	4.6%
2008	204,200	18,400	8.3%	6.5%	5.8%
2009	193,000	26,900	12.2%	10.2%	9.3%

2009 Monthly Employment

<u>Month</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	191,700	27,800	12.7	9.6	8.5
February	192,700	25,300	11.6	10.1	8.9
March	192,700	25,000	11.5	10.0	9.0
April	194,800	24,800	11.3	9.8	8.6
May	193,300	28,100	12.7	10.0	9.1
June	192,300	30,600	13.7	10.8	9.7
July	194,300	30,200	13.5	10.7	9.7
August	193,900	26,300	11.9	10.3	9.6
September	194,100	25,500	11.6	10.2	9.5
October	193,400	26,200	11.9	10.3	9.5
November	192,600	25,900	11.9	10.3	9.4
December	189,800	26,500	12.3	10.7	9.7

Sources: Ohio Dept of Jobs and Family Services, Office of Workforce Development, and the Bureau of Labor Market Information.

TABLE 18
Top 2009 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	9,810	Health Care	5.08%
Mercy Health Partners	6,675	Health Care	3.46%
University of Toledo	4,963	Education (advanced)	2.57%
Toledo Public Schools	4,500	Education (primary-secondary)	2.33%
U.T. Health Science Campus	3,645	Health Care	1.89%
Lucas County	3,282	Government	1.70%
Kroger	2,747	Retail Grocery	1.42%
City of Toledo	2,745	Government	1.42%
State of Ohio	1,941	Government	1.01%
Lott Industries	1,897	Packaging Services	0.98%
The Andersons, Inc.	1,793	Grain Storage/Process/Retail	0.93%
Untied Parcel Service	1,776	Mail Services	0.92%
HCR Manor Care	1,736	Health Care	0.90%
Meijer, Inc.	1,586	Retail/Grocery	0.82%
Chrysler Holdings - Toledo Jeep	1,511	Automotive Manufacturing	0.78%
Top fifteen total employed	<u>50,607</u>	Percent of total work force	<u>26.22%</u>
Total Work Force		193,000	
Percent of total work force	26.22%		

Top 2000 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	12,000	Health Care	5.48%
Mercy Health Partners	7,377	Health Care	3.37%
Daimler-Chrysler/Toledo Jeep	5,400	Automotive Manufacturing	2.47%
Toledo Public Schools	5,000	Education (primary-secondary)	2.28%
University of Toledo	5,000	Education (advanced)	2.28%
Seaway/Foodtown	4,300	Retail Grocery	1.96%
Lucas County	4,144	Government	1.89%
General Motors/Power Train	4,092	Automatic Transmission Manufacturer	1.87%
Medical College of Ohio	3,500	Medicine and Health Care	1.60%
City of Toledo	2,960	Government	1.35%
Kroger	2,667	Retail Grocery	1.22%
State of Ohio	2,250	Government	1.03%
Meijer's	2,174	Retail/Grocery	0.99%
United Parcel Service	2,116	Mail Services	0.97%
The Andersons, Inc	1,951	Grain Storage/Process/Retail	0.89%
Top fifteen total employed	<u>64,931</u>	Percent of total work force	<u>29.65%</u>
Total Work Force		219,000	
Percent of total work force	29.65%		

Refer to: "Employment Trends-Ten year Employment" within Table 17 of this section

