

— 2014 —

Lucas County, Ohio

Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2014



THE CITIZENS!



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in the US for 2014**

*USA Today Travel - 2014



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Lucas County, prepared by Rehmann Robson, for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 10, 2015

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CAFR Lucas County, Ohio —

For Fiscal Year Ended December 31, 2014

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Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2014



Anita Lopez
Lucas County Auditor

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CAFR & PAFR Team

This team drafts the CAFR and PAFR, distributes taxes and other intergovernmental revenue, prepares and maintains the levy estimator for each election in the county, and manages the recording of the county's assets, liabilities, revenues, and expenses.



Amy



Peter



Tony



Ellen



Carlos



Karla



J.P.

The CAFR/PAFR Team

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Chief Internal Auditor

Peter Rancatore

Chief Deputy Auditor

Anthony Stechsulte

Director of Accounting and Internal Control

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Chief Accountant

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Assistant Chief Deputy Auditor

Karla Hayes

Accounting Specialist

James (J.P.) Marshall

Public Information Officer

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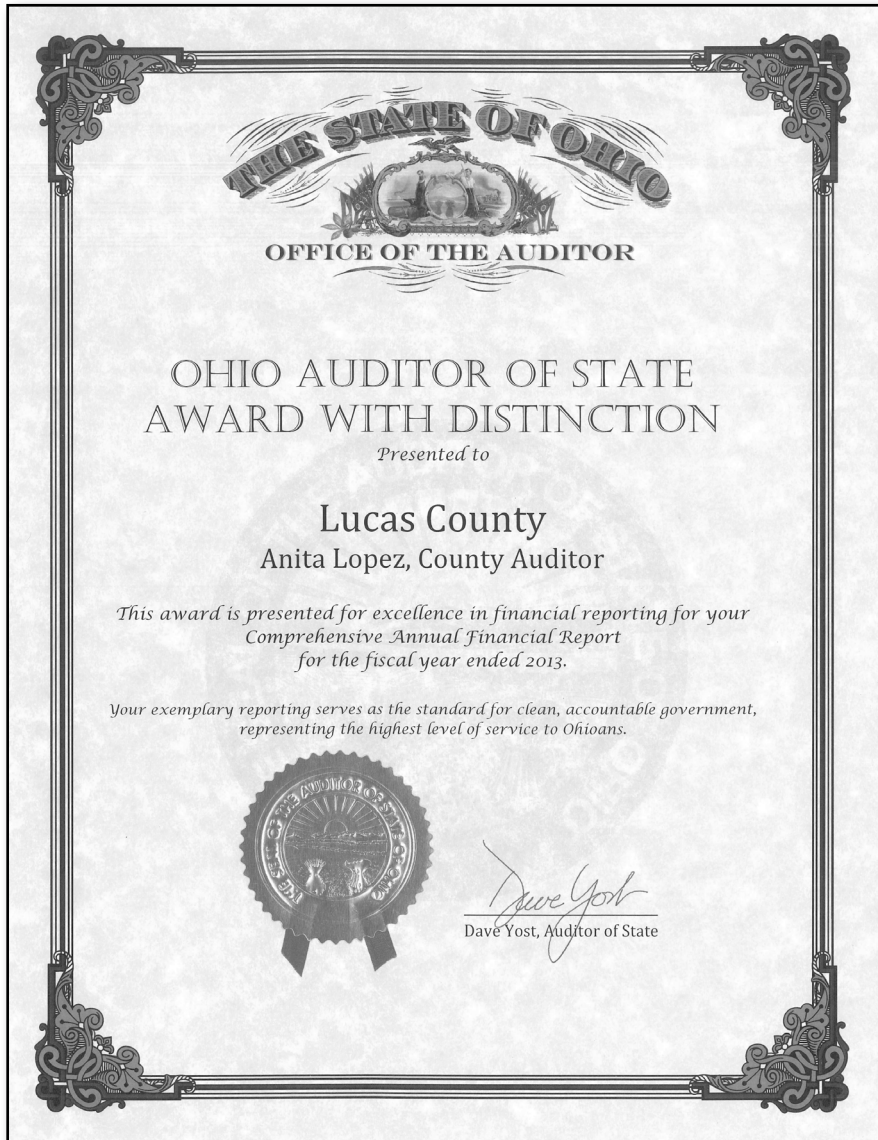
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2013 Ohio Auditor of State Award



Congratulations! Based upon your recently completed financial audit, it gives me great pleasure to inform you that Lucas County has received the **Auditor of State Award with Distinction**. Clean and accurate record keeping are the foundation for good government, and the taxpayers can take pride in your commitment to accountability.

The **Auditor of State Award with Distinction** is given to those entities that file an annual CAFR and timely financial reports in accordance with GAAP, as well as receive a “clean” audit report. The “clean” audit report means that your financial audit did not contain findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or any questioned costs.

Sincerely,
Dave Yost
Auditor of State

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ANITA LOPEZ

LUCAS COUNTY AUDITOR

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May 22, 2015

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, 2014.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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ECONOMIC CONDITION AND OUTLOOK

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

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified, especially in the area of solar and alternative energy. Lucas County remains the home of three of the nation's largest glass companies (Owens Corning, Libbey Glass, and Pilkington North America), and a fourth, Owens-Illinois, is located within Metro Toledo. Fiat Chrysler Automobiles (FCA), General Motors Corporation, and Dana Holding Corporation also continue to be major private sector employers in the County.

There is increasing interest in Lucas County from both a business and residential perspective. Site Selection Magazine recently recognized the State of Ohio and the Toledo metro area among the nation's most robust environments for economic development. The honor is due to the numerous economic development projects occurring in northwest Ohio. The Toledo Regional Association of Realtors has stated that the area housing market is on the rise, with sales, prices, and new listings all increasing.

Enthusiasm has been renewed with ProMedica's decision to consolidate its offices into a new headquarters in Toledo's core. The \$40 million investment will bring 700 employees downtown. The Lathrop Co., a construction contractor, announced plans to relocate to downtown Toledo after 34 years in Maumee. In addition, Lucas County has been a strong supporter of Hensville, a \$19 million development project, which will provide additional shopping, dining, residential and a concert district which will certainly market the downtown as a desirable place to live and work. These investments are continuing the active momentum to revitalize the downtown area.

Lucas County has a growing healthcare sector that includes the University of Toledo Medical Center, as well as two major private hospital employers: ProMedica (formerly ProMedica Health System), and Mercy Health Partners. U.S. News & World Report listed ProMedica Toledo Hospital and the University of Toledo Medical Center as the best hospitals in the Toledo metro area for 2014-2015.

Toledo produces two Jeep models: the Wrangler and the Cherokee. 2014 production exceeded 500,000 vehicles, making it the highest producing assembly complex in North America. This reflects the skill and commitment of our local workforce. FCA employs approximately 5,000 people in Toledo and has an estimated payroll of \$360 million.

Matrix Technologies Inc., a company that provides integrated process control and factory automation systems, has committed to create 75 full-time positions. The Maumee-based company will generate \$4.9 million in additional annual payroll and retain \$12.2 million in existing payroll as a result of its expansion project.

Just Packaging Inc., located in the Toledo, Ohio, manufactures and distributes custom corrugated packaging, interior packaging foam, and chipboard partitions. As a result of the company's expansion project in Lucas County, Just Packaging Inc. expects to create 30 full-time jobs which will generate \$936,000 in additional annual payroll and retain \$350,697 in existing payroll.

Allermuir USA, a major manufacturer of office seating and tables, conferences, and corporate environments decided to expand in Monclova Township, Lucas County. The expansion will add \$29 million in new annual payroll, create 56 full-time jobs, and retain \$3.5 million in existing payroll.

Faurecia, one of the world's largest automotive parts manufacturers, announced plans to expand its Toledo facility and create 150 new jobs. The company's expected investment of \$20 million includes plans to add 90,000 additional square feet at its facility on Telegraph Road in North Toledo.

The Anderson's Inc., a Lucas County-based Fortune 500 company focused on the agriculture sector, railcar leasing, and consumer retailing, announced its plans to build its new headquarters in Monclova Township. The Anderson's new facility will house 450 employees-- annual payroll of no less than \$50 million dollars-- and they plan to create many more new jobs in the future. The company recorded an \$89.9 million profit on revenues of \$5.6 billion in 2013.

Autoneum, a Tier 1 automotive supplier to Ford Motor Company, continues to expand its facilities. Recently, the company added a 40,000 square foot building to their inventory and over 50 new jobs at its Oregon locations.

Oregon has also seen an immense amount of growth in the energy sector. BP Husky Refinery and Toledo Refining Company both continue to invest billions of dollars into their respective facilities. Each have upgraded infrastructure, added state of the art technology to improve processes and replaced or repaired aging equipment.

The Oregon Clean Energy Center, an \$800 million natural gas fired plant that converts natural gas to electricity, will be completed and online in 2017. The plant will create over 450 construction jobs and 25 full time facility jobs over the three year construction phase. The power produced at the plant will generate electricity for over 500,000 residential homes.

Mercy Health Systems announced the construction of a new Behavioral Health Institute St. Charles Hospital in Oregon, Ohio. The \$21 million facility will allow the health system to consolidate its mental health services under one roof, thereby increasing treatment options to include alcohol and drug addiction services. This will eliminate patients traveling to different locations for their care.

Dana Holding Corp. will expand its world headquarters in Maumee as part of a plan that will put more of its top decision makers under one roof. The headquarters, which Dana calls the Corporate Offices and Technology Center, will grow by more than 40,000 square feet from its current 191,000 square feet. Company officials estimate the expansion will cost \$7 million to \$10 million. Approximately 450 employees currently work at Dana's headquarters. That number is projected to grow by nearly 200 when the addition is complete.

In June 2014 Toledo hosted the NASA Roadshow. The NASA Roadshow is an innovative approach to economic development and job creation. The Roadshow was conducted at the Tom and Elizabeth Brady Innovation Center at the University of Toledo's engineering campus. NASA came to Toledo to offer assistance and engineering expertise to companies developing new technologies. Several businesses from Northwest Ohio and Southeast Michigan were given an opportunity to spend eight hours with NASA experts in their field to address the challenges they face.

As a means of enhancing our global competitiveness, Lucas County joined the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. The CEDS, officially approved by the U.S. Economic Development Administration in December 2014, will provide our region an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes.

This past year, the Board of Lucas County Commissioners streamlined its economic and workforce development efforts with the creation of the Department of Planning and Development. With this step, economic and workforce development in our county began anew—focused on driving economic growth through a data-driven, results-oriented process and with a special emphasis on matching employers' needs with potential employees' skills. Businesses looking to improve, expand, or relocate to Lucas County demand a strong workforce with demonstrable skills. We are focused on providing job training programs that are better aligned with the current and future needs of local businesses so that we can deliver what local industries need from the workforce.

Lucas County launched a new program called Work Ready Lucas County in late spring 2014. The Work Ready Lucas County framework quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skill gaps. This is part of a national strategy for work readiness and it uses the National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and the tools necessary to improve job seekers' skills.

As 2014 came to a close, unemployment in Lucas County dropped to levels not seen since well before the recession. The year's annual average rate of 6.3 percent was much improved over the 2013 annual average of 8.5 percent and only slightly higher than the 6.2 percent annual average last seen in 2006. An estimated 17,300 people reported they were without work at the beginning of 2014. By year's end, that number shrank to roughly 11,100. When combined with the increasing number of people returning to the workforce, Lucas County gained approximately 6,200 workers over the course of the year. If projections based on data during the past three years continue, it is possible that by the end of 2015 the percentage of Lucas County residents still unemployed could drop below five percent.

While some industries, such as healthcare and transportation, have remained strong in spite of the past economic downturn, other industries have been revitalized by the recovering economy. Automotive manufacturing, bolstered by the launch of the new Jeep Cherokee and the success of General Motors products featuring components made in Northwest Ohio, has created hundreds if not thousands of new jobs as Tier One and Tier Two automotive suppliers try to keep up with demand. Skilled machinists, welders and other manufacturing trades have become hard to fill positions as workers either return to previous employers or find opportunities with new companies. Construction trades, fueled by major highway and infrastructure projects, have also begun to see additional growth as the housing industry begins to rebound.

MAJOR COUNTY INITIATIVES

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

- The Huntington Center (the Arena), a \$100 million multi-purpose arena in downtown Toledo, was completed in 2009 (\$5 million under budget) as one of the nation's first LEED certified professional sports arenas. It stands as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. Since 2010, the Huntington Center has been ranked the number one venue (based on attendance and ticket sales) in the Midwest (5,001-10,000 seats) for five consecutive years by concert industry magazine *Venues Today*, and has truly been an economic engine for Lucas County.
- Toledo Arena Sports, Inc. (TASI), is an Ohio non-profit corporation that manages the Toledo Walleye Hockey Club, the main tenant in the Huntington Center Arena. In the Walleye's fifth season of play, the interest level in hockey in the Toledo Region has grown by 30%. The Walleye sold over 2,000 season tickets, led the league in souvenir sales, and surpassed 200,000 in total attendance for the fifth year in a row. TASI is treated as a component unit of the County pursuant to governmental accounting standards, and further information regarding TASI and its component unit status is located in Note 2 of the *Notes to the Basic Financial Statements*.
- In response to neighborhood decline and the loss of property values resulting from the foreclosure crisis, the Ohio Legislature granted urban counties the power to create land reutilization corporations ("LRC"). Modeled after successful efforts in the State of Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant, abandoned, and tax-delinquent properties, and a dedicated funding stream that enables the LRC to remove blight and return properties to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the penalties and interest collected from delinquent property taxpayers in the County, and property sales income generated by its programming. In its fourth full year of operations, the LRC was on track to acquire more than 1,000 distressed parcels for redevelopment throughout Lucas County. The Lucas County LRC has a dedicated staff, a 2014 overall budget of \$5.015 million, and is treated as a component unit of the County pursuant to governmental accounting standards. Further information regarding the component unit status of Lucas County's LRC is located in Note 2 of *Notes to the Basic Financial Statements*.

- As a result of difficult economic conditions and cuts in intergovernmental subsidies, the Commissioners work closely with elected officials and agency heads in developing a balanced budget while maintaining necessary services. The Commissioners and the County's elected officials also work cooperatively with collective bargaining units and closely monitor wage increases in light of the challenging political and economic environment in recent years. Moreover, cost controls are continually considered as the County closely monitors its financial status, with special emphasis on general fund expense.
- In 2014, the Lucas County Solid Waste Management District (LCSWMD) requested qualifications from private companies to construct, develop, implement, and operate a single stream material recovery facility in Lucas County. This facility will allow recyclables to be processed and marketed locally, thereby reducing costs while developing the local economy. The LCSWMD, along with the City of Toledo, are currently negotiating the terms for the material recovery facility with a selected Vendor as a private industry partner.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2014, the County's uninsured outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's Rating Services. The County maintains significant leeway within the direct debt limitation for additional general obligation debt.

The Lucas County Office of Management and Budget prepares a five year budget and plan, for which it has received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the last fifteen years (2000—2014). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, Spilman, Hills & Heidebrink, Ltd., located in the City of Toledo within Lucas County was awarded a five-year audit contract, beginning in 2010. Effective January 1, 2013, Spilman, Hills & Heidebrink, Ltd. combined with Rehmann Robson, a regional accounting firm, and continues to operate from its Toledo location. The unmodified opinion of Rehmann Robson with respect to the basic financial statements of the County as of and for the year ended December 31, 2014 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 30 straight years, 1984-2013. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a CAFR to the GFOA to determine its current eligibility.

The County also prepares a Popular Annual Financial Report (PAFR) in accordance with GFOA guidelines. The County has been awarded a GFOA certificate for its PAFR for 17 straight years, 1997-2013. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

The Lucas County Auditor was also awarded the Auditor of State's Award with Distinction for the County's 2013 financial reporting period.

ACKNOWLEDGMENTS

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

Accounting & Tax: *Shimeako Cole, Karla Hayes, Ellen Lauderman, Samuel Olaniran, Amy Petrus, Peter Rancatore, Carlos Ruiz, and Tony Stechschulte.*

Photography & Public Information: *JP Marshall and Matthew Rogacki.*

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

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, 2014

Administrators

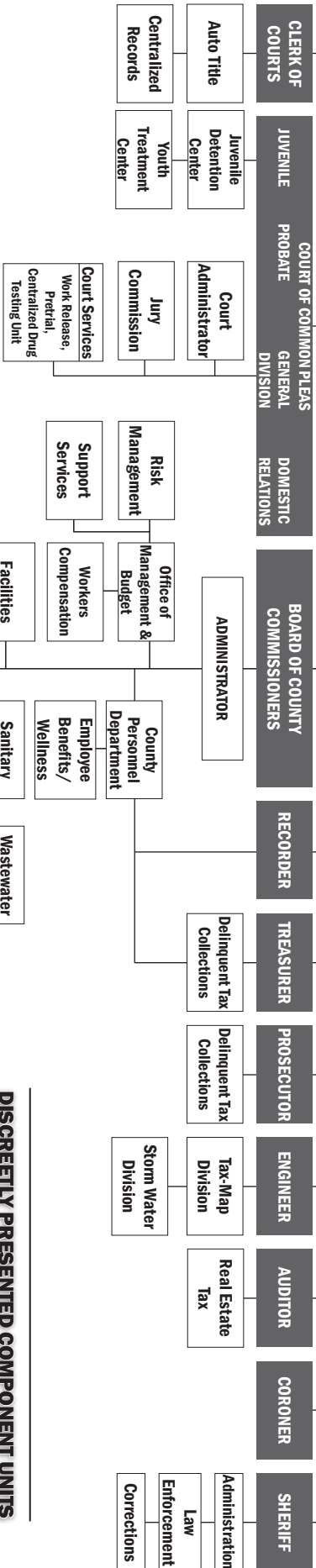
Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
James R. Patrick, M.D., D.A.B.P.-F.P.	Coroner
Carol Contrada	(President) Commissioner
Pete Gerken	Commissioner
Tina Skeldon Wozniak	Commissioner
Keith Earley	County Engineer
Julia R. Bates	Prosecutor
Phil Copeland	Recorder
John Tharp	Sheriff
Wade Kapszukiewicz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

Judges

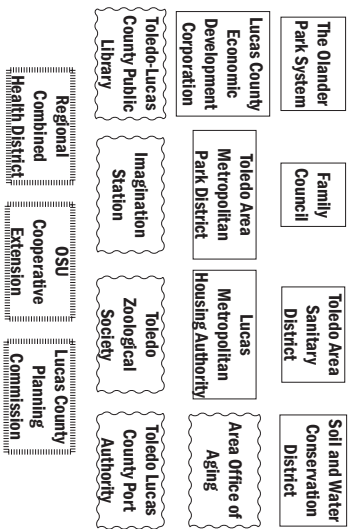
James D. Bates	Common Pleas Court
Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Myron C. Duhart	Common Pleas Court
Ruth Ann Franks	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Frederick H. McDonald	Common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

Lucas County Government

CITIZENS of Lucas County



AFFILIATED COUNTY AGENCIES



KEY

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

DISCREETLY PRESENTED COMPONENT UNITS

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

COUNTY COMMISSIONS

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

COUNTY BOARDS





Government Finance Officers Association

**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, 2013

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT

May 22, 2015

Lucas County Board of Commissioners
Toledo, Ohio**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of *Lucas County, Ohio* (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Independent Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Transportation Improvement District, and Lucas County Land Reutilization Corporation, which represent 72 percent, 75 percent, and 66 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the discretely presented component units audited by other auditors were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, and Board of Developmental Disabilities funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rehmann Lobson LLC

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

The management's discussion and analysis of the financial performance of Lucas County, Ohio (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2014. 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 2014 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2014, by \$500,512,320 (net position). Of this amount, \$106,665,730 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$11,882,972, or 2.43%, from December 31, 2013.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$127,824,887, an increase of \$1,461,104 from the prior year. Of this amount, \$28,772,130 is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$32,807,624. This amount represents 29.85% of total general fund expenditures in 2014.
- The County's total long-term liabilities (including bonds and loans) decreased by \$8,391,620 primarily due to scheduled principal payments on outstanding debt.

Overview of the Financial Statements

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

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

Component units, legally separate organizations for which the County is financially accountable, are discretely presented for the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Lucas County Transportation Improvement District, Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and the Toledo-Lucas County Convention and Visitors Bureau. Separate statements are prepared for each of these component units. To obtain copies of their statements, refer to pages 54 and 55 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, 2014

Statement of Net Position and the Statement of Activities

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

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

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

The County-wide financial statements can be found on pages 23 - 25 of this report.

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

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

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

Component Units: The County has seven discretely presented component units as described in Note 2 to the financial statements. Combining statements of the component unit information can be found on pages 48 - 51 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 53 - 100 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 101 - 215 of this report.

County-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$500,512,320 (\$391,610,756 in governmental activities and \$108,901,564 in business-type activities) as of December 31, 2014. This is an increase of \$7,912,064 or 2.06% for governmental activities and an increase of \$3,782,670, or 3.60%, for business-type activities.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014*

The table below provides a summary of the County's net position at December 31, 2014 and 2013.

	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	Total 2014	Total 2013
Assets						
Current and other assets	\$ 372,399,180	\$ 364,807,434	\$ 29,858,005	\$ 26,621,511	\$ 402,257,185	\$ 391,428,945
Capital assets, net	<u>324,923,457</u>	<u>323,757,982</u>	<u>102,086,033</u>	<u>104,222,635</u>	<u>427,009,490</u>	<u>427,980,617</u>
Total assets	<u>697,322,637</u>	<u>688,565,416</u>	<u>131,944,038</u>	<u>130,844,146</u>	<u>829,266,675</u>	<u>819,409,562</u>
Deferred outflows	<u>66,985</u>	<u>74,489</u>	<u>-</u>	<u>-</u>	<u>66,985</u>	<u>74,489</u>
Liabilities						
Current and other liabilities	48,127,256	45,479,286	3,185,946	4,013,568	51,313,202	49,492,854
Long-term liabilities	<u>129,364,293</u>	<u>135,900,757</u>	<u>19,856,528</u>	<u>21,711,684</u>	<u>149,220,821</u>	<u>157,612,441</u>
Total liabilities	<u>177,491,549</u>	<u>181,380,043</u>	<u>23,042,474</u>	<u>25,725,252</u>	<u>200,534,023</u>	<u>207,105,295</u>
Deferred inflows	<u>128,287,317</u>	<u>123,561,170</u>	<u>-</u>	<u>-</u>	<u>128,287,317</u>	<u>123,561,170</u>
Net Position						
Net investment in capital assets	210,484,200	200,848,780	82,152,017	81,614,943	292,636,217	282,463,723
Restricted	101,210,373	98,566,726	-	-	101,210,373	98,566,726
Unrestricted	<u>79,916,183</u>	<u>84,283,186</u>	<u>26,749,547</u>	<u>23,503,951</u>	<u>106,665,730</u>	<u>107,787,137</u>
Total net position	<u>\$ 391,610,756</u>	<u>\$ 383,698,692</u>	<u>\$ 108,901,564</u>	<u>\$ 105,118,894</u>	<u>\$ 500,512,320</u>	<u>\$ 488,817,586</u>

By far, the largest portion of the County's net position (58.47%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (20.22%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of \$106,665,730, or 21.31%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major change from 2013 in the above schedule is in the current and other assets. This change is the result of an increase in equity in pooled cash and investments supporting Mental Health and Recovery programs and Board of Developmental Disabilities programs of approximately \$3.6 million each. There was also an increase in sales taxes receivable in the General fund of approximately \$2.0 million.

As of December 31, 2014, the County is able to report positive net position balances in both the governmental and business-type activities of \$391,610,756 and \$108,901,564, respectively. The table on page 17 provides a summary of the changes in net position for the years ended December 31, 2014 and 2013.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014*

The table below shows the changes in net position for fiscal years 2014 and 2013. For 2013, note issuance costs have been reclassified as interest and fiscal charges to conform to 2014 presentation.

Revenues	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	Total 2014	Total 2013
Program revenues:						
Charges for services and sales	\$ 42,903,086	\$ 41,669,133	\$ 18,171,254	\$ 18,048,861	\$ 61,074,340	\$ 59,717,994
Operating grants and contributions	184,381,290	161,413,279	9,627,511	9,770,448	194,008,801	171,183,727
Capital grants and contributions	1,038,436	907,270	2,036,423	1,999,573	3,074,859	2,906,843
Total program revenues	228,322,812	203,989,682	29,835,188	29,818,882	258,158,000	233,808,564
General revenues:						
Taxes	186,940,653	170,475,269	-	-	186,940,653	170,475,269
Investment income	1,564,116	1,229,722	-	-	1,564,116	1,229,722
Decrease in fair value of investments	(6,755)	(1,028,247)	-	-	(6,755)	(1,028,247)
Grants, contributions and charges not restricted to specific programs	21,811,189	23,076,753	-	-	21,811,189	23,076,753
Other	5,143,505	12,188,723	942,057	51,752	6,085,562	12,240,475
Total general revenues	215,452,708	205,942,220	942,057	51,752	216,394,765	205,993,972
Total revenues	443,775,520	409,931,902	30,777,245	29,870,634	474,552,765	439,802,536
Expenses						
Program expenses:						
Legislative and executive	54,547,796	48,338,395	-	-	54,547,796	48,338,395
Judicial system	55,722,662	53,951,617	-	-	55,722,662	53,951,617
Public safety	78,648,847	70,485,179	-	-	78,648,847	70,485,179
Public works	29,105,033	23,577,535	-	-	29,105,033	23,577,535
Health	108,119,755	102,361,890	-	-	108,119,755	102,361,890
Human services	90,947,812	86,004,861	-	-	90,947,812	86,004,861
Conservation and recreation	14,175,898	14,209,409	-	-	14,175,898	14,209,409
Interest and fiscal charges	4,595,653	4,717,148	-	-	4,595,653	4,717,148
Water supply system	-	-	3,032,500	3,435,690	3,032,500	3,435,690
Wastewater treatment	-	-	4,842,161	4,847,703	4,842,161	4,847,703
Sewer system	-	-	3,427,500	3,726,529	3,427,500	3,726,529
Sanitary engineer	-	-	4,569,422	5,063,674	4,569,422	5,063,674
Solid waste	-	-	10,975,893	10,824,840	10,975,893	10,824,840
Parking facilities	-	-	147,099	264,726	147,099	264,726
Total expenses	435,863,456	403,646,034	26,994,575	28,163,162	462,858,031	431,809,196
Change in net position	7,912,064	6,285,868	3,782,670	1,707,472	11,694,734	7,993,340
Net position at beginning of year	383,698,692	377,412,824	105,118,894	103,411,422	488,817,586	480,824,246
Net position at end of year	\$ 391,610,756	\$ 383,698,692	\$ 108,901,564	\$ 105,118,894	\$ 500,512,320	\$ 488,817,586

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

Governmental Activities

Tax revenues account for \$186,940,653 of the \$443,775,520 total revenues for governmental activities, or 42.13% of total revenues. Tax revenues increased \$16,465,384 or 9.66%, from the prior year due to an increase in property and sales tax revenues.

Operating grants and contributions were the largest component of program revenues accounting for \$184,381,290, or 41.55% of total governmental revenues. Operating grants and contributions increased \$22,968,011, or 14.23%, due to an increase in grant funding received for public works programs. Public works projects were the major recipient of intergovernmental revenues, receiving \$31,766,961 in operating grants in contributions in 2014 compared to \$22,420,435 in 2013.

The County's direct charges to users of governmental services made up \$42,903,086, or 9.67%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges increased \$1,233,953, or 2.97%, from 2013.

Health accounts for \$108,119,755 of the \$435,863,456 total expenses for governmental activities, or 24.81% of total expenses. The increase of \$5,757,865, or 5.63%, from the prior year was due to an increase in programs and services provided by the County. The next largest program is human services, accounting for \$90,947,812, which represents 20.87% of total governmental expenses. This is an increase of \$4,942,951 or 5.75% from the prior year.

Business-type Activities

The net position for the business-type activities for the County increased by \$3,782,670 from the prior year primarily due to increased charges for services revenues and capital grants and contributions revenues combined with a decrease in expenses. During 2014, total revenues increased 3.04% while total expenses decreased 4.15%. Major revenue sources were charges for services of \$18,171,254, operating grants of \$9,627,511 and capital grants of \$2,036,423. Charges for services revenue increased 0.68% primarily due to an increase in revenues generated by solid waste of \$757,258. The decrease in expenses of \$1,168,587 was primarily due to a decrease of approximately \$0.4 million in expenses for water supply system activity, and a decrease of approximately \$0.3 million in expenses for sewer system activity, and a decrease of approximately \$0.5 million in expenses for sanitary engineer activity and a decrease of approximately \$0.1 million in expenses for parking facilities activity. These expenses were offset by a decrease in operating grants and contributions of \$142,937 and an increase in capital grants and contributions of \$36,850.

Financial Analysis of the County's Funds

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

Governmental Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$32,807,624 while total fund balance was \$45,149,171, a decrease of 0.44%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and other financing uses. Unassigned fund balance represents 29.85% to total 2014 General Fund expenditures while total fund balance represents 41.08% of that same amount. The fund balance of the General Fund reported a decrease of \$199,689 from the prior fiscal year.

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

- Total revenues increased \$1,630,420 compared to 2013. In detail, the major increase of \$4,825,400 occurred in sales taxes. Sales taxes increased as the economic conditions plaguing the County and the State of Ohio improved from 2013. Property tax revenues decreased \$126,117 due to the lower collections resulting from a depressed real estate market. The decrease in the fair value of investments for 2014 was \$6,831. Other significant revenue items such as intergovernmental and charges for services both decreased compared to the prior year. Intergovernmental revenues decreased \$1,676,996 from 2013 while charges for services revenue decreased \$1,926,661 from 2013.
- Expenditures increased \$6,237,864 or 6.02% as the County eased cost cutting measures from 2013. The primary area of increase was in legislative and executive operations of \$1,837,675 while judicial operations increased \$1,758,744 and public safety increased \$2,010,725. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$1,408,756 from 2013 to 2014.

The fund balance of the Mental Health and Recovery Fund increased \$2,753,284 to \$15,367,639. Real property and other taxes revenue decreased by 1.08% as collections were lower from the passage of a new one (1) mill increase in property taxes, effective for 2013 tax collection. Intergovernmental revenues decreased by 20.16% and expenditures increased by \$1,479,930, or 6.99%, as the agency transferred the administration of Medicaid dollars to the State of Ohio in 2013. In 2014, total revenues exceeded total expenditures by \$2,753,284. For 2013, total revenues exceeded total expenditures by \$6,937,026.

The fund balance of the Children Services Board Fund decreased \$380,359 to \$567,961. Property tax revenues increased by 32.97% and intergovernmental revenues increased by 12.56%. The Children Services Board Fund received more state and federal funding in 2014 versus 2013. Expenditures increased by \$1,157,656, or 2.81%. For 2014, total expenditures exceeded total revenues by \$380,359. This was a decrease from 2013 when total expenditures exceeded total revenues by \$6,475,541.

The fund balance of the Board of Developmental Disabilities Fund increased \$3,772,067 to \$15,573,225. Real property and other taxes revenue increased by 32.07% while intergovernmental revenues increased by 13.53%. Expenditures decreased by \$602,609, or 1.01%, as the County still absorbed some of the cost to help offset the decrease in revenues from 2013. For 2014, total revenues exceeded total expenditures by \$3,772,067. For 2013, total expenditures exceeded revenues by \$7,716,957.

The Debt Service Fund has a fund balance of \$2,295,297. The Debt Service Fund balance decreased by \$640,346 from a balance of \$2,935,643 at December 31, 2013 primarily due to a reduction of \$655,422 in transfers in and a decrease in other revenue of \$1,258,344 offset by an increase in rental revenue of \$841,203.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$39,180,810, the Wastewater Treatment Fund amounted to \$22,140,534, and the Sewer System Fund amounted to \$37,110,319. The total change in net position for these funds included an increase of \$804,825, an increase of \$1,280,612, and a decrease of \$190,460, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of \$600,987, a decrease of \$742,742 and an increase of \$498,210, respectively. Operating expenses of the Water Supply System Fund decreased \$382,885, the Wastewater Treatment Fund increased \$76,434 and Sewer System Fund decreased \$297,272. For 2014, the operating loss of the Water Supply System Fund was \$262,433 which represents an improvement of \$983,872 from the operating loss of \$1,246,305 reported for 2013. For 2014, the operating income of the Wastewater Treatment Fund was \$1,808,349 which represents a decrease of \$819,176 from the operating income of \$2,627,525 reported for 2013. For 2014, the operating loss of the Sewer System Fund was \$1,051,849 which represents an improvement of \$795,482 from the operating loss of \$1,847,331 reported for 2013.

General Fund Budgetary Highlights

Final budgeted revenues were the same as the original budget amounts. Actual revenues were \$3,873,878 more than estimated in the final budget. The County received \$2,594,429 more, \$1,088,611 more, \$129,892 more and \$239,266 more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were \$2,133,179, or 1.94%, higher than original budgeted expenditures. Actual expenditures were \$1,578,607 less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$990,165 followed by judicial operations which reported a positive variance of \$477,379. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer out \$16,037,455 to other funds. This amount was increased to \$20,385,042 in the final budget. Actual transfers out for 2014 were \$20,297,362 which resulted in a positive variance of \$87,680 from the final budget.

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

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2014, amount to \$427,009,490 (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$292,636,217 at December 31, 2014. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current fiscal year was 0.23% (a 0.36% increase for governmental activities and a 2.05% decrease for business-type activities.)

During 2014, for governmental activities, the County expended approximately \$13.6 million on construction projects that are currently in progress at year end. These projects include primarily infrastructure projects. The County completed projects of approximately \$9.4 million.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$92,698,100. Of this total, \$77,035,000 are general obligation bonds backed by the full faith and credit of the County, \$11,479,700 are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment, \$3,515,000 are non-tax revenue bonds and \$668,400 are revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$16,429,666 and Ohio Public Works Commission (OPWC) loans of \$3,011,867.

In addition to the long-term debt above, the County has \$21,082,000 in short-term construction notes outstanding. These notes bear interest rates of 1.000% and mature on July 14, 2015.

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

The County's total bonded debt decreased \$4,466,400 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. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 14 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

In December 2014, the unemployment rate for the County was 6.2%, which is a decrease from 7.4% at December 2013. For the same time period, the state average unemployment rate was 5.6%, and the national average was 5.8%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2015 fiscal year.

At the end of the current fiscal year, unassigned fund balance in the General Fund, on the modified accrual basis of accounting, was \$32,807,624. On April 1, 2015 the County's sales tax rate increased from 1.25% to 1.50%, raising the overall rate from 7% to 7.25%. The increased sales tax revenue will factor into the County's 2015 General Fund budget.

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
Management's Discussion and Analysis
for the Year Ended December 31,2014.

Request for Information

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

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Michael V. Disalle Government Center

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



Photo courtesy of J.P. Marshall

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2014

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments	\$ 180,357,653	\$ 22,432,389	\$ 202,790,042	\$ 26,153,185
Cash and cash equivalents in segregated accounts	1,039,683	-	1,039,683	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	22,406,599	-	22,406,599	-
Real property and other taxes	109,587,721	-	109,587,721	-
Accounts	3,145,570	5,781,782	8,927,352	8,085,701
Special assessments	22,695,355	-	22,695,355	-
Accrued interest	345,509	-	345,509	-
Due from other governments	31,656,862	1,629,148	33,286,010	-
Loans	266,334	-	266,334	-
Materials and supplies inventory	746,450	71,129	817,579	504,101
Prepayments	95,001	-	95,001	303,250
Other assets	-	-	-	2,963,677
Internal balance	56,443	(56,443)	-	-
Capital assets:				
Nondepreciable capital assets	48,560,264	1,029,346	49,589,610	3,326,297
Depreciable capital assets, net	276,363,193	101,056,687	377,419,880	20,575,408
Total capital assets, net	324,923,457	102,086,033	427,009,490	23,901,705
Total assets	697,322,637	131,944,038	829,266,675	61,911,619
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding	66,985	-	66,985	-
Liabilities:				
Accounts payable	16,537,406	2,374,051	18,911,457	1,743,552
Accrued liabilities	-	-	-	2,371,701
Accrued wages and benefits payable	7,257,472	224,244	7,481,716	221,701
Due to other governments	2,733,074	80,313	2,813,387	52,245
Accrued interest payable	1,022,304	2,338	1,024,642	-
Notes payable	20,577,000	505,000	21,082,000	-
Unearned revenue	-	-	-	6,093,816
Long-term liabilities:				
Due within one year	23,171,683	1,583,863	24,755,546	87,776
Due in more than one year	106,192,610	18,272,665	124,465,275	863,425
Total liabilities	177,491,549	23,042,474	200,534,023	11,434,216
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	106,031,958	-	106,031,958	-
Special assessments levied for future years	22,255,359	-	22,255,359	-
Total deferred inflows of resources	128,287,317	-	128,287,317	-
Net position:				
Net investment in capital assets	210,484,200	82,152,017	292,636,217	22,753,401
Restricted for:				
Debt service	1,499,702	-	1,499,702	-
Capital projects	900,500	-	900,500	596,501
Legislative and executive operations	10,235,411	-	10,235,411	-
Judicial operations	8,291,201	-	8,291,201	-
Public safety programs	21,719,542	-	21,719,542	-
Public works projects	12,918,082	-	12,918,082	-
Health programs	42,166,341	-	42,166,341	13,220,561
Human services programs	584,506	-	584,506	-
Conservation and recreation programs	957,768	-	957,768	-
Community development projects	1,937,320	-	1,937,320	-
Unrestricted	79,916,183	26,749,547	106,665,730	13,906,940
Total net position	\$ 391,610,756	\$ 108,901,564	\$ 500,512,320	\$ 50,477,403

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.	\$ 54,547,796	\$ 16,621,811	\$ 2,573,191	\$ 205,659
Judicial.	55,722,662	9,264,353	11,075,928	-
Public safety	78,648,847	5,293,740	19,113,539	-
Public works	29,105,033	3,495,403	31,766,961	-
Health.	108,119,755	5,281,051	54,343,047	-
Human services	90,947,812	3,860	64,603,835	-
Conservation and recreation	14,175,898	-	904,789	832,777
Interest and fiscal charges.	4,595,653	2,942,868	-	-
<i>Total governmental activities</i>	<u>435,863,456</u>	<u>42,903,086</u>	<u>184,381,290</u>	<u>1,038,436</u>
Business-type activities:				
Water supply system	3,032,500	2,136,993	97,495	1,138,635
Wastewater treatment	4,842,161	5,884,439	-	-
Sewer system	3,427,500	2,101,425	5,779	897,788
Sanitary engineer.	4,569,422	4,853,018	54,457	-
Solid waste	10,975,893	3,049,808	9,469,780	-
Parking facilities	147,099	145,571	-	-
<i>Total business-type activities</i>	<u>26,994,575</u>	<u>18,171,254</u>	<u>9,627,511</u>	<u>2,036,423</u>
<i>Total Primary Government.</i>	<u>\$ 462,858,031</u>	<u>\$ 61,074,340</u>	<u>\$ 194,008,801</u>	<u>\$ 3,074,859</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.	\$ 15,781,809	\$ 16,507,223	\$ -	\$ -
Lott Industries, Inc.	8,641,030	2,820,321	5,636,825	-
Preferred Properties, Inc & Affiliates.	2,156,871	1,112,972	872,537	437,127
Toledo Arena Sports, Inc..	6,178,757	6,132,365	-	-
Toledo-Lucas County Convention and Visitors Bureau	6,565,581	4,497,766	1,582,363	-
Lucas County Transportation Improvement District .	84,808	-	100,000	52,334
Lucas County Land Reutilization Corporation .	4,839,545	654,812	-	-
<i>Total component units</i>	<u>\$ 44,248,401</u>	<u>\$ 31,725,459</u>	<u>\$ 8,191,725</u>	<u>\$ 489,461</u>

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Primary Government				
Governmental Activities	Business-type Activities	Total		Component Units
\$ (35,147,135)	\$ -	\$ (35,147,135)	\$	-
(35,382,381)	-	(35,382,381)		-
(54,241,568)	-	(54,241,568)		-
6,157,331	-	6,157,331		-
(48,495,657)	-	(48,495,657)		-
(26,340,117)	-	(26,340,117)		-
(12,438,332)	-	(12,438,332)		-
(1,652,785)	-	(1,652,785)		-
<u>(207,540,644)</u>	<u>-</u>	<u>(207,540,644)</u>		<u>-</u>
-	340,623	340,623		-
-	1,042,278	1,042,278		-
-	(422,508)	(422,508)		-
-	338,053	338,053		-
-	1,543,695	1,543,695		-
-	(1,528)	(1,528)		-
<u>-</u>	<u>2,840,613</u>	<u>2,840,613</u>		<u>-</u>
<u>(207,540,644)</u>	<u>2,840,613</u>	<u>(204,700,031)</u>		<u>-</u>
-	-	-		725,414
-	-	-		(183,884)
-	-	-		265,765
-	-	-		(46,392)
-	-	-		(485,452)
-	-	-		67,526
-	-	-		(4,184,733)
<u>-</u>	<u>-</u>	<u>-</u>		<u>(3,841,756)</u>
99,531,157	-	99,531,157		-
82,061,635	-	82,061,635		-
5,347,861	-	5,347,861		-
21,811,189	-	21,811,189		3,652,911
1,564,116	-	1,564,116		271,137
(6,755)	-	(6,755)		-
<u>5,143,505</u>	<u>942,057</u>	<u>6,085,562</u>		<u>976,261</u>
<u>215,452,708</u>	<u>942,057</u>	<u>216,394,765</u>		<u>4,900,309</u>
7,912,064	3,782,670	11,694,734		1,058,553
<u>383,698,692</u>	<u>105,118,894</u>	<u>488,817,586</u>		<u>49,418,850</u>
<u>\$ 391,610,756</u>	<u>\$ 108,901,564</u>	<u>\$ 500,512,320</u>	<u>\$</u>	<u>50,477,403</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	\$ 34,568,261	\$ 15,404,124	\$ 2,279,200	\$ 16,235,919
Cash and cash equivalents in segregated accounts	1,039,683	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	22,406,599	-	-	-
Real property and other taxes	12,945,856	16,164,566	21,015,439	37,995,553
Accounts	541,899	-	16,523	43,355
Special assessments	803,484	-	-	-
Accrued interest	345,509	-	-	-
Due from other governments	6,489,697	4,336,878	1,730,818	10,265,908
Loans	263,710	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 79,404,698	\$ 35,905,568	\$ 25,041,980	\$ 64,540,735
Liabilities:				
Accounts payable	\$ 2,594,107	\$ 594,098	\$ 307,702	\$ 884,308
Accrued wages and benefits payable	3,045,753	47,001	852,239	1,076,224
Due to other governments	1,191,572	17,366	313,332	398,331
Due to other funds	44,760	682	11,455	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	6,876,192	659,147	1,484,728	2,358,863
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	12,526,454	15,640,312	20,333,910	36,761,186
Special assessments levied for future periods	801,488	-	-	-
Sales tax revenue not available	8,555,432	-	-	-
Delinquent property tax revenue not available	799,620	999,526	1,299,384	2,348,128
Intergovernmental revenue not available	4,482,484	3,238,944	1,355,997	7,481,505
Special assessments revenue not available	-	-	-	-
Accrued interest not available	171,996	-	-	-
Miscellaneous revenue not available	41,861	-	-	17,828
Total deferred inflows of resources	27,379,335	19,878,782	22,989,291	46,608,647
Fund balances:				
Nonspendable	1,161,037	-	-	-
Restricted	267,739	15,367,639	567,961	15,573,225
Committed	6,698,278	-	-	-
Assigned	4,214,493	-	-	-
Unassigned (deficit)	32,807,624	-	-	-
Total fund balances	45,149,171	15,367,639	567,961	15,573,225
Total liabilities, deferred inflows of resources and fund balances	\$ 79,404,698	\$ 35,905,568	\$ 25,041,980	\$ 64,540,735

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,175,671	\$ 77,170,777	\$ 147,833,952
-	-	1,039,683
-	-	22,406,599
-	21,466,307	109,587,721
-	2,478,346	3,080,123
18,788,253	3,103,618	22,695,355
-	-	345,509
-	8,833,561	31,656,862
-	2,624	266,334
-	720,830	720,830
<u>\$ 20,963,924</u>	<u>\$ 113,776,063</u>	<u>\$ 339,632,968</u>
\$ -	\$ 10,533,065	\$ 14,913,280
-	2,205,958	7,227,175
-	801,336	2,721,937
-	39,480	96,377
-	20,577,000	20,577,000
-	86,454	86,454
-	<u>34,243,293</u>	<u>45,622,223</u>
-	20,770,096	106,031,958
18,528,372	2,925,499	22,255,359
-	-	8,555,432
-	1,327,375	6,774,033
-	5,464,599	22,023,529
140,255	71,477	211,732
-	-	171,996
-	102,130	161,819
<u>18,668,627</u>	<u>30,661,176</u>	<u>166,185,858</u>
-	720,830	1,881,867
-	44,715,142	76,491,706
2,295,297	7,471,116	16,464,691
-	-	4,214,493
-	(4,035,494)	28,772,130
<u>2,295,297</u>	<u>48,871,594</u>	<u>127,824,887</u>
<u>\$ 20,963,924</u>	<u>\$ 113,776,063</u>	<u>\$ 339,632,968</u>

LUCAS COUNTY, OHIO

*RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2014*

Total governmental fund balances		\$	127,824,887
Amounts reported for governmental activities on the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			324,923,457
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	8,555,432	
Delinquent property taxes receivable		6,774,033	
Accounts receivable		161,819	
Special assessments receivable		211,732	
Accrued interest receivable		171,996	
Intergovernmental receivable		22,023,529	
Total			37,898,541
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 position, less \$368,933 net capital assets included above as capital assets used in governmental activities and plus \$49,257 for compensated absences included below.			22,184,682
When consolidating internal service funds, the portion of the operating income or loss allocated to business-type activities is eliminated from the governmental activities and is reported as a component of internal balance.			54,968
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.			(935,850)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.			66,985
Unamortized premiums on bond issuances are not recognized in governmental funds.			(466,909)
Unamortized discounts on bond issuances are not recognized in governmental funds.			20,801
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Compensated absences		(19,544,657)	
Capital lease payable		(113,529)	
Landfill obligations		(7,000,000)	
Bonds payable		(92,698,100)	
OPWC loans payable		(604,520)	
Total			(119,960,806)
Net position of governmental activities		\$	391,610,756

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



The Toledo Zoo

It all began with a woodchuck.

In 1900, a single woodchuck was donated to the City of Toledo's Parks Board. From that small act of generosity, a great institution emerged, one that has become virtually synonymous with Toledo. The Toledo Zoo is now widely regarded as one of the finest zoological institutions in the nation. It is not only the region's number one attraction, but it is also recognized as a leader in animal conservation. It has become an integral part of the Toledo community and a draw for animal lovers from all over.

The Toledo Zoo is a recipient of a 1.00 mill improvement levy and 0.85 mill operating levy. See pages 117 and 119 for more information about these levies.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	\$ 81,480,800	\$ -	\$ -	\$ -
Real property and other taxes	11,946,745	14,915,531	19,390,797	35,053,268
Lodging taxes	-	-	-	-
Charges for services	10,053,426	-	492	2,269,674
Licenses and permits	19,093	-	-	-
Fines and forfeitures	262,492	-	-	-
Intergovernmental	21,020,182	10,357,851	22,648,143	25,563,973
Special assessments	22,630	-	-	-
Investment income	1,433,343	-	-	-
Rental income	1,085,074	-	-	-
Decrease in fair market value of investments	(6,831)	-	-	76
Other	998,710	139,932	8,423	229,252
Total revenues	128,315,664	25,413,314	42,047,855	63,116,243
Expenditures:				
Current:				
General government:				
Legislative and executive	33,582,588	-	-	-
Judicial	36,073,549	-	-	-
Public safety	35,943,353	-	-	-
Public works	147,758	-	-	-
Health	1,514,689	22,660,030	-	59,344,176
Human services	1,661,423	-	42,428,214	-
Conservation and recreation	214,056	-	-	-
Other	732,009	-	-	-
Capital outlay	16,234	-	-	-
Debt service:				
Principal retirement	7,489	-	-	-
Interest and fiscal charges	1,078	-	-	-
Bond issuance costs	-	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	109,894,226	22,660,030	42,428,214	59,344,176
Excess (deficiency) of revenues over (under) expenditures	18,421,438	2,753,284	(380,359)	3,772,067
Other financing sources (uses):				
Bond issuance	-	-	-	-
Capital lease transaction	16,234	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(18,637,361)	-	-	-
Premium on bond issuance	-	-	-	-
Premium on note issuance	-	-	-	-
Issuance of loans	-	-	-	-
Total other financing sources (uses)	(18,621,127)	-	-	-
Net change in fund balances	(199,689)	2,753,284	(380,359)	3,772,067
Fund balances at beginning of year	45,348,860	12,614,355	948,320	11,801,158
Fund balances at end of year	\$ 45,149,171	\$ 15,367,639	\$ 567,961	\$ 15,573,225

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 81,480,800
-	18,923,916	100,230,257
-	5,347,861	5,347,861
-	22,799,258	35,122,850
-	1,085,228	1,104,321
-	505,215	767,707
-	119,497,685	199,087,834
1,703,677	2,130,739	3,857,046
-	174,514	1,607,857
1,256,413	183,858	2,525,345
-	-	(6,755)
3,464,234	6,920,322	11,760,873
<u>6,424,324</u>	<u>177,568,596</u>	<u>442,885,996</u>

828,001	15,064,700	49,475,289
-	18,103,998	54,177,547
-	43,795,283	79,738,636
-	31,082,893	31,230,651
-	24,046,653	107,565,548
-	46,745,565	90,835,202
-	13,920,466	14,134,522
-	713,148	1,445,157
-	3,674,927	3,691,161
5,181,400	168,650	5,357,539
4,463,457	222,213	4,686,748
33,987	-	33,987
9	45,918	45,927
<u>10,506,854</u>	<u>197,584,414</u>	<u>442,417,914</u>

<u>(4,082,530)</u>	<u>(20,015,818)</u>	<u>468,082</u>
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715,000	-	715,000
-	25,176	41,410
2,547,922	16,049,439	18,597,361
-	-	(18,637,361)
35,185	-	35,185
144,077	-	144,077
-	97,350	97,350
<u>3,442,184</u>	<u>16,171,965</u>	<u>993,022</u>

(640,346)	(3,843,853)	1,461,104
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2,935,643	52,715,447	126,363,783
<u>\$ 2,295,297</u>	<u>\$ 48,871,594</u>	<u>\$ 127,824,887</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2014

Net change in fund balances - total governmental funds	\$	1,461,104
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period (excluding internal service funds).		
Capital outlay - nondepreciable capital assets	\$ 14,539,519	
Capital outlay - depreciable capital assets	3,951,919	
Current year depreciation	(17,240,799)	
Total		1,250,639
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity).		
		(34,738)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Sales tax revenue	580,835	
Property tax revenue	(699,100)	
Intergovernmental revenues and other revenues	950,566	
Total		832,301
The issuances of bonds, loans and capital leases are reported as an other financing source in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(853,760)
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position (excluding internal service funds activity).		
Bond principal payments	5,181,400	
Loan principal payments	121,461	
Capital lease principal payments	54,678	
		5,357,539
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to additional interest being reported in the statement of activities:		
Increase in accrued interest payable	14,087	
Premiums incurred in the current year	(35,185)	
Amortization of bond premiums	23,357	
Amortization of bond discounts	(3,008)	
Amortization of deferred outflow of resources resulting from debt refunding	(7,504)	
		(8,253)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the decrease in the compensated absences liability (excluding internal service funds).		
		1,058,465
The internal service fund used by management to charge insurance and other services to individual funds is not reported in the County-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds, including internal balance activity of (\$183), is allocated among the governmental activities.		
		(1,151,233)
Change in net position of governmental activities	\$	7,912,064

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 77,406,726	\$ 77,406,726	\$ 80,001,155	\$ 2,594,429
Real property and other taxes.	12,004,000	12,004,000	12,044,496	40,496
Charges for services.	11,913,600	11,913,600	12,043,492	129,892
Licenses and permits	25,000	25,000	19,068	(5,932)
Fines and forfeitures	204,500	204,500	254,476	49,976
Intergovernmental.	19,929,248	19,929,248	21,017,859	1,088,611
Special assessments.	52,725	52,725	23,548	(29,177)
Investment income.	1,109,000	1,109,000	1,348,266	239,266
Rental income	1,300,000	1,300,000	1,085,074	(214,926)
Other	864,256	864,256	845,499	(18,757)
Total revenues	124,809,055	124,809,055	128,682,933	3,873,878
Expenditures:				
Current:				
General government:				
Legislative and executive	35,918,961	35,820,382	34,830,217	990,165
Judicial.	36,028,272	36,697,874	36,220,495	477,379
Public safety	34,547,599	35,856,277	35,825,354	30,923
Public works	148,442	148,442	147,767	675
Health	1,364,880	1,652,031	1,652,031	-
Human services.	1,740,748	1,734,713	1,659,848	74,865
Conservation and recreation	218,650	218,656	214,056	4,600
Other	408,750	381,106	381,106	-
Total expenditures	110,376,302	112,509,481	110,930,874	1,578,607
Excess of revenues over expenditures	14,432,753	12,299,574	17,752,059	5,452,485
Other financing sources (uses):				
Transfers (out).	(16,037,455)	(20,385,042)	(20,297,362)	87,680
Net change in fund balances	(1,604,702)	(8,085,468)	(2,545,303)	5,540,165
Fund balances at beginning of year	26,698,025	26,698,025	26,698,025	-
Prior year encumbrances appropriated	1,174,811	1,174,811	1,174,811	-
Fund balance at end of year	\$ 26,268,134	\$ 19,787,368	\$ 25,327,533	\$ 5,540,165

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 15,698,473	\$ 15,698,473	\$ 15,037,719	\$ (660,754)
Intergovernmental	10,918,469	10,918,469	11,408,078	489,609
Other	-	-	139,932	139,932
Total revenues	26,616,942	26,616,942	26,585,729	(31,213)
Expenditures:				
Current:				
Health	27,139,197	27,139,197	23,123,181	4,016,016
Net change in fund balances	(522,255)	(522,255)	3,462,548	3,984,803
Fund balances at beginning of year	11,272,938	11,272,938	11,272,938	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 10,750,683	\$ 10,750,683	\$ 14,735,486	\$ 3,984,803

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes	\$ 19,551,630	\$ 19,283,710	\$ 19,549,642	\$ 265,932
Charges for services	300	300	487	187
Intergovernmental	20,515,352	22,512,869	22,655,017	142,148
Other	35,600	35,600	31,531	(4,069)
Total revenues	<u>40,102,882</u>	<u>41,832,479</u>	<u>42,236,677</u>	<u>404,198</u>
Expenditures:				
Current:				
Human services	<u>40,807,798</u>	<u>42,784,893</u>	<u>42,576,374</u>	<u>208,519</u>
Net change in fund balances	(704,916)	(952,414)	(339,697)	612,717
Fund balances at beginning of year	1,349,177	1,349,177	1,349,177	-
Prior year encumbrances appropriated	277,843	277,843	277,843	-
Fund balance at end of year	<u>\$ 922,104</u>	<u>\$ 674,606</u>	<u>\$ 1,287,323</u>	<u>\$ 612,717</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 35,898,011	\$ 35,898,011	\$ 35,340,540	\$ (557,471)
Charges for services	3,120,000	3,120,000	2,505,044	(614,956)
Intergovernmental	24,343,643	24,343,643	24,368,305	24,662
Other	1,345,607	1,345,607	220,292	(1,125,315)
Total revenues	64,707,261	64,707,261	62,434,181	(2,273,080)
Expenditures:				
Current:				
Health	67,253,734	65,691,280	62,294,252	3,397,028
Net change in fund balances	(2,546,473)	(984,019)	139,929	1,123,948
Fund balances at beginning of year	8,076,721	8,076,721	8,076,721	-
Prior year encumbrances appropriated	3,391,921	3,391,921	3,391,921	-
Fund balance at end of year	\$ 8,922,169	\$ 10,484,623	\$ 11,608,571	\$ 1,123,948

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Museum of Science



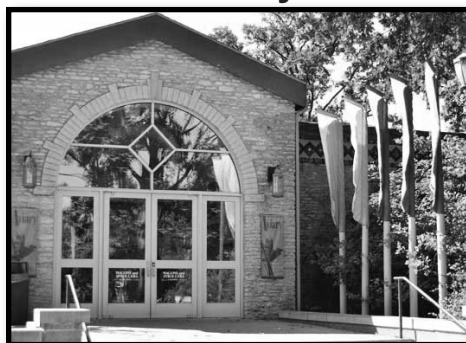
Aquarium



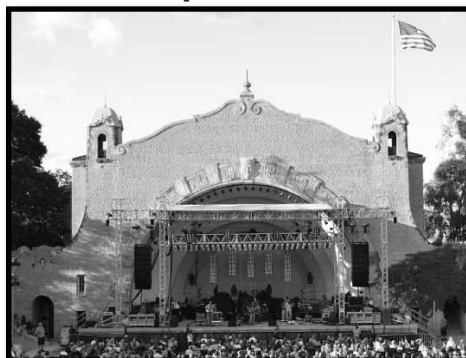
Reptile House



Aviary



Amphitheatre



The WPA was a national program that operated its own projects in cooperation with state and local governments, which provided 10-30% of the costs.

Works Progress Administration Buildings

They're models of craftsmanship and a testament to the can-do spirit that pulled us out of the Depression. They're home to hundreds of animals and a big part of what makes the Zoo unique. They're the Toledo Zoo's unparalleled collection of buildings constructed under the auspices of the Works Progress Administration, or WPA.

The Toledo Zoo is home to several buildings that were constructed during this time, including the Reptile House, the Amphitheatre, the Museum of Science, the Aquarium, and the Aviary. Not only are these buildings still in use, most of them are still being used for their original purpose.

These WPA-era buildings do far more than simply provide shelter. They are an integral part of the Zoo experience and they stand as a monument to the heritage of both The Toledo Zoo and this region as a whole.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2014

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 2,538,382	\$ 6,962,224	\$ 5,683,210
Receivables:			
Accounts	817,046	2,649,202	394,957
Due from other governments	17,998	-	1,020
Due from other funds	-	-	-
Materials and supplies inventory	-	71,129	-
Prepayments	-	-	-
<i>Total current assets</i>	<u>3,373,426</u>	<u>9,682,555</u>	<u>6,079,187</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable capital assets	476,428	251,682	189,323
Depreciable capital assets, net.	<u>38,941,686</u>	<u>25,164,471</u>	<u>33,428,105</u>
Total capital assets, net.	<u>39,418,114</u>	<u>25,416,153</u>	<u>33,617,428</u>
Total assets	<u>42,791,540</u>	<u>35,098,708</u>	<u>39,696,615</u>
Liabilities:			
Current liabilities:			
Accounts payable	134,794	173,829	302,544
Accrued wages and benefits payable	-	65,064	-
Due to other funds	-	379	-
Due to other governments	-	23,106	-
Accrued interest payable	2,338	-	-
Notes payable	505,000	-	-
Compensated absences payable - current.	-	75,666	-
Capital lease obligations payable - current.	-	-	84,076
OWDA loans payable - current	193,993	755,592	17,570
OPWC loans payable - current	6,386	43,818	47,856
Claims payable - current	-	-	-
<i>Total current liabilities</i>	<u>842,511</u>	<u>1,137,454</u>	<u>452,046</u>
Long-term liabilities:			
Compensated absences payable	-	42,327	-
Capital lease obligations payable	-	-	174,511
OWDA loans payable	2,557,487	10,846,816	792,761
OPWC loans payable	210,732	931,577	1,166,978
Claims payable	-	-	-
<i>Total long-term liabilities</i>	<u>2,768,219</u>	<u>11,820,720</u>	<u>2,134,250</u>
Total liabilities	<u>3,610,730</u>	<u>12,958,174</u>	<u>2,586,296</u>
Net position:			
Net investment in capital assets.	35,944,516	12,838,350	31,333,676
Unrestricted	<u>3,236,294</u>	<u>9,302,184</u>	<u>5,776,643</u>
Total net position.	<u>\$ 39,180,810</u>	<u>\$ 22,140,534</u>	<u>\$ 37,110,319</u>

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

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds	
\$ 7,248,573	\$ 22,432,389	\$ 32,523,701	
1,920,577	5,781,782	65,447	
1,610,130	1,629,148	-	
-	-	103,872	
-	71,129	25,620	
-	-	95,001	
<u>10,779,280</u>	<u>29,914,448</u>	<u>32,813,641</u>	
111,913	1,029,346	82,786	
<u>3,522,425</u>	<u>101,056,687</u>	<u>286,147</u>	
<u>3,634,338</u>	<u>102,086,033</u>	<u>368,933</u>	
<u>14,413,618</u>	<u>132,000,481</u>	<u>33,182,574</u>	
1,762,884	2,374,051	1,624,126	
159,180	224,244	30,297	
1,096	1,475	6,020	
57,207	80,313	11,137	
-	2,338	-	
-	505,000	-	
195,507	271,173	30,365	
79,673	163,749	-	
83,726	1,050,881	-	
-	98,060	-	
-	-	5,968,557	
<u>2,339,273</u>	<u>4,771,284</u>	<u>7,670,502</u>	
114,012	156,339	18,892	
253,743	428,254	-	
1,181,721	15,378,785	-	
-	2,309,287	-	
-	-	2,988,822	
<u>1,549,476</u>	<u>18,272,665</u>	<u>3,007,714</u>	
<u>3,888,749</u>	<u>23,043,949</u>	<u>10,678,216</u>	
2,035,475	82,152,017	368,933	
<u>8,489,394</u>	<u>26,804,515</u>	<u>22,135,425</u>	
<u>\$ 10,524,869</u>	<u>108,956,532</u>	<u>\$ 22,504,358</u>	
	(54,968)		
	<u>\$ 108,901,564</u>		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services	\$ 2,068,808	\$ 5,884,439	\$ 2,055,663
Special assessments	68,185	-	45,762
Other	466,916	241,871	232,073
<i>Total operating revenues.</i>	<u>2,603,909</u>	<u>6,126,310</u>	<u>2,333,498</u>
Operating expenses:			
Personal services	-	1,588,024	-
Contract services	500,228	599,964	1,340,650
Materials and supplies	129,204	371,378	52,340
Heat, light and power	366,688	645,525	113,800
Employee medical benefits	-	-	-
Depreciation	1,852,462	1,111,680	1,877,606
Other	17,760	1,390	951
<i>Total operating expenses.</i>	<u>2,866,342</u>	<u>4,317,961</u>	<u>3,385,347</u>
<i>Operating income (loss)</i>	<u>(262,433)</u>	<u>1,808,349</u>	<u>(1,051,849)</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges	(167,786)	(527,737)	(42,178)
Loss on disposal of capital assets	-	-	-
Interest revenue	-	-	-
Intergovernmental	97,495	-	5,779
Note issuance costs	(1,086)	-	-
<i>Total nonoperating revenues (expenses).</i>	<u>(71,377)</u>	<u>(527,737)</u>	<u>(36,399)</u>
<i>Income (loss) before transfers and capital contributions</i>	(333,810)	1,280,612	(1,088,248)
Transfer in	-	-	-
Capital contributions	1,138,635	-	897,788
<i>Change in net position</i>	804,825	1,280,612	(190,460)
Net position at beginning of year	<u>38,375,985</u>	<u>20,859,922</u>	<u>37,300,779</u>
Net position at end of year	<u>\$ 39,180,810</u>	<u>\$ 22,140,534</u>	<u>\$ 37,110,319</u>

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

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor		Activities -	
Enterprise		Internal	
Funds	Total	Service Funds	
\$ 7,327,510	\$ 17,336,420	\$ 40,204,372	
720,887	834,834	-	
1,197	942,057	2,677,948	
<u>8,049,594</u>	<u>19,113,311</u>	<u>42,882,320</u>	
4,040,171	5,628,195	796,281	
10,518,190	12,959,032	2,783,761	
546,176	1,099,098	748,660	
38,986	1,164,999	-	
-	-	39,750,869	
339,369	5,181,117	50,426	
76,883	96,984	596	
<u>15,559,775</u>	<u>26,129,425</u>	<u>44,130,593</u>	
<u>(7,510,181)</u>	<u>(7,016,114)</u>	<u>(1,248,273)</u>	
(80,946)	(818,647)	-	
(45,600)	(45,600)	-	
-	-	57,173	
9,524,237	9,627,511	50	
-	(1,086)	-	
<u>9,397,691</u>	<u>8,762,178</u>	<u>57,223</u>	
1,887,510	1,746,064	(1,191,050)	
-	-	40,000	
-	2,036,423	-	
1,887,510	3,782,487	(1,151,050)	
<u>8,637,359</u>		<u>23,655,408</u>	
<u>\$ 10,524,869</u>		<u>\$ 22,504,358</u>	
	183		
	<u>\$ 3,782,670</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ 2,099,289	\$ 6,192,120	\$ 2,077,696
Cash received from special assessments	68,185	-	45,762
Cash received from other operations	466,916	251,563	232,073
Cash payments to employees	-	(1,593,109)	-
Cash payments for contractual services	(469,692)	(720,392)	(1,086,421)
Cash payments for materials and supplies	(111,282)	(345,911)	(70,835)
Cash payments for heat, light and power	(366,688)	(645,525)	(113,800)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(2,122)	(2,781)	(951)
<i>Net cash provided by (used in) operating activities</i>	<u>1,684,606</u>	<u>3,135,965</u>	<u>1,083,524</u>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies	87,631	-	5,262
Cash received from transfers in	-	-	-
<i>Net cash provided by noncapital financing activities</i>	<u>87,631</u>	<u>-</u>	<u>5,262</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(344,383)	(365,186)	(138,007)
Capital contributions	695,449	-	188,380
Issuance of notes	505,000	-	-
Note issuance costs	(1,086)	-	-
Proceeds from loans	-	144,635	98,336
Principal paid on notes	(1,176,061)	-	(220,937)
Interest paid on notes	(11,761)	-	(2,210)
Principal paid on loans	(387,919)	(1,549,940)	(175,989)
Interest paid on loans	(159,115)	(527,737)	(32,473)
Principal paid on capital leases	-	-	(82,026)
Interest paid on capital leases	-	-	(8,515)
<i>Net cash used in financing activities</i>	<u>(879,876)</u>	<u>(2,298,228)</u>	<u>(373,441)</u>
Cash flows from investing activities:			
Interest received	-	-	-
<i>Net cash provided by investing activities</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	892,361	837,737	715,345
Cash and cash equivalents at beginning of year	1,646,021	6,124,487	4,967,865
Cash and cash equivalents at end of year	<u>\$ 2,538,382</u>	<u>\$ 6,962,224</u>	<u>\$ 5,683,210</u>

Enterprise Funds		Governmental	
Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds	
\$ 7,404,121	\$ 17,773,226	\$ 40,312,900	
720,887	834,834	-	
1,197	951,749	2,625,580	
(4,079,311)	(5,672,420)	(790,337)	
(10,715,638)	(12,992,143)	(2,685,484)	
(524,469)	(1,052,497)	(788,110)	
(38,986)	(1,164,999)	-	
-	-	(40,791,566)	
(77,277)	(83,131)	(596)	
<u>(7,309,476)</u>	<u>(1,405,381)</u>	<u>(2,117,613)</u>	
8,700,949	8,793,842	50	
-	-	40,000	
<u>8,700,949</u>	<u>8,793,842</u>	<u>40,050</u>	
(667,121)	(1,514,697)	-	
-	883,829	-	
-	505,000	-	
-	(1,086)	-	
-	242,971	-	
-	(1,396,998)	-	
-	(13,971)	-	
(162,191)	(2,276,039)	-	
(80,946)	(800,271)	-	
(89,738)	(171,764)	(3,000)	
-	(8,515)	-	
<u>(999,996)</u>	<u>(4,551,541)</u>	<u>(3,000)</u>	
-	-	57,173	
-	-	57,173	
391,477	2,836,920	(2,023,390)	
6,857,096	19,595,469	34,547,091	
<u>\$ 7,248,573</u>	<u>\$ 22,432,389</u>	<u>\$ 32,523,701</u>	

-- Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (262,433)	\$ 1,808,349	\$ (1,051,849)
Adjustments:			
Depreciation	1,852,462	1,111,680	1,877,606
Changes in assets and liabilities:			
(Increase) in materials and supplies inventory	-	(7,326)	-
Decrease (increase) in accounts receivable	30,481	317,373	22,033
Decrease in due from other funds	-	-	-
(Increase) in prepayments	-	-	-
Increase (decrease) in accounts payable	67,038	(89,290)	235,760
Increase in accrued wages and benefits	-	10,983	-
Increase (decrease) in due to other governments	-	3,184	(26)
(Decrease) in compensated absences payable	-	(18,991)	-
Increase (decrease) in due to other funds	(2,942)	3	-
(Decrease) in claims payable	-	-	-
Net cash provided by (used in) operating activities	\$ 1,684,606	\$ 3,135,965	\$ 1,083,524

Noncash Transactions:

During 2014, the Water Supply System fund received \$443,186 in contributed capital assets.
 During 2014, the Sewer System fund received \$709,408 in contributed capital assets.
 During 2014, the nonmajor enterprise funds acquired \$423,154 in capital assets via the inception of a capital lease.
 At December 31, 2014 and 2013, the Wastewater Treatment fund purchased \$6,029 and \$6,300, respectively, of capital assets on account.
 At December 31, 2014 and 2013, the nonmajor enterprise funds purchased \$0 and \$59, respectively, of capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ (7,510,181)	\$ (7,016,114)	\$ (1,248,273)	
339,369	5,181,117	50,426	
-	(7,326)	(2,480)	
76,611	446,498	(15,723)	
-	-	71,883	
-	-	(36,703)	
(173,695)	39,813	45,121	
11,199	22,182	4,512	
3,637	6,795	1,496	
(54,487)	(73,478)	(40,850)	
(1,929)	(4,868)	(1,816)	
-	-	(945,206)	
<u>\$ (7,309,476)</u>	<u>\$ (1,405,381)</u>	<u>\$ (2,117,613)</u>	

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2014

	Agency Funds
<u>Assets:</u>	
Equity in pooled cash and investments	\$ 28,397,731
Cash and cash equivalents in segregated accounts	8,192,254
Receivables (net of allowance for uncollectibles):	
Taxes	755,168,446
Due from others.	628,910
Due from other governments	13,355,887
<i>Total assets</i>	\$ 805,743,228
<u>Liabilities:</u>	
Due to other governments	\$ 12,520,651
Deposits	7,738,038
Loans	263,710
Undistributed assets.	785,220,829
<i>Total liabilities.</i>	\$ 805,743,228

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



HUNTINGTON ★ CENTER ★

Toledo Arena Sports, Inc.

The Huntington Center is an 8,000-seat multi-purpose arena in downtown Toledo, Ohio. It was completed in 2009 and cost \$105 million to build. It replaced the Toledo Sports Arena, which has since been demolished.

It serves as the home of the Toledo Walleye ECHL ice hockey team, and as of 2014 will be the home of the Toledo Crush of the Legends Football League.

Source: www.huntingtoncentertoledo.com
See also page 55, Note 2

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2014

	Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.
Assets:				
Equity in pooled cash and investments	\$ 13,593,695	\$ 2,551,312	\$ 273,603	\$ 4,109,386
Receivables (net of allowances for uncollectibles):				
Accounts	354,737	477,741	5,634,368	184,130
Materials and supplies inventory	237,652	109,351	-	157,098
Prepayments	153,260	8,744	-	102,056
Other assets	2,136,929	1,000	235,781	589,967
Capital assets:				
Nondepreciable capital assets	136,950	188,082	1,826,265	-
Depreciable capital assets	9,274,299	11,766,551	13,576,729	460,994
Accumulated depreciation	(5,175,139)	(6,198,243)	(4,996,584)	(264,634)
Total capital assets, net.	4,236,110	5,756,390	10,406,410	196,360
Total assets	20,712,383	8,904,538	16,550,162	5,338,997
Liabilities:				
Accounts payable	172,281	85,585	198,817	661,234
Accrued liabilities	1,193,114	182,428	60,917	811,649
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	1,897,130	2,683	24,192	1,041,620
Long-term liabilities:				
Due within one year	-	13,556	-	-
Due in more than one year	274,111	80,875	-	-
Total liabilities	3,536,636	365,127	283,926	2,514,503
Net position:				
Net investment in capital assets	4,236,110	5,661,959	9,860,976	196,360
Restricted for:				
Capital projects	-	-	-	-
Health programs	-	-	13,220,561	-
Unrestricted (deficit)	12,939,637	2,877,452	(6,815,301)	2,628,134
Total net position	\$ 17,175,747	\$ 8,539,411	\$ 16,266,236	\$ 2,824,494

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Toledo-Lucas County Convention and Visitors Bureau	Lucas County Transportation Improvement District	Lucas County Land Reutilization Corporation	Total
\$ 4,346,322	\$ 99,876	\$ 1,178,991	\$ 26,153,185
924,715	52,334	457,676	8,085,701
-	-	-	504,101
39,190	-	-	303,250
-	-	-	2,963,677
1,175,000	-	-	3,326,297
3,606,210	-	33,572	38,718,355
(1,506,109)	-	(2,238)	(18,142,947)
<u>3,275,101</u>	<u>-</u>	<u>31,334</u>	<u>23,901,705</u>
<u>8,585,328</u>	<u>152,210</u>	<u>1,668,001</u>	<u>61,911,619</u>
495,927	52,334	77,374	1,743,552
109,706	-	13,887	2,371,701
218,304	-	3,397	221,701
18,530	32,349	1,366	52,245
3,128,191	-	-	6,093,816
74,220	-	-	87,776
<u>508,439</u>	<u>-</u>	<u>-</u>	<u>863,425</u>
<u>4,553,317</u>	<u>84,683</u>	<u>96,024</u>	<u>11,434,216</u>
2,766,662	-	31,334	22,753,401
596,501	-	-	596,501
-	-	-	13,220,561
<u>668,848</u>	<u>67,527</u>	<u>1,540,643</u>	<u>13,906,940</u>
<u>\$ 4,032,011</u>	<u>\$ 67,527</u>	<u>\$ 1,571,977</u>	<u>\$ 50,477,403</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation	\$ 15,781,809	\$ 16,507,223	\$ -	\$ -
Lott Industries, Inc.				
Health	8,641,030	2,820,321	5,636,825	-
Preferred Properties, Inc. and Affiliates				
Health	2,156,871	1,112,972	872,537	437,127
Toledo Arena Sports, Inc.				
Recreation	6,178,757	6,132,365	-	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	6,565,581	4,497,766	1,582,363	-
Lucas County Transportation Improvement District				
Public works	84,808	-	100,000	52,334
Lucas County Land Reutilization Corporation				
Public works	4,839,545	654,812	-	-
Total component units	<u>\$ 44,248,401</u>	<u>\$ 31,725,459</u>	<u>\$ 8,191,725</u>	<u>\$ 489,461</u>

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Toledo-Lucas County Convention and Visitors Bureau	Lucas County Transportation Improvement District	Lucas County Land Reutilization Corporation	Total
\$ 725,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,414
-	(183,884)	-	-	-	-	-	(183,884)
-	-	265,765	-	-	-	-	265,765
-	-	-	(46,392)	-	-	-	(46,392)
-	-	-	-	(485,452)	-	-	(485,452)
-	-	-	-	-	67,526	-	67,526
-	-	-	-	-	-	(4,184,733)	(4,184,733)
<u>725,414</u>	<u>(183,884)</u>	<u>265,765</u>	<u>(46,392)</u>	<u>(485,452)</u>	<u>67,526</u>	<u>(4,184,733)</u>	<u>(3,841,756)</u>
12,579	34,602	195,776	24,360	433	1	3,386	271,137
-	-	-	-	-	-	3,652,911	3,652,911
<u>127,165</u>	<u>50,191</u>	<u>11,108</u>	<u>22,032</u>	<u>566,234</u>	<u>-</u>	<u>199,531</u>	<u>976,261</u>
<u>139,744</u>	<u>84,793</u>	<u>206,884</u>	<u>46,392</u>	<u>566,667</u>	<u>1</u>	<u>3,855,828</u>	<u>4,900,309</u>
865,158	(99,091)	472,649	-	81,215	67,527	(328,905)	1,058,553
<u>16,310,589</u>	<u>8,638,502</u>	<u>15,793,587</u>	<u>2,824,494</u>	<u>3,950,796</u>	<u>-</u>	<u>1,900,882</u>	<u>49,418,850</u>
<u>\$ 17,175,747</u>	<u>\$ 8,539,411</u>	<u>\$ 16,266,236</u>	<u>\$ 2,824,494</u>	<u>\$ 4,032,011</u>	<u>\$ 67,527</u>	<u>\$ 1,571,977</u>	<u>\$ 50,477,403</u>



Toledo Mud Hens Baseball Club Inc.

Professional baseball had been played off and on in Toledo since 1883, but the Mud Hens era began in 1896 with the “Swamp Angels,” who played in the Interstate League. They played in Bay View Park, which was outside the Toledo city limits and therefore not covered by the city’s blue laws (Blue Laws were designed to restrict or ban activities on Sundays). The park was located near marshland inhabited by American Coots, also known as “mud hens.” For this reason, the local press soon dubbed the team the “Mud Hens”—a nickname that has stuck to Toledo baseball teams for all but a few years since.

Fun Fact - M*A*S*H character Maxwell Klinger (played by Jamie Farr) hailed from Toledo and often mentioned his favorite baseball team, the Toledo Mud Hens, throughout the series. He often wore a Toledo Mud Hens jersey and cap in the series. Like Klinger, Farr was born and raised in Toledo.

Photos courtesy of the Toledo Mud Hens Fan Center

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

Lott Industries, Inc.

Lott Industries, Inc. is a nonprofit organization affiliated with the Lucas County Board of Developmental Disabilities (LCBDD), a special revenue fund of the County. It provides employment for individuals with developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of Lott Industries, Inc. is appointed by the LCBDD. The LCBDD pays the salaries of the administrative staff and other administrative expenses, which is a financial obligation of the County and approximated \$5.5 million in 2014. Lott Industries, Inc. exists solely to provide service to the LCBDD. Lott Industries, Inc.'s fiscal year end is December 31. Complete financial statements for the component unit may be obtained from its administrative office at 3350 Hill Avenue, Toledo, Ohio 43607.

Toledo-Lucas County Convention and Visitors' Bureau, Inc.

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

Lucas County Land Reutilization Corporation (LCLRC)

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

Toledo Arena Sports, Inc. (TASI)

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

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

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

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

Lucas County Transportation Improvement District (LCTID)

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

RELATED ORGANIZATIONS

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

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams counties 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 1987 and occupancy started in 1990. The commission team consists of twelve members, including a chief law enforcement officer, and one county commissioner or administrative official from each entity. The commission team exercises total control over the operation of the CCNO including budgeting, contracting, and designating management.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

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

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

In 2014, the County contributed \$4,573,016 for the CCNO's operations, which represents 31.04% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

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

The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an agency fund on the County's financial statements. During 2014, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

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

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2014, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is a jointly governed organization between various governmental entities in Lucas County. The LCEDC is governed by a 34-member Board of Directors, four of whom are representatives of the County. The Board exercises control over the operation of the LCEDC including budgeting, appropriating and contracting. Each participant's degree of control is limited to its representation on the Board. During 2014, the County contributed \$1,604,925 to the LCEDC. Information can be obtained from the LCEDC, 2 Maritime Plaza, Ground Floor, Toledo, Ohio 43604.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

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

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

B. Basis of Presentation

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

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

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

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

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

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

D. Measurement Focus

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

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

E. Basis of Accounting

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 operations, have been recorded as deferred inflows of resources. Grants and entitlements received before the eligibility requirements are met and long-term special assessments are recorded as deferred inflows of resources. On governmental fund financial statements, delinquent taxes due at December 31, 2014 and grants, entitlements and other receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

On the accrual basis of accounting, unamortized deferred charges on debt refunding (the difference between the reacquisition price and the carrying amount of the refunded obligation) is reported as a deferred outflow of resources.

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 13,533,647	\$ 16,899,305	\$ 21,970,600	\$ 39,731,151	\$ 22,442,038
Less: allowance for doubtful accounts	(587,791)	(734,739)	(955,161)	(1,735,598)	(975,731)
Net taxes receivable	<u>\$ 12,945,856</u>	<u>\$ 16,164,566</u>	<u>\$ 21,015,439</u>	<u>\$ 37,995,553</u>	<u>\$ 21,466,307</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).

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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.

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

G. Cash Equivalents and Investments

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

During 2014, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, Port Authority bonds, U.S. Treasury Note, State Treasury Asset Reserve of Ohio (STAR Ohio) and U.S. government money market funds. 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price, which is the price at which the investment could be sold for on December 31, 2014.

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 2014 amounted to \$1,433,343, which includes \$1,174,358 assigned from other County funds as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date. The County's intangible assets include right of way and internally generated computer software. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

L. Compensated Absences

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

M. Self-Funded Insurance

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

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

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. A future retrospective premium liability of \$4,131,479 is reported in the fund at December 31, 2014 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments 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 4.0%.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

N. Fund Balance

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

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

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

O. Prepayments

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

Q. Interfund Balances

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

R. Net Position

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

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

U. Contributions of Capital

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

V. Estimates

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2014, the County has implemented GASB Statement No. 69, "Government Combinations and Disposals of Government Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees".

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2014 included the following individual fund deficits:

<u>Nonmajor Governmental Funds</u>	
Child Support Enforcement	\$ (31,859)
Workforce Delevopment	(143,792)
Community MR/RES Services	(3,137,044)
Capital Improvements	<u>(722,799)</u>
Total Nonmajor Funds	<u>\$ (4,035,494)</u>

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

C. Upcoming Reporting Changes

In June 2012, the GASB issued Statement No. 68, "Accounting and Financial Reporting for Pensions". Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the government-wide, proprietary and discretely presented component units statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The Statement also enhances accountability and transparency through revised note disclosures and required supplementary information. The County is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this Statement are effective for financial statements for the year ended December 31, 2015.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

D. Job and Family Services - Reserve for Contingencies

In 2011, the Lucas County Job and Family Services Fund spent \$685,390 for its Voluntary Separation Plan (VSP) using local dollars. As part of the agreement with the Ohio Department of Job and Family Services, the amount spent was reimbursed back to Lucas County Job and Family Services Fund through the Ohio Department of Job and Family Services Fund by the U.S. Department of Health and Human Services with federal dollars in September 2012. The associated reimbursement agreement with the Ohio Department of Job and Family Services stipulated that the County encumber local dollars in an amount sufficient to provide payment equal to or greater than the value of the federal reimbursement received by the County. The encumbered amount will be used to offset potential liability should there be a finding for recovery in later years relating to the federal dollars received. In 2012, the County encumbered funds totaling \$685,390 in its fund financial statement through a purchase order on September 10, 2012 to comply with this grant stipulation. The County shall maintain this encumbrance for a period of six years from the date of the last reimbursement or until the U.S. Department of Health and Human Services provides written assurance that no federal audit finding for recovery is likely to occur in relation to the VSP. At December 31, 2014, the encumbrance remained at \$685,390.

E. Reclassification of Fund Balance

The County's Capital Improvements Fund was not required to be reported as a major fund in 2014. Therefore, the County reclassified the Capital Improvements Fund from a major fund to nonmajor governmental funds. The reclassification of the fund balance resulted in changes to beginning of year balances as detailed below:

	Capital Improvements Fund	Nonmajor Governmental Funds
Fund Balance (deficit), December 31, 2013	\$ (2,625,425)	\$ 55,340,872
Reclassification of Fund	2,625,425	(2,625,425)
Fund Balance, January 1, 2014	\$ -	\$ 52,715,447

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the Federal Reserve System.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 \$3,750 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 \$9,231,937 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Deposits with Financial Institutions

At December 31, 2014, the carrying amount of all County deposits was \$25,023,668. As of December 31, 2014, \$20,677,212 of the County's bank balance of \$27,524,205 was exposed to custodial risk as discussed below, while \$6,846,993 was covered by the FDIC.

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

The County's investment policy minimizes custodial credit risk for deposits by maintaining adequate collateralization of certificates of deposit. The County's policy on deposits requires that they be insured by FDIC or collateralized by the financial institution. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

D. Investments

As of December 31, 2014, the County had the following investments and maturities:

Investment type	Fair Value	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
FFCB	\$ 36,484,946	\$ 10,007,109	\$ 13,981,924	\$ 10,513,032	\$ 1,982,881
FHLB	43,031,095	4,751,294	11,734,332	25,301,614	1,243,855
FHLMC	50,255,320	3,503,612	14,226,128	23,944,221	8,581,359
FNMA	75,154,570	7,005,201	13,477,851	32,941,273	21,730,245
Foreign Government Bonds	1,500,000	1,500,000	-	-	-
Port Authority Bonds	2,000,000	2,000,000	-	-	-
U.S. Treasury Notes	3,979,141	-	-	3,979,141	-
STAR Ohio	233,020	233,020	-	-	-
U.S. Government Money Market Mutual Funds	2,748,450	2,748,450	-	-	-
Total	\$ 215,386,542	\$ 31,748,686	\$ 53,420,235	\$ 96,679,281	\$ 33,538,340

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

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2014, the County had exposure of approximately \$1,500,000 to foreign currency risk (Israeli currency - shekel).

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

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, 2014, 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, 2014, the County had the following concentrations:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FFCB	\$ 36,484,946	16.94%
FHLB	43,031,095	19.98%
FHLMC	50,255,320	23.33%
FNMA	75,154,570	34.89%
Foreign Government Bonds	1,500,000	0.70%
Port Authority Bonds	2,000,000	0.93%
U.S. Treasury Notes	3,979,141	1.85%
STAR Ohio	233,020	0.11%
U.S. Government Money Market Mutal Funds	<u>2,748,450</u>	<u>1.27%</u>
Total	<u><u>\$ 215,386,542</u></u>	<u><u>100.00%</u></u>

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2014:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 25,023,668
Investments	215,386,542
Cash on hand	9,500
Total	<u><u>\$ 240,419,710</u></u>
<u>Cash and investments per financial statements</u>	
Governmental activities	\$ 181,397,336
Business-type activities	22,432,389
Agency funds	36,589,985
Total	<u><u>\$ 240,419,710</u></u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund transfers for the year ended December 31, 2014, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From Governmental Fund
	General
Governmental Funds:	
Debt Service	\$ 2,547,922
Nonmajor Governmental	16,049,439
Internal Service Funds	40,000
Total	\$ 18,637,361

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. Residual transfers between governmental activities and business-type activities are reported on the statement of activities.