Source: Toledo Regional Growth Partnership

**TABLE 19
LUCAS COUNTY, OH
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST SEVEN FISCAL YEARS**

Function/Program	2009	2008	2007	2006	2005	2004	2003
<u>General Government:</u>							
Auditor	127	132	143	173	124	119	117
Board of Elections	30	31	45	27	27	32	44
Clerk of Courts	73	81	87	81	85	83	81
Commissioners	68	73	75	84	93	82	74
Recorder	15	15	16	21	20	22	19
Treasurer	30	31	33	32	35	33	36
<u>Judicial:</u>							
Common Pleas Court	277	274	270	284	288	280	287
Domestic Relations Court	47	45	47	47	50	49	49
Juvenile Court	245	262	259	295	296	269	271
Probate Court	37	39	34	37	39	39	39
Prosecutors Office	104	95	101	110	117	112	104
<u>Public Safety:</u>							
Coroner	16	17	15	19	20	21	17
Emergency Management Agency	5	5	5	8	8	7	7
Sheriff	520	528	533	542	538	514	545
<u>Human Services:</u>							
Child Support Enforcement Agency	142	155	162	168	166	169	171
Children Services	387	400	401	424	426	389	378
Jobs and Family Services	380	400	435	494	423	414	479
Veterans Service Commission	17	17	15	15	14	13	13
<u>Health:</u>							
BMR/DD	692	692	664	794	833	852	839
Mental Health & Recovery	15	20	20	19	25	28	29
<u>Public Works</u>							
Engineer	35	38	40	41	38	43	42
Water & Sewer Operations	20	18	20	19	17	18	18
Totals	3,282	3,368	3,420	3,734	3,682	3,588	3,659

The Toledo Blade



Exterior of the Toledo Blade building.

The Blade, a daily newspaper, is the primary newspaper in Toledo and was founded in 1835. Page one of each issue asserts “One of America’s Great Newspapers.”

**TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST EIGHT FISCAL YEARS**

Operating Indicators and Capital Asset Statistics

Function/Program	2009	2008	2007
General government:			
<u>Auditor - Real Estate</u>			
Real Estate Transfers	8,457	8,492	9,351
Parcels on File	208,749	208,657	208,713
<u>Commissioners</u>			
Resolutions presented	1,286	1,476	1,583
<u>Purchasing</u>			
Bid contracts awarded	51	36	31
Purchase orders issued	3,523	3,500	2,415
<u>Recorder</u>			
Deeds recorded	16,380	16,919	18,663
Mortgages recorded	14,946	14,677	20,764
<u>Treasurer</u>			
Net portfolio earnings	\$6,893,090	\$11,855,018	\$13,225,847
<u>Board of Elections</u>			
Registered voters	314,632	317,036	287,512
Voters last general election	117,982	220,457	86,861
Percentage of registered voters that voted	37.50%	70.00%	30.12%
<u>Risk Management</u>			
Workers comp claims	200	198	217
<u>Clerk of Courts</u>			
Titles processed	168,630	196,502	199,834
<u>Judicial</u>			
<u>Court of Appeals:</u>			
Cases filed	644	793	759
<u>Common Pleas Court</u>			
Civil cases filed	8,446	8,359	8,300
Criminal cases filed	2,317	2,709	2,686
<u>Domestic Relations Court</u>			
Cases filed	1,782	1,839	2,871
<u>Juvenile Court</u>			
Cases filed	11,098	12,397	11,728
<u>Probate Court</u>			
Cases filed	8,435	8,610	8,986

Sources: The Respective County Agency

2006	2005	2004	2003	2002
10,428 207,818	12,221 206,635	12,045 205,305	11,711 203,984	11,211 202,792
1,833	1,922	1,914	1,857	1,871
33 1,926	37 1,951	49 1,956	47 2,107	50 2,963
19,928 27,306	22,640 32,534	21,925 35,506	16,600 37,879	21,410 47,460
\$10,331,847	\$6,528,270	\$4,951,510	\$6,362,771	\$9,759,123
296,539 146,539 49.5%	292,613 124,907 42.7%	300,137 221,902 73.9%	289,877 103,251 35.6%	278,619 135,802 48.7%
245	268	290	321	281
206,202	216,370	224,370	229,508	235,321
777	801	717	709	738
7,626 2,836	6,885 2,767	6,279 2,723	6,083 2,794	6,050 2,574
1,930	1,968	1,968	2,047	2,159
13,645	13,492	12,641	13,527	14,122
8,657	9,996	10,495	10,808	10,912

TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM (continued)
LAST EIGHT FISCAL YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	381	434	466	498
Prisoners booked	18,905	22,042	26,611	26,028
Incidents reported	33,764	35,649	34,162	48,476
Civil papers served	20,926	27,005	34,438	38,805
 <u>Emergency Management Agency</u>				
911 calls received	348,231	371,733	374,822	376,599
Emergency responses	58,226	58,649	56,813	55,853
 <u>Animal Care & Control</u>				
Service requests	5265	5,998	6,203	6,369
Dogs adopted	322	232	244	260
Dog licenses sold	62,683	63,153	61,458	63,258
 Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	14,441	15,330	16,080	14,372
 <u>Jobs and Family Services</u>				
Clients-food stamps	76,863	77,948	61,813	60,880
Clients-Medicaid	94,470	89,659	87,905	87,486
 <u>Children Services</u>				
Children placed in adoptive homes	120	123	183	194
Child welfare investigations	4,362	3,928	4,426	4,964
Children in foster home care	432	457	513	581
Children served in paid placement	475	486	542	612
 <u>Child Support Enforcement Agency</u>				
Active support orders	52,019	51,222	50,111	49,024
Percentage of collected support orders	62.53%	62.55%	63.88%	63.33%
 Health:				
<u>Board of Developmental Disabilities</u>				
Individuals in adult workshops	1149	1,207	1,201	1,502
 Public Works				
<u>Engineer</u>				
Miles of road resurfaced	11	12	19	14
Culverts Built	1	2	0	1
County bridges repaired or replace	3	4	3	4
 <u>Water and Sewer operations</u>				
Permits/taps	257	515	905	1,409
Emergency/maintained responses	268	551	594	785
Million of gallons per day - average daily flow	15.9	16.6	15.1	13.5

2005	2004	2003	2002
485	490	478	438
26,110	27,946	25,650	25,026
34,755	33,490	32,031	29,322
34,691	26,742	10,149	9,937
378,532	391,537	413,870	440,312
54,837	52,665	52,811	53,733
6,880	7,028	7,606	7,480
237	329	305	347
63,154	63,145	61,733	62,591
13,278	11,272	6,593	
59,680	56,190	50,613	46,263
85,948	74,553	75,540	73,379
227	193	143	172
4,858	4,694	4,634	4,691
604	515	473	437
629	544	507	469
47,647	46,280	45,121	44,367
63.19%	62.77%	61.63%	59.87%
1,374	1,390	1,413	1,404
15	21	22	17
2	2	4	
2	1	1	3
2,301	2,758	2,574	2,220
607	424	460	492
13.7	12.6	14.0	11.5

The Huntington Center



The Huntington Center is an 8,000-seat multi-purpose arena in downtown Toledo, Ohio. Replacing the demolished Toledo Sports Arena, it was completed in 2009. The arena is part of a complex that includes SeaGate Convention Centre and Fifth Third Field. The Center's signature green design element is a 900-square foot "green wall" outside of the building, which will feature the use of plant life on the exterior of the building to help cool the Center by shading the glass-enclosed main entrance. Huntington Center's location next to mass transit systems, use of a light-colored roof membrane that reflects sunlight and underground cisterns collecting rain water to re-use for landscaping purposes are also emphasized to acquire LEED (Leadership in Energy & Environmental Design) certification points for the project. Huntington Bancshares Incorporated bought the naming rights to Lucas County Arena in April 2010 and renamed the arena the Huntington Center.

Source: [http://en.wikipedia.org/wiki/Huntington_Center_\(Toledo\)#cite_ref-8](http://en.wikipedia.org/wiki/Huntington_Center_(Toledo)#cite_ref-8)
<http://www.huntingtoncentertoledo.com/about/>



Mary Taylor, CPA
Auditor of State

LUCAS COUNTY FINANCIAL CONDITION

LUCAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 4, 2010**