- B. Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2014, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 44,760
Mental Health and Recovery	Internal Service Funds	682
Children Services Board	Internal Service Funds	11,455
Nonmajor Governmental Funds	Internal Service Funds	39,480
Wastewater Treatment	Internal Service Funds	379
Nonmajor Enterprise Funds	Internal Service Funds	1,096
Internal Service Funds	Internal Service Funds	6,020
Total		\$ 103,872

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid annually or semi-annually in 2014, the first payment was due January 31, 2014; the remainder was payable by July 31, 2014.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014 and are collected in 2015 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

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

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

The full tax rate for all County operations for the year ended December 31, 2014 was \$16.92 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 4,885,552,630
Commercial/Industrial/Mineral	1,857,160,770
<u>Public Utility</u>	
Real	12,150,460
Personal	254,952,510
Total Assessed Value	<u>\$ 7,009,816,370</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 6 - PROPERTY TAXES - (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 14.92 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2014 is as follows:

Purpose	Voter Authorized Rate (a)	Effective Rate Levied for 2014 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.45	0.450000	0.450000	2014
Mental Health & Recovery	2.50	2.500000	2.500000	2014/2018/2022
Developmental Disabilities	6.00	5.854767	5.901007	continuous
Children Services	3.25	3.250000	3.250000	2016/2018
Zoo Operating	0.85	0.850000	0.850000	2016
Zoo Improvements	1.00	1.000000	1.000000	2016
911 Emergency Telephone Sys.	0.70	0.700000	0.700000	2016
Science & Natural History	0.17	0.170000	0.170000	2017
Total voted tax rates	14.92	14.774767	14.821007	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total direct tax rates	16.92	16.774767	16.821007	

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

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

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year-end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2014 amounted to \$81,480,800.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2014 follows:

	Balance 12/31/2013	Increases	Decreases	Balance 12/31/14
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 29,076,658	\$ -	\$ -	\$ 29,076,658
Right of way	4,146,334	896,089	-	5,042,423
Construction in progress	10,209,396	13,643,430	(9,411,643)	14,441,183
Total capital assets not being depreciated	<u>43,432,388</u>	<u>14,539,519</u>	<u>(9,411,643)</u>	<u>48,560,264</u>
Capital assets being depreciated:				
Buildings, structures and improvements	316,584,002	1,334,278	-	317,918,280
Furniture, fixtures and equipment	66,506,028	2,419,674	(694,928)	68,230,774
Computer software	3,610,635	176,466	(11,550)	3,775,551
Infrastructure	367,666,091	9,433,145	-	377,099,236
Total capital assets being depreciated	<u>754,366,756</u>	<u>13,363,563</u>	<u>(706,478)</u>	<u>767,023,841</u>
Accumulated depreciation:				
Buildings, structures and improvements	(123,802,064)	(7,582,485)	-	(131,384,549)
Furniture, fixtures and equipment	(50,166,037)	(3,648,702)	660,190	(53,154,549)
Computer software	(3,197,247)	(258,037)	11,550	(3,443,734)
Infrastructure	(296,875,815)	(5,802,001)	-	(302,677,816)
Total accumulated depreciation	<u>(474,041,163)</u>	<u>(17,291,225)</u>	<u>671,740</u>	<u>(490,660,648)</u>
Total capital assets being depreciated, net	<u>280,325,593</u>	<u>(3,927,662)</u>	<u>(34,738)</u>	<u>276,363,193</u>
Governmental activities capital assets, net	<u>\$ 323,757,981</u>	<u>\$ 10,611,857</u>	<u>\$ (9,446,381)</u>	<u>\$ 324,923,457</u>

Construction in progress: During 2014, the County incurred additional expenditures of \$13,643,430, with completed projects amounting to \$9,411,643. Completed projects and expenditures for new construction in progress during 2014 were primarily related to the construction of infrastructure related projects.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 5,682,734
Judicial	1,616,472
Public safety	2,720,979
Public works	6,221,006
Health	623,093
Human services	376,515
Internal service funds	<u>50,426</u>
Total depreciation expense - governmental activities	<u>\$ 17,291,225</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2014 follows:

<u>Business-Type Activities:</u>	<u>Balance 12/31/13</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/14</u>
Capital assets, not being depreciated:				
Land	\$ 373,090	\$ 75,663	\$ -	\$ 448,753
Right of way	10,000	-	-	10,000
Construction in progress	<u>1,523,730</u>	<u>610,826</u>	<u>(1,563,963)</u>	<u>570,593</u>
Total capital assets, not being depreciated	<u>1,906,820</u>	<u>686,489</u>	<u>(1,563,963)</u>	<u>1,029,346</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	37,901,310	-	-	37,901,310
Land improvements	151,157,803	2,622,168	-	153,779,971
Furniture, fixtures and equipment	12,918,959	1,345,421	(187,203)	14,077,177
Computer software	<u>9,558</u>	<u>-</u>	<u>-</u>	<u>9,558</u>
Total capital assets, being depreciated	<u>201,987,630</u>	<u>3,967,589</u>	<u>(187,203)</u>	<u>205,768,016</u>
Accumulated depreciation:				
Buildings, structures and improvements	(13,428,472)	(927,756)	-	(14,356,228)
Land improvements	(78,861,091)	(3,625,559)	-	(82,486,650)
Furniture, fixtures and equipment	(7,372,694)	(627,802)	141,603	(7,858,893)
Computer software	<u>(9,558)</u>	<u>-</u>	<u>-</u>	<u>(9,558)</u>
Total accumulated depreciation	<u>(99,671,815)</u>	<u>(5,181,117)</u>	<u>141,603</u>	<u>(104,711,329)</u>
Total capital assets, being depreciated net	<u>102,315,815</u>	<u>(1,213,528)</u>	<u>(45,600)</u>	<u>101,056,687</u>
Business-type activities capital assets, net	<u>\$ 104,222,635</u>	<u>\$ (527,039)</u>	<u>\$ (1,609,563)</u>	<u>\$ 102,086,033</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$ 1,852,462
Wastewater Treatment	1,111,680
Sewer System	1,877,606
Sanitary Engineer	208,976
Solid Waste	<u>130,393</u>
Total depreciation expense	<u>\$5,181,117</u>

C. Component Units

Capital asset activity for year ended December 31, 2014 follows:

	Balance 12/31/2013	Increases	Decreases	Balance 12/31/14
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 3,170,691	\$ 478,626	\$ (323,020)	\$ 3,326,297
Capital assets being depreciated:				
Buildings, structures and improvements	29,911,775	1,251,750	(101,715)	31,061,810
Furniture, fixtures and equipment	<u>6,774,318</u>	<u>1,078,253</u>	<u>(196,026)</u>	<u>7,656,545</u>
Total capital assets being depreciated	36,686,093	2,330,003	(297,741)	38,718,355
Accumulated depreciation	<u>(16,625,066)</u>	<u>(1,815,622)</u>	<u>297,741</u>	<u>(18,142,947)</u>
Total capital assets being depreciated, net	<u>20,061,027</u>	<u>514,381</u>	<u>-</u>	<u>20,575,408</u>
Governmental activities capital assets, net	<u>\$ 23,231,718</u>	<u>\$ 993,007</u>	<u>\$ (323,020)</u>	<u>\$ 23,901,705</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 606,212
Lott Industries, Inc.	337,953
Preferred Industries, Inc. and Affiliates	455,691
Toledo Arena Sports, Inc.	70,308
Lucas County Land Reutilization Corporation	2,238
Toledo-Lucas Convention and Visitors Bureau	<u>343,220</u>
Total depreciation expense - component units	<u>\$ 1,815,622</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 9 - NOTES PAYABLE

During the fiscal year 2014, the following note payable activity occurred:

Note Issue	Maturity Date	Rate	Balance 12/31/2013	Issued	Redeemed	Balance 12/31/2014
Various Purpose Improvements - Series 2013	7/16/2014	1.000%	\$ 18,180,002	\$ -	\$ (18,180,002)	\$ -
Taxable Arena Improvement Notes - Series 2013	7/16/2014	1.000%	6,375,000	-	(6,375,000)	-
Various Purpose Improvements - Series 2014	7/14/2015	1.000%	-	14,227,000	-	14,227,000
Taxable Arena Improvement Notes - Series 2014	7/14/2015	0.700%	-	6,350,000	-	6,350,000
Total governmental activities			<u>\$ 24,555,002</u>	<u>\$ 20,577,000</u>	<u>\$ (24,555,002)</u>	<u>\$ 20,577,000</u>
Various Purpose Improvements - Series 2013	7/16/2014	1.000%	\$ 1,396,998	\$ -	\$ (1,396,998)	\$ -
Various Purpose Improvements - Series 2014	7/14/2015	1.000%	-	505,000	-	505,000
Total business-type activities			<u>\$ 1,396,998</u>	<u>\$ 505,000</u>	<u>\$ (1,396,998)</u>	<u>\$ 505,000</u>

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

Taxable Arena Improvement Notes - Series 2014 \$6,350,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund). These notes are liabilities of the fund which received the proceeds.

Various Purpose Notes - Series 2014: \$14,732,000 of outstanding various purpose notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund), Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund) and Water Supply Fund. These notes are liabilities of the fund which received the proceeds and are made up of the following:

Construction Complex for the County Engineer New Road Facility	\$ 3,274,000
Renovating, furnishing, equipping and improving the building located on Monroe Street	103,000
Constructing, equipping, and furnishing the Arena Project	<u>10,850,000</u>
Total governmental portion	14,227,000
Paying the County's portion of the cost of constructing Water Supply Line No. 1433-A, Water Supply Line No. 1584, Water Supply Line No. 1595, Water Supply Line No. 1598, Water Supply Line No. 1603 and Water Supply Line No. 1608-A in the Lucas County Metropolitan Sewer and Water District	<u>505,000</u>
Total Various Purpose Notes - Series 2014	<u>\$ 14,732,000</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

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, 2014, the balance of the refunded bonds was \$7,715,000.

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

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

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

On June 10, 2010, the County issued \$48,860,000 in Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center bonds to (1) finance the cost of constructing, equipping, furnishing and otherwise improving and arena and improving the site thereof, and acquiring any real estate or interests therein in connection with the arena and (2) finance the costs of acquisition, construction and equipping of a convention center.

On June 10, 2010, the County issued \$19,100,000 in Series 2010 Taxable Arena Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving and arena and improving the site thereof.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

Special Assessment Bonds with Governmental Commitment

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

Non-tax Revenue Bonds

The County has pledged future non-tax revenues, net of specified operating expenses, to repay the Series 2010 Taxable Economic Development Revenue Refunding Bonds. Proceeds of the refunding bonds were used to currently refund the 2001 Taxable Economic Development Revenue Bonds which were used to construct a new baseball stadium that the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2010 Taxable Economic Development Revenue Refunding Bonds are payable solely from non-tax revenues and are payable through October 2016. Principal and interest payments made during 2014 on the Series 2010 non-tax revenue bonds were \$1,846,113. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is \$3,704,250.

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2014 principal and interest payments on the bonds required 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,274,488. Principal and interest paid for the current year and total net revenues were \$39,797 and \$40,077, respectively.

Ohio Public Works Commission (OPWC) Loans

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

Ohio Water Development (OWDA) Loans

The County has issued OWDA loans to finance various construction and improvement projects related to the governmental and business-type activities. The OWDA loans bear interest rates ranging from 3.55% to 6.72%. Debt service payments on OWDA loans are made from the following enterprise funds: Water Supply System Fund, Wastewater Treatment Fund, Sewer System Fund, Sanitary Engineer Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund).

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

In 2014, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2005 - 3.50% to 4.00% Current Refunding	\$ 3,005,000	12/01/25	\$ 700,000	\$ -	\$ (340,000)	\$ 360,000	\$ 360,000
2007 - 3.50% to 4.25% Advance Refunding	11,740,000	12/01/21	8,730,000	-	(950,000)	7,780,000	985,000
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	48,860,000	10/01/40	47,285,000	-	(545,000)	46,740,000	555,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	18,800,000	-	(100,000)	18,700,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	3,780,000	-	(325,000)	3,455,000	340,000
Total general obligation bonds	<u>87,100,000</u>		<u>79,295,000</u>	<u>-</u>	<u>(2,260,000)</u>	<u>77,035,000</u>	<u>2,340,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1974 - 7.625% Waterline	528,320	11/01/14	15,000	-	(15,000)	-	-
1995 - 4.30% to 6.80% Sewers & waterlines	680,000	12/01/14	55,000	-	(55,000)	-	-
1996 - 5.375% to 6.50% Sewers & waterlines	2,460,000	12/01/16	635,000	-	(200,000)	435,000	210,000
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	350,000	-	(80,000)	270,000	85,000
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	845,000	-	(155,000)	690,000	160,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	230,000	-	(35,000)	195,000	35,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	735,000	-	(90,000)	645,000	95,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	795,000	-	(85,000)	710,000	90,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	575,000	-	(55,000)	520,000	55,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	595,000	-	(50,000)	545,000	50,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	990,000	-	(75,000)	915,000	75,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,120,000	-	(75,000)	1,045,000	80,000
2005 - 3.50% to 4.00% Technology drive	765,000	12/01/25	202,000	-	(52,000)	150,000	150,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	688,000	-	(78,000)	610,000	50,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	935,000	-	(55,000)	880,000	55,000
2006 - 4.50% S.S. 772	936,100	09/01/26	695,200	-	(40,500)	654,700	42,400
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	370,000	-	(20,000)	350,000	20,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	603,369	-	(28,228)	575,141	31,756
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	251,631	-	(11,772)	239,859	13,244
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	1,080,000	-	(50,000)	1,030,000	50,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	320,000	-	(15,000)	305,000	15,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	-	715,000	-	715,000	20,000
Total special assessment bonds	<u>24,044,420</u>		<u>12,085,200</u>	<u>715,000</u>	<u>(1,320,500)</u>	<u>11,479,700</u>	<u>1,382,400</u>
<u>Non-Tax Revenue Bonds:</u>							
2010 - 1.25% to 3.75% Refunding	10,045,000	10/01/16	5,106,600	-	(1,591,600)	3,515,000	1,750,000

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due in One Year
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 677,700	\$ -	\$ (9,300)	\$ 668,400	\$ 9,800
<u>OPWC Loans:</u>							
2003 - 0% Road improvements - Centennial/Albon	540,000	1/1/2014	27,000	-	(27,000)	-	-
2006 - 0% Road improvements - Eber Wilkins	500,000	1/1/2016	125,000	-	(50,000)	75,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2027	130,728	-	(9,338)	121,390	4,669
2008 - 0% Road improvements - Abon Signal	15,147	1/1/2028	6,815	-	(1,514)	5,301	757
2008 - 0% Road improvements - Yarberg Bridge	99,404	1/1/2028	74,554	-	(4,971)	69,583	2,486
2008 - 0% Road improvements - Yarberg Bridge	95,797	1/1/2028	71,852	-	(4,790)	67,062	2,395
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	53,676	-	(3,354)	50,322	1,677
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	65,674	-	(10,946)	54,728	5,473
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	22,323	-	(3,720)	18,603	1,860
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	7,468	-	(1,244)	6,224	622
2013 - 0% Road Improvements culverts	45,833	7/1/2023	43,541	-	(4,584)	38,957	2,292
2014 - 0% Road Improvements - Butz Turn Lane	100,000		-	57,785	-	57,785	-
2014 - 0% Road Improvements - Crissey Rd.	65,250		-	39,565	-	39,565	-
Total OPWC loans	<u>1,874,389</u>		<u>628,631</u>	<u>97,350</u>	<u>(121,461)</u>	<u>604,520</u>	<u>47,231</u>
<u>Other long-term obligations</u>							
Capital lease obligations			\$ 129,797	\$ 41,410	\$ (57,678)	\$ 113,529	\$ 59,764
Compensated absences			20,643,972	10,992,601	(12,091,916)	19,544,657	11,463,931
Landfill obligation			7,000,000	120,200	(120,200)	7,000,000	150,000
Claims payable			9,902,585	8,957,379	(9,902,585)	8,957,379	5,968,557
Total other long-term obligations			<u>37,676,354</u>	<u>20,111,590</u>	<u>(22,172,379)</u>	<u>35,615,565</u>	<u>17,642,252</u>
Total governmental activities obligations			135,469,485	20,923,940	(27,475,240)	128,918,185	<u>\$ 23,171,683</u>
Add: unamortized bond premiums			455,081	35,185	(23,357)	466,909	
Less: unamortized bond discounts			(23,809)	-	3,008	(20,801)	
Total on statement of net position			<u>\$ 135,900,757</u>	<u>\$ 20,959,125</u>	<u>\$ (27,495,589)</u>	<u>\$ 129,364,293</u>	

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

During the fiscal year 2014, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities	Original Issued	Maturity Date	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due in One Year
<u>OWDA Loans:</u>							
1993 - 6.16% Water supply system	\$ 1,128,300	07/01/18	\$ 342,601	\$ -	\$ (68,505)	\$ 274,096	\$ 35,276
1994 - 6.72% Sewer system	644,200	07/01/14	27,863	-	(27,863)	-	-
1994 - 6.72% Sewer system	308,300	07/01/14	13,335	-	(13,335)	-	-
1994 - 6.72% Water	405,026	7/1/2019	151,449	-	(23,706)	127,743	12,240
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	1,374,677	-	(908,029)	466,648	466,649
1995 - 6.35% Water supply system	501,750	01/01/21	223,661	-	(26,363)	197,298	14,018
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	437,793	-	(116,569)	321,224	59,944
1997 - 5.86% Water supply system - SW Tank	1,102,927	07/01/17	292,629	-	(77,920)	214,709	40,069
1997 - 5.86% Water supply system - Water main	680,585	07/01/17	180,580	-	(48,082)	132,498	24,725
2001 - 5.39% Water supply system	1,268,385	01/01/21	602,115	-	(72,917)	529,198	37,939
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	11,016,105	-	(531,311)	10,484,794	273,351
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	989,845	-	(45,622)	944,223	23,782
2009 - 4.36% Water 5114	1,097,053	01/01/30	946,198	-	(41,959)	904,239	21,668
2009 - 4.36% Sewer 5113	789,485	01/01/30	680,923	-	(30,195)	650,728	15,593
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	387,392	-	(15,695)	371,697	8,057
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	844,798	-	(34,227)	810,571	17,570
Total OWDA loans	<u>38,812,362</u>		<u>18,511,964</u>	<u>-</u>	<u>(2,082,298)</u>	<u>16,429,666</u>	<u>1,050,881</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due in One Year
<u>OPWC Loans:</u>							
1994 - 0% Wastewater - Maumee River	\$ 274,474	01/01/16	\$ 48,031	\$ -	\$ (13,724)	\$ 34,307	\$ 6,862
2004 - 0% Sewer system - Schuler P.S.	97,025	07/01/14	4,850	-	(4,850)	-	-
2005 - 0% Sewer system	355,353	01/01/15	204,326	-	(17,768)	186,558	8,884
2005 - 0% Sewer system	432,200	01/01/15	248,515	-	(21,610)	226,905	10,805
2005 - 0% Sewer system	381,016	01/01/15	209,559	-	(19,050)	190,509	9,525
2006 - 0% Wastewater	1,215,159	01/01/26	759,474	-	(60,758)	698,716	30,379
2008 - 0% Sewer System	71,487	01/01/29	53,617	-	(3,574)	50,043	1,787
2010 - 0% Sewer System	482,191	07/01/30	397,808	-	(24,111)	373,697	12,054
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	103,659	-	(5,924)	97,735	2,962
2011 - 0% River Road Waterline Replacement	196,000	01/01/32	137,727	-	(7,652)	130,075	3,826
2011 - 0% North Curtice Waterline Replacement	157,860	01/01/32	92,165	-	(5,120)	87,045	2,560
2013 - 0% Sewer system	192,007	01/01/33	98,386	93,621	(9,600)	182,407	4,800
2014 - 0% CL21Q	144,635		-	144,635	-	144,635	3,616
2014 - 0% CL12Q/13Q	439,555		-	4,715	-	4,715	-
Total OPWC loans	<u>4,557,429</u>		<u>2,358,117</u>	<u>242,971</u>	<u>(193,741)</u>	<u>2,407,347</u>	<u>98,060</u>
<u>Other long-term obligations:</u>							
Capital lease obligation			340,613	423,154	(171,764)	592,003	163,749
Compensated absences			<u>500,990</u>	<u>278,947</u>	<u>(352,425)</u>	<u>427,512</u>	<u>271,173</u>
Total on statement of net position			<u>\$ 21,711,684</u>	<u>\$ 945,072</u>	<u>\$ (2,800,228)</u>	<u>\$ 19,856,528</u>	<u>\$ 1,583,863</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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, 2014 follows:

Fiscal Year Ended	Bonds					
	General Obligation		Special Assessment Government Commitment		Non-Tax Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 2,340,000	\$ 3,631,426	\$ 1,382,400	\$ 528,066	\$ 1,750,000	\$ 123,063
2016	2,110,000	3,554,389	1,309,200	456,135	1,765,000	66,187
2017	2,175,000	3,486,126	1,116,300	393,526	-	-
2018	2,245,000	3,410,708	1,068,300	343,757	-	-
2019	2,320,000	3,329,483	925,500	296,109	-	-
2020 - 2024	9,045,000	15,351,814	3,863,500	910,103	-	-
2025 - 2029	7,775,000	13,851,716	1,554,500	241,018	-	-
2030 - 2034	14,425,000	11,008,781	260,000	37,344	-	-
2035 - 2039	27,310,000	6,821,850	-	-	-	-
2040	7,290,000	96,873	-	-	-	-
Total	\$ 77,035,000	\$ 64,543,166	\$ 11,479,700	\$ 3,206,058	\$ 3,515,000	\$ 189,250

Fiscal Year Ended	Bonds		Loans			
	Revenue		OWDA		OPWC	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 9,800	\$ 30,078	\$ 1,050,881	\$ 368,414	\$ 145,291	\$ -
2016	10,100	29,718	1,214,783	636,455	392,647	-
2017	10,600	29,182	1,272,813	578,425	240,583	-
2018	11,100	28,706	1,037,708	517,575	226,859	-
2019	11,600	28,206	994,707	470,970	225,344	-
2020 - 2024	66,400	132,850	4,918,293	1,733,271	1,050,539	-
2025 - 2029	82,600	116,432	5,649,689	683,512	578,066	-
2030 - 2034	99,261	97,140	290,792	13,432	148,923	-
2035 - 2039	101,366	55,754	-	-	3,615	-
2040 - 2044	183,881	51,801	-	-	-	-
2045 - 2047	81,692	6,221	-	-	-	-
Total	\$ 668,400	\$ 606,088	\$ 16,429,666	\$ 5,002,054	\$ 3,011,867	\$ -

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$174.8 million and \$70.5 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$163.3 million and \$59.1 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2014 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 10,011,320	\$ 254,108
Sick	8,681,935	160,639
Compensation	851,402	12,765
Total	\$ 19,544,657	\$ 427,512

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

Landfill Obligation

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

Claims Payable

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

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2014, the County added \$464,564 in new capital lease obligations and made principal payments of \$229,442.

At December 31, 2014, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	\$ 1,103,733
Less accumulated depreciation	(319,732)
Net book value	\$ 784,001

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

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

The following is a schedule of the future minimum lease payments required under capital lease obligations and the present value of the minimum lease payments as of December 31, 2014.

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
2015	\$ 61,447	\$ 180,279	\$ 241,726
2016	24,693	180,279	204,972
2017	19,757	180,279	200,036
2018	9,533	89,738	99,271
2019	<u>1,528</u>	<u>-</u>	<u>1,528</u>
Total minimum lease payments	116,958	630,575	747,533
Less: amount representing interest	<u>(3,429)</u>	<u>(38,572)</u>	<u>(42,001)</u>
Present value of future minimum lease payments	<u>\$ 113,529</u>	<u>\$ 592,003</u>	<u>\$ 705,532</u>

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

Component Units

The County's component units have the following long-term obligations due at December 31, 2014:

The Toledo Mud Hens have a long-term deferred compensation liability of \$274,111, with the entire amount considered due in more than one year.

Lott Industries, Inc. has long-term notes payable of \$94,431 used for the purchase of equipment. Of this total, \$13,556 is due in one year with the remainder due in more than one year.

Toledo-Lucas County Convention and Visitors Bureau has long-term notes payable of \$582,659. Of this total, \$74,220 is due in one year with the remainder due in more than one year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

Conduit Debt Obligations

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

As of December 31, 2014, there were 24 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$856,405,000, including \$823,095,000 for hospitals, \$9,820,000 for industrial development, economic, and school facilities, and \$23,490,000 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 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 which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 11 - PENSION PLAN - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014 member and employer contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2014 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The County's contribution rate for 2014 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan and Combined Plan for 2014 was 12.00%. For those plan members in law enforcement and public safety pension contributions were 16.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$17.7 million, \$18.7 million, and \$14.7 million, respectively; 86.62% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements. Contributions to the Member-Directed Plan for 2014 were \$406,732 made by the County and \$290,523 made by the plan members.

NOTE 12 - POSTEMPLOYMENT BENEFIT PLAN

Ohio Public Employees Retirement

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.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, 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 Section 401(h). State statute requires that public employers fund post employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post employment health care.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 12 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2014 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post employment healthcare for members in the Traditional Plan and Combined Plan for 2014 was 2.00%.

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

The County's contributions allocated to fund post employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$2.9 million, \$1.4 million, and \$5.7 million, respectively; 86.62% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 post employment health care benefits liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

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

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

Net Change in Fund Balance

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Budget basis	\$ (2,545,303)	\$ (339,696)	\$ 139,929	\$ 3,462,548
Net adjustment for revenue accruals	(367,269)	(188,822)	682,062	(1,172,415)
Net adjustment for expenditure accruals	(1,367,948)	25,513	(107,413)	463,151
Net adjustment for other sources/uses	976,235	-	-	-
Funds budgeted elsewhere	592,989	-	-	-
Adjustment for encumbrances	<u>2,511,607</u>	<u>122,646</u>	<u>3,057,489</u>	<u>-</u>
GAAP basis	<u>\$ (199,689)</u>	<u>\$ (380,359)</u>	<u>\$ 3,772,067</u>	<u>\$ 2,753,284</u>

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Unclaimed monies	1,161,037	-	-	-
Total nonspendable	<u>1,161,037</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted:				
Ditch maintenance	267,739	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	15,367,639	-	15,573,225
Human services programs	-	-	567,961	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	<u>267,739</u>	<u>15,367,639</u>	<u>567,961</u>	<u>15,573,225</u>
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	3,800,305	-	-	-
Compensated absences	2,897,973	-	-	-
Public safety programs	-	-	-	-
Debt service	-	-	-	-
Total committed	<u>6,698,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Subsequent year appropriations	2,479,965	-	-	-
Legislative and executive operations	1,158,403	-	-	-
Judicial operations	310,924	-	-	-
Public safety programs	239,754	-	-	-
Public works projects	170	-	-	-
Human service programs	25,277	-	-	-
Total assigned	<u>4,214,493</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>32,807,624</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 45,149,171</u>	<u>\$ 15,367,639</u>	<u>\$ 567,961</u>	<u>\$ 15,573,225</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Nonmajor Governmental	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ 720,830	\$ 720,830
Unclaimed monies	-	-	1,161,037
Total nonspendable	-	720,830	1,881,867
Restricted:			
Ditch maintenance	-	-	267,739
Legislative and executive operations	-	9,828,255	9,828,255
Judicial operations	-	8,504,305	8,504,305
Public safety programs	-	14,446,757	14,446,757
Public works projects	-	8,959,975	8,959,975
Health programs	-	496,635	31,437,499
Human services programs	-	685,996	1,253,957
Conservation and recreation programs	-	124,325	124,325
Community development projects	-	1,585,436	1,585,436
Capital projects	-	83,458	83,458
Total restricted	-	44,715,142	76,491,706
Committed:			
Legislative and executive operations	-	534,041	534,041
Payroll	-	-	3,800,305
Compensated absences	-	-	2,897,973
Public safety programs	-	6,937,075	6,937,075
Debt service	2,295,297	-	2,295,297
Total committed	2,295,297	7,471,116	16,464,691
Assigned:			
Subsequent year appropriations	-	-	2,479,965
Legislative and executive operations	-	-	1,158,403
Judicial operations	-	-	310,924
Public safety programs	-	-	239,754
Human Service programs	-	-	25,277
Public works projects	-	-	170
Total assigned	-	-	4,214,493
Unassigned (deficit)	-	(4,035,494)	28,772,130
Total fund balances	\$ 2,295,297	\$ 48,871,594	\$ 127,824,887

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 15 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,734,528
Children Services Board	70,975
Board of Developmental Disabilities	2,282,407
Nonmajor governmental funds	<u>8,661,908</u>
 Total	 <u>\$ 12,749,818</u>

NOTE 16 - CONTINGENCIES

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

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, accounts, special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2014.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,195,718
State Public Defender Reimbursement	666,681
Unrestricted Grants and Entitlements	508,107
Casino Revenue	1,272,572
Lucas County Correctional Bookings, Custodies, Pretrial Beds, Work Release and Pretrial Services	1,012,161
Homestead and Rollback	834,458
	6,489,697
Mental Health and Recovery Fund:	
Grants and Entitlements	3,293,802
Homestead and Rollback	1,043,076
	4,336,878
Children Services Board Fund:	
Grants and Entitlements	374,821
Homestead and Rollback	1,355,997
	1,730,818
Board of Developmental Disabilities Fund:	
Grants and Entitlements	8,353,209
Homestead and Rollback	1,912,699
	10,265,908
Other Governmental Funds:	
Grants and Entitlements	2,635,581
License, Gasoline and Permissive Taxes	5,149,017
Homestead and Rollback	1,048,963
	8,833,561
Total Intergovernmental Receivables	\$ 31,656,862

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014*

NOTE 18 - RISK MANAGEMENT

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

The claims liability of \$8,957,379 reported in the internal service funds at December 31, 2014, is based on the requirements of GASB Statement No. 10, as amended, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2014 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2014	\$ 9,902,585	\$ 39,750,869	\$ 95,491	\$ (40,791,566)	\$ 8,957,379
2013	9,897,545	42,069,054	66,565	(42,130,579)	9,902,585

The County estimates that \$5,968,557 of the claims payable liability at December 31, 2014 will be paid within one year with the remaining balance, \$2,988,822, due in more than one year.

NOTE 19 - OPERATING LEASES

The County is lessee in various operating leases. The County is required to make the following future lease payments under the operating lease agreements: \$42,944 in 2015, \$25,708 in 2016, \$14,241 in 2017, \$10,704 in 2018 and \$8,920 in 2019. The total future payments through 2019 are \$102,517.

NOTE 20 – SIGNIFICANT SUBSEQUENT EVENT

On April 1, 2015, the County's sales tax rate increased from 1.25% to 1.50%, raising the overall rate from 7% to 7.25%. Collections on the additional tax will begin in July of 2015. Sales tax revenue is reported in the County's General Fund.

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Sales taxes.	\$ 77,406,726	\$ 77,406,726	\$ 80,001,155	\$ 2,594,429
Real property and other taxes	12,004,000	12,004,000	12,044,496	40,496
Charges for services.	11,913,600	11,913,600	12,043,492	129,892
Licenses and permits	25,000	25,000	19,068	(5,932)
Fines and forfeitures.	204,500	204,500	254,476	49,976
Intergovernmental	19,929,248	19,929,248	21,017,859	1,088,611
Special assessments	52,725	52,725	23,548	(29,177)
Investment income.	1,109,000	1,109,000	1,348,266	239,266
Rental income	1,300,000	1,300,000	1,085,074	(214,926)
Other.	864,256	864,256	845,499	(18,757)
Total revenues.	124,809,055	124,809,055	128,682,933	3,873,878
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.	951,648	1,049,571	1,048,799	772
Materials and supplies	51,588	42,972	35,437	7,535
Charges and services.	77,010	74,195	62,299	11,896
Other	237	37	16	21
Capital outlay and equipment.	8,942	8,142	7,242	900
<i>Assessing Personal Property</i>				
Personal services.	151,500	147,213	136,230	10,983
Materials and supplies	2,545	2,392	2,392	-
Charges and services.	10,800	9,791	9,538	253
Capital outlay and equipment.	1,440	2,757	2,757	-
<i>Real Estate Support Staff</i>				
Personal services.	562,343	494,174	489,171	5,003
Charges and services.	3,300	3,300	2,404	896
Other	200	200	-	200
<i>Budget Commission</i>				
Personal services.	47,025	48,849	48,759	90
Materials and supplies	775	775	262	513
<i>Board of Revision</i>				
Personal services.	58,275	57,676	51,982	5,694
Materials and supplies	19,284	19,245	13,385	5,860
Charges and services.	2,000	2,000	15	1,985
Capital outlay and equipment.	500	500	196	304

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.	\$ 1,537,372	\$ 1,570,666	\$ 1,570,666	\$ -
Materials and supplies	7,406	10,251	9,951	300
Charges and services.	232,915	237,892	234,534	3,358
Other	400	300	-	300
Capital outlay and equipment.	459,704	483,398	482,182	1,216
<i>Commissioners</i>				
Personal services.	448,297	478,070	477,431	639
Materials and supplies	2,489	3,245	3,238	7
Charges and services.	25,180	35,357	34,229	1,128
Other	500	1,100	1,100	-
<i>County Administrator</i>				
Personal services.	330,149	457,381	457,311	70
Materials and supplies	4,943	3,967	2,357	1,610
Charges and services.	25,956	52,606	51,767	839
Other	250	-	-	-
Capital outlay and equipment.	5,562	5,177	5,172	5
<i>Facilities</i>				
Personal services.	2,114,741	2,071,198	1,749,723	321,475
Materials and supplies	320,499	352,266	332,856	19,410
Charges and services.	1,029,041	969,905	953,698	16,207
Other	50	50	-	50
Capital outlay and equipment.	21,370	35,535	34,341	1,194
<i>Department of Personnel</i>				
Personal services.	389,442	440,051	440,046	5
Materials and supplies	3,800	7,394	5,747	1,647
Charges and services.	9,770	7,803	7,408	395
Capital outlay and equipment.	1,975	1,975	1,975	-
<i>Treasurer</i>				
Personal services.	654,480	790,986	789,466	1,520
Materials and supplies	21,235	20,333	14,854	5,479
Charges and services.	165,420	247,441	241,952	5,489
Other	1,000	-	-	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.	\$ 218,805	\$ 218,805	\$ 154,225	\$ 64,580
Materials and supplies	2,300	2,300	2,246	54
Charges and services.	12,734	12,734	9,412	3,322
Other	750	-	-	-
Capital outlay and equipment.	2,960	3,710	3,599	111
 <i>Board of Elections</i>				
Personal services.	1,335,300	1,345,384	1,280,216	65,168
Materials and supplies	274,150	182,943	171,007	11,936
Charges and services.	1,250,268	1,364,231	1,315,797	48,434
Capital outlay and equipment.	111,350	111,350	102,214	9,136
 <i>Support Services</i>				
Personal services.	109,305	110,058	109,023	1,035
Materials and supplies	1,250	1,250	1,019	231
Charges and services.	1,960	1,960	1,591	369
Other	1,000	247	-	247
 <i>Centralized Records Center</i>				
Personal services.	143,038	150,232	150,052	180
Materials and supplies	11,900	11,827	1,498	10,329
Charges and services.	114,429	110,140	105,124	5,016
Other	6,000	-	-	-
Capital outlay and equipment.	1,000	985	508	477
 <i>Recorder</i>				
Personal services.	497,399	560,309	536,625	23,684
Materials and supplies	9,100	6,704	4,533	2,171
Charges and services.	13,967	16,445	13,820	2,625
Capital outlay and equipment.	-	5,000	5,000	-
 <i>Recorder Housing Trust Fee</i>				
Personal services.	10,000	10,000	3,806	6,194
 <i>Annual Audit</i>				
Charges and services.	156,600	156,600	156,600	-
Other	11,000	11,000	1,271	9,729
 <i>Plan Commission</i>				
Other	232,470	232,470	232,470	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.	\$ 4,395,880	\$ 4,603,654	\$ 4,532,899	\$ 70,755
Other	198,000	64,095	64,095	-
Capital outlay and equipment.	8,379	3,573	320	3,253
<i>Real Estate Taxes</i>				
Other	182,000	159,725	159,725	-
<i>Insurance</i>				
Personal services.	13,422,071	12,551,532	12,470,463	81,069
Charges and services.	1,159,000	1,111,265	1,096,517	14,748
Other	5,000	5,000	-	5,000
<i>Miscellaneous</i>				
Materials and supplies	5,000	5,000	4,388	612
Charges and services.	1,900,717	2,392,827	2,323,131	69,696
Other	348,587	46,837	2,081	44,756
<i>Total General Government - Legislative and Executive.</i>	<u>35,918,961</u>	<u>35,820,382</u>	<u>34,830,217</u>	<u>990,165</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.	5,227,051	5,318,335	5,314,116	4,219
Materials and supplies	179,702	197,001	194,630	2,371
Charges and services.	360,600	418,758	415,522	3,236
Capital outlay and equipment.	99,815	105,240	104,725	515
<i>Juvenile Detention Center</i>				
Personal services.	2,815,735	2,601,534	2,555,524	46,010
Materials and supplies	40,599	61,212	56,269	4,943
Charges and services.	656,888	660,687	653,635	7,052
Capital outlay and equipment.	33,380	47,880	47,681	199
<i>Prosecutor</i>				
Personal services.	4,152,192	4,689,946	4,689,001	945
Materials and supplies	63,822	68,310	62,796	5,514
Charges and services.	37,700	37,700	34,994	2,706
Other	9,600	72	72	-
<i>Domestic Relations Court</i>				
Personal services.	2,056,708	2,127,961	2,067,745	60,216
Materials and supplies	20,850	20,568	19,026	1,542
Charges and services.	133,942	139,410	121,289	18,121
Capital outlay and equipment.	47,184	41,733	41,733	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.	\$ 1,480,797	\$ 1,513,343	\$ 1,513,069	\$ 274
Materials and supplies	238,811	234,604	228,710	5,894
Charges and services.	55,241	48,038	43,757	4,281
Capital outlay and equipment.	13,200	13,200	13,193	7
<i>Probate Court</i>				
Personal services.	1,610,502	1,662,722	1,660,914	1,808
Materials and supplies	36,175	33,449	31,408	2,041
Charges and services.	18,000	16,714	15,383	1,331
<i>Common Pleas Court</i>				
Personal services.	3,014,949	3,020,042	3,006,257	13,785
Materials and supplies	37,948	39,477	35,328	4,149
Charges and services.	391,405	417,658	382,704	34,954
<i>Common Pleas Human Resources</i>				
Personal services.	272,034	277,892	277,834	58
Materials and supplies	3,513	2,000	1,717	283
Charges and services.	11,950	11,294	7,554	3,740
Other	100	100	-	100
<i>Work Release</i>				
Personal services.	2,050,819	2,079,066	2,078,437	629
Materials and supplies	207,349	210,957	210,172	785
Charges and services.	407,453	406,255	399,480	6,775
Other	3,500	834	834	-
Capital outlay and equipment.	7,100	5,903	5,903	-
<i>Adult Probation</i>				
Personal services.	1,183,919	1,109,265	1,089,866	19,399
Materials and supplies	5,400	5,400	5,043	357
Charges and services.	16,090	16,090	11,643	4,447
Capital outlay and equipment.	1,000	1,000	224	776

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
<i>Pretrial Presentence</i>				
Personal services.	\$ 1,559,504	\$ 1,561,400	\$ 1,559,965	\$ 1,435
Materials and supplies	19,008	19,081	18,689	392
Charges and services.	28,648	27,473	22,890	4,583
Other	500	450	66	384
Capital outlay and equipment.	5,515	6,715	6,580	135
<i>Common Pleas Security</i>				
Personal services.	1,600,869	1,654,002	1,653,834	168
Materials and supplies	17,623	22,981	22,374	607
Charges and services.	43,610	33,374	33,132	242
Other	1,300	360	360	-
Capital outlay and equipment.	8,080	13,747	12,925	822
<i>Maumee Municipal Court</i>				
Personal services.	140,618	140,618	132,675	7,943
Charges and services.	17,000	17,000	15,817	1,183
<i>Oregon Municipal Court</i>				
Personal services.	154,260	154,260	133,802	20,458
Charges and services.	15,900	15,900	14,436	1,464
<i>Sylvania Municipal Court</i>				
Personal services.	158,120	158,120	138,867	19,253
Charges and services.	42,000	42,000	40,408	1,592
<i>Toledo Municipal Court</i>				
Personal services.	353,713	353,713	347,632	6,081
Charges and services.	44,345	46,092	46,092	-
<i>Integrated Justice System</i>				
Personal services.	383,342	386,134	385,759	375
Materials and supplies	238	200	130	70
Charges and services.	277,186	225,234	212,467	12,767
Capital outlay and equipment.	7,000	10,500	10,170	330

CONTINUED

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial - continued				
<i>Attorney Fees Public Defender</i>				
Charges and services.	\$ 3,683,209	\$ 3,697,698	\$ 3,604,024	\$ 93,674
Other	15,000	511	-	511
 <i>Court of Appeals</i>				
Materials and supplies	30,544	30,397	20,522	9,875
Charges and services.	416,117	389,431	342,669	46,762
Other	500	500	18,366	(17,866)
Capital outlay and equipment.	1,500	28,333	27,656	677
 <i>Total General Government - Judicial</i>	 <u>36,028,272</u>	 <u>36,697,874</u>	 <u>36,220,495</u>	 <u>477,379</u>
 Public Safety				
<i>Coroner</i>				
Personal services.	1,170,849	1,170,849	1,161,618	9,231
 <i>Public Safety Court Security</i>				
Personal services.	2,203,329	2,421,660	2,421,660	-
 <i>Sheriff Law Enforcement</i>				
Personal services.	4,015,503	4,624,283	4,624,283	-
Materials and supplies	209,500	161,756	157,800	3,956
Charges and services.	202,500	198,606	197,769	837
Capital outlay and equipment.	11,717	8,130	8,130	-
 <i>Sheriff Administration</i>				
Personal services.	2,253,716	2,508,686	2,508,641	45
Materials and supplies	37,000	37,000	34,759	2,241
Charges and services.	214,136	154,276	152,607	1,669
Capital outlay and equipment.	28,664	29,324	29,324	-
 <i>Sheriff Correction Center</i>				
Personal services.	16,964,098	17,188,566	17,188,566	-
Materials and supplies	387,473	388,350	385,698	2,652
Charges and services.	929,179	932,230	928,545	3,685
Capital outlay and equipment.	16,413	13,470	13,470	-
 <i>Medical Correction Center</i>				
Personal services.	1,046,705	1,032,597	1,027,843	4,754
Materials and supplies	2,000	2,000	2,000	-
Charges and services.	172,017	177,559	175,706	1,853
Capital outlay and equipment.	1,000	-	-	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.	\$ 4,681,800	\$ 4,806,935	\$ 4,806,935	\$ -
<i>Total Public Safety</i>	<u>34,547,599</u>	<u>35,856,277</u>	<u>35,825,354</u>	<u>30,923</u>
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.	129,464	129,464	128,789	675
<i>Ditch Maintenance Projects</i>				
Charges and services.	18,978	18,978	18,978	-
<i>Total Public Works</i>	<u>148,442</u>	<u>148,442</u>	<u>147,767</u>	<u>675</u>
Health				
<i>Health Services</i>				
Charges and services.	515,000	687,570	687,570	-
Other	849,880	964,461	964,461	-
<i>Total Health</i>	<u>1,364,880</u>	<u>1,652,031</u>	<u>1,652,031</u>	<u>-</u>
Human Services				
<i>Veterans Services Commission</i>				
Personal services.	672,368	672,368	619,695	52,673
Materials and supplies	10,000	14,288	9,004	5,284
Charges and services.	1,026,380	1,017,557	1,004,881	12,676
Capital outlay and equipment.	7,000	5,500	5,358	142
<i>Veteran Services</i>				
Charges and services.	25,000	25,000	20,910	4,090
<i>Total Human Services</i>	<u>1,740,748</u>	<u>1,734,713</u>	<u>1,659,848</u>	<u>74,865</u>

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
<i>Agriculture</i>				
Charges and services.	\$ 40,200	\$ 40,206	\$ 35,606	\$ 4,600
Other	178,450	178,450	178,450	-
<i>Total Conservation and Recreation</i>	<u>218,650</u>	<u>218,656</u>	<u>214,056</u>	<u>4,600</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other	408,750	381,106	381,106	-
<i>Total Miscellaneous.</i>	<u>408,750</u>	<u>381,106</u>	<u>381,106</u>	<u>-</u>
Total expenditures	<u>110,376,302</u>	<u>112,509,481</u>	<u>110,930,874</u>	<u>1,578,607</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>14,432,753</u>	<u>12,299,574</u>	<u>17,752,059</u>	<u>5,452,485</u>
Other financing sources (uses):				
Transfers (out).	(16,037,455)	(20,385,042)	(20,297,362)	87,680
Total other financing sources (uses).	<u>(16,037,455)</u>	<u>(20,385,042)</u>	<u>(20,297,362)</u>	<u>87,680</u>
Net change in fund balance	(1,604,702)	(8,085,468)	(2,545,303)	5,540,165
Fund balance at beginning of year	26,698,025	26,698,025	26,698,025	-
<i>Prior year encumbrances appropriated</i>	1,174,811	1,174,811	1,174,811	-
Fund balance at end of year.	<u>\$ 26,268,134</u>	<u>\$ 19,787,368</u>	<u>\$ 25,327,533</u>	<u>\$ 5,540,165</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 15,698,473	\$ 15,698,473	\$ 15,037,719	\$ (660,754)
Intergovernmental	10,918,469	10,918,469	11,408,078	489,609
Other	-	-	139,932	139,932
Total revenues.	<u>26,616,942</u>	<u>26,616,942</u>	<u>26,585,729</u>	<u>(31,213)</u>
Expenditures:				
Health				
Personal services	1,147,589	1,163,389	1,155,783	7,606
Materials and supplies	15,756	18,256	17,185	1,071
Charges and services	25,908,392	25,914,687	21,929,804	3,984,883
Other	57,860	18,610	2,538	16,072
Capital outlay and equipment	9,600	24,255	17,871	6,384
<i>Total Health</i>	<u>27,139,197</u>	<u>27,139,197</u>	<u>23,123,181</u>	<u>4,016,016</u>
Net change in fund balance	(522,255)	(522,255)	3,462,548	3,984,803
Fund balance at beginning of year	11,272,938	11,272,938	11,272,938	-
<i>Prior year encumbrances appropriated</i>	-	-	-	-
Fund balance at end of year.	<u>\$ 10,750,683</u>	<u>\$ 10,750,683</u>	<u>\$ 14,735,486</u>	<u>\$ 3,984,803</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 19,551,630	\$ 19,283,710	\$ 19,549,642	\$ 265,932
Charges for services.	300	300	487	187
Intergovernmental	20,515,352	22,512,869	22,655,017	142,148
Other.	35,600	35,600	31,531	(4,069)
Total revenues.	<u>40,102,882</u>	<u>41,832,479</u>	<u>42,236,677</u>	<u>404,198</u>
Expenditures:				
Human Services				
Personal services.	25,008,177	24,932,690	24,839,521	93,169
Materials and supplies	623,000	653,000	644,659	8,341
Charges and services.	15,019,621	17,042,203	16,946,692	95,511
Capital outlay and equipment.	157,000	157,000	145,502	11,498
<i>Total Human Services</i>	<u>40,807,798</u>	<u>42,784,893</u>	<u>42,576,374</u>	<u>208,519</u>
Net change in fund balance	(704,916)	(952,414)	(339,697)	612,717
Fund balance at beginning of year	1,349,177	1,349,177	1,349,177	-
<i>Prior year encumbrances appropriated</i>	277,843	277,843	277,843	-
Fund balance at end of year.	<u>\$ 922,104</u>	<u>\$ 674,606</u>	<u>\$ 1,287,323</u>	<u>\$ 612,717</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 35,898,011	\$ 35,898,011	\$ 35,340,540	\$ (557,471)
Charges for services.	3,120,000	3,120,000	2,505,044	(614,956)
Intergovernmental	24,343,643	24,343,643	24,368,305	24,662
Other.	1,345,607	1,345,607	220,292	(1,125,315)
Total revenues.	64,707,261	64,707,261	62,434,181	(2,273,080)
Expenditures:				
Health				
Personal services.	34,464,758	34,145,026	32,617,360	1,527,666
Materials and supplies	1,092,205	1,027,280	883,943	143,337
Charges and services.	12,201,680	11,145,506	10,569,993	575,513
Other	18,678,833	18,579,138	17,683,882	895,256
Capital outlay and equipment.	816,258	794,330	539,074	255,256
<i>Total Health</i>	<i>67,253,734</i>	<i>65,691,280</i>	<i>62,294,252</i>	<i>3,397,028</i>
Net change in fund balance	(2,546,473)	(984,019)	139,929	1,123,948
Fund balance at beginning of year	8,076,721	8,076,721	8,076,721	-
<i>Prior year encumbrances appropriated</i>	<i>3,391,921</i>	<i>3,391,921</i>	<i>3,391,921</i>	<i>-</i>
Fund balance at end of year.	\$ 8,922,169	\$ 10,484,623	\$ 11,608,571	\$ 1,123,948

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments	\$ 1,679,640	\$ 1,679,640	\$ -
Rental income	1,256,413	1,256,413	-
Other.	3,421,763	3,464,234	42,471
Total revenues.	<u>6,357,816</u>	<u>6,400,287</u>	<u>42,471</u>
Expenditures:			
General Government -			
Legislative and Executive			
Charges and services.	59,610	59,610	-
Other	802,379	802,378	1
Debt service:			
Principal retirement	5,181,400	5,181,400	-
Interest and fiscal charges	4,463,457	4,463,457	-
Note issuance costs	9	9	-
Total expenditures	<u>10,506,855</u>	<u>10,506,854</u>	<u>1</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(4,149,039)</u>	<u>(4,106,567)</u>	<u>42,472</u>
Other financing sources:			
Bond issuance	715,000	715,000	-
Premium on bonds issued	35,185	35,185	-
Premium on notes issued	144,077	144,077	-
Transfers in	2,547,922	2,547,922	-
Total other financing sources	<u>3,442,184</u>	<u>3,442,184</u>	<u>-</u>
Net change in fund balance	(706,855)	(664,383)	42,472
Fund balance at beginning of year	2,840,054	2,840,054	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 2,133,199</u>	<u>\$ 2,175,671</u>	<u>\$ 42,472</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 3,099,451	\$ 2,099,289	\$ (1,000,162)
Special assessments	73,185	68,185	(5,000)
Other	466,916	466,916	-
Total operating revenues.	3,639,552	2,634,390	(1,005,162)
<u>Operating expenses:</u>			
Contract services	1,161,262	979,138	182,124
Materials and supplies.	154,832	129,548	25,284
Other	3,600	2,123	1,477
Capital outlay and equipment.	1,000,510	1,000,510	-
Total operating expenses.	2,320,204	2,111,319	208,885
Operating income	1,319,348	523,071	(796,277)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(1,591,062)	(1,563,981)	27,081
Interest and fiscal charges	(240,761)	(170,875)	69,886
Note issuance costs	(1,086)	(1,086)	-
Note issuance.	505,000	505,000	-
Intergovernmental	775,449	783,080	7,631
Total nonoperating revenues (expenses).	(552,460)	(447,862)	104,598
Net change in net position	766,888	75,209	(691,679)
Net position at beginning of year.	1,393,520	1,393,520	-
Prior year encumbrances appropriated	252,502	252,502	-
Net position at end of year.	\$ 2,412,910	\$ 1,721,231	\$ (691,679)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WASTEWATER TREATMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 5,884,245	\$ 6,163,346	\$ 279,101
Other	276,800	280,337	3,537
Total operating revenues.	6,161,045	6,443,683	282,638
<u>Operating expenses:</u>			
Personal services	1,694,290	1,593,108	101,182
Contract services	1,868,082	1,681,475	186,607
Materials and supplies.	598,595	579,796	18,799
Other	2,785	2,781	4
Capital outlay and equipment.	418,287	414,931	3,356
Total operating expenses.	4,582,039	4,272,091	309,948
Operating income	1,579,006	2,171,592	592,586
<u>Nonoperating expenses:</u>			
Principal retirement	(1,551,000)	(1,549,940)	1,060
Interest and fiscal charges	(528,000)	(527,737)	263
Issuance of OPWC loans	144,635	144,635	-
Total nonoperating expenses.	(1,934,365)	(1,933,042)	1,323
Net change in net position	(355,359)	238,550	593,909
Net position at beginning of year.	5,241,112	5,241,112	-
Prior year encumbrances appropriated	883,375	883,375	-
Net position at end of year.	\$ 5,769,128	\$ 6,363,037	\$ 593,909

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,833,597	\$ 2,077,696	\$ (755,901)
Special assessments	90,762	45,762	(45,000)
Other	232,072	232,073	1
Total operating revenues.	3,156,431	2,355,531	(800,900)
<u>Operating expenses:</u>			
Contract services	1,619,687	1,175,367	444,320
Materials and supplies.	90,140	83,081	7,059
Other	3,000	951	2,049
Capital outlay and equipment.	1,019,715	1,019,715	-
Total operating expenses.	2,732,542	2,279,114	453,428
Operating income	423,889	76,417	(347,472)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(561,938)	(396,927)	165,011
Interest and fiscal charges	(102,209)	(34,682)	67,527
Issuance of OPWC loans	98,336	98,336	-
Intergovernmental	287,380	193,642	(93,738)
Total nonoperating revenues (expenses).	(278,431)	(139,631)	138,800
Net change in net position	145,458	(63,214)	(208,672)
Net position at beginning of year.	3,714,294	3,714,294	-
Prior year encumbrances appropriated	84,999	84,999	-
Net position at end of year.	\$ 3,944,751	\$ 3,736,079	\$ (208,672)

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

Payroll Reserve Fund: To establish a reserve for payroll fluctuations.

Sick Reserve Fund: To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund: To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund: To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.	\$ 3,412,048	\$ 4,782,796	\$ 5,762,466	\$ 7,590,251	\$ 7,501,188
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	4,526,612
Accounts	2,289	-	16,311	745,685	-
Special assessments.	-	-	-	-	-
Due from other governments.	4,219	-	5,664,129	-	292,060
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	720,830	-	-
Total assets	<u>\$ 3,418,556</u>	<u>\$ 4,782,796</u>	<u>\$ 12,163,736</u>	<u>\$ 8,335,936</u>	<u>\$ 12,319,860</u>
Liabilities:					
Accounts payable.	\$ 1,886,248	\$ 156,985	\$ 545,758	\$ 1,218,944	\$ 232,550
Accrued wages and benefits payable	712,122	129,475	226,702	78,333	29,645
Due to other governments	253,574	47,148	78,902	28,046	10,718
Due to other funds	17,013	1,196	1,450	3,568	637
Notes payable	-	-	3,274,000	-	-
Accrued interest payable	-	-	15,159	-	-
Total liabilities	<u>2,868,957</u>	<u>334,804</u>	<u>4,141,971</u>	<u>1,328,891</u>	<u>273,550</u>
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year.	-	-	-	-	4,379,822
Special assessments levied for future periods.	-	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-	279,867
Special assessments revenue not available.	-	-	-	-	-
Intergovernmental revenue not available	-	-	3,771,692	-	292,060
Miscellaneous revenue not available.	-	-	-	69,970	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,771,692</u>	<u>69,970</u>	<u>4,951,749</u>
Fund balances:					
Nonspendable	-	-	720,830	-	-
Restricted	549,599	4,447,992	3,529,243	-	7,094,561
Committed	-	-	-	6,937,075	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>549,599</u>	<u>4,447,992</u>	<u>4,250,073</u>	<u>6,937,075</u>	<u>7,094,561</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,418,556</u>	<u>\$ 4,782,796</u>	<u>\$ 12,163,736</u>	<u>\$ 8,335,936</u>	<u>\$ 12,319,860</u>

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
\$ 449,150	\$ 232,908	\$ 155,928	\$ 228,617	\$ 250,593	\$ 1,779,598
-	5,496,257	-	3,879,264	-	-
145,428	-	25,537	-	-	267,004
-	-	-	-	-	-
63,063	354,645	-	206,159	-	434,189
-	-	-	-	-	2,624
-	-	-	-	-	-
<u>\$ 657,641</u>	<u>\$ 6,083,810</u>	<u>\$ 181,465</u>	<u>\$ 4,314,040</u>	<u>\$ 250,593</u>	<u>\$ 2,483,415</u>
\$ 406,683	\$ -	\$ 205	\$ -	\$ 337,898	\$ 468,944
208,725	-	6,596	-	41,607	54,162
74,092	-	2,435	-	14,756	19,493
-	-	358	-	124	3,496
-	-	-	-	-	-
-	-	-	-	-	-
<u>689,500</u>	<u>-</u>	<u>9,594</u>	<u>-</u>	<u>394,385</u>	<u>546,095</u>
-	5,318,010	-	3,753,442	-	-
-	-	-	-	-	-
-	339,840	-	239,887	-	-
-	-	-	-	-	-
-	354,645	-	206,159	-	351,884
-	-	13	-	-	-
<u>-</u>	<u>6,012,495</u>	<u>13</u>	<u>4,199,488</u>	<u>-</u>	<u>351,884</u>
-	-	-	-	-	-
-	71,315	171,858	114,552	-	1,585,436
-	-	-	-	-	-
<u>(31,859)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,792)</u>	<u>-</u>
<u>(31,859)</u>	<u>71,315</u>	<u>171,858</u>	<u>114,552</u>	<u>(143,792)</u>	<u>1,585,436</u>
<u>\$ 657,641</u>	<u>\$ 6,083,810</u>	<u>\$ 181,465</u>	<u>\$ 4,314,040</u>	<u>\$ 250,593</u>	<u>\$ 2,483,415</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2014

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments.	\$ 1,204,776	\$ 237,248	\$ 174,027	\$ 2,741,769	\$ 82,261
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	-
Accounts	-	-	90,779	444,400	9,265
Special assessments.	3,103,618	-	-	-	-
Due from other governments.	-	146,264	-	-	-
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	<u>\$ 4,308,394</u>	<u>\$ 383,512</u>	<u>\$ 264,806</u>	<u>\$ 3,186,169</u>	<u>\$ 91,526</u>
Liabilities:					
Accounts payable.	\$ 49,011	\$ 15,774	\$ 13,051	\$ 7	\$ 53,555
Accrued wages and benefits payable	21,261	10,823	61,134	3,351	-
Due to other governments	7,223	4,109	21,770	1,437	-
Due to other funds	-	249	3,865	24	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	<u>77,495</u>	<u>30,955</u>	<u>99,820</u>	<u>4,819</u>	<u>53,555</u>
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year.	-	-	-	-	-
Special assessments levied for future periods.	2,925,499	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-	-
Special assessments revenue not available.	71,477	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available.	-	-	1,059	-	2,473
Total deferred inflows of resources	<u>2,996,976</u>	<u>-</u>	<u>1,059</u>	<u>-</u>	<u>2,473</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	1,233,923	352,557	163,927	3,181,350	35,498
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>1,233,923</u>	<u>352,557</u>	<u>163,927</u>	<u>3,181,350</u>	<u>35,498</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,308,394</u>	<u>\$ 383,512</u>	<u>\$ 264,806</u>	<u>\$ 3,186,169</u>	<u>\$ 91,526</u>

<u>Indigent Guardianship</u>	<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>
\$ 141,877	\$ 109,465	\$ 278,651	\$ 7,440	\$ 83,854	\$ 204,432	\$ 159,424
-	-	-	-	-	-	-
4,120	11,740	96,051	41,996	43	2,510	-
-	-	-	-	-	-	-
-	-	-	-	-	-	363,947
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 145,997</u>	<u>\$ 121,205</u>	<u>\$ 374,702</u>	<u>\$ 49,436</u>	<u>\$ 83,897</u>	<u>\$ 206,942</u>	<u>\$ 523,371</u>
\$ 1,703	\$ 6,500	\$ 97,199	\$ 6,707	\$ -	\$ 3,352	\$ -
-	-	-	12,128	-	-	114,819
-	-	-	4,486	-	-	51,020
-	-	1,305	133	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,703</u>	<u>6,500</u>	<u>98,504</u>	<u>23,454</u>	<u>-</u>	<u>3,352</u>	<u>165,839</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,051	4,800	170	-	-	-
-	<u>6,051</u>	<u>4,800</u>	<u>170</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
144,294	108,654	271,398	25,812	83,897	203,590	357,532
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>144,294</u>	<u>108,654</u>	<u>271,398</u>	<u>25,812</u>	<u>83,897</u>	<u>203,590</u>	<u>357,532</u>
<u>\$ 145,997</u>	<u>\$ 121,205</u>	<u>\$ 374,702</u>	<u>\$ 49,436</u>	<u>\$ 83,897</u>	<u>\$ 206,942</u>	<u>\$ 523,371</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2014

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments.	\$ 268,544	\$ 2,310,164	\$ 1,592,772	\$ 10,280	\$ 115,594
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	-
Accounts	1,848	1,710	5,127	-	-
Special assessments.	-	-	-	-	-
Due from other governments.	-	-	-	-	-
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	<u>\$ 270,392</u>	<u>\$ 2,311,874</u>	<u>\$ 1,597,899</u>	<u>\$ 10,280</u>	<u>\$ 115,594</u>
Liabilities:					
Accounts payable.	\$ 3,675	\$ 16,055	\$ 80,342	\$ -	\$ 995
Accrued wages and benefits payable	-	10,821	56,398	-	-
Due to other governments	3,036	4,347	21,160	-	-
Due to other funds	-	134	598	-	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	<u>6,711</u>	<u>31,357</u>	<u>158,498</u>	<u>-</u>	<u>995</u>
Deferred Inflows of Resources:					
Property taxes levied for the next fiscal year.	-	-	-	-	-
Special assessments levied for future periods.	-	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-	-
Special assessments revenue not available.	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available.	1,430	-	690	-	-
Total deferred inflows of resources	<u>1,430</u>	<u>-</u>	<u>690</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	262,251	2,280,517	1,438,711	10,280	114,599
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>262,251</u>	<u>2,280,517</u>	<u>1,438,711</u>	<u>10,280</u>	<u>114,599</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 270,392</u>	<u>\$ 2,311,874</u>	<u>\$ 1,597,899</u>	<u>\$ 10,280</u>	<u>\$ 115,594</u>

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ 864,088	\$ 48,582	\$ 486,298	\$ 4,329,599	\$ 596,256	\$ 267,144	\$ 1,835,373
-	1,098,271	-	-	-	-	-
-	-	141,290	234,101	283	2,580	28,384
-	-	-	-	-	-	-
-	70,929	-	-	-	4,005	681,626
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 864,088</u>	<u>\$ 1,217,782</u>	<u>\$ 627,588</u>	<u>\$ 4,563,700</u>	<u>\$ 596,539</u>	<u>\$ 273,729</u>	<u>\$ 2,545,383</u>
\$ 4,001,132	\$ -	\$ 43,455	\$ 16,155	\$ 246	\$ 11,561	\$ 193,204
-	-	26,947	55,217	2,026	101,673	24,806
-	-	9,340	20,362	717	35,501	9,012
-	-	358	1,238	-	1,240	94
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,001,132</u>	<u>-</u>	<u>80,100</u>	<u>92,972</u>	<u>2,989</u>	<u>149,975</u>	<u>227,116</u>
-	1,062,622	-	-	-	-	-
-	-	-	-	-	-	-
-	67,969	-	-	-	-	-
-	-	-	-	-	-	-
-	70,929	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,201,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	16,262	547,488	4,470,728	593,550	123,754	2,318,267
-	-	-	-	-	-	-
<u>(3,137,044)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,137,044)</u>	<u>16,262</u>	<u>547,488</u>	<u>4,470,728</u>	<u>593,550</u>	<u>123,754</u>	<u>2,318,267</u>
<u>\$ 864,088</u>	<u>\$ 1,217,782</u>	<u>\$ 627,588</u>	<u>\$ 4,563,700</u>	<u>\$ 596,539</u>	<u>\$ 273,729</u>	<u>\$ 2,545,383</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2014

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments.	\$ 4,006	\$ 123,409	\$ 533,619	\$ 60,719
Receivables (net of allowances for uncollectibles):				
Real property and other taxes.	-	-	-	-
Accounts	5	-	-	6,329
Special assessments.	-	-	-	-
Due from other governments.	-	-	-	-
Loans receivable.	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 4,011</u>	<u>\$ 123,409</u>	<u>\$ 533,619</u>	<u>\$ 67,048</u>
Liabilities:				
Accounts payable.	\$ -	\$ 6,210	\$ 22,006	\$ 14
Accrued wages and benefits payable	-	31,823	142,969	6,386
Due to other governments	-	11,208	50,977	2,252
Due to other funds	-	338	1,783	66
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	<u>-</u>	<u>49,579</u>	<u>217,735</u>	<u>8,718</u>
Deferred Inflows of Resources:				
Property taxes levied for the next fiscal year.	-	-	-	-
Special assessments levied for future periods.	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-
Special assessments revenue not available.	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available.	-	-	-	689
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>689</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	4,011	73,830	315,884	57,641
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>4,011</u>	<u>73,830</u>	<u>315,884</u>	<u>57,641</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,011</u>	<u>\$ 123,409</u>	<u>\$ 533,619</u>	<u>\$ 67,048</u>

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Capital Improvements	Zoo Capital Improvements
\$ 11,772	\$ 501,344	\$ 50,598	\$ 7,637,197	\$ 569,017	\$ 17,110,068	\$ 273,567
-	-	-	-	-	-	6,465,903
487	14,605	-	137,229	-	1,210	-
-	-	-	-	-	-	-
-	-	34,994	96,102	-	-	417,230
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 12,259</u>	<u>\$ 515,949</u>	<u>\$ 85,592</u>	<u>\$ 7,870,528</u>	<u>\$ 569,017</u>	<u>\$ 17,111,278</u>	<u>\$ 7,156,700</u>
\$ -	\$ 12,667	\$ 551	\$ 167,840	\$ 3,364	\$ 452,519	\$ -
-	2,551	5,000	297	22,824	5,337	-
-	997	1,962	686	8,644	1,926	-
-	-	69	-	144	-	-
-	-	-	-	-	17,303,000	-
-	-	-	-	-	71,295	-
-	16,215	7,582	168,823	34,976	17,834,077	-
-	-	-	-	-	-	6,256,200
-	-	-	-	-	-	-
-	-	-	-	-	-	399,812
-	-	-	-	-	-	-
-	-	-	-	-	-	417,230
-	2,358	-	12,427	-	-	-
-	2,358	-	12,427	-	-	7,073,242
-	-	-	-	-	-	-
12,259	497,376	78,010	7,689,278	-	-	83,458
-	-	-	-	534,041	-	-
-	-	-	-	-	(722,799)	-
12,259	497,376	78,010	7,689,278	534,041	(722,799)	83,458
<u>\$ 12,259</u>	<u>\$ 515,949</u>	<u>\$ 85,592</u>	<u>\$ 7,870,528</u>	<u>\$ 569,017</u>	<u>\$ 17,111,278</u>	<u>\$ 7,156,700</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2014

	Total Nonmajor Governmental Funds
Assets:	
Equity in pooled cash and investments.	\$ 77,170,777
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.	21,466,307
Accounts	2,478,346
Special assessments.	3,103,618
Due from other governments.	8,833,561
Loans receivable.	2,624
Materials and supplies inventory	720,830
Total assets	<u>\$ 113,776,063</u>
Liabilities:	
Accounts payable.	\$ 10,533,065
Accrued wages and benefits payable	2,205,958
Due to other governments	801,336
Due to other funds	39,480
Notes payable	20,577,000
Accrued interest payable	86,454
Total liabilities	<u>34,243,293</u>
Deferred Inflows of Resources:	
Property taxes levied for the next fiscal year.	20,770,096
Special assessments levied for future periods.	2,925,499
Delinquent property tax revenue not available.	1,327,375
Special assessments revenue not available.	71,477
Intergovernmental revenue not available	5,464,599
Miscellaneous revenue not available.	102,130
Total deferred inflows of resources	<u>30,661,176</u>
Fund balances:	
Nonspendable	720,830
Restricted	44,715,142
Committed	7,471,116
Unassigned (deficit)	<u>(4,035,494)</u>
Total fund balances (deficit)	<u>48,871,594</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 113,776,063</u>



The Toledo Zoo's Lights Before Christmas

The Toledo Zoo's Lights Before Christmas is a wonderful holiday tradition. Visitors enjoy displays containing millions of lights and many other holiday-themed attractions. Enjoy a holiday-themed Festive Feast at the Holiday Lodge, watch the Dancing Lights display near Cheetah Valley, hear the joyous sounds of carolers on selected evenings, and of course don't forget visits with Santa in the museum. The award-winning Nature's Neighborhood is also open and buzzing with holiday activity.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Job and Family Services</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Emergency Medical Services</u>	<u>Emergency Telephone Service</u>
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,175,962
Lodging taxes	-	-	-	-	-
Charges for services.	-	4,302,130	55,471	4,346,138	888
Licenses and permits	-	-	30,282	-	-
Fines and forfeitures.	-	-	110,502	-	-
Intergovernmental	35,895,857	195,899	28,305,602	183	582,907
Special assessments	-	-	-	-	-
Investment income.	-	-	46,820	-	-
Rental income	-	-	22,599	-	-
Other.	793,516	1,921	86,682	846	355
Total revenues.	36,689,373	4,499,950	28,657,958	4,347,167	4,760,112
Expenditures:					
Current:					
General government:					
Legislative and executive	-	4,955,494	-	-	-
Judicial.	-	-	-	-	-
Public safety	-	-	-	12,328,872	9,512,739
Public works	-	-	23,296,382	-	-
Health	-	-	-	-	-
Human services.	38,599,860	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	25,176	-	-	-	-
Other	-	-	-	-	-
Principal retirement.	38,820	-	121,461	-	-
Interest and fiscal charges	-	-	37,211	-	-
Note issuance costs.	-	-	7,042	-	-
Total expenditures	38,663,856	4,955,494	23,462,096	12,328,872	9,512,739
Excess (deficiency) of revenues over (under) expenditures	(1,974,483)	(455,544)	5,195,862	(7,981,705)	(4,752,627)
Other financing sources:					
Transfers in	2,080,422	-	-	8,932,930	-
Issuance of loans	-	-	97,350	-	-
Capital lease transaction	25,176	-	-	-	-
Total other financing sources	2,105,598	-	97,350	8,932,930	-
Net change in fund balances	131,115	(455,544)	5,293,212	951,225	(4,752,627)
Fund balances (deficit) at beginning of year.	418,484	4,903,536	(1,043,139)	5,985,850	11,847,188
Fund balances (deficit) at end of year	\$ 549,599	\$ 4,447,992	\$ 4,250,073	\$ 6,937,075	\$ 7,094,561

<u>Child Support Enforcement</u>	<u>Zoo Operating</u>	<u>Law Library Resources</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Stormwater Utility</u>
\$ -	\$ 5,071,493	\$ -	\$ 2,696,572	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,785,348	-	2,509	-	1,278	-	-
-	-	-	-	-	-	-
-	-	287,446	-	-	-	-
8,995,468	707,597	-	502,727	4,186,238	3,313,213	-
-	-	-	-	-	-	2,130,739
-	-	-	-	-	-	-
-	-	-	-	-	156	-
146,685	-	217	-	375	984,852	-
<u>10,927,501</u>	<u>5,779,090</u>	<u>290,172</u>	<u>3,199,299</u>	<u>4,187,891</u>	<u>4,298,221</u>	<u>2,130,739</u>
-	-	-	-	-	328,024	-
10,667,720	-	305,877	-	-	2,067,551	-
-	-	-	-	-	4,337,734	-
-	-	-	-	-	-	1,508,694
-	-	-	-	-	38,096	-
-	-	-	3,251,868	4,170,518	709,103	-
-	5,816,246	-	-	-	100,489	-
-	-	-	-	-	-	-
-	-	-	-	-	713,148	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,667,720</u>	<u>5,816,246</u>	<u>305,877</u>	<u>3,251,868</u>	<u>4,170,518</u>	<u>8,294,145</u>	<u>1,508,694</u>
<u>259,781</u>	<u>(37,156)</u>	<u>(15,705)</u>	<u>(52,569)</u>	<u>17,373</u>	<u>(3,995,924)</u>	<u>622,045</u>
-	-	52,000	-	-	47,433	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>52,000</u>	-	-	<u>47,433</u>	-
<u>259,781</u>	<u>(37,156)</u>	<u>36,295</u>	<u>(52,569)</u>	<u>17,373</u>	<u>(3,948,491)</u>	<u>622,045</u>
<u>(291,640)</u>	<u>108,471</u>	<u>135,563</u>	<u>167,121</u>	<u>(161,165)</u>	<u>5,533,927</u>	<u>611,878</u>
<u>\$ (31,859)</u>	<u>\$ 71,315</u>	<u>\$ 171,858</u>	<u>\$ 114,552</u>	<u>\$ (143,792)</u>	<u>\$ 1,585,436</u>	<u>\$ 1,233,923</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, 2014

	<u>Disaster Services EMA</u>	<u>Dog and Kennel</u>	<u>Hotel Lodging Tax</u>	<u>Domestic Violence Prevention</u>	<u>Indigent Guardianship</u>
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	5,347,861	-	-
Charges for services.	-	1,885,138	-	113,812	53,635
Licenses and permits	-	-	-	-	-
Fines and forfeitures.	-	74,351	-	-	-
Intergovernmental	491,962	-	-	-	-
Special assessments	-	-	-	-	-
Investment income.	-	-	-	-	-
Rental income	-	-	-	-	-
Other.	-	106,221	7	-	-
Total revenues.	491,962	2,065,710	5,347,868	113,812	53,635
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	5,035,612	-	-
Judicial.	-	-	-	-	33,525
Public safety	437,962	-	-	-	-
Public works	-	-	-	-	-
Health	-	2,063,719	-	107,654	-
Human services.	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Principal retirement.	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs.	-	-	-	-	-
Total expenditures	437,962	2,063,719	5,035,612	107,654	33,525
Excess (deficiency) of revenues over (under) expenditures	54,000	1,991	312,256	6,158	20,110
Other financing sources:					
Transfers in	96,654	50,000	-	-	-
Issuance of loans	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Total other financing sources	96,654	50,000	-	-	-
Net change in fund balances	150,654	51,991	312,256	6,158	20,110
Fund balances (deficit) at beginning of year.	201,903	111,936	2,869,094	29,340	124,184
Fund balances (deficit) at end of year	\$ 352,557	\$ 163,927	\$ 3,181,350	\$ 35,498	\$ 144,294

<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100,797	861,686	310,764	-	1,313	-	116,045
-	-	-	-	-	-	-
-	-	-	1,335	31,116	-	-
-	-	-	-	-	3,845,571	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	170,000	-	-	-	-
<u>100,797</u>	<u>861,686</u>	<u>480,764</u>	<u>1,335</u>	<u>32,429</u>	<u>3,845,571</u>	<u>116,045</u>
-	-	-	-	3,352	-	-
114,243	-	-	-	72,817	-	-
-	-	-	-	-	3,756,223	118,339
-	803,103	479,038	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,283	-	-	-	-	-
-	-	-	-	-	-	-
<u>114,243</u>	<u>805,386</u>	<u>479,038</u>	<u>-</u>	<u>76,169</u>	<u>3,756,223</u>	<u>118,339</u>
<u>(13,446)</u>	<u>56,300</u>	<u>1,726</u>	<u>1,335</u>	<u>(43,740)</u>	<u>89,348</u>	<u>(2,294)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(13,446)</u>	<u>56,300</u>	<u>1,726</u>	<u>1,335</u>	<u>(43,740)</u>	<u>89,348</u>	<u>(2,294)</u>
<u>122,100</u>	<u>215,098</u>	<u>24,086</u>	<u>82,562</u>	<u>247,330</u>	<u>268,184</u>	<u>264,545</u>
<u>\$ 108,654</u>	<u>\$ 271,398</u>	<u>\$ 25,812</u>	<u>\$ 83,897</u>	<u>\$ 203,590</u>	<u>\$ 357,532</u>	<u>\$ 262,251</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, 2014

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	-	-	-
Charges for services.	1,526,235	1,627,516	10,280	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures.	-	-	-	-	-
Intergovernmental	-	-	-	-	17,651,563
Special assessments	-	-	-	-	-
Investment income.	-	-	-	1,443	-
Rental income	-	-	-	-	-
Other.	-	507,257	-	-	-
Total revenues.	<u>1,526,235</u>	<u>2,134,773</u>	<u>10,280</u>	<u>1,443</u>	<u>17,651,563</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	-	1,143,739	53,380	17,144	-
Judicial.	-	1,122,271	-	-	-
Public safety	1,256,412	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	20,555,043
Human services.	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Principal retirement.	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs.	-	-	-	-	-
Total expenditures	<u>1,256,412</u>	<u>2,266,010</u>	<u>53,380</u>	<u>17,144</u>	<u>20,555,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>269,823</u>	<u>(131,237)</u>	<u>(43,100)</u>	<u>(15,701)</u>	<u>(2,903,480)</u>
Other financing sources:					
Transfers in	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	269,823	(131,237)	(43,100)	(15,701)	(2,903,480)
Fund balances (deficit) at beginning of year.	2,010,694	1,569,948	53,380	130,300	(233,564)
Fund balances (deficit) at end of year	<u>\$ 2,280,517</u>	<u>\$ 1,438,711</u>	<u>\$ 10,280</u>	<u>\$ 114,599</u>	<u>\$ (3,137,044)</u>

<u>Imagination Station</u>	<u>Building Regulation</u>	<u>Certificate of Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delinquency Care</u>	<u>Juvenile Court Indigent Drivers Treatment</u>
\$ 1,013,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	2,834,547	50,148	2,786	-	-
-	1,054,946	-	-	-	-	-
-	-	-	-	-	-	465
141,443	-	-	-	2,778,061	2,638,194	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,781	1,727	-	260	102,107	-
<u>1,155,120</u>	<u>1,057,727</u>	<u>2,836,274</u>	<u>50,148</u>	<u>2,781,107</u>	<u>2,740,301</u>	<u>465</u>
-	870,539	-	188,797	-	-	-
-	-	1,855,465	-	-	-	184
-	-	-	-	2,734,184	2,662,649	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,161,109	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,161,109</u>	<u>870,539</u>	<u>1,855,465</u>	<u>188,797</u>	<u>2,734,184</u>	<u>2,662,649</u>	<u>184</u>
<u>(5,989)</u>	<u>187,188</u>	<u>980,809</u>	<u>(138,649)</u>	<u>46,923</u>	<u>77,652</u>	<u>281</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(5,989)</u>	<u>187,188</u>	<u>980,809</u>	<u>(138,649)</u>	<u>46,923</u>	<u>77,652</u>	<u>281</u>
22,251	360,300	3,489,919	732,199	76,831	2,240,615	3,730
<u>\$ 16,262</u>	<u>\$ 547,488</u>	<u>\$ 4,470,728</u>	<u>\$ 593,550</u>	<u>\$ 123,754</u>	<u>\$ 2,318,267</u>	<u>\$ 4,011</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, 2014

	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice	Probation Service
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	-	-	-
Charges for services	-	-	64,697	-	221,293
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	1,196,984	4,153,466	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	117,662	-	1,938	-
Total revenues	1,196,984	4,271,128	64,697	1,938	221,293
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	162,794	822	228,081
Public safety	1,129,576	4,284,632	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Principal retirement	-	6,086	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs	-	-	-	-	-
Total expenditures	1,129,576	4,290,718	162,794	822	228,081
Excess (deficiency) of revenues over (under) expenditures	67,408	(19,590)	(98,097)	1,116	(6,788)
Other financing sources:					
Transfers in	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	67,408	(19,590)	(98,097)	1,116	(6,788)
Fund balances (deficit) at beginning of year.	6,422	335,474	155,738	11,143	504,164
Fund balances (deficit) at end of year	\$ 73,830	\$ 315,884	\$ 57,641	\$ 12,259	\$ 497,376

Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Capital Improvements	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 5,966,212	\$ 18,923,916
-	-	-	-	-	5,347,861
-	1,653,131	871,673	-	-	22,799,258
-	-	-	-	-	1,085,228
-	-	-	-	-	505,215
34,994	1,471,630	1,370,000	205,659	832,467	119,497,685
-	-	-	-	-	2,130,739
-	126,251	-	-	-	174,514
-	-	-	161,103	-	183,858
156,578	3,000,542	43,300	694,493	-	6,920,322
191,572	6,251,554	2,284,973	1,061,255	6,798,679	177,568,596
-	251,198	2,217,421	-	-	15,064,700
189,385	1,283,263	-	-	-	18,103,998
-	1,235,961	-	-	-	43,795,283
-	6,277,817	-	-	-	31,082,893
-	-	-	-	-	24,046,653
-	14,216	-	-	-	46,745,565
-	-	-	-	6,842,622	13,920,466
-	-	-	3,649,751	-	3,674,927
-	-	-	-	-	713,148
-	-	-	-	-	168,650
-	-	-	185,002	-	222,213
-	-	-	38,876	-	45,918
189,385	9,062,455	2,217,421	3,873,629	6,842,622	197,584,414
2,187	(2,810,901)	67,552	(2,812,374)	(43,943)	(20,015,818)
-	75,000	-	4,715,000	-	16,049,439
-	-	-	-	-	97,350
-	-	-	-	-	25,176
-	75,000	-	4,715,000	-	16,171,965
2,187	(2,735,901)	67,552	1,902,626	(43,943)	(3,843,853)
75,823	10,425,179	466,489	(2,625,425)	127,401	52,715,447
\$ 78,010	\$ 7,689,278	\$ 534,041	\$ (722,799)	\$ 83,458	\$ 48,871,594

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JOB AND FAMILY SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 41,905,067	\$ 36,204,358	\$ (5,700,709)
Other	939,500	792,191	(147,309)
Total revenues.	42,844,567	36,996,549	(5,848,018)
Expenditures:			
Human Services			
Personal services	21,003,660	20,104,985	898,675
Materials and supplies	637,548	566,534	71,014
Charges and services	23,257,657	19,155,125	4,102,532
Other	11,550	5,280	6,270
Capital outlay and equipment	648,365	424,208	224,157
<i>Total Human Services</i>	45,558,780	40,256,132	5,302,648
Total expenditures	45,558,780	40,256,132	5,302,648
Excess/(deficiency) of revenues over/(under) expenditures	(2,714,213)	(3,259,583)	(545,370)
Other financing sources:			
Transfers in	2,071,320	2,080,422	9,102
Total other financing sources	2,071,320	2,080,422	9,102
Net change in fund balance	(642,893)	(1,179,161)	(536,268)
Fund balance at beginning of year.	93,161	93,161	-
<i>Prior year encumbrances appropriated</i>	1,939,541	1,939,541	-
Fund balance at end of year	\$ 1,389,809	\$ 853,541	\$ (536,268)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 REAL ESTATE ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 4,397,000	\$ 4,302,130	\$ (94,870)
Intergovernmental	-	195,899	195,899
Other.	3,000	1,971	(1,029)
Total revenues.	4,400,000	4,500,000	100,000
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	3,650,137	3,588,174	61,963
Materials and supplies	44,325	42,839	1,486
Charges and services.	194,671	187,545	7,126
Other	75	50	25
Capital outlay and equipment.	1,316,620	1,309,484	7,136
<i>Total General Government - Legislative and Executive.</i>	<i>5,205,828</i>	<i>5,128,092</i>	<i>77,736</i>
Total expenditures	5,205,828	5,128,092	77,736
Net change in fund balance	(805,828)	(628,092)	177,736
Fund balance at beginning of year.	4,209,781	4,209,781	-
<i>Prior year encumbrances appropriated</i>	<i>859,491</i>	<i>859,491</i>	<i>-</i>
Fund balance at end of year.	\$ 4,263,444	\$ 4,441,180	\$ 177,736

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 76,951	\$ 56,099	\$ (20,852)
Licenses and permits	31,085	31,085	-
Fines and forfeitures	50,000	107,115	57,115
Intergovernmental	23,827,870	28,227,811	4,399,941
Investment income	10,000	46,820	36,820
Rental income	-	22,599	22,599
Other	80,864	80,865	1
Total revenues	24,076,770	28,572,394	4,495,624
Expenditures:			
Public Works			
Personal services	5,127,770	5,026,933	100,837
Materials and supplies	1,070,872	1,033,740	37,132
Charges and services	18,849,967	18,818,580	31,387
Other	8,530	7,552	978
Capital outlay and equipment	84,192	84,185	7
Principal retirement	4,216,461	4,216,461	-
Interest and fiscal charges	40,950	40,950	-
Note issuance costs	7,042	7,042	-
<i>Total Public Works</i>	<i>29,405,784</i>	<i>29,235,443</i>	<i>170,341</i>
Total expenditures	29,405,784	29,235,443	170,341
Excess/(deficiency) of revenues over/(under) expenditures	(5,329,014)	(663,049)	4,665,965
Other financing sources:			
Issuance of loans	97,350	97,350	-
Note issuance	3,274,000	3,274,000	-
Total other financing sources	3,371,350	3,371,350	-
Net change in fund balance	(1,957,664)	2,708,301	4,665,965
Fund balance (deficit) at beginning of year	(742,551)	(742,551)	-
<i>Prior year encumbrances appropriated</i>	<i>2,365,159</i>	<i>2,365,159</i>	<i>-</i>
Fund balance (deficit) at end of year	\$ (335,056)	\$ 4,330,909	\$ 4,665,965

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY MEDICAL SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 4,000,000	\$ 4,260,761	\$ 260,761
Intergovernmental	-	183	183
Other.	-	871	871
Total revenues.	<u>4,000,000</u>	<u>4,261,815</u>	<u>261,815</u>
Expenditures:			
Public Safety			
Personal services.	1,995,504	1,849,974	145,530
Materials and supplies	994,202	950,212	43,990
Charges and services.	9,931,355	9,708,526	222,829
Other	10,000	187	9,813
Capital outlay and equipment.	901,193	879,604	21,589
<i>Total Public Safety</i>	<u>13,832,254</u>	<u>13,388,503</u>	<u>443,751</u>
Total expenditures	<u>13,832,254</u>	<u>13,388,503</u>	<u>443,751</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(9,832,254)</u>	<u>(9,126,688)</u>	<u>705,566</u>
Other financing sources:			
Transfers in	8,932,930	8,932,930	-
Total other financing sources	<u>8,932,930</u>	<u>8,932,930</u>	<u>-</u>
Net change in fund balance	(899,324)	(193,758)	705,566
Fund balance at beginning of year.	4,697,379	4,697,379	-
<i>Prior year encumbrances appropriated</i>	992,834	992,834	-
Fund balance at end of year.	<u>\$ 4,790,889</u>	<u>\$ 5,496,455</u>	<u>\$ 705,566</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY TELEPHONE SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 4,195,961	\$ 4,210,175	\$ 14,214
Charges for services.	-	888	888
Intergovernmental	585,474	582,907	(2,567)
Other.	-	355	355
Total revenues.	<u>4,781,435</u>	<u>4,794,325</u>	<u>12,890</u>
Expenditures:			
Public Safety			
Personal services.	904,017	856,394	47,623
Materials and supplies	71,900	66,544	5,356
Charges and services.	9,692,025	8,921,126	770,899
Other	9,600	7,023	2,577
Capital outlay and equipment.	<u>596,020</u>	<u>478,675</u>	<u>117,345</u>
<i>Total Public Safety</i>	<u>11,273,562</u>	<u>10,329,762</u>	<u>943,800</u>
Total expenditures	<u>11,273,562</u>	<u>10,329,762</u>	<u>943,800</u>
Net change in fund balance	(6,492,127)	(5,535,437)	956,690
Fund balance at beginning of year.	9,200,689	9,200,689	-
<i>Prior year encumbrances appropriated</i>	2,625,718	2,625,718	-
Fund balance at end of year.	<u>\$ 5,334,280</u>	<u>\$ 6,290,970</u>	<u>\$ 956,690</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILD SUPPORT ENFORCEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,517,464	\$ 1,640,282	\$ 122,818
Intergovernmental	10,213,653	8,942,149	(1,271,504)
Other.	120,254	146,685	26,431
Total revenues.	11,851,371	10,729,116	(1,122,255)
Expenditures:			
General Government -			
Judicial			
Personal services.	6,305,532	5,885,499	420,033
Charges and services.	5,377,856	4,794,863	582,993
Capital outlay and equipment.	44,680	44,680	-
<i>Total General Government - Judicial</i>	<i>11,728,068</i>	<i>10,725,042</i>	<i>1,003,026</i>
Total expenditures	11,728,068	10,725,042	1,003,026
Net change in fund balance	123,303	4,074	(119,229)
Fund balance at beginning of year.	373,616	373,616	-
<i>Prior year encumbrances appropriated.</i>	<i>3,391</i>	<i>3,391</i>	<i>-</i>
Fund balance at end of year.	\$ 500,310	\$ 381,081	\$ (119,229)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ZOO OPERATING
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 5,120,000	\$ 5,113,038	\$ (6,962)
Intergovernmental	700,000	707,597	7,597
Total revenues.	<u>5,820,000</u>	<u>5,820,635</u>	<u>635</u>
Expenditures:			
Conservation and Recreation			
Charges and services.	5,820,000	5,816,246	3,754
<i>Total Conservation and Recreation</i>	<u>5,820,000</u>	<u>5,816,246</u>	<u>3,754</u>
Total expenditures	<u>5,820,000</u>	<u>5,816,246</u>	<u>3,754</u>
Net change in fund balance	-	4,389	4,389
Fund balance at beginning of year.	1,182	1,182	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 1,182</u>	<u>\$ 5,571</u>	<u>\$ 4,389</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 LAW LIBRARY RESOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 2,400	\$ 2,509	\$ 109
Fines and forfeitures.	265,045	284,360	19,315
Other.	-	217	217
Total revenues.	<u>267,445</u>	<u>287,086</u>	<u>19,641</u>
Expenditures:			
General Government -			
Judicial			
Personal services.	172,593	170,931	1,662
Materials and supplies	4,560	4,339	221
Charges and services.	138,763	133,770	4,993
Capital outlay and equipment.	<u>3,528</u>	<u>1,574</u>	<u>1,954</u>
<i>Total General Government - Judicial</i>	<u>319,444</u>	<u>310,614</u>	<u>8,830</u>
Total expenditures	<u>319,444</u>	<u>310,614</u>	<u>8,830</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(51,999)</u>	<u>(23,528)</u>	<u>28,471</u>
Other financing sources:			
Transfers in	<u>52,000</u>	<u>52,000</u>	<u>-</u>
Total other financing sources	<u>52,000</u>	<u>52,000</u>	<u>-</u>
Net change in fund balance	1	28,472	28,471
Fund balance at beginning of year.	127,456	127,456	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 127,457</u>	<u>\$ 155,928</u>	<u>\$ 28,471</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SENIOR SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 2,706,963	\$ 2,706,963	\$ -
Intergovernmental	737,082	502,727	(234,355)
Total revenues.	<u>3,444,045</u>	<u>3,209,690</u>	<u>(234,355)</u>
Expenditures:			
Human Services			
Charges and services.	3,254,367	3,251,867	2,500
<i>Total Human Services</i>	<u>3,254,367</u>	<u>3,251,867</u>	<u>2,500</u>
Total expenditures	<u>3,254,367</u>	<u>3,251,867</u>	<u>2,500</u>
Net change in fund balance	189,678	(42,177)	(231,855)
Fund balance at beginning of year.	110,322	110,322	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 300,000</u>	<u>\$ 68,145</u>	<u>\$ (231,855)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ -	\$ 1,278	\$ 1,278
Intergovernmental	4,289,888	4,186,238	(103,650)
Other.	-	375	375
Total revenues.	4,289,888	4,187,891	(101,997)
Expenditures:			
Human Services			
Personal services.	982,952	976,561	6,391
Materials and supplies	21,754	7,132	14,622
Charges and services.	3,599,765	3,425,984	173,781
Other	515	-	515
Capital outlay and equipment.	7,000	2,238	4,762
<i>Total Human Services</i>	<i>4,611,986</i>	<i>4,411,915</i>	<i>200,071</i>
Total expenditures	4,611,986	4,411,915	200,071
Net change in fund balance	(322,098)	(224,024)	98,074
Fund balance at beginning of year.	41,849	41,849	-
<i>Prior year encumbrances appropriated</i>	<i>340,735</i>	<i>340,735</i>	<i>-</i>
Fund balance at end of year	\$ 60,486	\$ 158,560	\$ 98,074

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 3,297,008	\$ 3,297,008	\$ -
Rental income	156	156	-
Other	6,655,403	972,256	(5,683,147)
Total revenues.	9,952,567	4,269,420	(5,683,147)
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	142	142	-
Charges and services.	423,843	423,843	-
Capital outlay and equipment.	1,644	1,644	-
<i>Total General Government - Legislative and Executive.</i>	<u>425,629</u>	<u>425,629</u>	<u>-</u>
Judicial			
Personal services.	1,415,408	1,415,406	2
Materials and supplies	41,106	41,106	-
Charges and services.	772,058	772,058	-
Other	97,000	97,000	-
Capital outlay and equipment.	212	212	-
<i>Total General Government - Judicial.</i>	<u>2,325,784</u>	<u>2,325,782</u>	<u>2</u>
Public Safety			
Personal services.	267,611	267,611	-
Materials and supplies	79,518	79,518	-
Charges and services.	3,628,358	3,628,358	-
Capital outlay and equipment.	508,507	508,507	-
<i>Total Public Safety</i>	<u>4,483,994</u>	<u>4,483,994</u>	<u>-</u>
Health			
Materials and supplies	596	596	-
Charges and services.	37,500	37,500	-
<i>Total Health</i>	<u>38,096</u>	<u>38,096</u>	<u>-</u>
Human Services			
Materials and supplies	1,656	1,656	-
Charges and services.	882,590	882,590	-
<i>Total Human Services</i>	<u>884,246</u>	<u>884,246</u>	<u>-</u>

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation			
Charges and services.	\$ 649	\$ 649	\$ -
Capital outlay and equipment.	100,000	100,000	-
<i>Total Conservation and Recreation</i>	<u>100,649</u>	<u>100,649</u>	<u>-</u>
Miscellaneous			
Materials and supplies	2,495	2,495	-
Charges and services.	359,421	359,421	-
Other	98,331	98,331	-
<i>Total Miscellaneous.</i>	<u>460,247</u>	<u>460,247</u>	<u>-</u>
Total expenditures	<u>8,718,645</u>	<u>8,718,643</u>	<u>2</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>1,233,922</u>	<u>(4,449,223)</u>	<u>(5,683,145)</u>
<u>Other financing sources:</u>			
Transfers in	47,433	47,433	-
Total other financing sources	<u>47,433</u>	<u>47,433</u>	<u>-</u>
Net change in fund balance	1,281,355	(4,401,790)	(5,683,145)
Fund balance at beginning of year.	5,224,337	5,224,337	-
<i>Prior year encumbrances appropriated.</i>	340,319	340,319	-
Fund balance at end of year.	<u>\$ 6,846,011</u>	<u>\$ 1,162,866</u>	<u>\$ (5,683,145)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 STORMWATER UTILITY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments	\$ 2,050,000	\$ 2,115,587	\$ 65,587
Total revenues.	<u>2,050,000</u>	<u>2,115,587</u>	<u>65,587</u>
Expenditures:			
Public Works			
Personal services	350,206	348,440	1,766
Charges and services	1,632,490	1,568,340	64,150
Other	6,479	3,998	2,481
Capital outlay	8,315	-	8,315
<i>Total Public Works</i>	<u>1,997,490</u>	<u>1,920,778</u>	<u>76,712</u>
Total expenditures	<u>1,997,490</u>	<u>1,920,778</u>	<u>76,712</u>
Net change in fund balance	52,510	194,809	142,299
Fund balance at beginning of year.	600,835	600,835	-
<i>Prior year encumbrances appropriated</i>	187,722	187,722	-
Fund balance at end of year	<u>\$ 841,067</u>	<u>\$ 983,366</u>	<u>\$ 142,299</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DISASTER SERVICES EMA
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 419,718	\$ 345,698	\$ (74,020)
Total revenues.	419,718	345,698	(74,020)
Expenditures:			
Public Safety			
Personal services.	340,178	255,681	84,497
Materials and supplies	6,700	4,461	2,239
Charges and services.	269,044	191,126	77,918
Other	2,034	155	1,879
Capital outlay and equipment.	20,365	15,776	4,589
<i>Total Public Safety</i>	<i>638,321</i>	<i>467,199</i>	<i>171,122</i>
Total expenditures	638,321	467,199	171,122
Excess/(deficiency) of revenues over/(under) expenditures.	(218,603)	(121,501)	97,102
Other financing sources:			
Transfers in	159,725	96,654	(63,071)
Total other financing sources	159,725	96,654	(63,071)
Net change in fund balance	(58,878)	(24,847)	34,031
Fund balance at beginning of year.	179,453	179,453	-
<i>Prior year encumbrances appropriated</i>	<i>38,856</i>	<i>38,856</i>	<i>-</i>
Fund balance at end of year.	\$ 159,431	\$ 193,462	\$ 34,031

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,936,400	\$ 1,806,327	\$ (130,073)
Fines and forfeitures.	74,600	75,072	472
Other.	66,700	110,866	44,166
Total revenues.	2,077,700	1,992,265	(85,435)
Expenditures:			
Health			
Personal services.	1,661,518	1,636,961	24,557
Materials and supplies	274,323	254,693	19,630
Charges and services.	307,207	209,571	97,636
Other	7,894	7,665	229
Capital outlay and equipment.	17,500	8,431	9,069
<i>Total Health</i>	<i>2,268,442</i>	<i>2,117,321</i>	<i>151,121</i>
Total expenditures	2,268,442	2,117,321	151,121
Excess/deficiency of revenues over/under expenditures.	(190,742)	(125,056)	65,686
Other financing sources:			
Transfers in	60,000	50,000	(10,000)
Total other financing sources	60,000	50,000	(10,000)
Net change in fund balance	(130,742)	(75,056)	55,686
Fund balance at beginning of year.	103,063	103,063	-
<i>Prior year encumbrances appropriated</i>	<i>80,429</i>	<i>80,429</i>	<i>-</i>
Fund balance at end of year.	\$ 52,750	\$ 108,436	\$ 55,686

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 HOTEL LODGING TAX
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	\$ 5,100,000	\$ 5,305,568	\$ 205,568
Other	-	7	7
Total revenues.	<u>5,100,000</u>	<u>5,305,575</u>	<u>205,575</u>
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	81,330	80,679	651
Materials and supplies	1,725	1,232	493
Charges and services	5,014,972	4,950,552	64,420
Capital outlay and equipment	1,973	1,973	-
<i>Total General Government - Legislative and Executive.</i>	<u>5,100,000</u>	<u>5,034,436</u>	<u>65,564</u>
Total expenditures	<u>5,100,000</u>	<u>5,034,436</u>	<u>65,564</u>
Net change in fund balance	-	271,139	271,139
Fund balance at beginning of year.	2,470,623	2,470,623	-
<i>Prior year encumbrances appropriated.</i>	-	-	-
Fund balance at end of year.	<u>\$ 2,470,623</u>	<u>\$ 2,741,762</u>	<u>\$ 271,139</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC VIOLENCE PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 125,000	\$ 115,076	\$ (9,924)
Total revenues.	<u>125,000</u>	<u>115,076</u>	<u>(9,924)</u>
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.	1,000	487	513
Other	<u>124,000</u>	<u>110,763</u>	<u>13,237</u>
<i>Total Health</i>	<u>125,000</u>	<u>111,250</u>	<u>13,750</u>
Total expenditures	<u>125,000</u>	<u>111,250</u>	<u>13,750</u>
Net change in fund balance	-	3,826	3,826
Fund balance at beginning of year.	78,435	78,435	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 78,435</u>	<u>\$ 82,261</u>	<u>\$ 3,826</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 INDIGENT GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 55,000	\$ 54,070	\$ (930)
Total revenues.	55,000	54,070	(930)
Expenditures:			
General Government -			
Judicial			
Personal services.	8,000	6,020	1,980
Charges and services.	47,000	28,270	18,730
<i>Total General Government - Judicial.</i>	<i>55,000</i>	<i>34,290</i>	<i>20,710</i>
Total expenditures	55,000	34,290	20,710
Net change in fund balance	-	19,780	19,780
Fund balance at beginning of year.	122,097	122,097	-
<i>Prior year encumbrances appropriated</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balance at end of year.	\$ 122,097	\$ 141,877	\$ 19,780

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOMESTIC RELATIONS COURT SPECIAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 110,000	\$ 102,077	\$ (7,923)
Total revenues.	110,000	102,077	(7,923)
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Charges and services.	116,500	116,409	91
<i>Total General Government -</i>			
<i>Judicial.</i>	116,500	116,409	91
Total expenditures	116,500	116,409	91
Net change in fund balance	(6,500)	(14,332)	(7,832)
Fund balance at beginning of year.	119,464	119,464	-
<i>Prior year encumbrances appropriated.</i>	-	-	-
Fund balance at end of year.	\$ 112,964	\$ 105,132	\$ (7,832)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CORONER LABORATORY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 700,000	\$ 842,502	\$ 142,502
Total revenues.	<u>700,000</u>	<u>842,502</u>	<u>142,502</u>
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.	93	93	-
Materials and supplies	73,052	72,738	314
Charges and services.	735,234	733,972	1,262
Capital outlay and equipment.	19,823	19,823	-
<i>Total Health</i>	<u>828,202</u>	<u>826,626</u>	<u>1,576</u>
Total expenditures	<u>828,202</u>	<u>826,626</u>	<u>1,576</u>
Net change in fund balance	(128,202)	15,876	144,078
Fund balance at beginning of year.	187,126	187,126	-
<i>Prior year encumbrances appropriated</i>	38,220	38,220	-
Fund balance at end of year.	<u>\$ 97,144</u>	<u>\$ 241,222</u>	<u>\$ 144,078</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TOXICOLOGY LAB
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 346,000	\$ 302,577	\$ (43,423)
Other.	136,000	170,000	34,000
Total revenues.	482,000	472,577	(9,423)
Expenditures:			
Health			
Personal services.	330,151	324,007	6,144
Materials and supplies	58,536	58,536	-
Charges and services.	95,621	95,521	100
<i>Total Health</i>	<i>484,308</i>	<i>478,064</i>	<i>6,244</i>
Total expenditures	484,308	478,064	6,244
Net change in fund balance	(2,308)	(5,487)	(3,179)
Fund balance (deficit) at beginning of year .	6,567	6,567	-
<i>Prior year encumbrances appropriated</i>	<i>2,783</i>	<i>2,783</i>	<i>-</i>
Fund balance at end of year.	\$ 7,042	\$ 3,863	\$ (3,179)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MOTOR VEHICLE ENFORCEMENT AND EDUCATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	\$ 5,000	\$ 1,317	\$ (3,683)
Total revenues.	<u>5,000</u>	<u>1,317</u>	<u>(3,683)</u>
Expenditures:			
Public Safety			
Other	5,000	-	5,000
<i>Total Public Safety</i>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	-	1,317	1,317
Fund balance at beginning of year.	82,537	82,537	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 82,537</u>	<u>\$ 83,854</u>	<u>\$ 1,317</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT DRIVERS ALCOHOL TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.	\$ -	\$ 1,342	\$ 1,342
Fines and forfeitures.	42,500	31,797	(10,703)
Total revenues.	42,500	33,139	(9,361)
Expenditures:			
General Government -			
Judicial			
Charges and services.	175,000	108,940	66,060
<i>Total General Government - Judicial</i>	<i>175,000</i>	<i>108,940</i>	<i>66,060</i>
Total expenditures	175,000	108,940	66,060
Net change in fund balance	(132,500)	(75,801)	56,699
Fund balance at beginning of year.	280,233	280,233	-
<i>Prior year encumbrances appropriated</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balance at end of year.	\$ 147,733	\$ 204,432	\$ 56,699

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SHERIFF POLICING
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 3,837,548	\$ 3,697,271	\$ (140,277)
Total revenues.	<u>3,837,548</u>	<u>3,697,271</u>	<u>(140,277)</u>
Expenditures:			
Public Safety			
Personal services	3,668,426	3,564,047	104,379
Materials and supplies	52,314	52,314	-
Charges and services	117,521	117,360	161
<i>Total Public Safety</i>	<u>3,838,261</u>	<u>3,733,721</u>	<u>104,540</u>
Total expenditures	<u>3,838,261</u>	<u>3,733,721</u>	<u>104,540</u>
Net change in fund balance	(713)	(36,450)	(35,737)
Fund balance at beginning of year.	195,874	195,874	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 195,161</u>	<u>\$ 159,424</u>	<u>\$ (35,737)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CONCEALED HANDGUN
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 180,000	\$ 118,626	\$ (61,374)
Total revenues.	180,000	118,626	(61,374)
Expenditures:			
Public Safety			
Personal services.	70,960	69,438	1,522
Materials and supplies	5,000	3,099	1,901
Charges and services.	75,000	48,868	26,132
<i>Total Public Safety</i>	<i>150,960</i>	<i>121,405</i>	<i>29,555</i>
Total expenditures	150,960	121,405	29,555
Net change in fund balance	29,040	(2,779)	(31,819)
Fund balance at beginning of year.	271,323	271,323	-
<i>Prior year encumbrances appropriated</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balance at end of year.	\$ 300,363	\$ 268,544	\$ (31,819)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COUNTYWIDE COMMUNICATION SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 1,500,000	\$ 1,524,525	\$ 24,525
Intergovernmental	96,960	-	(96,960)
Total revenues	1,596,960	1,524,525	(72,435)
Expenditures:			
Public Safety			
Personal services	303,695	286,174	17,521
Materials and supplies	15,177	12,160	3,017
Charges and services	1,657,412	1,623,767	33,645
Capital outlay and equipment	81,269	31,046	50,223
<i>Total Public Safety</i>	<i>2,057,553</i>	<i>1,953,147</i>	<i>104,406</i>
Total expenditures	2,057,553	1,953,147	104,406
Net change in fund balance	(460,593)	(428,622)	31,971
Fund balance at beginning of year	1,425,702	1,425,702	-
<i>Prior year encumbrances appropriated</i>	<i>618,224</i>	<i>618,224</i>	<i>-</i>
Fund balance at end of year	\$ 1,583,333	\$ 1,615,304	\$ 31,971

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DETAC
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,889,000	\$ 1,628,227	\$ (260,773)
Other.	89,300	506,282	416,982
Total revenues.	1,978,300	2,134,509	156,209
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	907,244	807,949	99,295
Materials and supplies	26,956	10,859	16,097
Charges and services.	488,057	302,512	185,545
Other	4,500	33	4,467
Capital outlay and equipment.	29,500	27,135	2,365
<i>Total General Government - Legislative and Executive.</i>	<i>1,456,257</i>	<i>1,148,488</i>	<i>307,769</i>
Judicial			
Personal services.	819,329	755,617	63,712
Materials and supplies	21,600	11,872	9,728
Charges and services.	418,711	342,079	76,632
Other	4,750	252	4,498
Capital outlay and equipment.	20,221	12,450	7,771
<i>Total General Government - Judicial.</i>	<i>1,284,611</i>	<i>1,122,270</i>	<i>162,341</i>
Total expenditures	2,740,868	2,270,758	470,110
Net change in fund balance	(762,568)	(136,249)	626,319
Fund balance at beginning of year.	1,665,516	1,665,516	-
<i>Prior year encumbrances appropriated</i>	<i>17,404</i>	<i>17,404</i>	<i>-</i>
Fund balance at end of year.	\$ 920,352	\$ 1,546,671	\$ 626,319

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TAX CERTIFICATE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ -	\$ 10,280	\$ 10,280
Total revenues.	-	10,280	10,280
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	9,595	9,595	-
Charges and services.	43,785	43,785	-
<i>Total General Government - Legislative and Executive.</i>	<u>53,380</u>	<u>53,380</u>	<u>-</u>
Total expenditures	<u>53,380</u>	<u>53,380</u>	<u>-</u>
Net change in fund balance	(53,380)	(43,100)	10,280
Fund balance at beginning of year.	53,380	53,380	-
<i>Prior year encumbrances appropriated.</i>	-	-	-
Fund balance at end of year.	<u>\$ -</u>	<u>\$ 10,280</u>	<u>\$ 10,280</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 T.I.P.P.
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.	\$ 2,000	\$ 1,499	\$ (501)
Total revenues.	<u>2,000</u>	<u>1,499</u>	<u>(501)</u>
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	10,000	-	10,000
Materials and supplies	6,790	1,878	4,912
Charges and services.	25,635	20,820	4,815
Other	500	-	500
<i>Total General Government - Legislative and Executive.</i>	<u>42,925</u>	<u>22,698</u>	<u>20,227</u>
Total expenditures	<u>42,925</u>	<u>22,698</u>	<u>20,227</u>
Net change in fund balance	(40,925)	(21,199)	19,726
Fund balance at beginning of year.	130,082	130,082	-
<i>Prior year encumbrances appropriated.</i>	4,727	4,727	-
Fund balance at end of year.	<u>\$ 93,884</u>	<u>\$ 113,610</u>	<u>\$ 19,726</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY MR/RES SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 17,651,563	\$ 17,651,563	\$ -
Total revenues.	<u>17,651,563</u>	<u>17,651,563</u>	<u>-</u>
Expenditures:			
Health			
Charges and services.	17,731,966	17,158,012	573,954
<i>Total Health</i>	<u>17,731,966</u>	<u>17,158,012</u>	<u>573,954</u>
Total expenditures	<u>17,731,966</u>	<u>17,158,012</u>	<u>573,954</u>
Net change in fund balance	(80,403)	493,551	573,954
Fund balance at beginning of year.	-	-	-
<i>Prior year encumbrances appropriated</i>	142,992	142,992	-
Fund balance at end of year	<u>\$ 62,589</u>	<u>\$ 636,543</u>	<u>\$ 573,954</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 IMAGINATION STATION
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 1,021,987	\$ 1,021,987	\$ -
Intergovernmental	140,828	141,443	615
Total revenues.	<u>1,162,815</u>	<u>1,163,430</u>	<u>615</u>
Expenditures:			
Conservation and Recreation			
Charges and services.	1,162,816	1,161,109	1,707
<i>Total Conservation and Recreation</i>	<u>1,162,816</u>	<u>1,161,109</u>	<u>1,707</u>
Total expenditures	<u>1,162,816</u>	<u>1,161,109</u>	<u>1,707</u>
Net change in fund balance	(1)	2,321	2,322
Fund balance at beginning of year.	793	793	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 792</u>	<u>\$ 3,114</u>	<u>\$ 2,322</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BUILDING REGULATION
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	\$ 850,000	\$ 984,491	\$ 134,491
Total revenues.	850,000	984,491	134,491
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	597,441	591,680	5,761
Materials and supplies	35,650	29,248	6,402
Charges and services	284,671	251,541	33,130
Other	500	-	500
Capital outlay and equipment	1,225	1,099	126
<i>Total General Government - Legislative and Executive.</i>	919,487	873,568	45,919
Total expenditures	919,487	873,568	45,919
Net change in fund balance	(69,487)	110,923	180,410
Fund balance at beginning of year.	365,196	365,196	-
<i>Prior year encumbrances appropriated.</i>	225	225	-
Fund balance at end of year.	\$ 295,934	\$ 476,344	\$ 180,410

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CERTIFICATE OF TITLE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 2,625,900	\$ 2,793,480	\$ 167,580
Other.	3,300	1,791	(1,509)
Total revenues.	2,629,200	2,795,271	166,071
Expenditures:			
General Government -			
Judicial			
Personal services.	1,697,927	1,613,603	84,324
Materials and supplies	79,087	45,497	33,590
Charges and services.	213,006	200,643	12,363
Other	147,985	70	147,915
Capital outlay and equipment.	9,750	5,138	4,612
<i>Total General Government - Judicial</i>	<i>2,147,755</i>	<i>1,864,951</i>	<i>282,804</i>
Total expenditures	2,147,755	1,864,951	282,804
Net change in fund balance	481,445	930,320	448,875
Fund balance at beginning of year.	3,362,822	3,362,822	-
<i>Prior year encumbrances appropriated</i>	<i>27,832</i>	<i>27,832</i>	<i>-</i>
Fund balance at end of year.	\$ 3,872,099	\$ 4,320,974	\$ 448,875

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 RECORDER EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 75,000	\$ 49,865	\$ (25,135)
Total revenues.	<u>75,000</u>	<u>49,865</u>	<u>(25,135)</u>
Expenditures:			
General Government - Legislative and Executive			
Personal services.	55,656	46,074	9,582
Materials and supplies	14,046	11,060	2,986
Charges and services.	289,844	204,666	85,178
Other	17,246	95	17,151
Capital outlay and equipment.	90,550	26,784	63,766
<i>Total General Government - Legislative and Executive.</i>	<u>467,342</u>	<u>288,679</u>	<u>178,663</u>
Total expenditures	<u>467,342</u>	<u>288,679</u>	<u>178,663</u>
Net change in fund balance	(392,342)	(238,814)	153,528
Fund balance at beginning of year.	725,856	725,856	-
<i>Prior year encumbrances appropriated</i>	16,141	16,141	-
Fund balance at end of year.	<u>\$ 349,655</u>	<u>\$ 503,183</u>	<u>\$ 153,528</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE TREATMENT CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 241	\$ 241	\$ -
Intergovernmental	3,605,481	2,781,204	(824,277)
Other.	260	260	-
Total revenues.	3,605,982	2,781,705	(824,277)
Expenditures:			
Public Safety			
Personal services.	2,338,735	2,338,735	-
Materials and supplies	72,711	72,711	-
Charges and services.	262,340	262,340	-
Capital outlay and equipment.	47,719	47,719	-
<i>Total Public Safety</i>	<i>2,721,505</i>	<i>2,721,505</i>	<i>-</i>
Total expenditures	2,721,505	2,721,505	-
Net change in fund balances	884,477	60,200	(824,277)
Fund balance at beginning of year	190,702	190,702	-
<i>Prior year encumbrances appropriated</i>	<i>93</i>	<i>93</i>	<i>-</i>
Fund balance at end of year.	\$ 1,075,272	\$ 250,995	\$ (824,277)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE FELONY DELINQUENCY CARE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,799,153	\$ 1,972,494	\$ 173,341
Other	78,847	78,847	-
Total revenues	1,878,000	2,051,341	173,341
Expenditures:			
Public Safety			
Personal services	667,999	667,999	-
Materials and supplies	10,204	10,204	-
Charges and services	3,313,503	3,313,503	-
<i>Total Public Safety</i>	<i>3,991,706</i>	<i>3,991,706</i>	<i>-</i>
Total expenditures	3,991,706	3,991,706	-
Net change in fund balance	(2,113,706)	(1,940,365)	173,341
Fund balance at beginning of year	1,801,277	1,801,277	-
<i>Prior year encumbrances appropriated</i>	<i>797,719</i>	<i>797,719</i>	<i>-</i>
Fund balance at end of year	\$ 485,290	\$ 658,631	\$ 173,341

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE COURT INDIGENT DRIVERS TREATMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.	\$ 600	\$ 648	\$ 48
Total revenues.	<u>600</u>	<u>648</u>	<u>48</u>
Expenditures:			
General Government -			
Charges and services.	2,000	432	1,568
<i>Total General Government -</i>			
<i>Judicial.</i>	<u>2,000</u>	<u>432</u>	<u>1,568</u>
Total expenditures	<u>2,000</u>	<u>432</u>	<u>1,568</u>
Net change in fund balance	(1,400)	216	1,616
Fund balance at beginning of year.	3,790	3,790	-
<i>Prior year encumbrances appropriated.</i>	-	-	-
Fund balance at end of year.	<u>\$ 2,390</u>	<u>\$ 4,006</u>	<u>\$ 1,616</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FELONY DIVERSION PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,393,968	\$ 1,196,984	\$ (1,196,984)
Total revenues.	<u>2,393,968</u>	<u>1,196,984</u>	<u>(1,196,984)</u>
Expenditures:			
Public Safety			
Personal services	870,511	870,511	-
Materials and supplies	10,874	10,874	-
Charges and services	256,049	256,049	-
Capital outlay and equipment	2,586	2,586	-
<i>Total Public Safety</i>	<u>1,140,020</u>	<u>1,140,020</u>	<u>-</u>
Total expenditures	<u>1,140,020</u>	<u>1,140,020</u>	<u>-</u>
Net change in fund balance	1,253,948	56,964	(1,196,984)
Fund balance at beginning of year.	65,176	65,176	-
<i>Prior year encumbrances appropriated</i>	1,269	1,269	-
Fund balance at end of year.	<u>\$ 1,320,393</u>	<u>\$ 123,409</u>	<u>\$ (1,196,984)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CORRECTION TREATMENT FACILITY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 8,460,763	\$ 4,153,466	\$ (4,307,297)
Other	117,662	117,662	-
Total revenues.	8,578,425	4,271,128	(4,307,297)
Expenditures:			
Public Safety			
Personal services	3,472,705	3,472,705	-
Materials and supplies	286,579	286,579	-
Charges and services	406,295	406,295	-
Other	117,662	117,662	-
Capital outlay and equipment	64,448	64,448	-
<i>Total Public Safety</i>	4,347,689	4,347,689	-
Total expenditures	4,347,689	4,347,689	-
Net change in fund balance	4,230,736	(76,561)	(4,307,297)
Fund balance at beginning of year.	309,015	309,015	-
<i>Prior year encumbrances appropriated</i>	234,884	234,884	-
Fund balance at end of year.	\$ 4,774,635	\$ 467,338	\$ (4,307,297)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMON PLEAS CIVIL MEDIATION
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 85,000	\$ 64,717	\$ (20,283)
Total revenues.	85,000	64,717	(20,283)
Expenditures:			
General Government -			
Judicial			
Personal services.	159,258	158,681	577
Materials and supplies	1,850	1,340	510
Charges and services.	1,682	1,159	523
<i>Total General Government - Judicial</i>	<i>162,790</i>	<i>161,180</i>	<i>1,610</i>
Total expenditures	162,790	161,180	1,610
Net change in fund balance	(77,790)	(96,463)	(18,673)
Fund balance at beginning of year.	156,989	156,989	-
<i>Prior year encumbrances appropriated</i>	<i>193</i>	<i>193</i>	<i>-</i>
Fund balance at end of year.	\$ 79,392	\$ 60,719	\$ (18,673)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ADMINISTRATION OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 3,000	\$ 1,451	\$ (1,549)
Total revenues.	3,000	1,451	(1,549)
Expenditures:			
General Government -			
Judicial			
Charges and services	2,000	822	1,178
Other	3,000	-	3,000
<i>Total General Government - Judicial</i>	<i>5,000</i>	<i>822</i>	<i>4,178</i>
Total expenditures	5,000	822	4,178
Net change in fund balance	(2,000)	629	2,629
Fund balance at beginning of year.	11,143	11,143	-
<i>Prior year encumbrances appropriated</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balance at end of year.	\$ 9,143	\$ 11,772	\$ 2,629

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 PROBATION SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 250,000	\$ 226,534	\$ (23,466)
Total revenues.	<u>250,000</u>	<u>226,534</u>	<u>(23,466)</u>
Expenditures:			
General Government -			
Judicial			
Personal services.	81,527	80,394	1,133
Charges and services.	160,683	156,434	4,249
Capital outlay and equipment.	13,577	3,558	10,019
<i>Total General Government - Judicial</i>	<u>255,787</u>	<u>240,386</u>	<u>15,401</u>
Total expenditures	<u>255,787</u>	<u>240,386</u>	<u>15,401</u>
Net change in fund balance	(5,787)	(13,852)	(8,065)
Fund balance at beginning of year.	486,831	486,831	-
<i>Prior year encumbrances appropriated</i>	15,698	15,698	-
Fund balance at end of year.	<u>\$ 496,742</u>	<u>\$ 488,677</u>	<u>\$ (8,065)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FORECLOSURE MAGISTRATE PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.	\$ 250,000	\$ 156,578	\$ (93,422)
Total revenues.	<u>250,000</u>	<u>156,578</u>	<u>(93,422)</u>
Expenditures:			
General Government -			
Judicial			
Personal services.	199,245	187,658	11,587
Materials and supplies	6,725	6,719	6
Charges and services.	2,800	1,633	1,167
<i>Total General Government - Judicial</i>	<u>208,770</u>	<u>196,010</u>	<u>12,760</u>
Total expenditures	<u>208,770</u>	<u>196,010</u>	<u>12,760</u>
Net change in fund balance	41,230	(39,432)	(80,662)
Fund balance at beginning of year.	82,806	82,806	-
<i>Prior year encumbrances appropriated</i>	2,785	2,785	-
Fund balance at end of year.	<u>\$ 126,821</u>	<u>\$ 46,159</u>	<u>\$ (80,662)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 OTHER SPECIAL REVENUE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 5,369,700	\$ 1,629,380	\$ (3,740,320)
Intergovernmental	45,000	1,378,165	1,333,165
Investment income	100	126,251	126,151
Other	297,700	3,045,470	2,747,770
Total revenues	5,712,500	6,179,266	466,766
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	185,000	107,011	77,989
Charges and services	95,029	94,868	161
Other	444,905	-	444,905
Capital outlay and equipment	335,511	298,180	37,331
<i>Total General Government - Legislative and Executive</i>	<i>1,060,445</i>	<i>500,059</i>	<i>560,386</i>
Judicial			
Personal services	272,262	259,677	12,585
Materials and supplies	136,012	70,908	65,104
Charges and services	956,017	732,839	223,178
Other	39,000	-	39,000
Capital outlay and equipment	240,429	140,610	99,819
<i>Total General Government - Judicial</i>	<i>1,643,720</i>	<i>1,204,034</i>	<i>439,686</i>
Public Safety			
Personal services	174,520	151,744	22,776
Materials and supplies	69,400	46,402	22,998
Charges and services	1,191,500	750,563	440,937
Other	8,100	-	8,100
Capital outlay and equipment	400,000	269,817	130,183
<i>Total Public Safety</i>	<i>1,843,520</i>	<i>1,218,526</i>	<i>624,994</i>
Public Works			
Charges and services	6,405,120	6,277,274	127,846
Other	10,000	543	9,457
<i>Total Public Works</i>	<i>6,415,120</i>	<i>6,277,817</i>	<i>137,303</i>
Human Services			
Charges and services	15,369	14,216	1,153
<i>Total Human Services</i>	<i>15,369</i>	<i>14,216</i>	<i>1,153</i>
Total expenditures	10,978,174	9,214,652	1,763,522
Excess/(deficiency) of revenues over/(under) expenditures	(5,265,674)	(3,035,386)	2,230,288
Other financing sources:			
Transfers in	275,000	775,000	500,000
Total other financing sources	275,000	775,000	500,000
Net change in fund balance	(4,990,674)	(2,260,386)	2,730,288
Fund balance at beginning of year	16,348,675	16,348,675	-
<i>Prior year encumbrances appropriated</i>	<i>99,776</i>	<i>99,776</i>	<i>-</i>
Fund balance at end of year	\$ 11,457,777	\$ 14,188,065	\$ 2,730,288

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ECONOMIC DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
From local sources:			
Charges for services	\$ -	\$ 21,673	\$ 21,673
Intergovernmental	1,355,000	1,370,000	15,000
Other	-	43,300	43,300
Total revenues.	<u>1,355,000</u>	<u>1,434,973</u>	<u>79,973</u>
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services	244,904	224,161	20,743
Materials and supplies	1,875	1,864	11
Charges and services	146,900	76,144	70,756
Other	2,055,796	1,998,625	57,171
Capital outlay and equipment	9,125	7,146	1,979
<i>Total General Government - Legislative and Executive.</i>	<u>2,458,600</u>	<u>2,307,940</u>	<u>150,660</u>
Total expenditures	<u>2,458,600</u>	<u>2,307,940</u>	<u>150,660</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(1,103,600)</u>	<u>(872,967)</u>	<u>230,633</u>
<u>Other financing sources:</u>			
Transfers in	650,000	850,000	200,000
Total other financing sources	<u>650,000</u>	<u>850,000</u>	<u>200,000</u>
Net change in fund balance	(453,600)	(22,967)	430,633
Fund balance at beginning of year.	576,489	576,489	-
<i>Prior year encumbrances appropriated.</i>	15,000	15,000	-
Fund balance at end of year.	<u>\$ 137,889</u>	<u>\$ 568,522</u>	<u>\$ 430,633</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CAPITAL IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 32,437	\$ 32,437	\$ -
Intergovernmental	205,659	205,659	-
Rental income	172,690	172,690	-
Other	74,746	773,135	698,389
Total revenues	485,532	1,183,921	698,389
Expenditures:			
Capital outlay:			
Capital outlay and equipment	4,777,413	4,777,413	-
Debt service:			
Principal retirement	20,460,000	20,460,000	-
Interest and fiscal charges	208,132	208,132	-
Note issuance costs	38,876	38,876	-
Total expenditures	25,484,421	25,484,421	-
Excess/(deficiency) of revenues over/(under) expenditures	(24,998,889)	(24,300,500)	698,389
Other financing sources:			
Note issuance	17,303,000	17,303,000	-
Transfers in	4,715,000	4,715,000	-
Total other financing sources	22,018,000	22,018,000	-
Net change in fund balance	(2,980,889)	(2,282,500)	698,389
Fund balance at beginning of year	18,426,674	18,426,674	-
<i>Prior year encumbrances appropriated</i>	726,003	726,003	-
Fund balance at end of year	\$ 16,171,788	\$ 16,870,177	\$ 698,389

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ZOO CAPITAL IMPROVEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 6,015,087	\$ 6,015,087	\$ -
Intergovernmental	832,467	832,467	-
Total revenues.	<u>6,847,554</u>	<u>6,847,554</u>	<u>-</u>
Expenditures:			
Conservation and Recreation			
Charges and services.	6,845,000	6,842,622	2,378
<i>Total Conservation and Recreation . .</i>	<u>6,845,000</u>	<u>6,842,622</u>	<u>2,378</u>
Total expenditures	<u>6,845,000</u>	<u>6,842,622</u>	<u>2,378</u>
Net change in fund balance	2,554	4,932	2,378
Fund balance at beginning of year.	1,180	1,180	-
<i>Prior year encumbrances appropriated</i>	-	-	-
Fund balance at end of year.	<u>\$ 3,734</u>	<u>\$ 6,112</u>	<u>\$ 2,378</u>

LUCAS COUNTY, OHIO

Nonmajor Enterprise Funds – Fund Descriptions

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

The County operates the following *Nonmajor Enterprise Funds*:

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2014

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments	\$ 3,440,899	\$ 3,072,241	\$ 735,433	\$ 7,248,573
Receivables (net of allowances for uncollectibles):				
Accounts	1,717,440	198,083	5,054	1,920,577
Due from other governments	-	1,610,130	-	1,610,130
<i>Total current assets</i>	<u>5,158,339</u>	<u>4,880,454</u>	<u>740,487</u>	<u>10,779,280</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	36,250	75,663	-	111,913
Depreciable capital assets	5,275,199	2,325,622	-	7,600,821
Accumulated depreciation	(3,126,529)	(951,867)	-	(4,078,396)
Total capital assets, net	<u>2,184,920</u>	<u>1,449,418</u>	<u>-</u>	<u>3,634,338</u>
<i>Total assets</i>	<u>7,343,259</u>	<u>6,329,872</u>	<u>740,487</u>	<u>14,413,618</u>
Liabilities:				
Current liabilities:				
Accounts payable	40,149	1,722,735	-	1,762,884
Accrued wages and benefits payable	121,980	37,200	-	159,180
Due to other funds	915	181	-	1,096
Due to other governments	44,932	12,275	-	57,207
Compensated absences payable - current	164,513	30,994	-	195,507
Capital lease obligations payable - current	79,673	-	-	79,673
OWDA loans payable - current	59,944	23,782	-	83,726
<i>Total current liabilities</i>	<u>512,106</u>	<u>1,827,167</u>	<u>-</u>	<u>2,339,273</u>
Long-term liabilities:				
Compensated absences payable	96,499	17,513	-	114,012
Capital lease obligations payable	253,743	-	-	253,743
OWDA loans payable	261,280	920,441	-	1,181,721
<i>Total long-term liabilities</i>	<u>611,522</u>	<u>937,954</u>	<u>-</u>	<u>1,549,476</u>
<i>Total liabilities</i>	<u>1,123,628</u>	<u>2,765,121</u>	<u>-</u>	<u>3,888,749</u>
Net position:				
Net investment in capital assets	1,530,280	505,195	-	2,035,475
Unrestricted	4,689,351	3,059,556	740,487	8,489,394
<i>Total net position</i>	<u>\$ 6,219,631</u>	<u>\$ 3,564,751</u>	<u>\$ 740,487</u>	<u>\$ 10,524,869</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Sanitary Engineer</u>	<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total Nonmajor Enterprise Funds</u>
<u>Operating revenues:</u>				
Charges for services	\$ 4,853,018	\$ 2,328,921	\$ 145,571	\$ 7,327,510
Special assessments	-	720,887	-	720,887
Other	1,197	-	-	1,197
<i>Total operating revenues.</i>	<u>4,854,215</u>	<u>3,049,808</u>	<u>145,571</u>	<u>8,049,594</u>
<u>Operating expenses:</u>				
Personal services	3,357,986	682,185	-	4,040,171
Contract services	584,799	9,861,924	71,467	10,518,190
Materials and supplies.	359,331	186,352	493	546,176
Depreciation.	208,976	130,393	-	339,369
Heat, light and power	26,717	12,269	-	38,986
Other	1,398	346	75,139	76,883
<i>Total operating expenses.</i>	<u>4,539,207</u>	<u>10,873,469</u>	<u>147,099</u>	<u>15,559,775</u>
<i>Operating income (loss)</i>	<u>315,008</u>	<u>(7,823,661)</u>	<u>(1,528)</u>	<u>(7,510,181)</u>
<u>Nonoperating revenues (expenses):</u>				
Interest and fiscal charges	(25,655)	(55,291)	-	(80,946)
Loss on disposal of capital assets	-	(45,600)	-	(45,600)
Intergovernmental	54,457	9,469,780	-	9,524,237
<i>Total nonoperating revenues (expenses).</i>	<u>28,802</u>	<u>9,368,889</u>	<u>-</u>	<u>9,397,691</u>
<i>Change in net position.</i>	343,810	1,545,228	(1,528)	1,887,510
<i>Net position at beginning of year</i>	<u>5,875,821</u>	<u>2,019,523</u>	<u>742,015</u>	<u>8,637,359</u>
<i>Net position at end of year.</i>	<u>\$ 6,219,631</u>	<u>\$ 3,564,751</u>	<u>\$ 740,487</u>	<u>\$ 10,524,869</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services	\$ 4,859,430	\$ 2,374,872	\$ 169,819	\$ 7,404,121
Cash received from special assessments	-	720,887	-	720,887
Cash received from other operations	1,197	-	-	1,197
Cash payments to employees	(3,405,918)	(673,393)	-	(4,079,311)
Cash payments for contractual services	(756,884)	(9,830,406)	(128,348)	(10,715,638)
Cash payments for materials and supplies.	(359,686)	(164,290)	(493)	(524,469)
Cash payments for heat, light and power	(26,717)	(12,269)	-	(38,986)
Cash payments for other expenses	(1,398)	(740)	(75,139)	(77,277)
<i>Net cash provided by (used in) operating activities</i>	<u>310,024</u>	<u>(7,585,339)</u>	<u>(34,161)</u>	<u>(7,309,476)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.	60,109	8,640,840	-	8,700,949
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(120,613)	(546,508)	-	(667,121)
Principal paid on capital leases.	(89,738)	-	-	(89,738)
Principal paid on loans	(116,569)	(45,622)	-	(162,191)
Interest paid on loans.	(25,655)	(55,291)	-	(80,946)
<i>Net cash used in capital and related financing activities.</i>	<u>(352,575)</u>	<u>(647,421)</u>	<u>-</u>	<u>(999,996)</u>
Net increase (decrease) in cash and cash equivalents.	17,558	408,080	(34,161)	391,477
<i>Cash and cash equivalents at beginning of year.</i>	3,423,341	2,664,161	769,594	6,857,096
<i>Cash and cash equivalents at end of year.</i>	<u>\$ 3,440,899</u>	<u>\$ 3,072,241</u>	<u>\$ 735,433</u>	<u>\$ 7,248,573</u>
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss)	\$ 315,008	\$ (7,823,661)	\$ (1,528)	\$ (7,510,181)
Adjustments:				
Depreciation	208,976	130,393	-	339,369
Changes in assets and liabilities:				
Decrease in accounts receivable	6,412	45,951	24,248	76,611
Increase (decrease) in accounts payable.	(170,307)	53,493	(56,881)	(173,695)
Increase in accrued wages and benefits	77	11,122	-	11,199
Increase in due to other governments	660	2,977	-	3,637
(Decrease) in compensated absences payable.	(49,180)	(5,307)	-	(54,487)
(Decrease) in due to other funds.	(1,622)	(307)	-	(1,929)
<i>Net cash provided by (used in) operating activities</i>	<u>\$ 310,024</u>	<u>\$ (7,585,339)</u>	<u>\$ (34,161)</u>	<u>\$ (7,309,476)</u>

Noncash Transactions:

At December 31, 2014 and 2013, the Sanitary Engineer fund purchased \$0 and \$59, respectively, in capital assets on account. During 2014, the Sanitary Engineer fund acquired \$423,154 in capital assets via the inception of a capital lease.

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 4,750,100	\$ 4,861,696	\$ 111,596
Other	6,900	1,197	(5,703)
Total operating revenues.	4,757,000	4,862,893	105,893
<u>Operating expenses:</u>			
Personal services	3,450,960	3,406,527	44,433
Contract services	1,118,255	991,123	127,132
Materials and supplies.	407,312	368,136	39,176
Other	3,000	1,398	1,602
Capital outlay and equipment.	37,355	27,708	9,647
Total operating expenses.	5,016,882	4,794,892	221,990
Operating loss	(259,882)	68,001	327,883
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(118,000)	(116,569)	1,431
Interest and fiscal charges	(27,000)	(25,655)	1,345
Intergovernmental	65,000	60,109	(4,891)
Total nonoperating revenues (expenses).	(80,000)	(82,115)	(2,115)
Net change in net position	(339,882)	(14,114)	325,768
Net position at beginning of year.	3,195,126	3,195,126	-
Prior year encumbrances appropriated	215,120	215,120	-
Net position at end of year.	\$ 3,070,364	\$ 3,396,132	\$ 325,768

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SOLID WASTE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,716,840	\$ 2,374,872	\$ (341,968)
Special assessments	-	720,887	720,887
Total operating revenues.	2,716,840	3,095,759	378,919
<u>Operating expenses:</u>			
Personal services	711,828	673,394	38,434
Contract services	11,101,749	10,582,677	519,072
Materials and supplies.	260,056	171,048	89,008
Other	42,532	740	41,792
Capital outlay and equipment	75,000	-	75,000
Total operating expenses.	12,191,165	11,427,859	763,306
Operating loss	(9,474,325)	(8,332,100)	1,142,225
<u>Nonoperating (expenses):</u>			
Principal retirement	(45,622)	(45,622)	-
Interest and fiscal charges	(55,291)	(55,291)	-
Intergovernmental	9,455,773	8,640,840	(814,933)
Total nonoperating (expenses)	9,354,860	8,539,927	(814,933)
Net change in net position	(119,465)	207,827	327,292
Net position at beginning of year.	2,044,795	2,044,795	-
Prior year encumbrances appropriated	619,366	619,366	-
Net position at end of year	\$ 2,544,696	\$ 2,871,988	\$ 327,292

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental Income	\$ 153,000	\$ 143,412	\$ (9,588)
Other operating revenues	12,000	26,407	14,407
Total operating revenues.	165,000	169,819	4,819
<u>Operating expenses:</u>			
Contract services	168,681	130,598	38,083
Materials and supplies.	493	493	-
Other	75,139	75,139	-
Total operating expenses.	244,313	206,230	38,083
Net change in net position	(79,313)	(36,411)	42,902
Net position at beginning of year.	709,523	709,523	-
Prior year encumbrances appropriated	60,071	60,071	-
Net position at end of year.	\$ 690,281	\$ 733,183	\$ 42,902

Animals of the Toledo Zoo

Meerkat



Meerkats are members of the mongoose family. A group of meerkats is called a “mob” or “gang.” Meerkats have small, black, crescent-shaped ears that close when they dig to prevent sand from entering their ear canals.

Meerkats hunt during the day and live at night in burrows, which are complex tunnel systems consisting of mounds, access holes, and tunnels which lead to numerous sleeping chambers.

In the adult male Rhinoceros Hornbill, the bare circumorbital skin is black; the eyes are red. The adult female is the same overall coloration as the male, but smaller and the casque is without black marks; the circumorbital skin is red-orange with black eyelids forming rings around the eyes; the eyes are white.

This species is monogamous, possibly with helpers at times. Hornbills display by jerking their head upwards with each note when calling, and then raising their bill skywards.

Rhinoceros Hornbill



Dart Frog



The general name, Dart Frog, for this family of amphibian is because a few of these types of frogs were used to provide poison for blow darts that were once used by native peoples. All amphibians have toxic skin secretions, and some of the poison dart frogs have among the most toxic secretions of any frog. Only three of the 169 species in the family were used in the making of poison darts, and the native people no longer use them. The most poisonous dart frogs are known for their bright colors. These colors warn potential predators of their toxic skin.

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2014

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	\$ 32,877	\$ 26,285	\$ 72,592	\$ 2,671,060
Receivables (net of allowances for uncollectibles):				
Accounts	-	602	27	7,429
Due from other funds	-	11,761	18,780	73,331
Materials and supplies inventory	-	4,960	20,660	-
Prepayments	-	95,001	-	-
<i>Total current assets</i>	<u>32,877</u>	<u>138,609</u>	<u>112,059</u>	<u>2,751,820</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets	-	52,881	365,674	258,074
Accumulated depreciation	-	(52,881)	(245,812)	(91,789)
Total capital assets, net.	<u>-</u>	<u>-</u>	<u>202,648</u>	<u>166,285</u>
<i>Total assets</i>	<u>32,877</u>	<u>138,609</u>	<u>314,707</u>	<u>2,918,105</u>
Liabilities:				
Current liabilities:				
Accounts payable	-	2,042	11,297	35,874
Accrued wages and benefits payable	-	1,038	8,156	3,551
Due to other funds	-	66	198	-
Due to other governments	-	367	2,903	1,271
Compensated absences payable - current	-	-	3,836	-
Claims payable - current	-	-	-	-
<i>Total current liabilities</i>	<u>-</u>	<u>3,513</u>	<u>26,390</u>	<u>40,696</u>
Long-term liabilities:				
Compensated absences payable	-	-	27	-
Claims payable	-	-	-	-
<i>Total long-term liabilities</i>	<u>-</u>	<u>-</u>	<u>27</u>	<u>-</u>
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>-</u>	<u>3,513</u>	<u>26,417</u>	<u>40,696</u>
Net position:				
Net investment in capital assets	-	-	202,648	166,285
Unrestricted.	32,877	135,096	85,642	2,711,124
<i>Total net position</i>	<u>\$ 32,877</u>	<u>\$ 135,096</u>	<u>\$ 288,290</u>	<u>\$ 2,877,409</u>

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 7,194,777	\$ 1,029,177	\$ 10,062,097	\$ 10,288,297	\$ 1,145,627	\$ 912	\$ 32,523,701
308	27	-	-	57,054	-	65,447
-	-	-	-	-	-	103,872
-	-	-	-	-	-	25,620
-	-	-	-	-	-	95,001
<u>7,195,085</u>	<u>1,029,204</u>	<u>10,062,097</u>	<u>10,288,297</u>	<u>1,202,681</u>	<u>912</u>	<u>32,813,641</u>
-	-	-	-	-	-	82,786
14,185	-	-	-	-	-	690,814
<u>(14,185)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(404,667)</u>
-	-	-	-	-	-	368,933
<u>7,195,085</u>	<u>1,029,204</u>	<u>10,062,097</u>	<u>10,288,297</u>	<u>1,202,681</u>	<u>912</u>	<u>33,182,574</u>
481,273	-	83,177	1,010,463	-	-	1,624,126
11,351	-	3,101	3,100	-	-	30,297
5,712	-	22	22	-	-	6,020
4,089	-	1,396	1,111	-	-	11,137
10,829	-	5,664	10,036	-	-	30,365
<u>4,093,300</u>	<u>200,700</u>	<u>-</u>	<u>1,142,657</u>	<u>531,900</u>	<u>-</u>	<u>5,968,557</u>
<u>4,606,554</u>	<u>200,700</u>	<u>93,360</u>	<u>2,167,389</u>	<u>531,900</u>	<u>-</u>	<u>7,670,502</u>
14,213	-	2,035	2,617	-	-	18,892
-	-	-	2,988,822	-	-	2,988,822
<u>14,213</u>	<u>-</u>	<u>2,035</u>	<u>2,991,439</u>	<u>-</u>	<u>-</u>	<u>3,007,714</u>
<u>4,620,767</u>	<u>200,700</u>	<u>95,395</u>	<u>5,158,828</u>	<u>531,900</u>	<u>-</u>	<u>10,678,216</u>
-	-	-	-	-	-	368,933
<u>2,574,318</u>	<u>828,504</u>	<u>9,966,702</u>	<u>5,129,469</u>	<u>670,781</u>	<u>912</u>	<u>22,135,425</u>
<u>\$ 2,574,318</u>	<u>\$ 828,504</u>	<u>\$ 9,966,702</u>	<u>\$ 5,129,469</u>	<u>\$ 670,781</u>	<u>\$ 912</u>	<u>\$ 22,504,358</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Imaging Lab</u>	<u>Central Supplies</u>	<u>Vehicle Maintenance</u>	<u>Telecommunications</u>
<u>Operating revenues:</u>				
Charges for services	\$ -	\$ 410,311	\$ 517,721	\$ 1,040,977
Other	-	-	702	37
<i>Total operating revenues.</i>	<u>-</u>	<u>410,311</u>	<u>518,423</u>	<u>1,041,014</u>
<u>Operating expenses:</u>				
Personal services	-	28,982	227,488	83,548
Contract services	-	19,212	844	663,917
Materials and supplies.	-	378,659	345,967	-
Depreciation.	-	-	14,740	35,686
Employee medical benefits	-	-	-	-
Other	-	-	596	-
<i>Total operating expenses.</i>	<u>-</u>	<u>426,853</u>	<u>589,635</u>	<u>783,151</u>
<i>Operating income (loss)</i>	<u>-</u>	<u>(16,542)</u>	<u>(71,212)</u>	<u>257,863</u>
<u>Nonoperating revenue (expenses):</u>				
Intergovernmental	-	-	50	-
Interest income	-	-	-	-
<i>Total nonoperating revenue (expenses)</i>	<u>-</u>	<u>-</u>	<u>50</u>	<u>-</u>
<i>Income (loss) before transfers and contributions.</i>	<u>-</u>	<u>(16,542)</u>	<u>(71,162)</u>	<u>257,863</u>
Transfer in	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
<i>Change in net position.</i>	<u>-</u>	<u>(16,542)</u>	<u>(31,162)</u>	<u>257,863</u>
<i>Net position at beginning of year</i>	<u>32,877</u>	<u>151,638</u>	<u>319,452</u>	<u>2,619,546</u>
<i>Net position at end of year.</i>	<u>\$ 32,877</u>	<u>\$ 135,096</u>	<u>\$ 288,290</u>	<u>\$ 2,877,409</u>

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 26,459,953	\$ 2,301,474	\$ -	\$ 2,230,063	\$ 7,243,873	\$ -	\$ 40,204,372
104,685	-	1,966,354	360,307	245,863	-	2,677,948
<u>26,564,638</u>	<u>2,301,474</u>	<u>1,966,354</u>	<u>2,590,370</u>	<u>7,489,736</u>	<u>-</u>	<u>42,882,320</u>
294,232	-	86,599	75,432	-	-	796,281
406,991	-	1,376,612	-	-	316,185	2,783,761
19,996	-	2,056	1,982	-	-	748,660
-	-	-	-	-	-	50,426
25,747,134	3,037,238	-	1,684,619	9,281,878	-	39,750,869
-	-	-	-	-	-	596
<u>26,468,353</u>	<u>3,037,238</u>	<u>1,465,267</u>	<u>1,762,033</u>	<u>9,281,878</u>	<u>316,185</u>	<u>44,130,593</u>
96,285	(735,764)	501,087	828,337	(1,792,142)	(316,185)	(1,248,273)
-	-	-	-	-	-	50
57,173	-	-	-	-	-	57,173
<u>57,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,223</u>
153,458	(735,764)	501,087	828,337	(1,792,142)	(316,185)	(1,191,050)
-	-	-	-	-	-	40,000
153,458	(735,764)	501,087	828,337	(1,792,142)	(316,185)	(1,151,050)
2,420,860	1,564,268	9,465,615	4,301,132	2,462,923	317,097	23,655,408
<u>\$ 2,574,318</u>	<u>\$ 828,504</u>	<u>\$ 9,966,702</u>	<u>\$ 5,129,469</u>	<u>\$ 670,781</u>	<u>\$ 912</u>	<u>\$ 22,504,358</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	\$ -	\$ 412,405	\$ 565,122	\$ 1,070,180
Cash received from other operations	-	-	702	37
Cash payments to employees	-	(27,577)	(230,778)	(82,945)
Cash payments for contractual services	-	(20,314)	(11,457)	(804,970)
Cash payments for materials and supplies.	-	(417,621)	(346,409)	-
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	-	(596)	-
<i>Net cash provided by (used in) operating activities</i>	<u>-</u>	<u>(53,107)</u>	<u>(23,416)</u>	<u>182,302</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.	-	-	50	-
Cash received from transfers in	-	-	40,000	-
<i>Net cash provided by noncapital financing activities.</i>	<u>-</u>	<u>-</u>	<u>40,050</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Principal paid on capital leases	-	(3,000)	-	-
<i>Net cash used in capital and related financing activities.</i>	<u>-</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:				
Interest received	-	-	-	-
Net increase (decrease) in cash and cash equivalents.	-	(56,107)	16,634	182,302
<i>Cash and cash equivalents at beginning of year.</i>	<i>32,877</i>	<i>82,392</i>	<i>55,958</i>	<i>2,488,758</i>
<i>Cash and cash equivalents at end of year.</i>	<u><u>\$ 32,877</u></u>	<u><u>\$ 26,285</u></u>	<u><u>\$ 72,592</u></u>	<u><u>\$ 2,671,060</u></u>
Reconciliation of operating loss to net cash (used in) operating activities:				
Operating income (loss).	\$ -	\$ (16,542)	\$ (71,212)	\$ 257,863
Adjustments:				
Depreciation	-	-	14,740	35,686
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	34	86	6,695
Decrease in due from other funds.	-	2,060	47,315	22,508
(Increase) in prepayments	-	(36,703)	-	-
(Increase) in materials supplies inventory	-	(85)	(2,395)	-
(Decrease) in due to other funds.	-	-	-	-
Increase (decrease) in accounts payable.	-	(3,276)	(8,760)	(141,053)
Increase in accrued wages and benefits	-	1,038	747	479
Increase in due to other governments	-	367	121	124
Increase (decrease) in compensated absences payable.	-	-	(4,058)	-
Increase (decrease) in claims payable	-	-	-	-
<i>Net cash provided by (used in) operating activities</i>	<u><u>\$ -</u></u>	<u><u>\$ (53,107)</u></u>	<u><u>\$ (23,416)</u></u>	<u><u>\$ 182,302</u></u>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Centralized Drug Testing	Total Internal Service Funds
\$ 26,481,936	\$ 2,303,342	\$ -	\$ 2,230,063	\$ 7,249,852	\$ -	\$ 40,312,900
109,266	-	1,966,354	360,307	188,914	-	2,625,580
(291,031)	-	(82,621)	(73,885)	-	(1,500)	(790,337)
-	-	(1,490,777)	-	-	(357,966)	(2,685,484)
(19,152)	-	(2,142)	(1,982)	-	(804)	(788,110)
(26,175,434)	(3,051,138)	-	(2,342,616)	(9,222,378)	-	(40,791,566)
-	-	-	-	-	-	(596)
105,585	(747,796)	390,814	171,887	(1,783,612)	(360,270)	(2,117,613)
-	-	-	-	-	-	50
-	-	-	-	-	-	40,000
-	-	-	-	-	-	40,050
-	-	-	-	-	-	(3,000)
-	-	-	-	-	-	(3,000)
57,173	-	-	-	-	-	57,173
162,758	(747,796)	390,814	171,887	(1,783,612)	(360,270)	(2,023,390)
7,032,019	1,776,973	9,671,283	10,116,410	2,929,239	361,182	34,547,091
<u>\$ 7,194,777</u>	<u>\$ 1,029,177</u>	<u>\$ 10,062,097</u>	<u>\$ 10,288,297</u>	<u>\$ 1,145,627</u>	<u>\$ 912</u>	<u>\$ 32,523,701</u>
\$ 96,285	\$ (735,764)	\$ 501,087	\$ 828,337	\$ (1,792,142)	\$ (316,185)	\$ (1,248,273)
-	-	-	-	-	-	50,426
26,564	1,868	-	-	(50,970)	-	(15,723)
-	-	-	-	-	-	71,883
-	-	-	-	-	-	(36,703)
-	-	-	-	-	-	(2,480)
(1,816)	-	-	-	-	-	(1,816)
409,651	-	(114,251)	(95,501)	-	(1,689)	45,121
1,365	-	442	441	-	-	4,512
361	-	404	119	-	-	1,496
1,475	-	3,132	997	-	(42,396)	(40,850)
(428,300)	(13,900)	-	(562,506)	59,500	-	(945,206)
<u>\$ 105,585</u>	<u>\$ (747,796)</u>	<u>\$ 390,814</u>	<u>\$ 171,887</u>	<u>\$ (1,783,612)</u>	<u>\$ (360,270)</u>	<u>\$ (2,117,613)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 IMAGING LAB
 FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Net position at beginning of year.	\$ 32,877	\$ 32,877	\$ -
Prior year encumbrances appropriated	-	-	-
Net position at end of year	<u>\$ 32,877</u>	<u>\$ 32,877</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 490,500	\$ 412,405	\$ (78,095)
Total operating revenues.	<u>490,500</u>	<u>412,405</u>	<u>(78,095)</u>
<u>Operating expenses:</u>			
Personal services	27,908	27,577	331
Contract services	36,202	28,437	7,765
Materials and supplies.	425,180	420,848	4,332
Total operating expenses.	<u>489,290</u>	<u>476,862</u>	<u>12,428</u>
Net change in net position	1,210	(64,457)	(65,667)
Net position at beginning of year.	76,649	76,649	-
Prior year encumbrances appropriated	5,743	5,743	-
Net position at end of year.	<u>\$ 83,602</u>	<u>\$ 17,935</u>	<u>\$ (65,667)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 578,193	\$ 565,122	\$ (13,071)
Other	120	702	582
Total operating revenues.	578,313	565,824	(12,489)
<u>Operating expenses:</u>			
Personal services	232,423	230,947	1,476
Contract services	12,678	11,461	1,217
Materials and supplies.	383,910	347,431	36,479
Other	635	635	-
Capital outlay and equipment	4,066	4,001	65
Total operating expenses.	633,712	594,475	39,237
Income (loss) before transfers and contributions.	(55,399)	(28,651)	26,748
Transfer in	62,000	40,000	(22,000)
Intergovernmental	-	50	50
Net change in net position	6,601	11,399	4,798
Net position at beginning of year.	42,790	42,790	-
Prior year encumbrances appropriated	13,168	13,168	-
Net position at end of year.	\$ 62,559	\$ 67,357	\$ 4,798

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TELECOMMUNICATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 1,200,000	\$ 1,070,180	\$ (129,820)
Other operating revenues	-	37	37
Total operating revenues.	<u>1,200,000</u>	<u>1,070,217</u>	<u>(129,783)</u>
<u>Operating expenses:</u>			
Personal services	87,128	82,945	4,183
Contract services	960,731	766,303	194,428
Materials and supplies.	1,000	-	1,000
Other	758	-	758
Capital outlay and equipment	45,242	38,667	6,575
Total operating expenses.	<u>1,094,859</u>	<u>887,915</u>	<u>206,944</u>
Net change in net position	105,141	182,302	77,161
Net position at beginning of year.	2,459,205	2,459,205	-
Prior year encumbrances appropriated	29,553	29,553	-
Net position at end of year.	<u>\$ 2,593,899</u>	<u>\$ 2,671,060</u>	<u>\$ 77,161</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 25,756,342	\$ 26,481,936	\$ 725,594
Other	50,000	109,266	59,266
Total operating revenues.	25,806,342	26,591,202	784,860
<u>Operating expenses:</u>			
Personal services	296,728	291,030	5,698
Materials and supplies.	16,048	15,780	268
Employee medical benefits	29,799,626	27,471,573	2,328,053
Other	771	-	771
Capital outlay and equipment	10,000	5,250	4,750
Total operating expenses.	30,123,173	27,783,633	2,339,540
Operating income (loss)	(4,316,831)	(1,192,431)	3,124,400
<u>Nonoperating revenues:</u>			
Interest income.	60,000	57,173	(2,827)
Intergovernmental	240,000	-	(240,000)
Total nonoperating revenues	300,000	57,173	(242,827)
Net change in net position	(4,016,831)	(1,135,258)	2,881,573
Net position at beginning of year.	5,423,302	5,423,302	-
Prior year encumbrances appropriated	1,850,274	1,850,274	-
Net position at end of year	\$ 3,256,745	\$ 6,138,318	\$ 2,881,573

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2014*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,236,403	\$ 2,303,342	\$ 66,939
Total operating revenues.	<u>2,236,403</u>	<u>2,303,342</u>	<u>66,939</u>
<u>Operating expenses:</u>			
Employee medical benefits	<u>3,884,380</u>	<u>3,884,380</u>	-
Total operating expenses.	<u>3,884,380</u>	<u>3,884,380</u>	-
Net change in net position	(1,647,977)	(1,581,038)	66,939
Net position at beginning of year.	1,283,208	1,283,208	-
Prior year encumbrances appropriated	500,170	500,170	-
Net position at end of year.	<u>\$ 135,401</u>	<u>\$ 202,340</u>	<u>\$ 66,939</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other	\$ 2,000,000	\$ 1,966,354	\$ (33,646)
Total operating revenues.	2,000,000	1,966,354	(33,646)
<u>Operating expenses:</u>			
Personal services	84,419	82,621	1,798
Contract services	1,958,623	1,695,116	263,507
Materials and supplies.	807	169	638
Capital outlay	2,257	1,973	284
Total operating expenses.	2,046,106	1,779,879	266,227
Net change in net position	(46,106)	186,475	232,581
Net position at beginning of year.	9,574,326	9,574,326	-
Prior year encumbrances appropriated	96,957	96,957	-
Net position at end of year.	\$ 9,625,177	\$ 9,857,758	\$ 232,581

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED WORKERS' COMPENSATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,950,000	\$ 2,230,063	\$ (719,937)
Intergovernmental	-	328,262	328,262
Other	-	32,045	32,045
Total operating revenues.	<u>2,950,000</u>	<u>2,590,370</u>	<u>(359,630)</u>
<u>Operating expenses:</u>			
Personal services	74,603	73,886	717
Materials and supplies.	725	9	716
Employee medical benefits	2,989,138	2,342,626	646,512
Capital outlay	2,186	1,973	213
Total operating expenses.	<u>3,066,652</u>	<u>2,418,494</u>	<u>648,158</u>
Net change in net position	(116,652)	171,876	288,528
Net position at beginning of year.	10,116,342	10,116,342	-
Prior year encumbrances appropriated	68	68	-
Net position at end of year.	<u>\$ 9,999,758</u>	<u>\$ 10,288,286</u>	<u>\$ 288,528</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 7,205,512	\$ 7,249,852	\$ 44,340
Other	200,000	188,914	(11,086)
Total operating revenues.	7,405,512	7,438,766	33,254
<u>Operating expenses:</u>			
Employee medical benefits	10,263,419	10,263,419	-
Total operating expenses.	10,263,419	10,263,419	-
Net change in net position	(2,857,907)	(2,824,653)	33,254
Net position at beginning of year.	1,771,212	1,771,212	-
Prior year encumbrances appropriated	1,158,027	1,158,027	-
Net position at end of year.	\$ 71,332	\$ 104,586	\$ 33,254

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating expenses:</u>			
Personal services	\$ 2,412	\$ 1,500	\$ 912
Contract services	360,460	357,966	2,494
Materials and supplies.	804	804	-
Total operating expenses.	363,676	360,270	3,406
 Net change in net position	 (363,676)	 (360,270)	 3,406
 Net position at beginning of year.	 306,655	 306,655	 -
Prior year encumbrances appropriated	54,527	54,527	-
Net position at end of year	\$ (2,494)	\$ 912	\$ 3,406

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

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

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

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

Ballpark Capital Repairs Fund: To account for monies held by a Trustee, as required by indenture, for capital repairs to the Lucas County Mudhens Ballpark (Fifth Third Field).

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

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Payroll Fund				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 179,570,879	\$ 179,570,879	\$ -
Receivables (net of allowances for uncollectibles):				
Due from others	362,524	263,710	362,524	263,710
Total assets	\$ 362,524	\$ 179,834,589	\$ 179,933,403	\$ 263,710
Liabilities:				
Payroll withholdings	\$ -	\$ 179,570,879	\$ 179,570,879	\$ -
Loans payable	362,524	263,710	362,524	263,710
Total liabilities	\$ 362,524	\$ 179,834,589	\$ 179,933,403	\$ 263,710
Undivided Taxes Fund				
Assets:				
Equity in pooled cash and investments	\$ 12,760,137	\$ 577,480,957	\$ 570,395,197	\$ 19,845,897
Receivables (net of allowances for uncollectibles):				
Taxes	735,921,250	755,168,446	735,921,250	755,168,446
Due from other governments	6,250,349	5,909,275	6,250,349	5,909,275
Total assets	\$ 754,931,736	\$ 1,338,558,678	\$ 1,312,566,796	\$ 780,923,618
Liabilities:				
Undistributed assets	\$ 754,931,736	\$ 1,338,558,678	\$ 1,312,566,796	\$ 780,923,618
Total liabilities	\$ 754,931,736	\$ 1,338,558,678	\$ 1,312,566,796	\$ 780,923,618
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	\$ 866,098	\$ 296,392	\$ 1,111,644	\$ 50,846
Total assets	\$ 866,098	\$ 296,392	\$ 1,111,644	\$ 50,846
Liabilities:				
Undistributed assets	\$ 866,098	\$ 296,392	\$ 1,111,644	\$ 50,846
Total liabilities	\$ 866,098	\$ 296,392	\$ 1,111,644	\$ 50,846
Local Government Fund				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 27,010,878	\$ 27,010,878	\$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments	7,357,839	7,446,612	7,357,839	7,446,612
Total assets	\$ 7,357,839	\$ 34,457,490	\$ 34,368,717	\$ 7,446,612
Liabilities:				
Due to other governments	\$ 7,357,839	\$ 34,457,490	\$ 34,368,717	\$ 7,446,612
Total liabilities	\$ 7,357,839	\$ 34,457,490	\$ 34,368,717	\$ 7,446,612
Subdivision Advance Fund				
Assets:				
Equity in pooled cash and investments	\$ 30,131	\$ 463,435,958	\$ 462,396,686	\$ 1,069,403
Total assets	\$ 30,131	\$ 463,435,958	\$ 462,396,686	\$ 1,069,403
Liabilities:				
Undistributed assets	\$ 30,131	\$ 463,435,958	\$ 462,396,686	\$ 1,069,403
Total liabilities	\$ 30,131	\$ 463,435,958	\$ 462,396,686	\$ 1,069,403

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<u>Recorder's Housing Trust Fees Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 308,347	\$ 1,253,084	\$ 949,708	\$ 611,723
<i>Total assets</i>	<u>\$ 308,347</u>	<u>\$ 1,253,084</u>	<u>\$ 949,708</u>	<u>\$ 611,723</u>
<u>Liabilities:</u>				
Deposits	\$ 308,347	\$ 1,253,084	\$ 949,708	\$ 611,723
<i>Total liabilities</i>	<u>\$ 308,347</u>	<u>\$ 1,253,084</u>	<u>\$ 949,708</u>	<u>\$ 611,723</u>
<u>Undivided Interest Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 145,437	\$ 1,482,065	\$ 1,611,332	\$ 16,170
<i>Total assets</i>	<u>\$ 145,437</u>	<u>\$ 1,482,065</u>	<u>\$ 1,611,332</u>	<u>\$ 16,170</u>
<u>Liabilities:</u>				
Undistributed assets	\$ 145,437	\$ 1,482,065	\$ 1,611,332	\$ 16,170
<i>Total liabilities</i>	<u>\$ 145,437</u>	<u>\$ 1,482,065</u>	<u>\$ 1,611,332</u>	<u>\$ 16,170</u>
<u>Other Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 328,929	\$ 8,272,663	\$ 8,321,973	\$ 279,619
Cash and cash equivalents in segregated accounts	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others	50	42	50	42
<i>Total assets</i>	<u>\$ 330,601</u>	<u>\$ 8,272,705</u>	<u>\$ 8,322,023</u>	<u>\$ 281,283</u>
<u>Liabilities:</u>				
Undistributed assets	\$ 330,601	\$ 8,272,705	\$ 8,322,023	\$ 281,283
<i>Total liabilities</i>	<u>\$ 330,601</u>	<u>\$ 8,272,705</u>	<u>\$ 8,322,023</u>	<u>\$ 281,283</u>
<u>Clerk of Courts Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
Cash and cash equivalents in segregated accounts	4,870,385	9,217,202	10,175,200	3,912,387
<i>Total assets</i>	<u>\$ 6,320,385</u>	<u>\$ 9,217,202</u>	<u>\$ 10,175,200</u>	<u>\$ 5,362,387</u>
<u>Liabilities:</u>				
Deposits	\$ 6,320,385	\$ 9,217,202	\$ 10,175,200	\$ 5,362,387
<i>Total liabilities</i>	<u>\$ 6,320,385</u>	<u>\$ 9,217,202</u>	<u>\$ 10,175,200</u>	<u>\$ 5,362,387</u>
<u>Juvenile Court Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 218,429	\$ 247,969	\$ 218,429	\$ 247,969
<i>Total assets</i>	<u>\$ 218,429</u>	<u>\$ 247,969</u>	<u>\$ 218,429</u>	<u>\$ 247,969</u>
<u>Liabilities:</u>				
Deposits	\$ 218,429	\$ 247,969	\$ 218,429	\$ 247,969
<i>Total liabilities</i>	<u>\$ 218,429</u>	<u>\$ 247,969</u>	<u>\$ 218,429</u>	<u>\$ 247,969</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Common Pleas Court - Probate Fund				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 139,373	\$ 160,841	\$ 139,373	\$ 160,841
<i>Total assets</i>	<u>\$ 139,373</u>	<u>\$ 160,841</u>	<u>\$ 139,373</u>	<u>\$ 160,841</u>
Liabilities:				
Deposits	\$ 139,373	\$ 160,841	\$ 139,373	\$ 160,841
<i>Total liabilities</i>	<u>\$ 139,373</u>	<u>\$ 160,841</u>	<u>\$ 139,373</u>	<u>\$ 160,841</u>
Children Services Fund				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,302,575	\$ 66,978	\$ 39,815	\$ 1,329,738
<i>Total assets</i>	<u>\$ 1,302,575</u>	<u>\$ 66,978</u>	<u>\$ 39,815</u>	<u>\$ 1,329,738</u>
Liabilities:				
Deposits	\$ 1,302,575	\$ 66,978	\$ 39,815	\$ 1,329,738
<i>Total liabilities</i>	<u>\$ 1,302,575</u>	<u>\$ 66,978</u>	<u>\$ 39,815</u>	<u>\$ 1,329,738</u>
Sheriff Fund				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 19,618	\$ 25,346	\$ 19,618	\$ 25,346
<i>Total assets</i>	<u>\$ 19,618</u>	<u>\$ 25,346</u>	<u>\$ 19,618</u>	<u>\$ 25,346</u>
Liabilities:				
Deposits	\$ 19,618	\$ 25,346	\$ 19,618	\$ 25,346
<i>Total liabilities</i>	<u>\$ 19,618</u>	<u>\$ 25,346</u>	<u>\$ 19,618</u>	<u>\$ 25,346</u>
T.I.P.P. Program Fund				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 9,576,533	\$ 9,576,533	\$ -
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 9,576,533</u>	<u>\$ 9,576,533</u>	<u>\$ -</u>
Liabilities:				
Deposits	\$ -	\$ 9,576,533	\$ 9,576,533	\$ -
<i>Total liabilities</i>	<u>\$ -</u>	<u>\$ 9,576,533</u>	<u>\$ 9,576,533</u>	<u>\$ -</u>
Lucas County Family and Children Council Fund				
Assets:				
Equity in pooled cash and investments	\$ 276,301	\$ 2,620,515	\$ 2,896,782	\$ 34
<i>Total assets</i>	<u>\$ 276,301</u>	<u>\$ 2,620,515</u>	<u>\$ 2,896,782</u>	<u>\$ 34</u>
Liabilities:				
Deposits	\$ 276,301	\$ 2,620,515	\$ 2,896,782	\$ 34
<i>Total liabilities</i>	<u>\$ 276,301</u>	<u>\$ 2,620,515</u>	<u>\$ 2,896,782</u>	<u>\$ 34</u>
Ballpark Capital Repairs Fund				
Assets:				
Cash and cash equivalents in segregated accounts	\$ -	\$ 2,514,351	\$ -	\$ 2,514,351
Receivables (net of allowances for uncollectibles):				
Due from others	-	365,158	-	365,158
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 2,879,509</u>	<u>\$ -</u>	<u>\$ 2,879,509</u>
Liabilities:				
Undistributed assets	\$ -	\$ 2,879,509	\$ -	\$ 2,879,509
<i>Total liabilities</i>	<u>\$ -</u>	<u>\$ 2,879,509</u>	<u>\$ -</u>	<u>\$ 2,879,509</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)

ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<u>Lucas County Board of Health Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 4,937,513	\$ 13,353,786	\$ 13,667,415	\$ 4,623,884
<i>Total assets</i>	<u>\$ 4,937,513</u>	<u>\$ 13,353,786</u>	<u>\$ 13,667,415</u>	<u>\$ 4,623,884</u>
<u>Liabilities:</u>				
Due to other governments	\$ 4,937,513	\$ 13,353,786	\$ 13,667,415	\$ 4,623,884
<i>Total liabilities</i>	<u>\$ 4,937,513</u>	<u>\$ 13,353,786</u>	<u>\$ 13,667,415</u>	<u>\$ 4,623,884</u>
<u>Lucas County Soil and Water Conservation District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 19,198	\$ 345,209	\$ 289,630	\$ 74,777
<i>Total assets</i>	<u>\$ 19,198</u>	<u>\$ 345,209</u>	<u>\$ 289,630</u>	<u>\$ 74,777</u>
<u>Liabilities:</u>				
Due to other governments	\$ 19,198	\$ 345,209	\$ 289,630	\$ 74,777
<i>Total liabilities</i>	<u>\$ 19,198</u>	<u>\$ 345,209</u>	<u>\$ 289,630</u>	<u>\$ 74,777</u>
<u>The Olander Park District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 204,198	\$ 1,168,576	\$ 1,158,475	\$ 214,299
<i>Total assets</i>	<u>\$ 204,198</u>	<u>\$ 1,168,576</u>	<u>\$ 1,158,475</u>	<u>\$ 214,299</u>
<u>Liabilities:</u>				
Due to other governments	\$ 204,198	\$ 1,168,576	\$ 1,158,475	\$ 214,299
<i>Total liabilities</i>	<u>\$ 204,198</u>	<u>\$ 1,168,576</u>	<u>\$ 1,158,475</u>	<u>\$ 214,299</u>
<u>Lucas County Local Emergency Planning Commission Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 133,344	\$ 79,994	\$ 52,259	\$ 161,079
<i>Total assets</i>	<u>\$ 133,344</u>	<u>\$ 79,994</u>	<u>\$ 52,259</u>	<u>\$ 161,079</u>
<u>Liabilities:</u>				
Due to other governments	\$ 133,344	\$ 79,994	\$ 52,259	\$ 161,079
<i>Total liabilities</i>	<u>\$ 133,344</u>	<u>\$ 79,994</u>	<u>\$ 52,259</u>	<u>\$ 161,079</u>
<u>Total Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 21,459,633	\$ 1,285,947,489	\$ 1,279,009,391	\$ 28,397,731
Cash and cash equivalents in segregated accounts	6,552,002	12,232,687	10,592,435	8,192,254
Receivables (net of allowances for uncollectibles):				
Taxes	735,921,250	755,168,446	735,921,250	755,168,446
Due from others	362,574	628,910	362,574	628,910
Due from other governments	13,608,188	13,355,887	13,608,188	13,355,887
<i>Total assets</i>	<u>\$ 777,903,647</u>	<u>\$ 2,067,333,419</u>	<u>\$ 2,039,493,838</u>	<u>\$ 805,743,228</u>
<u>Liabilities:</u>				
Due to other governments	\$ 12,652,092	\$ 49,405,055	\$ 49,536,496	\$ 12,520,651
Payroll withholdings	-	179,570,879	179,570,879	-
Deposits	8,585,028	23,168,468	24,015,458	7,738,038
Loans payable	362,524	263,710	362,524	263,710
Undistributed assets	756,304,003	1,814,925,307	1,786,008,481	785,220,829
<i>Total liabilities</i>	<u>\$ 777,903,647</u>	<u>\$ 2,067,333,419</u>	<u>\$ 2,039,493,838</u>	<u>\$ 805,743,228</u>



Toledo Zoo Amphitheatre & Music Under the Stars

For over 60 years, Music Under the Stars with the Toledo Concert Band has been creating family memories at the Toledo Zoo Amphitheatre.

Thanks to the generosity of sponsoring and supporting partners, Music Under the Stars will continue to be a beloved summer pastime.

“By offering free family-oriented events for the public to enjoy; not one but two, local treasured gems, the music of the Toledo Symphony at the venue of the Toledo Zoo not only enriches lives, it truly enhances the overall health and well-being of the community. Mercy is proud to be the title sponsor once again for this years’ Music Under the Stars concerts,” said Imran Andrabi, M.D., Chief Operating Officer, Mercy*.

Photos courtesy of the Toledo Zoo

**Mercy Health Partners is the third largest employer in Lucas County. See table 18, page 251.*

Statistical Section

This part of the Lucas County's comprehensive annual financial report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

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Financial Trends	218
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These schedules contain trend information that summarizes how the County's financial performance has changed over time.

Revenue Capacity	228
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These schedules contain information that assists in understanding the County's revenue sources and tax structure.

Debt Capacity	242
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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	250
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These schedules indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position.

Operating Information	252
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These schedules contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report of the corresponding year.

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities				
Net investment in capital assets	\$ 210,484	\$ 200,849	\$ 188,730	\$ 183,061
Invested in capital assets, net of related debt	-	-	-	-
Restricted	101,211	98,567	109,189	144,680
Unrestricted	<u>79,916</u>	<u>84,283</u>	<u>79,494</u>	<u>69,972</u>
<i>Total Governmental Activities Net Position</i>	<u>391,611</u>	<u>383,699</u>	<u>377,413</u>	<u>397,713</u>
Business-type Activities				
Net investment in capital assets	82,152	81,615	81,774	83,570
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	<u>26,749</u>	<u>23,504</u>	<u>21,637</u>	<u>18,037</u>
<i>Total Business-type Activities Net Position</i>	<u>108,901</u>	<u>105,119</u>	<u>103,411</u>	<u>101,607</u>
Primary Government				
Net investment in capital assets	292,636	282,464	270,504	266,631
Invested in capital assets, net of related debt	-	-	-	-
Restricted	101,211	98,567	109,189	144,680
Unrestricted	<u>106,665</u>	<u>107,787</u>	<u>101,131</u>	<u>88,009</u>
<i>Total Primary Government Net Position</i>	<u>\$ 500,512</u>	<u>\$ 488,818</u>	<u>\$ 480,824</u>	<u>\$ 499,320</u>

2010	2009	2008	2007	2006	2005
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175,462	156,501	204,927	183,349	154,881	163,910
173,835	162,436	96,492	104,995	14,946	18,027
45,766	41,451	41,146	75,573	332,722	298,662
<u>395,063</u>	<u>360,388</u>	<u>342,565</u>	<u>363,917</u>	<u>502,549</u>	<u>480,599</u>
-	-	-	-	-	-
80,659	79,710	79,799	82,117	80,269	80,389
15,105	15,580	21,893	22,034	22,109	21,533
<u>95,764</u>	<u>95,290</u>	<u>101,692</u>	<u>104,151</u>	<u>102,378</u>	<u>101,922</u>
-	-	-	-	-	-
256,121	236,211	284,726	265,466	235,150	244,299
173,835	162,436	96,492	104,995	14,946	18,027
60,871	57,031	63,039	97,607	354,831	320,195
<u>\$ 490,827</u>	<u>\$ 455,678</u>	<u>\$ 444,257</u>	<u>\$ 468,068</u>	<u>\$ 604,927</u>	<u>\$ 582,521</u>

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

Program Revenues	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Primary Government:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	\$ 16,622	\$ 17,444	\$ 18,097	\$ 15,325
Judicial	9,264	8,518	8,367	8,547
Public safety	5,294	4,867	4,979	4,042
Public works	3,495	3,370	3,099	684
Health	5,281	5,249	6,830	7,126
Human services	4	7	17	22
Conservation and recreation	-	-	56	5
Interest and fiscal charges	2,943	2,214	17	187
Operating grants and contributions	184,381	161,413	157,989	194,806
Capital grants and contributions	1,039	907	4,129	6,187
<i>Total Governmental Activities Program Revenues</i>	<u>228,323</u>	<u>203,989</u>	<u>203,580</u>	<u>236,931</u>
Business-type activities: Charges for Services				
Water supply	2,137	1,989	1,895	1,228
Wastewater treatment	5,884	6,850	5,894	6,089
Sewer system	2,101	1,835	1,541	1,128
Sanitary engineer	4,853	4,878	5,334	4,833
Solid waste	3,050	2,293	2,364	1,880
Parking facilities	146	204	232	160
Operating grants and contributions	9,628	9,770	9,020	4,984
Capital grants and contributions	2,036	2,000	1,474	3,940
<i>Total Business-type Activities Program Revenues</i>	<u>29,835</u>	<u>29,819</u>	<u>27,754</u>	<u>24,242</u>
<i>Total Primary Government Program Revenues</i>	<u>258,158</u>	<u>233,808</u>	<u>231,334</u>	<u>261,173</u>
Expenses				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	54,548	48,338	51,782	42,123
Judicial	55,723	53,952	52,654	59,855
Public safety	78,649	70,485	71,705	73,539
Public works	29,105	23,577	19,921	14,041
Health	108,120	102,362	127,667	140,443
Human services	90,948	86,005	85,990	89,826
Conservation and recreation	14,176	14,209	15,946	17,604
Other	-	-	-	-
Interest and fiscal charges	4,595	4,669	4,942	5,408
Note issuance costs	-	48	-	-
<i>Total Governmental Activities Expense</i>	<u>435,864</u>	<u>403,645</u>	<u>430,607</u>	<u>442,839</u>
Business-type activities:				
Water supply	3,032	3,435	2,618	3,246
Wastewater treatment	4,842	4,848	4,952	6,125
Sewer system	3,428	3,726	3,101	2,938
Sanitary engineer	4,569	5,064	4,550	4,369
Stormwater utility	-	-	-	-
Solid waste	10,976	10,825	10,442	5,300
Parking facilities	147	265	558	258
<i>Total Business-type Activities Program Expense</i>	<u>26,994</u>	<u>28,163</u>	<u>26,221</u>	<u>22,236</u>
<i>Total Primary Government Program Expense</i>	<u>462,858</u>	<u>431,808</u>	<u>456,828</u>	<u>465,075</u>

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	15,763	\$ 16,824	\$ 20,758	\$ 19,788	\$ 21,278	\$ 19,776
	8,994	9,859	8,759	5,879	4,206	4,249
	5,345	1,522	1,462	4,888	1,354	1,403
	2,931	283	684	313	262	247
	7,446	7,552	3,795	2,439	1,815	1,845
	31	27	181	1,382	969	444
	-	1,847	600	639	532	539
	-	-	-	-	-	-
	222,284	218,008	175,781	184,269	204,563	191,932
	6,362	3,938	1,743	796	5,342	3,856
	<u>269,156</u>	<u>259,860</u>	<u>213,763</u>	<u>220,393</u>	<u>240,321</u>	<u>224,291</u>
	713	184	434	478	724	1,043
	6,688	4,190	5,794	4,224	4,294	5,000
	351	305	179	75	199	524
	1,278	567	4,953	4,076	4,729	4,466
	1,619	1,342	1,633	2,003	1,828	1,978
	247	169	317	293	391	310
	151	7	-	4,225	2,304	2,652
	548	-	-	-	-	-
	<u>11,595</u>	<u>6,764</u>	<u>13,310</u>	<u>15,374</u>	<u>14,469</u>	<u>15,973</u>
	<u>280,751</u>	<u>266,624</u>	<u>227,073</u>	<u>235,767</u>	<u>254,790</u>	<u>240,264</u>
	43,523	50,480	31,148	56,377	48,609	47,238
	57,514	59,233	82,097	71,276	60,813	59,625
	75,891	73,038	83,361	76,505	84,697	69,737
	22,753	15,936	17,837	21,206	23,047	31,922
	134,794	139,889	150,952	139,540	113,676	106,157
	102,068	132,053	151,938	158,935	132,907	119,321
	16,715	9,266	9,293	10,026	7,090	6,686
	-	2,656	-	-	-	-
	5,714	5,620	5,805	4,584	4,189	4,706
	-	-	-	-	-	-
	<u>458,972</u>	<u>488,171</u>	<u>532,431</u>	<u>538,449</u>	<u>475,028</u>	<u>445,392</u>
	4,266	2,872	3,251	3,109	2,703	2,768
	5,221	4,699	4,884	4,772	4,876	4,412
	2,905	3,097	3,315	3,351	2,692	2,885
	4,531	4,417	5,027	4,868	4,852	4,297
	66	259	250	-	-	-
	1,767	2,662	2,185	1,959	1,930	1,476
	506	570	141	779	167	191
	<u>19,262</u>	<u>18,576</u>	<u>19,053</u>	<u>18,838</u>	<u>17,220</u>	<u>16,029</u>
	<u>478,234</u>	<u>506,747</u>	<u>551,484</u>	<u>557,287</u>	<u>492,248</u>	<u>461,421</u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (207,541)	\$ (199,656)	\$ (227,027)	\$ (205,908)
Business-type Activities	2,841	1,656	1,533	2,006
<i>Total Primary Government Net Expense</i>	<u>(204,700)</u>	<u>(198,000)</u>	<u>(225,494)</u>	<u>(203,902)</u>
General Revenues:				
Property Tax	99,531	88,559	90,098	91,425
Sales Tax	82,062	76,916	75,013	72,654
Other Tax	5,348	5,000	5,114	4,881
Grant and Entitlements not restricted to specific programs	21,811	23,077	21,394	21,871
Investment Income	1,564	1,229	1,923	3,087
Decrease in fair value of investments	(7)	(1,028)	-	-
Other	5,144	12,189	13,185	15,939
Gain on early extinguishment of debt	-	-	-	-
Transfers	-	-	-	(114)
Total Governmental Activities	<u>215,453</u>	<u>205,942</u>	<u>206,727</u>	<u>209,743</u>
Business-type Activities				
Other	942	52	271	2,059
Transfers	-	-	-	114
Total Business-type Activities	<u>942</u>	<u>52</u>	<u>271</u>	<u>2,173</u>
Total Primary Government	<u>216,395</u>	<u>205,994</u>	<u>206,998</u>	<u>211,916</u>
Change in Net Position				
Governmental Activities	7,912	6,286	(20,300)	3,835
Business-type Activities	3,783	1,708	1,804	4,179
<i>Total Primary Government Change in Net Position</i>	<u>\$ 11,695</u>	<u>\$ 7,994</u>	<u>\$ (18,496)</u>	<u>\$ 8,014</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ (189,816)	\$ (228,311)	\$ (318,669)	\$ (318,056)	\$ (234,707)	\$ (221,101)
(7,667)	(11,812)	(5,743)	(3,464)	(2,751)	(56)
<u>(197,483)</u>	<u>(240,123)</u>	<u>(324,412)</u>	<u>(321,520)</u>	<u>(237,458)</u>	<u>(221,157)</u>
92,211	98,145	95,888	100,635	110,923	100,445
68,196	64,431	70,512	71,418	71,271	70,827
4,486	4,160	3,415	7,580	18,954	8,742
26,653	43,127	96,278	55,371	24,624	5,965
4,958	5,057	15,050	14,158	11,576	7,061
-	-	-	-	-	-
27,987	31,997	16,175	67,033	19,309	19,837
-	-	-	-	-	-
-	(784)	-	-	-	1,268
<u>224,491</u>	<u>246,133</u>	<u>297,318</u>	<u>316,195</u>	<u>256,657</u>	<u>214,145</u>
8,141	4,626	3,284	5,240	3,207	9,861
-	784	-	-	-	(1,268)
<u>8,141</u>	<u>5,410</u>	<u>3,284</u>	<u>5,240</u>	<u>3,207</u>	<u>8,593</u>
<u>232,632</u>	<u>251,543</u>	<u>300,602</u>	<u>321,435</u>	<u>259,864</u>	<u>222,738</u>
34,675	17,822	(21,351)	(1,861)	21,950	(6,956)
474	(6,402)	(2,459)	1,776	456	8,537
<u>\$ 35,149</u>	<u>\$ 11,420</u>	<u>\$ (23,810)</u>	<u>\$ (85)</u>	<u>\$ 22,406</u>	<u>\$ 1,581</u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund				
Nonspendable	\$ 1,161	\$ 1,110	\$ 1,596	\$ 1,709
Restricted	268	260	259	281
Committed	6,698	6,105	5,714	4,933
Assigned	4,214	978	472	582
Unassigned	32,808	36,895	31,508	26,998
Reserved	-	-	-	-
Unreserved	-	-	-	-
<i>Total General Fund</i>	<u>45,149</u>	<u>45,348</u>	<u>39,549</u>	<u>34,503</u>
All Other Governmental Funds				
Nonspendable	721	771	916	726
Restricted	76,224	75,982	87,618	105,760
Committed	9,766	9,388	8,427	7,337
Unassigned (deficit)	(4,035)	(5,126)	(4,223)	(7,166)
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue funds	-	-	-	-
Debt Service funds	-	-	-	-
Capital Projects funds	-	-	-	-
<i>Total All Other Governmental Funds</i>	<u>82,676</u>	<u>81,015</u>	<u>92,738</u>	<u>106,657</u>
Total Governmental Funds	<u>\$ 127,825</u>	<u>\$ 126,363</u>	<u>\$ 132,287</u>	<u>\$ 141,160</u>

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

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
478	996	1,289	1,380	1,503	1,429
<u>27,887</u>	<u>28,045</u>	<u>41,672</u>	<u>42,984</u>	<u>40,597</u>	<u>37,023</u>
<u>28,365</u>	<u>29,041</u>	<u>42,961</u>	<u>44,364</u>	<u>42,100</u>	<u>38,452</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,009	25,071	45,765	32,221	26,985	25,559
96,284	84,373	82,542	80,206	86,249	83,586
8,400	(520)	(4,042)	5,762	5,140	7,682
<u>(13,935)</u>	<u>(83,946)</u>	<u>(70,091)</u>	<u>(10,212)</u>	<u>9,806</u>	<u>10,345</u>
<u>109,758</u>	<u>24,978</u>	<u>54,174</u>	<u>107,977</u>	<u>128,180</u>	<u>127,172</u>
<u>\$ 138,123</u>	<u>\$ 54,019</u>	<u>\$ 97,135</u>	<u>\$ 152,341</u>	<u>\$ 170,280</u>	<u>\$ 165,624</u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Taxes	\$ 187,059	\$ 169,051	\$ 170,468	\$ 167,847
Charges for services	35,123	34,805	34,894	32,535
Licenses and permits	1,104	940	910	840
Fines and forfeits	768	708	577	539
Intergovernmental revenue	199,088	184,641	200,570	224,174
Special assessments	3,857	3,957	3,841	1,963
Investment income	1,608	1,264	2,024	3,088
Rental income and other revenue	14,279	13,080	15,125	18,219
<i>Total revenues</i>	<u>442,886</u>	<u>408,446</u>	<u>428,409</u>	<u>449,205</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	49,475	45,409	49,267	37,123
Judicial	54,177	53,906	52,250	57,839
Public safety	79,739	70,650	74,187	75,257
Public works	31,231	28,338	17,161	13,289
Health	107,565	102,213	127,742	140,159
Human services	90,835	85,871	86,038	89,493
Conservation and recreation	14,135	14,199	15,958	17,322
Capital outlay	3,691	2,600	3,405	2,218
Miscellaneous	1,445	719	451	638
Debt service:				
Principal retirement	5,358	5,808	5,770	6,898
Interest and fiscal charges	4,687	4,810	5,111	5,452
Bond issue costs	34	-	-	70
Note issue cost	46	48	61	55
<i>Total expenditures</i>	<u>442,418</u>	<u>414,571</u>	<u>437,401</u>	<u>445,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>468</u>	<u>(6,125)</u>	<u>(8,992)</u>	<u>3,392</u>
Other Financing Sources (Uses):				
Issuance of loans	97	47	-	-
Bond issuance	715	-	-	-
Refunded bonds redeemed	-	-	-	(4,423)
Debt issued, net of premium/(discount)	-	-	147	4,461
Special assessment bonds issued	-	-	-	-
Premium on bonds issued	35	-	-	-
Premium on notes issued	144	155	-	99
Capital lease transaction	42	62	22	124
Transfers in	18,597	17,167	16,586	23,670
Transfers out	(18,637)	(17,229)	(16,636)	(24,286)
<i>Total other financing sources (uses)</i>	<u>993</u>	<u>202</u>	<u>119</u>	<u>(355)</u>
Net change in fund balances	<u>\$ 1,461</u>	<u>\$ (5,923)</u>	<u>\$ (8,873)</u>	<u>\$ 3,037</u>
Debt service as a percentage of noncapital expenditures	2.4%	2.7%	2.6%	2.9%

2010	2009	2008	2007	2006	2005
\$ 164,434	\$ 166,056	\$ 165,920	\$ 172,141	\$ 178,489	\$ 182,826
35,914	32,723	33,722	34,618	29,579	28,503
810	727	26	30	30	33
674	973	744	679	807	724
246,625	258,441	260,776	229,917	234,084	201,485
3,193	2,137	3,415	7,580	2,370	2,525
4,695	5,057	15,050	14,158	11,576	7,061
30,894	36,158	18,339	66,563	19,606	19,837
<u>487,239</u>	<u>502,272</u>	<u>497,992</u>	<u>525,686</u>	<u>476,541</u>	<u>442,994</u>
37,480	39,810	41,678	44,335	44,859	41,594
60,479	58,413	68,786	62,620	58,831	57,563
76,059	71,442	73,069	69,598	82,034	66,032
21,996	15,048	16,706	17,675	14,442	16,027
134,703	138,186	132,314	130,848	110,574	103,788
101,560	130,007	133,884	145,021	128,676	117,751
16,547	9,131	8,112	10,070	6,900	6,524
7,489	69,684	50,562	10,217	9,553	14,357
567	2,639	2,856	45,395	7,148	7,382
5,458	5,469	15,954	5,701	8,071	10,285
4,818	7,007	4,232	3,705	4,189	4,706
635	-	-	143	-	-
67	-	-	-	-	-
<u>467,858</u>	<u>546,836</u>	<u>548,153</u>	<u>545,328</u>	<u>475,277</u>	<u>446,009</u>
<u>19,381</u>	<u>(44,564)</u>	<u>(50,162)</u>	<u>(19,642)</u>	<u>1,264</u>	<u>(3,015)</u>
-	1,204	-	-	500	-
-	-	-	-	-	-
(14,210)	-	(9,130)	(11,597)	-	(2,925)
78,757	215	2,837	11,740	2,892	6,425
-	1,250	1,039	470	-	-
-	-	-	-	-	-
158	-	210	1,089	-	-
68	128	-	-	-	173
26,860	23,692	20,845	20,791	23,688	24,944
(26,910)	(25,040)	(20,845)	(20,791)	(23,688)	(23,676)
<u>64,723</u>	<u>1,449</u>	<u>(5,044)</u>	<u>1,702</u>	<u>3,392</u>	<u>4,941</u>
<u>\$ 84,104</u>	<u>\$ (43,115)</u>	<u>\$ (55,206)</u>	<u>\$ (17,940)</u>	<u>\$ 4,656</u>	<u>\$ 1,926</u>
2.3%	2.6%	4.0%	1.8%	2.7%	3.5%

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

Fiscal Year	General & Tangible Personal Property Tax*	Sales Tax	Lodging Tax	Investment Income	Charges for Services	Fines & Forfeitures
2005	108,466	70,601	3,759	7,061	28,503	724
2006	103,745	70,824	3,920	11,576	29,579	807
2007	97,075	71,377	3,689	14,158	34,618	679
2008	88,193	71,334	6,393	15,050	33,722	744
2009	97,555	64,341	4,160	5,057	32,723	973
2010	91,873	68,074	4,487	4,695	35,914	674
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768

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

Licenses & Permits	Special Assessments	Intergov- ernmental Revenue	Other	Total
33	2,525	201,485	19,837	442,994
30	2,370	234,084	19,606	476,541
30	7,580	229,917	66,563	525,686
26	3,415	260,776	18,339	497,992
727	2,137	258,441	36,158	502,272
810	3,193	246,625	30,894	487,239
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886

TABLE 6
LUCAS COUNTY, OHIO
ASSESSED AND ACTUAL VALUE OF REAL 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	Public Utility Assessed Value	Total Real Assessed Value
2004/2005	5,745,949	1,840,983	7,485	7,594,417
2005/2006	5,853,133	1,865,396	7,472	7,726,001
2006/2007	6,551,449	2,156,662	7,048	8,715,159
2007/2008	6,583,148	2,065,431	8,180	8,656,759
2008/2009	6,562,532	2,123,771	8,555	8,694,858
2009/2010	5,739,765	2,095,040	10,994	7,845,799
2010/2011	5,726,573	2,046,868	11,472	7,784,913
2011/2012	5,705,432	1,989,810	12,548	7,707,790
2012/2013	4,896,533	1,876,834	12,720	6,786,086
2013/2014	4,885,553	1,857,161	12,150	6,754,864

<u>Total Direct Tax Rate</u>	<u>Residential and Agricultural Effective Tax Rate</u>	<u>Commercial and Industrial Effective Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
13.70	10.964267	12.783644	21,698,334	35.0%
12.75	10.355142	12.005686	22,074,289	35.0%
13.90	10.760284	12.055420	24,900,454	35.0%
13.90	10.805811	12.198706	24,733,597	35.0%
14.07	12.685674	13.150161	24,842,451	35.0%
14.07	13.177727	13.275849	22,416,569	35.0%
14.07	13.184499	13.375904	22,242,609	35.0%
14.07	13.192758	13.461358	22,022,257	35.0%
15.07	14.342377	14.565695	19,388,818	35.0%
16.92	16.774767	16.821007	19,299,611	35.0%

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

Taxable Year/Collection Year:	<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>
<u>Lucas County Levied Funds:</u>				
General Fund	2.00	2.00	2.00	2.00
Board of Developmental Disabilities	6.00	5.00	5.00	5.00
Children Sevices Board	3.25	2.40	2.40	2.40
Mental Health & Recovery	2.50	2.50	1.50	1.50
Senior Services	0.45	0.45	0.45	0.45
Science & Natural History	0.17	0.17	0.17	0.17
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.85	0.85	0.85	0.85
<i>Total Lucas County Direct Tax Rate</i>	16.92	15.07	14.07	14.07
<u>Other Countywide Taxes:</u>				
Metroparks	2.30	2.30	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
<i>Total Countywide Rates</i>	<u>19.62</u>	<u>17.77</u>	<u>16.17</u>	<u>16.17</u>
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	2.50	2.50	2.50	2.50
Toledo-Lucas County Library ³	2.00	2.00	2.00	2.00

1) Represents gross property tax rates, with totals determined by a combination of the county-wide rates and the applicable tax rates for the school district, township, and municipality in which property is located.

2) TARTA is not levied in every county taxing district, but is levied in:

- City of Maumee
- Village of Ottawa Hills
- City of Sylvania
- City of Toledo
- Village of Waterville
- Spencer Township
- Sylvania Township

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

<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>	<u>2004/2005</u>
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
2.40	2.40	2.40	2.40	2.40	2.40
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
0.17	0.17	-	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	-	0.95
0.85	0.85	0.85	0.85	0.70	0.70
<u>14.07</u>	<u>14.07</u>	<u>13.90</u>	<u>13.90</u>	<u>12.75</u>	<u>13.70</u>
1.70	1.70	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
<u>16.17</u>	<u>16.17</u>	<u>16.00</u>	<u>16.00</u>	<u>14.85</u>	<u>15.80</u>
2.50	2.50	2.50	2.50	2.50	2.50
2.00	2.00	2.00	2.00	2.00	2.20

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>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>	<u>2010/2011</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 67.30	\$ 67.10	\$ 66.80	\$ 66.80
Evergreen	46.05	46.05	46.35	46.45
Maumee	84.95	84.55	84.65	79.45
Oregon	65.60	66.30	65.40	65.40
Otsego	49.20	46.60	47.15	47.35
Ottawa Hills	142.65	135.65	134.75	133.05
Springfield	75.15	75.15	75.05	75.05
Swanton	63.19	64.13	64.15	63.69
Swanton Public Library ³	1.50	1.50	1.50	0.50
Sylvania	83.60	83.60	83.00	78.30
Sylvania Area Joint Rec Dist ¹	2.10	2.10	1.65	1.65
Toledo	67.40	67.40	65.90	65.70
Washington	78.60	78.60	78.60	73.70
<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	5.05	5.05	5.05	3.30
Jerusalem	9.75	9.75	9.75	9.75
Monclova	7.50	7.50	6.70	5.20
Providence	6.95	6.95	6.95	6.95
Richfield	8.20	8.10	8.30	8.30
Spencer	8.00	8.00	8.00	8.00
Springfield	11.20	8.10	8.10	8.10
Swanton	5.30	4.90	4.90	4.90
Sylvania	21.47	21.47	20.72	19.97
Olander Park ²	0.70	0.70	0.70	0.70
Washington	26.75	26.75	26.75	26.75
Waterville	14.00	10.50	10.50	10.50
<u>Municipalities:</u>				
Village of Berkey	4.00	4.00	2.50	2.50
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	4.00	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	5.10	5.10	5.10	3.60
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

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

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

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

<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>	<u>2004/2005</u>
\$ 66.80	\$ 66.70	\$ 66.80	\$ 67.70	\$ 68.20	\$ 68.20
46.45	46.85	47.15	47.15	47.88	47.88
79.45	75.25	76.25	76.50	75.75	72.45
65.40	65.40	59.50	59.50	59.50	59.50
47.35	48.65	48.85	49.10	49.30	49.60
126.05	125.85	126.15	120.85	120.35	120.35
70.85	70.85	70.85	70.85	67.35	67.35
63.39	63.39	67.43	67.78	67.78	67.78
0.50	0.50	-	-	-	-
77.70	77.69	74.90	74.90	74.90	74.90
1.62	1.62	1.20	1.20	1.15	1.15
67.70	66.90	66.90	67.10	67.35	67.35
73.70	73.70	69.80	69.80	69.80	69.80
3.20	3.20	3.20	3.20	3.20	4.30
3.20	3.20	3.20	3.20	3.20	4.30
4.80	4.80	4.80	4.80	4.80	4.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.30	8.00	8.00	8.64	8.64	8.64
8.00	8.00	6.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
4.90	4.90	4.90	4.90	4.90	4.90
19.97	19.97	18.72	20.22	20.92	20.92
0.70	0.70	0.70	0.70	0.70	0.70
26.75	24.25	24.25	24.25	24.25	24.25
10.50	10.50	10.50	10.50	10.50	10.50
4.50	4.50	4.50	3.00	3.00	1.00
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
3.60	3.60	3.60	4.10	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, 2014 AND DECEMBER 31, 2005
(Amounts in 000's)

Firm	^a 2014 Assessed Real Estate Values	^b 2014 Assessed Personal Property Values	2014 Assessed Property Values	2014 Percent Assessed Value to Total 2014 Assessed Property Values
GLP Capital LP/Toledo Gaming Ventures LLC	\$ 56,561	\$ -	\$ 56,561	0.81%
Star-West Franklin Park	18,424	-	18,424	0.26%
DFG	16,755	-	16,755	0.24%
Kroger Co.	15,847	-	15,847	0.23%
LC-Spring Hollow/Hawthorne Hills/County Club/Woodlands	15,678	-	15,678	0.22%
One Seagate Partners LLC	14,000	-	14,000	0.20%
Wal Mart/Scott Lee	11,732	-	11,732	0.17%
Harvey Tolson/ Tolson Investments/Harveyco	10,281	-	10,281	0.15%
The Andersons	10,146	-	10,146	0.14%
Meijer Stores	9,692	-	9,692	0.14%
Totals	\$ 179,116	\$ -	\$179,116	2.56%

^a Does not include hospitals, governments or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2013 property values, collected during 2014.

^b Reflects the phase-out of the tangible personal property tax.

^c Glendale & Detroit/Hill Reynolds/BBB Monroe/Bryne Road /Eagle Ridge/Franklin Place Shops/HL Monroe/P1 Monroe/Quail Ridge/Reynolds Assoc/TH Retail Monroe/ Waterville Retail

	2005 Assessed Real Estate Values	2005 Assessed Personal Property Values	2005 Assessed Property Values	2005 Percent Assessed Value to Total 2005 Assessed Property Values
Sunoco Inc R&M	\$ 5,049	\$ 71,132	\$ 76,181	0.89%
General Motors Hydra-Matic	8,535	47,579	56,114	0.66%
BP America	6,079	33,676	39,755	0.46%
Daimler Chrysler	7,427	29,812	37,239	0.43%
Johns Manville	3,694	24,099	27,793	0.32%
Block Communications	1,559	21,277	22,836	0.27%
Owens Illinois	19,250	2,895	22,145	0.26%
Meijer Stores	13,502	7,677	21,179	0.25%
The Andersons	13,557	7,414	20,971	0.24%
Multi Foods	4,387	13,009	17,396	0.20%
Totals	\$ 83,039	\$258,570	\$341,609	3.98%

TABLE 8
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS (continued)
AS OF DECEMBER 31, 2014 AND DECEMBER 31, 2005
(Amounts in 000's)

<u>Utility</u>	2014 Assessed Public Utility Values	2014 Percent of Utilities Assessed Value to Total 2014 Assessed Value
Toledo Edison	\$ 190,629	2.71%
Columbia Gas of Ohio, Inc.	50,574	0.72%
American Transmission	32,758	0.47%
CSX Transportation	7,410	0.11%
Norfolk Southern Combined	4,472	0.06%
<i>Totals</i>	<u>\$ 285,843</u>	<u>4.07%</u>

<u>Utility</u>	2005 Assessed Public Utility Values	2005 Percent of Utilities Assessed Value to Total 2005 Assessed Value
Toledo Edison	\$ 112,140	1.27%
Ohio Bell	47,814	0.54%
American Transmission System	23,954	0.27%
Columbia Gas	23,687	0.27%
Norfolk Southern	10,917	0.12%
<i>Totals</i>	<u>\$ 218,512</u>	<u>2.47%</u>

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

Tax Levy Year	Collection Year	Current Tax Levied	Adjustments	Total Adjusted Levy	Collected During Levy Year	Percent Collected During Levy Year
2007	2008	\$100,460	7,018	107,478	\$ 95,618	88.97%
2008	2009	114,299	10,797	125,096	109,544	87.57%
2009	2010	106,803	10,195	116,998	102,152	87.31%
2010	2011	106,355	10,722	117,077	103,075	88.04%
2011	2012	105,551	10,565	116,116	102,244	88.05%
2012	2013	101,570	12,364	113,934	98,479	86.44%
2013	2014	119,635	11,645	131,280	114,094	86.91%

*Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government, to include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System. Also, this represents newly compiled data has seven years feasibly available. Additional years will be added in the future.

Subsequent Period Collections	Total Tax Collected	Percent Collected of Adjusted Levy
\$ 3,833	\$ 99,451	92.53%
4,686	114,230	91.31%
4,272	106,424	90.96%
4,769	107,844	92.11%
4,231	106,475	91.70%
4,531	103,010	90.41%
5,004	119,098	90.72%

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

<u>Year Levied</u>	<u>Year Collected</u>	<u>Current Assessment Levies</u>	<u>Current Assessments Collected</u>	<u>Current Assessments Collected as a Percent of Assessment Levies</u>
2004	2005	1,789	1,398	78.14%
2005	2006	1,844	1,683	91.27%
2006	2007	2,010	1,814	90.25%
2007	2008	2,050	1,863	90.88%
2008	2009	2,022	1,864	92.19%
2009	2010	2,025	1,826	90.17%
2010	2011	2,023	1,819	89.92%
2011	2012	4,081	3,732	91.45%
2012	2013	3,908	3,671	93.94%
2013	2014	4,703	4,349	92.47%

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

*Delinquent Assessments Collected	Delinquent Assessments Collected as a Percent of Assessment Levies	Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies
121	6.76%	1,519	84.91%	464
118	6.40%	1,801	97.67%	564
352	17.51%	2,166	107.76%	583
675	32.93%	2,538	123.80%	245
128	6.33%	1,992	98.52%	239
124	6.12%	1,950	96.30%	341
205	10.13%	2,024	100.05%	369
227	5.56%	3,959	97.01%	532
263	6.73%	3,934	100.67%	488
275	5.85%	4,624	98.32%	623

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities:				
General obligation bonds	\$ 77,035	\$ 79,295	\$ 81,490	\$ 83,950
Unamortized bond premiums	467	455	478	500
Unamortized bond discounts	(21)	(24)	(27)	(30)
Special assessment bonds with governmental commitment	11,480	12,085	13,424	14,796
Revenue bonds	4,183	5,784	7,547	9,175
Note obligations	20,577	24,555	26,225	23,955
OWDA loans ¹	-	-	317	366
OPWC loans	605	629	729	944
Capital lease obligations	114	130	123	156
Subtotal	<u>114,440</u>	<u>122,909</u>	<u>130,306</u>	<u>133,812</u>
Business-type Activities:				
Note obligations	505	1,397	1,035	1,245
OWDA loans	16,430	18,512	20,764	21,831
OPWC loans	2,407	2,358	2,449	2,505
Capital lease obligations	592	341	-	-
Subtotal	<u>19,934</u>	<u>22,608</u>	<u>24,248</u>	<u>25,581</u>
Total	<u>\$ 134,374</u>	<u>\$ 145,517</u>	<u>\$ 154,554</u>	<u>\$ 159,393</u>
Percentage of personal income ²	N/A	0.86%	0.93%	0.99%
Amount per capita (not thousands) ³	\$ 307.92	\$ 333.45	\$ 352.86	\$ 362.33

¹) Certain loans were reclassified as business-type activities in 2010.

²) Income Data from Bureau of Economic Analysis.

³) Population Data provided from Regional Growth Partnership, which routinely updates its historical data.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 87,500	\$ 22,435	\$ 25,230	\$ 27,925	\$ 31,255	\$ 34,935
454	72	-	-	-	-
(33)	(36)	-	-	-	-
16,117	17,021	17,053	17,254	17,956	16,848
10,748	15,756	16,544	17,276	17,956	17,865
27,715	103,635	105,935	-	-	-
-	1,443	626	776	915	1,327
1,194	1,565	1,736	1,725	2,112	2,030
106	119	28	93	1,201	3,022
<u>143,801</u>	<u>162,010</u>	<u>167,152</u>	<u>65,049</u>	<u>71,395</u>	<u>76,027</u>
1,465	-	-	-	-	-
24,388	24,634	26,334	27,195	29,018	30,766
2,437	2,113	2,259	2,330	2,474	1,369
-	-	-	-	-	-
<u>28,290</u>	<u>26,747</u>	<u>28,593</u>	<u>29,525</u>	<u>31,492</u>	<u>32,135</u>
<u>\$ 172,091</u>	<u>\$ 188,757</u>	<u>\$ 195,745</u>	<u>\$ 94,574</u>	<u>\$ 102,887</u>	<u>\$ 108,162</u>
1.13%	1.26%	1.29%	0.63%	0.70%	0.77%
\$ 389.51	\$ 426.47	\$ 440.96	\$ 212.30	\$ 230.29	\$ 240.78

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2014
(Amounts in 000's)

	General Obligation (GO) Debt¹ Outstanding	Percent Applicable to County⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 114,440	100.0%	\$ 114,440
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	176,265	100.0%	176,265
Swanton Village	890	6.6%	59
School Districts ⁴ wholly located in			
Lucas County	305,043	100.0%	305,043
Anthony Wayne	17,230	97.4%	16,788
Evergreen	9,177	22.5%	2,066
Four County Career Center	2,725	1.6%	42
Otsego	14,215	11.6%	1,652
Swanton LSD	7,015	34.4%	2,416
Sylvania Area Joint Rec District	7,995	100.0%	7,995
Total Overlapping Debt	<u>540,555</u>		<u>512,326</u>
<i>Total direct and overlapping debt</i>	<u>\$ 654,995</u>		<u>\$ 626,766</u>

¹⁾ Includes all long-term debt instruments of the governmental activities, including bonds, notes, loans, capital lease obligations, unamortized bond premiums and unamortized bond discounts.

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), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

TABLE 13
LUCAS COUNTY, OHIO
¹Pledged Revenue - Last Ten Fiscal Years
(Amounts in 000's)

Taxable Economic Development Revenue Refunding Bonds, Series 2010²

Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Scheduled Debt Service		
							Principal	Interest	Coverage
2005	\$ 7,061	\$ 14,223	\$ 520	\$ 33	\$ 1,483	\$ 23,320	\$ 590	\$ 1,223	12.86
2006	11,576	14,304	596	30	2,662	29,168	635	1,186	16.02
2007	13,826	18,504	489	30	6,395	39,244	680	1,145	21.50
2008	13,586	13,735	549	27	3,931	31,828	725	1,102	17.42
2009	4,365	11,549	323	25	3,142	19,404	780	1,056	10.57
2010 ³	4,687	11,772	207	25	2,862	19,553	835	1,006	10.62
2011	3,062	8,812	183	25	3,600	15,682	1,565	280	8.50
2012	1,959	10,660	214	31	2,481	15,345	1,620	235	8.27
2013	1,184	11,980	228	27	1,816	15,235	1,650	207	8.20
2014	1,433	10,053	262	19	2,077	13,844	1,592	255	7.50

¹ Only general fund revenue is considered pledged.

² Reflects pledged revenue coverage for the Series 2001 Taxable Economic Development Revenue Bonds. These bonds were refunded in 2010 by the Series 2010 Taxable Economic Development Revenue Bonds. Information for 2011 and 2012 reflect the pledged revenue coverage for the Series 2010 Taxable Economic Development Revenue bonds.

³2001 Bonds were refunded during 2010, totaling \$15,045,000, & this table reflects the scheduled debt service of the obligation.

***2006 Sanitary Sewer Bond 772**

Fiscal Year	Special Assessments Collected	Debt Service		
		Principal	Interest	Coverage
2005	\$ -	\$ -	\$ -	N/A
2006	-	-	-	N/A
2007	29	-	31	0.94
2008	38	7	33	0.95
2009	40	8	32	1.00
2010	38	8	32	0.95
2011	40	8	32	1.00
2012	39	9	31	0.98
2013	38	9	31	0.95
2014	40	9	31	1.00

*Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in Note 10 of the Basic Financial Statements.

TABLE 14
LUCAS COUNTY, OHIO
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts in 000's)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Debt Limit	\$ 174,751	\$ 173,745	\$ 174,132	\$ 196,841	\$198,660
Total net debt applicable to limit	<u>11,387</u>	<u>16,488</u>	<u>18,194</u>	<u>13,003</u>	<u>14,028</u>
Legal Debt Margin	<u>\$ 163,364</u>	<u>\$ 157,257</u>	<u>\$ 155,938</u>	<u>\$ 183,838</u>	<u>\$184,632</u>
 Total net debt applicable to the limit as a percentage of debt limit	 6.52%	 9.49%	 10.45%	 6.61%	 7.06%

2009	2008	2007	2006	2005
\$200,340	\$233,618	\$235,078	\$240,207	\$219,550
17,861	20,977	23,803	25,606	26,624
<u>\$182,479</u>	<u>\$212,641</u>	<u>\$211,275</u>	<u>\$214,601</u>	<u>\$192,926</u>

8.92% 8.98% 10.13% 10.66% 12.13%

Legal Debt Margin Calculation for 2014

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>168,751</u>
Total direct legal debt limitation	174,751
Total of all county debt outstanding ²	\$109,597

³Less:

Special assessment bonds	\$ 11,480
Less: nonexempt special assessment debt	(651)

Exempt general obligation debt:

2014 Taxable arena improvement notes	6,350
2014 Tax exempt arena improvement notes ⁵	10,850
2010 Convention center and arena improvement bonds	46,740
2010 Arena improvement bonds	18,700
2007 Juvenile center refunding bonds ⁶	4,551
2005 Correction center refunding bonds ⁷	<u>190</u>
Total exempt debt	<u>(98,210)</u>

Total net indebtedness (voted and unvoted) subject to the direct debt limitation	<u>11,387</u>
Direct legal debt margin	<u>\$163,364</u>

Unvoted debt limitation (subject to 1% of County assessed valuation)	\$ 70,500
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>(11,387)</u>

Total unvoted legal debt margin	<u>\$ 59,113</u>
---------------------------------	------------------

¹⁾ Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in the debt service fund.

²⁾ Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to Note 9 - Notes Payable; and to Note 10 - Long-term Debt and Other Obligations in the Notes to the Basic Financial Statements.

³⁾ Excluded by state statute: Special assessment bonds (excluding nonexempt portion), correctional facility, convention center & arena bonds and notes.

⁴⁾ Uses values for 2014/2015 collection year, as they are in effect by December 31, 2014.

⁵⁾ Component of the \$14,732,000 series 2014 various purpose improvement notes (see Note 9 to the Basic Financial Statements).

⁶⁾ Component of the 2007 advance refunding bonds (outstanding balance of \$7,780,000 at December 31, 2014 - See Note 10 to the Basic Financial Statements).

⁷⁾ Component of the 2005 current refunding bonds (outstanding balance of \$360,000 at December 31, 2014 - See Note 10 to the Basic Financial Statements).

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 Population ^(i,ii)	Personal Income ⁽ⁱⁱⁱ⁾	Per Capita Income ⁽ⁱⁱⁱ⁾	Total Assessed Value ^(iv)	Gross General Bonded Debt
2005	449,224	14,051,852	31,280	8,842,012	34,935
2006	446,769	14,731,496	32,973	9,668,315	31,255
2007	445,482	15,087,677	33,868	9,404,736	27,925
2008	443,909	15,143,067	34,113	8,927,066	25,230
2009	442,603	14,958,677	33,797	8,073,606	22,435
2010	441,815	15,162,947	34,337	8,006,406	87,500
2011	439,770	16,066,970	36,535	7,933,657	83,950
2012	437,201	16,560,784	37,879	7,025,261	81,490
2013	436,393	16,846,330	38,604	7,009,816	79,295
2014	435,286	NA	NA	7,050,027	77,035

(i): Not in thousands

(ii): Source: Toledo Regional Growth Partnership, who annually updates the historical population data.

(iii): Source - Bureau of Economic Analysis. Amounts previously reported are annually updated based upon the most current information available from this source.

(iv): Total assessed value includes public utility personal property in addition to total real property.

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	Total General Obligation Debt Service	*Total General Governmental Expenditures	Ration of Total Debt Service to General Governmental Expenditures
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	545,328	0.91%
2008	5,560	1,254	6,814	548,153	1.24%
2009	2,795	1,091	3,886	546,836	0.71%
2010	2,895	1,941	4,836	467,858	1.03%
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	441,853	1.35%

*Refer to: "Table 4 - Changes in Fund Balances Government Funds".

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
7,682	27,253	0.308%	60.67	2005
5,140	26,115	0.270%	58.45	2006
5,904	22,021	0.234%	49.43	2007
(4,042)	29,272	0.328%	65.94	2008
(520)	22,955	0.284%	51.86	2009
8,415	79,085	0.988%	179.00	2010
7,262	76,688	0.967%	174.38	2011
2,647	78,843	1.122%	180.34	2012
2,936	76,359	1.089%	174.98	2013
2,295	74,740	1.060%	171.70	2014

**TABLE 17
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2014**

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	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2

Source: Bureau of Census-United States Department of Commerce

*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

<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>
2005	208,600	15,000	6.7%	5.9%	5.1%
2006	210,900	14,000	6.2%	5.4%	4.6%
2007	207,100	14,900	6.7%	5.6%	4.6%
2008	202,600	18,100	8.2%	6.4%	5.8%
2009	194,800	26,900	12.1%	10.3%	9.3%
2010	192,300	25,100	11.5%	10.3%	9.6%
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%

2014 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	191,400	17,300	8.3%	7.4%	7.0%
February	193,100	16,100	7.7%	7.1%	7.0%
March	194,400	14,800	7.1%	6.5%	6.8%
April	196,400	12,000	5.8%	5.2%	5.9%
May	198,000	12,400	5.9%	5.4%	6.1%
June	195,100	13,500	6.5%	5.9%	6.3%
July	195,400	14,100	6.7%	6.1%	6.5%
August	195,800	13,200	6.3%	5.6%	6.3%
September	197,700	11,900	5.7%	5.1%	5.7%
October	198,500	11,100	5.3%	4.8%	5.5%
November	197,400	11,200	5.4%	4.9%	5.5%
December	197,200	11,100	5.3%	4.7%	5.4%

Sources: Ohio Dept of Jobs and Family Services, Office of Workforce Development, and the Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

**TABLE 18
LUCAS COUNTY, OHIO
PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO**

Top 2014 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	12,300	Health Care	6.41%
University of Toledo	8,929	Education (advanced)/Health Care	4.65%
Mercy Health Partners	7,052	Health Care	3.67%
Chrysler Holdings - Toledo North Assembly; Toledo South Wrangler Plant	5,137	Automotive Manufacturing	2.68%
Toledo Public Schools	3,665	Education (primary-secondary)	1.91%
Lucas County ¹	3,364	Government	1.75%
City of Toledo	2,775	Government	1.45%
Kroger	2,448	Retail Grocery	1.28%
Wal-Mart	2,098	Retail/Grocery	1.09%
General Motors-Powertrain	1,845	Automotive Manufacturing	0.96%
The Andersons, Inc	1,672	Grain Storage/Processing, & Retail	0.87%
Meijer, Inc.	1,608	Retail/Grocery	0.84%
United Parcel Service	1,597	Mail Services	0.83%
Toledo Molding & Die, Inc.	1,570	Injection & Blow Molded Components	0.82%
State of Ohio	1,523	Government	0.79%
Top fifteen total employed	<u>57,583</u>	Percent of total county employment	<u>30.00%</u>
Total County Employment	191,900		
Percent of total county employment	30.00%		

Top 2005 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems ²	11,500	Health Care	5.51%
Mercy Health Partners ³	6,799	Health Care	3.25%
Daimler-Chrysler/Toledo Jeep	5,256	Automotive Manufacturing	2.52%
University of Toledo	5,079	Education (advanced)	2.43%
Toledo Public Schools	4,730	Education (primary-secondary)	2.26%
Lucas County ¹	4,168	Government	2.00%
Kroger	3,900	Retail/Grocery	1.87%
General Motors/Powertrain	3,425	Automotive Manufacturing	1.64%
Medical University of Ohio	3,400	Health Care	1.63%
City of Toledo	2,910	Government	1.39%
State of Ohio	2,526	Government	1.21%
HCR Manor Care	2,420	Health Care	1.16%
United Parcel Service	2,108	Mail Services	1.01%
The Andersons, Inc	1,761	Grain Storage/Processing, & Retail	0.84%
Meijers	1,743	Retail/Grocery	0.83%
Top fifteen total employed	<u>61,725</u>	Percent of total county employment	<u>29.55%</u>
Total County Employment	208,900		
Percent of total county employment	29.55%		

Sources: 2013 data estimated by the Toledo Regional Growth Partnership; refer to "Employment Trends-Ten year Employment" within Table 17 of this section

¹ From the records of the Lucas County Auditor, including organizations for which Lucas County is the common paymaster.

² Merger of Childrens Medical Center, Flower Hospital, Toledo Hospital, & Crestview Club Apt. Goerlich Center, Caring Home Health Serv. Lake Park, Golden Haven, Promedica Paramount & ProMedicaq Physical Support

³ 1997 Merger of Mercy, Riverside, St. Charles, and St. Vincent Mercy Medical Centers

TABLE 19
LUCAS COUNTY, OH
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government:										
Auditor ¹	114	112	112	109	119	127	132	143	173	124
Board of Elections	48	36	49	46	30	30	31	45	27	27
Building Regulation	7	6	6	6	6	11	16	16	18	18
Clerk of Courts	71	72	75	73	71	73	81	87	81	85
Commissioners ²	71	60	58	52	52	68	73	75	84	93
Facilities	37	37	44	43	43	65	66	71	71	72
Recorder	12	13	13	13	14	15	15	16	21	20
Treasurer	26	26	26	25	28	30	31	33	32	35
Judicial:										
Common Pleas Court ³	293	285	274	268	268	277	274	270	284	288
Domestic Relations Court	42	38	38	42	42	47	45	47	47	50
Juvenile Court	210	210	207	216	245	245	262	259	295	296
Law Library ⁴	3	3	3	3	3	NA	NA	NA	NA	NA
Probate Court	33	33	29	34	34	37	39	34	37	39
Prosecutors Office	97	96	97	100	98	104	95	101	110	117
Public Safety:										
Coroner	18	17	18	20	15	16	17	15	19	20
Emergency Management Agency	5	5	6	6	5	5	5	5	8	8
Emergency Medical Services	39	35	31	33	34	34	36	33	33	34
Emergency Telephone	10	10	9	9	8	8	8	9	8	8
Sheriff	499	522	497	453	476	520	528	533	542	538
Human Services:										
Child Support Enforcement	92	99	105	127	138	142	155	162	168	166
Children Services	349	370	373	376	375	387	400	401	424	426
Jobs and Family Services	327	332	338	334	377	380	400	435	494	423
Veterans Service Commission	19	16	16	15	17	17	17	15	15	14
Health:										
Developmental Disabilities	566	588	622	658	677	692	692	664	794	833
Dog Warden	25	25	24	24	21	19	18	22	20	21
Mental Health & Recovery	16	16	14	14	14	15	20	20	19	25
Public Works										
Engineer/Road Maintenance	66	63	67	67	73	75	80	83	84	84
Sanitary Engineer	42	42	40	43	43	47	48	49	51	48
Solid Waste	10	9	9	10	10	10	9	10	9	9
Vehicle Maintenance	3	3	3	3	3	5	5	5	5	5
Water & Sewer Operations	20	20	21	20	21	20	18	20	19	17
Totals	3,170	3,199	3,224	3,242	3,360	3,521	3,616	3,678	3,992	3,943

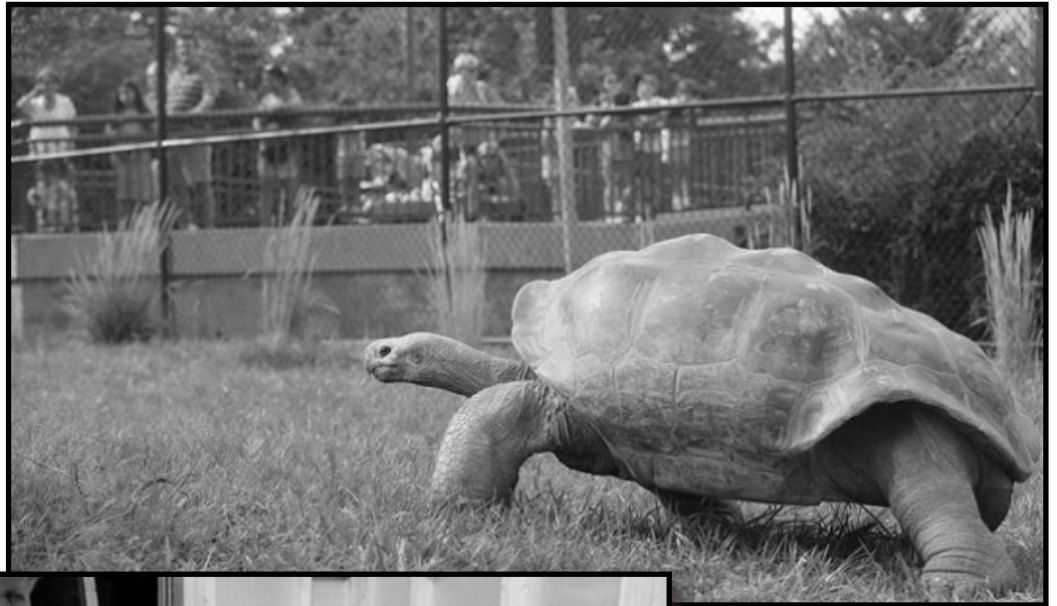
1) Includes Lucas County Information Systems.

2) Includes Family Council.

3) Includes Correctional Treatment Facility.

4) The Law Library was not considered a part of the County's Primary Government until 2010.

Source: Lucas County Payroll Department



Emerson, 100-year-old Galapagos Tortoise

After being moved from the San Diego Zoo, Emerson, a 100-year-old dome shelled Galapagos tortoise has been successfully relocated to his new home in the Toledo Zoo.

Emerson has been brought in for a special reason. The zoo recently received three 2-year-old Galapagos tortoises from the Gladys Porter Zoo in Brownsville, Texas and the zoo officials want to eventually house all the four members of the species in the same enclosure. Visitors can then be able to compare the hulking, centenarian Emerson to the young tortoises, which now can be picked up with one hand. Zoo officials want the families and several of their subsequent generations to watch these species thrive, albeit in an enclosed environment.

Emerson emerged from his wooden transport crate with no hesitation and immediately set out to explore his new surroundings. Extremely pleased with his behavior, handlers rewarded him with carrot and sweet potato treats and a neck rub.

**TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Operating Indicators and Capital Asset Statistics

Function/Program	2014	2013	2012	2011
General government:				
<u>Auditor</u>				
Real Estate Transfers	7,894	9,043	8,630	8,841
Parcels on File	206,900	207,062	207,338	207,434
Dog licenses sold	60,668	61,850	64,807	63,314
Weights & Measurers - Number of Inspections	842	920	989	937
Devices Tested	7,539	6,038	6,504	6,273
Locations Visited	581	594	594	586
<u>Commissioners</u>				
Resolutions presented	1,156	1,106	1,092	1,075
<u>Purchasing</u>				
Bid contracts awarded	19	22	30	29
Purchase orders issued	4,300	5,632	3,515	3,282
<u>Recorder</u>				
Deeds recorded	18,494	21,892	19,762	16,783
Mortgages recorded	12,031	17,215	16,587	13,013
<u>Treasurer</u>				
Net portfolio earnings	\$1,256,431	\$1,169,584	\$2,122,824	\$3,872,344
<u>Board of Elections</u>				
Registered voters	312,568	311,647	310,123	295,409
Voters last general election	109,449	81,625	211,824	129,394
Percentage of registered voters that voted	35.02%	26.19%	68.30%	43.80%
<u>Risk Management</u>				
Workers comp claims	162	183	148	165
<u>Clerk of Courts</u>				
Titles processed	337,394	317,869	291,990	246,158
<u>Judicial</u>				
<u>Court of Appeals:</u>				
Cases filed (Total - All Counties)	642	608	666	651
Cases filed - Lucas County	280	284	367	321
<u>Common Pleas Court</u>				
Civil cases filed	4,138	5,480	7,372	7,151
Criminal cases filed	2,045	2,072	2,160	1,985
<u>Domestic Relations Court</u>				
Cases filed	1,571	1,649	1,761	1,835
<u>Juvenile Court</u>				
Cases filed	8,278	7,918	9,092	9,950
<u>Probate Court</u>				
Cases filed	7,828	7,958	7,993	7,885

2010	2009	2008	2007	2006	2005
7,964	8,457	8,492	9,351	10,428	12,221
208,560	208,749	208,657	208,713	207,818	206,635
63,414	62,683	63,153	61,458	63,258	63,154
990	1,151	1,250	1,458	1,289	822
6,060	5,913	6,210	6,301	6,493	5,936
593	610	610	629	552	548
1,018	1,286	1,476	1,583	1,833	1,922
28	51	36	31	33	37
2,492	3,523	3,500	2,415	1,926	1,951
15,686	16,380	16,919	18,663	19,928	22,640
13,589	14,946	14,677	20,764	27,306	32,534
\$6,490,464	\$6,893,090	\$11,855,018	\$13,225,847	\$10,331,847	\$6,528,270
317,046	314,632	317,036	287,512	296,539	292,613
147,029	117,982	220,457	86,861	146,539	124,907
46.30%	37.50%	70.00%	30.12%	49.5%	42.7%
195	200	198	217	245	268
178,478	168,630	196,502	199,834	206,202	216,370
708	644	793	759	777	801
NA	NA	NA	NA	NA	NA
8,611	8,446	8,359	8,300	7,626	6,885
2,270	2,317	2,709	2,686	2,836	2,767
1,823	1,782	1,839	2,871	1,930	1,968
10,293	11,098	12,397	11,728	13,645	13,492
7,942	8,435	8,610	8,986	8,657	9,996

TABLE 20
LUCAS COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM (continued)
LAST TEN FISCAL YEARS

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	426	439	418	382
Prisoners booked	19,339	20,992	20,539	18,127
Incidents reported	33,319	33,773	32,113	32,227
Civil papers served	16,585	16,345	16,395	14,188
<u>Emergency Services</u>				
911 calls received	425,997	432,362	412,476	331,245
EMS calls for service	62,114	64,427	66,236	63,690
<u>Animal Care & Control</u>				
Service requests	6,656	6,027	5,362	5,194
Dogs adopted	755	552	711	597
Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed*	4,270	4,193	8,328	13,222
<u>Jobs and Family Services</u>				
Clients-food stamps	93,980	97,229	122,330	96,121
Clients-Medicaid	133,247	112,781	115,444	98,733
<u>Children Services</u>				
Children placed in adoptive homes	130	105	108	99
Child welfare investigations	4,271	4,840	4,959	4,148
Children in foster home care	391	416	389	382
Children served in paid placement	432	454	421	423
<u>Child Support Enforcement Agency</u>				
Active support orders	51,592	61,793	62,699	54,937
Percentage of collected support orders	66.43%	65.13%	61.97%	61.44%
Health				
Board of Developmental Disabilities				
Adults served county wide	1,976	1,915	1,901	1,870
Children served county wide	1,866	1,777	2,164	2,496
Public Works				
<u>Engineer</u>				
Miles of road resurfaced	9	18	10	14
Culverts built or replaced	1	1	4	2
County bridges repaired or replace	3	1	2	2
<u>Water and Sewer operations</u>				
Permits/taps	539	525	349	285
Emergency/maintained responses	234	286	456	584
Million of gallons per day - average daily flow	15.9	15.3	15.1	18.0

Sources: The respective County agency or department

2010	2009	2008	2007	2006	2005
389	381	434	466	498	485
18,318	18,905	22,042	26,611	26,028	26,110
29,948	33,764	35,649	34,162	48,476	34,755
7,547	20,926	27,005	34,438	38,805	34,691
366,983	348,231	371,733	374,822	376,599	378,532
61,860	58,226	58,649	56,813	55,853	54,837
5,427	5,265	5,998	6,203	6,369	6,880
472	322	232	244	260	237
11,453	14,441	15,330	16,080	14,372	13,278
95,041	76,863	77,948	61,813	60,880	59,680
98,718	94,470	89,659	87,905	87,486	85,948
114	120	123	183	194	227
4,487	4,362	3,928	4,426	4,964	4,858
434	432	457	513	581	604
473	475	486	542	612	629
53,228	52,019	51,222	50,111	49,024	47,647
61.71%	62.53%	62.55%	63.88%	63.33%	63.19%
1,844	1,828	1,771	1,795	1,876	1,791
2,320	1,990	1,680	1,531	1,434	1,124
16	11	12	19	14	15
1	1	2	0	1	2
9	3	4	3	4	2
272	257	343	574	900	1,486
455	268	551	594	785	607
15.2	15.9	16.6	15.4	15.2	13.7

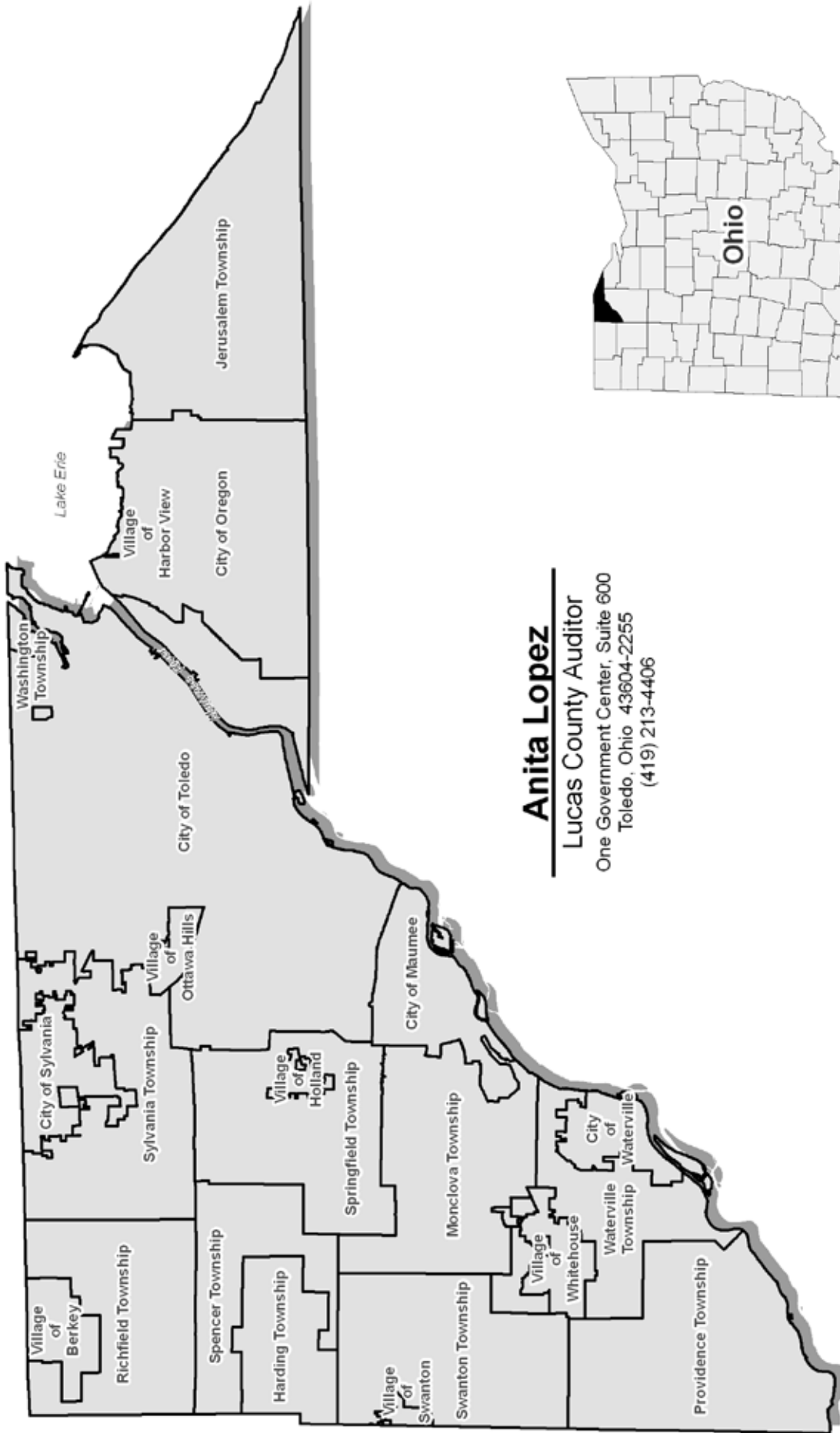
**TABLE 21
LUCAS COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST SIX FISCAL YEARS***

Function	2014	2013	2012	2011	2010	2009
<u>Governmental activities:</u>						
General government:						
<u>Legislative and executive</u>						
Office buildings	14	14	14	13	12	9
Motor vehicles	34	35	31	31	31	39
<u>Judicial</u>						
Office buildings	8	8	8	8	8	8
Motor vehicles	15	15	14	15	14	15
<u>Public safety</u>						
Jails	1	1	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496	194,496	194,496
Motor vehicles	117	115	118	130	130	143
<u>Public works</u>						
Bridges	162	162	162	162	162	162
Miles of roads	303	289	289	282	282	282
Vehicles	54	53	56	58	61	60
<u>Health and human services</u>						
Buildings	7	7	7	7	7	6
Motor vehicles	83	76	86	98	101	101
<u>Conservation and recreation</u>						
Parks	9	9	9	9	9	9
Sports Venues	3	3	3	3	2	2
<u>Business-type activities:</u>						
<u>Water supply system</u>						
Miles of water lines	350	430	428	426	422	418
Pumping stations	3	3	3	3	3	3
<u>Wastewater treatment</u>						
Treatment plants	1	1	1	1	1	1
Vehicles	8	8	8	8	10	8
<u>Sewer system</u>						
Miles of sewer lines	279	279	278	277	275	274
<u>Sanitary engineer</u>						
Buildings	1	1				
Vehicles	42	41	40	44	39	57
<u>Solid waste</u>						
Buildings	1	1	1	1	1	1
Vehicles	3	3	3	3	5	5

*Table 21 represents newly compiled data. Information prior to 2009 is not readily available.



Lucas County, Ohio



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ANITA LOPEZ

Lucas County Auditor

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For questions, please call:
Department of Education and Outreach
(419) 213-4406

www.co.lucas.oh.us/Auditor

Lucas County, Ohio

Year Ended
December 31,
2014

Single Audit Act
Compliance

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133**

May 22, 2015

Honorable Members of the Board of Commissioners
of Lucas County, Ohio
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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 22, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Rehmann Robson LLC

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2014

Federal Agency/Recipient Department/Cluster/Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Agriculture				
Lucas County Juvenile Court:				
Commodity Distribution Program	10.550	ODE	IRN: 083097	\$ 920
Child Nutrition Cluster				
USDA School Food Program:				
National School Lunch/After-school Snack Program	10.555	ODE	IRN: 083097	28,707
Breakfast Program	10.553	ODE	IRN: 083097	15,785
Total Child Nutrition Cluster				<u>44,492</u>
Lucas County Department of Job and Family Services:				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Food Assistance Program	10.561	ODJFS	(1)	<u>4,188,105</u>
Total U.S. Department of Agriculture				<u>4,233,517</u>
U.S. Department of Housing and Urban Development				
Lucas County Mental Health and Recovery Services Board:				
Continuum of Care:				
HUD - Arklow - Special Needs Assistance	14.267	Direct	OH0030L5E011205	213,065
HUD - Affordable Housing Special Needs Assistance	14.267	Direct	OH0265L5E011205	280,300
HUD - Place Called Home - Shelter Plus Care	14.267	Direct	OH0392L5E011202	51,495
HUD - Pathways - Shelter Plus Care	14.267	Direct	OH0031L5E011205	58,679
Total CFDA Number 14.267				<u>603,539</u>
Shelter Plus Care:				
Shelter Plus - Continuum of Care	14.238	Direct	OH0019C5E010800	<u>54,207</u>
Lucas County Board of County Commissioners:				
Community Development Block Grants (CDBG) - State Administered Cluster:				
FY13 Formula Grant	14.228	ODD	B-F-13-1BR-1	185,818
FY12 Formula Grant	14.228	ODD	B-F-12-1BR-1	19,616
Community Housing Improvement Program CDBG FY13	14.228	ODD	B-C-13-1BR-1	23,344
Community Housing Improvement Program HOME CHIP FY13	14.228	ODD	B-C-13-1BR-2	23,312
Total CFDA Number 14.228				<u>252,090</u>
Total U.S. Department of Housing and Urban Development				<u>909,836</u>
U.S. Department of Justice				
Lucas County Mental Health and Recovery Services Board:				
Second Chance - Moms Coming Home to Stay	16.812	Direct	2011-RN-BX-006	<u>99,646</u>
Lucas County Juvenile Drug Court Reclaiming Futures Implementation	16.585	Direct	2012-DC-BX-0066	<u>258,800</u>
JAG Program Cluster:				
Lucas County Sheriff's Office:				
Edward Byrne Memorial Justice Assistance Grant Program-FY12	16.738	CJCC	2013-JG-LE-1010	54,623
Toledo/Lucas County Victim-Witness Assistance Program:				
Edward Byrne Justice Assistance Grant -				
Victims Forum/Peacemakers	16.738	CJCC & OCJS	2013-JG-B01-6998	8,336
Victims Forum Teen Dating Violence Prevention	16.738	CJCC & OCJS	2010-JG-B01-B1090S	4,375
Total JAG Program Cluster				<u>67,334</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2014

Federal Agency/Recipient Department/Cluster/Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
Juvenile Accountability Block Grants:				
Lucas County Juvenile Services:				
FY 2011 Juvenile Accountability Block Grants (JABG) - Community Detention	16.523	ODYS	2012-JB-013-A012	\$ 27,869
Violence Against Women Formula Grants:				
Juvenile Justice Center- Juvenile Court:				
FY 2012 Family Violence Intervention Program-VAWA	16.588	CJCC & OCJS	2012-WF-VA5-V1083	4,436
FY 2013 Family Violence Intervention Program-VAWA	16.588	CJCC & OCJS	2013-WF-VA5-V1083	20,000
Toledo/Lucas County Victim-Witness Assistance Program:				
Violence Against Women Formula Grant -VAW Response Team (VAWA)	16.588	CJCC & OCJS	2013-WF-VA3-8839	44,498
Lucas County Sheriff's Office:				
FY 2012 VAWA Integrated Investigation Grant	16.588	CJCC & OCJS	2013-WF-VA-8837	25,667
Total CFDA Number 16.588				<u>94,601</u>
Toledo/Lucas County Victim-Witness Assistance Program:				
2014 Crime Victim Assistance (VOCA V/W)	16.575	OAG	2014VAGENE118	202,758
Total U.S. Department of Justice				<u>751,008</u>
U.S. Department of Labor				
Workforce Development Agency:				
Workforce Investment Act (WIA) Cluster:				
Adult:				
Program	17.258	ODJFS	G-1213-15-5112	1,203,087
Administration	17.258	ODJFS	G-1213-15-5112	69,376
Disability Employment Initiative	17.258	ODJFS	G-1213-15-5112	191,822
OMJ Branding	17.258	ODJFS	G-1213-15-5112	8,000
Adult Total CFDA Number 17.258				<u>1,472,285</u>
Dislocated Worker:				
Program	17.278	ODJFS	G-1213-15-5112	884,712
Administration	17.278	ODJFS	G-1213-15-5112	176,646
Rapid Response	17.278	ODJFS	G-1213-15-5112	411,745
Dislocated Worker Total CFDA Number 17.278				<u>1,473,103</u>
Youth:				
Program	17.259	ODJFS	G-1213-15-5112	1,041,575
Administration	17.259	ODJFS	G-1213-15-5112	53,406
Youth Total CFDA Number 17.259				<u>1,094,981</u>
Total WIA Cluster				<u>4,040,369</u>
Dislocated Worker -				
National Emergency Grant Ohio - NEG 27	17.277	ODJFS	EM-24465-13-60-A-39	93,620
Total U.S. Department of Labor				<u>4,133,989</u>
U.S. Department of Transportation				
Lucas County Engineer:				
Highway Planning and Construction Cluster:				
Salisbury @ Butz Turn Lane	20.205	ODOT	PID 91242	255,402
Perrysburg-Holland Road Bridge	20.205	ODOT	PID 84211	58,731
Crissey Road Resurfacing	20.205	ODOT	PID 90661	224,063
King @ Dorr Roundabout	20.205	ODOT	PID 89242	67,512
Dorr @ Centennial Roundabout	20.205	ODOT	PID 92099	476,341
Sylvania Avenue Resurfacing	20.205	ODOT	PID 90660	22,349
Waterville-Monclova @ Dutch Roundabout	20.205	ODOT	PID 89192	996,358
Sylvania-Metamora @ Mitchaw Roundabout	20.205	ODOT	PID 91596	535,000
Rails/Trails Systems Resurfacing	20.205	ODOT	PID 90662	111,628
McCord Road Grade Separation	20.205	ODOT	PID 75107	794,118
Total CFDA Number 20.205				<u>3,541,502</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2014

Federal Agency/Recipient Department/Cluster/Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
Lucas County Sheriff:				
Highway Safety Cluster:				
Alcohol Impaired Driving Countermeasures Incentive Grants I 2015 OVI Task Force	20.601	ODOPS	OVITF-2015-48-00-00-00447-00	\$ 13,041
Alcohol Impaired Driving Countermeasures Incentive Grants I 2014 OVI Task Force	20.601	ODOPS	OVITF-2014-48-00-00-00421-00	142,400
State and Community Highway Safety - High Visibility Enforcement Overtime	20.601	ODOPS	HVEO-2014-48-00-00-00372-00	38,219
Total CFDA Number 20.601				<u>193,660</u>
Total U.S. Department of Transportation				<u>3,735,162</u>
U.S. Environmental Protection Agency				
Lucas County Engineer:				
Great Lakes Program - Permeable Pavement and Rain Garden	66.469	OEPA	GL-00E01132	40,600
Great Lakes Program - Permeable Pavement @ Larc Lane	66.469	OEPA	GL-00E01132	41,300
Total U.S. Environmental Protection Agency				<u>81,900</u>
U.S. Department of Education				
Correctional Treatment Facility -				
Title I Program for Neglected and Delinquent Children	84.013	ODRC	2014-T1-ED-0003	7,948
Lucas County Mental Health and Recovery Services Board -				
Vocational Rehabilitation Grants - Recovery to Work	84.126	OOD	14F1495VR-13/15F1793VR-14	267,154
Lucas County Family and Children First Council -				
Special Education - Grants for Infants and Families with Disabilities (Help Me Grow - Part C)	84.181	ODH	(1)	602,638
Total U.S. Department of Education				<u>877,740</u>
U.S. Election Assistance Commission				
Lucas County Board of Elections:				
Help America Vote Act Requirement Payments:				
HAVA Grant Funds for Paper Ballots	90.401	OSOS	(1)	19,146
U.S. Department of Health and Human Services				
Lucas County Board of Elections:				
Voting Access for Individuals with Disabilities - Grants to States:				
On-Line Precinct Election Official Training	93.617	OSOS	(1)	7,030
In-Person Precinct Election Official Training	93.617	OSOS	(1)	12,608
Total CFDA Number 93.617				<u>19,638</u>
Medical Assistance Program:				
Lucas County Job & Family Services:				
Medicaid Assistance Program- Title XIX	93.778	ODJFS	(1)	1,405,215
Medicaid Assistance Program- Title XIX Enhanced	93.778	ODJFS	(1)	1,994,915
Medicaid Assistance Program- Title XIX - Non Emergency Transportation	93.778	ODJFS	(1)	1,818,499
Lucas County Childrens Services:				
Medical Assistance Program - Child Welfare Medicaid Administrative	93.778	ODODD	(1)	17,279
Medical Assistance Program - Regional Training Center Child Welfare	93.778	ODODD	(1)	1,774
Lucas County Board of Developmental Disabilities:				
Medical Assistance Program - Title XIX	93.778	ODJFS	(1)	1,270,487
Total CFDA Number 93.778				<u>6,508,169</u>
Child Care and Development Block Grant:				
Lucas County Job & Family Services:				
Childcare Administration	93.575	ODJFS	(1)	433,611
Childcare 1/Childcare Non-Admin - CCDF	93.575	ODJFS	(1)	534,870
Total CFDA 93.575				<u>968,481</u>
Temporary Assistance for Needy Families (TANF):				
Lucas County Job & Family Services:				
TANF - Administration	93.558	ODJFS	(1)	4,582,677
TANF - Program	93.558	ODJFS	(1)	4,163,798
TANF - Earnings from Collections	93.558	ODJFS	(1)	13,396
Workforce Development Agency				
TANF	93.558	ODJFS	(1)	1,695,007
Lucas County Children Services -				
OCF Responsible Fatherhood Month	93.558	ODJFS	(1)	2,500
TANF Independent Living	93.558	ODJFS	(1)	75,524
Total CFDA 93.558				<u>10,532,902</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2014

Federal Agency/Recipient Department/Cluster/Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
Grants to States for Access and Visitation Programs:				
Lucas County Job & Family Services:				
Visitation Access	93.597	ODJFS	(1)	\$ 22,526
Block Grants for Community Mental Health Services:				
Lucas County Mental Health and Recovery Services Board:				
Block Grants for Community Mental Health Services - Mental Health Block Grant	93.958	ODMH	(1)	179,902
Block Grants for Community Mental Health Services - Ex-Offender Mini Grant	93.958	ODMH	(1)	25,000
Block Grants for Community Mental Health Services - Process Improvement Grant	93.958	ODMH	(1)	50,000
Total CFDA Number 93.958				<u>254,902</u>
Lucas County Mental Health and Recovery Services Board - Projects of Assistance in Transition from Homelessness (PATH)	93.150	ODMH	(1)	<u>162,776</u>
Lucas County Job & Family Services - State Children Health Ins Program - SCHIP	93.767	ODJFS	(1)	<u>1,955</u>
Social Services Block Grant:				
Lucas County Domestic Relations Court:				
Social Services Block Grants - Title XX Domestic Violence	93.667	ODJFS	48-13-TXX-20	95,000
Lucas County Board of Developmental Disabilities - Social Services Block Grants - Title XX	93.667	ODODD	(1)	387,798
Lucas County Mental Health and Recovery Services Board - Social Services Block Grants - Title XX	93.667	ODMH	(1)	219,476
Lucas County Job & Family Services:				
Social Services Block Grant - Title XX Base Subsidy	93.667	ODJFS	(1)	1,303,583
Social Services Block Grant - Title XX Transfer Subsidy	93.667	ODJFS	(1)	2,405,000
Social Services Block Grant - ASFS - Title XX	93.667	ODJFS	(1)	3,000
Total CFDA Number 93.667				<u>4,413,857</u>
Lucas County Mental Health and Recovery Services Board:				
Block Grants for Prevention and Treatment of Substance Abuse:				
Federal Per Capita Treatment	93.959	ODADAS	(1)	717,689
Federal Prevention Services	93.959	ODADAS	(1)	153,581
Federal Per Capita Prevention	93.959	ODADAS	(1)	325,555
Federal Youth Led Prevention	93.959	ODADAS	(1)	1,980
Pass through Program - DYS Aftercare	93.959	ODADAS	(1)	162,715
Pass through Program - TASC	93.959	ODADAS	(1)	358,399
Pass through Program - WSA Treatment	93.959	ODADAS	(1)	269,265
Pass through Program - UMADAOP	93.959	ODADAS	(1)	271,348
Pass through Program - UMADAOP Prevention	93.959	ODADAS	(1)	77,250
Pass through Program - WSA Prevention	93.959	ODADAS	(1)	171,040
Pass through Program - UMADAOP Circle for Recovery	93.959	ODADAS	(1)	51,430
Total CFDA Number 93.959				<u>2,560,252</u>
Lucas County Juvenile Services:				
Administration for Children and Families - Educational Sustainability	93.652	ODJFS	90C01087	<u>217,386</u>
Lucas County Child Support Enforcement Agency:				
Child Support Enforcement	93.563	ODJFS	(1)	<u>6,629,503</u>
Lucas County Children Services Board:				
Promoting Safe and Stable Families (ESAA Family Preservation Direct)	93.556	ODJFS	(1)	87,374
Promoting Safe and Stable Families (ESAA Family Preservation Operating)	93.556	ODJFS	(1)	22,752
Promoting Safe and Stable Families (ESAA Family Reunification Direct)	93.556	ODJFS	(1)	79,463
Promoting Safe and Stable Families (ESAA Family Reunification Operating)	93.556	ODJFS	(1)	20,036
Caseworker Visits	93.556	ODJFS	(1)	29,943
Caseworker Visits Admin	93.556	ODJFS	(1)	3,252
Post Adoption Special Services	93.556	ODJFS	(1)	60,278
Total CFDA Number 93.556				<u>303,098</u>
Stephanie Tubb Jones Child Welfare Services Program:				
Regional Training Child Welfare	93.645	ODJFS	(1)	36,637
Regional Training Foster Care	93.645	ODJFS	(1)	20,016
Title IV-B	93.645	ODJFS	(1)	234,899
Title IV B Administrative	93.645	ODJFS	(1)	26,472
Total CFDA Number 93.645				<u>318,024</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2014

Federal Agency/Recipient Department/Cluster/Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
Foster Care - Title IV-E:				
Title IV-E Foster Care Maintenance	93.658	ODJFS	(1)	\$ 3,941,563
Title IV-E Foster Care Administration	93.658	ODJFS	(1)	1,522,059
Title IV-E Foster Care Contracts	93.658	ODJFS	(1)	33,340
Title IV-E Regional Training Center Child Welfare	93.658	ODJFS	(1)	53,565
Title IV-E Regional Training Center Child Foster Care	93.658	ODJFS	(1)	107,005
Juvenile Court -				
Title IV-E Foster Care	93.658	ODJFS	G-145-06-0214	1,482,763
Total CFDA Number 93.658				<u>7,140,295</u>
Lucas County Children's Services:				
Community-Based Child Abuse Prevention Grants - OCTF Child Abuse and Neglect	93.590	ODJFS	(1)	<u>1,980</u>
Adoption Assistance:				
Title IV-E Adoption Assistance Administration	93.659	ODJFS	(1)	7,026,695
Title IV-E Contract Adoption Assistance	93.659	ODJFS	(1)	22,515
Non-recurring Adoption Expenses	93.659	ODJFS	(1)	28,290
Regional Training Center Child Welfare	93.659	ODJFS	(1)	64,126
Total CFDA Number 93.659				<u>7,141,626</u>
Chafee Foster Care Independence Program (CFCIP) CFCIP Allocation	93.674	ODJFS	(1)	<u>97,713</u>
Total U.S. Department of Health and Human Services				<u>47,295,083</u>
U.S. Department of Homeland Security				
Federal Emergency Management Agency:				
Lucas County Emergency Management Agency:				
Emergency Management Performance Grant:				
FY 2013 Emergency Management Performance Grant - Special Projects	97.042	OEMA	13EMPGSPEC08	160,901
FY 2012 Emergency Management Performance Grant	97.042	OEMA	48707/EMW-2016-EP-00060-S01	123,635
Total CFDA Number 97.042				<u>284,536</u>
FY 2013 Port Security Grant	97.056	Direct	EMW-2013-PU-00054-S01	<u>13,392</u>
Homeland Securities Grant Program:				
Lucas County Emergency Management Agency:				
FY 2011 State Homeland Security Program	97.067	OEMA	35088 / EMW-2011-SS-00070	100,734
FY 2012 CBRNE/Hazmat Equipment Sustainment	97.067	OEMA	42242 / EMW-2012-SS-00001	19,246
FY 2012 CBRNE/Hazmat Training Sustainment	97.067	OEMA	42244 / EMW-2012-SS-00001	34,577
FY 2012 MCI Exercise Sustainment	97.067	OEMA	42243 / EMW-2012-SS-00001	51,222
Lucas County Sheriff's Office -				
FY 2011 State Homeland Security Program - Operation Stonegarden	97.067	OEMA	EMW-2011-33-0070	6,271
FY 2012 State Homeland Security Program - Operation Stonegarden	97.067	OEMA	EMW-2012-SS-00001	44,681
FY 2013 State Homeland Security Program - Operation Stonegarden	97.067	OEMA	EMW-2013-SS-00120	63,467
Total CFDA Number 97.067				<u>320,198</u>
Total U.S. Department of Homeland Security				<u>618,126</u>
Total Expenditures of Federal Awards				<u>\$ 62,655,507</u>

See notes to schedule of expenditures of federal awards.

CFDA - Catalog of Federal Domestic Assistance

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

Lucas County, Ohio

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Lucas County under programs of the federal government for the year ended December 31, 2014. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget ("OMB") Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Lucas County, it is not intended to and does not present the financial position, changes in net position or cash flows of Lucas County.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the costs principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. PASS-THROUGH AGENCIES

The County receives certain federal awards as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
CJCC	Criminal Justice Coordinating Council
OAG	Ohio Attorney General
OCJS	Office of Criminal Justice Services
ODADAS	Ohio Department of Alcohol and Drug Addiction Services
ODODD	Ohio Department of Developmental Disabilities
ODD	Ohio Department of Development
ODE	Ohio Department of Education
ODH	Ohio Department of Health
ODJFS	Ohio Department of Job and Family Services
ODMH	Ohio Department of Mental Health
ODOPS	Ohio Department of Public Safety
ODOT	Ohio Department of Transportation
ODRC	Ohio Department of Rehabilitation and Correction
ODYS	Ohio Department of Youth Services
OEMA	Ohio Emergency Management Agency
OEPA	Ohio Environmental Protection Agency
OOD	Opportunities for Ohioans with Disabilities
OSOS	Ohio Secretary of State

Lucas County, Ohio

Notes to Schedule of Expenditures of Federal Awards

4. SUBRECIPIENTS

The County administers certain federal awards programs through subrecipients. Those subrecipients are not considered part of the County's reporting entity. Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Amounts Provided to Subrecipients
Mental Health and Recovery Services Board:		
Continuum of Care	14.267	\$ 603,539
Shelter Plus Care	14.238	54,207
Moms Coming Home to Stay	16.812	99,646
Vocational Rehabilitation Grants	84.126	267,154
Projects for Assistance in Transition from Homelessness	93.150	162,776
Social Services Block Grant	93.667	219,476
Block Grants for Community Mental Health Services	93.958	254,902
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2,560,250
Lucas County Emergency Management Agency:		
State Homeland Security Grant Program	97.067	205,595
Emergency Management Performance Grant	97.042	160,901
Lucas County Job and Family Services:		
Supplemental Nutrition Assistance Program	10.561	238,670
Temporary Assistance for Needy Families	93.558	6,052,181
Social Services Block Grant	93.667	704,005
Workforce Development Agency:		
Workforce Investment Act - Youth	17.259	919,419
		<u>\$ 12,502,721</u>

5. OHIO DEPARTMENT OF TRANSPORTATION

The County receives federal funds through the Ohio Department of Transportation (ODOT) for the Highway Planning and Construction Cluster. The County reports the actual federal expenditures they incurred for the fiscal year ending December 31, 2014. The amounts differ from the Ohio Department of Transportation's CMS Portal as a result of timing differences from when the County incurred the expenditure to when it is reported to ODOT and reimbursed to the County. The following table reconciles the amount reflected in the ODOT CMS Portal for fiscal year ending December 31, 2014 to the

Expenditures from the ODOT CMS Portal:	
PID 91242	\$ 239,344
PID 84211	84,112
PID 90661	243,303
PID 89242	52,556
PID 92099	447,161
PID 90660	22,494
PID 89192	967,125
PID 91596	530,000
PID 90662	316,858
PID 75107	819,733
	<u>3,722,686</u>
Difference in timing of expenditures	(181,184)
Expenditures per Schedule	<u>\$3,541,502</u>



**INDEPENDENT AUDITORS' 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***

May 22, 2015

Honorable Members of the Board of Commissioners
of Lucas County, Ohio
Toledo, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of *Lucas County, Ohio* (the "County"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 22, 2015. Our report includes references to other auditors who audited the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., Lucas County Transportation Improvement District, Toledo-Lucas County Convention Center and Visitors Bureau and Lucas County Land Reutilization Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing on internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., Lucas County Transportation Improvement District, Toledo-Lucas County Convention and Visitors Bureau and Lucas County Land Reutilization Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Rehmann Lobson LLC

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

May 22, 2015

Honorable Members of the Board of Commissioners
of Lucas County, Ohio
Toledo, Ohio**Report on Compliance for Each Major Federal Program**

We have audited *Lucas County, Ohio's* (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of Preferred Properties, Inc., which received approximately \$1,033,000 in federal awards, and which is not included in the schedule of expenditures of federal awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of Preferred Properties, Inc. because it arranged for a separate audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on each major federal program is not modified with respect to this matters.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Lucas County, Ohio

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2014

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

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

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? X yes no

Identification of major programs:

CFDA Number

10.561
93.558
93.778
93.575

Name of Federal Program or Cluster

Supplemental Nutrition Assistance Program (SNAP)
Temporary Assistance for Needy Families
Medicaid Assistance Program
Childcare and Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,879,665

Auditee qualified as low-risk auditee? x yes no

Lucas County, Ohio

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2014-001 - Funding and Review of Subrecipient

Finding Type. Material Weakness in Internal Control over Compliance (Subrecipient Monitoring/Allowable Costs)

Program. Temporary Assistance for Needy Family (TANF); U.S. Department of Health and Human Services passed through the Ohio Department of Job & Family Services; CFDA Number 93.558

Criteria. Recipients of federal awards that subgrant funds to other entities are responsible for compliance with requirements related to subrecipient monitoring, as detailed in the OMB Circular A-133 Compliance Supplement. Such requirements include, among other things, obtaining audited financial statements and the single audit report of the subrecipient, reconciling the amounts to the general ledger, and reacting to any noted omissions or deficiencies. The expenditures incurred by the subrecipient should be for costs allowable under the grant requirements.

Condition. Regarding one of the subrecipients for the TANF program, the County's Department of Job & Family Services (LCJFS) recently conducted an unannounced visit in which an executive employee of a subrecipient self-reported that he falsified and provided fraudulent documents in connection with LCJFS's efforts to monitor the subrecipient.

Cause. LCJFS has been performing monitoring procedures by obtaining the subrecipient's audited financial statements and OMB Circular A-133 reports, performing site visits, keeping in regular contact with the subrecipient and obtaining other pertinent information. Through an ongoing investigation by the IRS of an executive employee of the subrecipient, LCJFS was made aware that the information provided by the employee may not be accurate. LCJFS performed an unannounced site visit which resulted in the executive employee self disclosing that the audited financial statements and OMB Circular A-133 reports were falsified and an audit was never completed. The employee reported using the name of an existing accounting firm, and forged the related opinion letters. The employee further self disclosed during the unannounced visit that bank statements provided to LCJFS had been falsified, and that some of the employees for which the subrecipient sought reimbursement did not exist (i.e., phantom employees).

Effect: If these admissions are substantiated, LCJFS provided funding to the subrecipient for payroll and related expenses that were not for the purpose of the grant and were not allowable costs under OMB Circular A-133. LCJFS has notified the Lucas County Prosecutor's Office, Ohio Department of Job & Family Services and the Ohio Auditor's Office. The Ohio Auditor's Office is currently conducting a Special Investigations Audit and is working in collaboration with the State Attorney General's Office. Based upon the outcome of the State and Federal investigations occurring, the executive employee of the subrecipient may be faced with charges related to the alleged fraud.

Questioned Costs: It has been determined that some portion of the costs associated with the subrecipient are unallowable and should be questioned. However, it is not determinable at this time what the total questioned costs will be or the amount that can be recouped through liquidation of the employee's assets. There is currently an ongoing investigation being conducted by the State Attorney General's Office and Ohio Auditor's Office. LCJFS has also been working with the Ohio Department of Job & Family Services and the Ohio Auditor's Office to handle this case.

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2014

Recommendation. LCJFS has terminated the contract with the subrecipient, redirected participants to the LCJFS offices and issued an RFP to find a new provider. LCJFS has also contacted and is working collaboratively with the appropriate parties to investigate the alleged fraud, as noted above. Going forward, we recommend that LCJFS verify audited statements are submitted by subrecipients through review of the Federal Audit Clearinghouse. Independent financial reviews submitted by subrecipients not required to conduct an A-133 audit should be verified by contacting the accounting firm that issued the financial review. The County should also ensure monitoring of all subrecipients is part of the current audit plan, including a risk assessment of the federal grants expended by the County.

View of Responsible Officials. Management agrees and has already modified processes to include the above recommended procedures. Additionally, LCJFS had identified areas in its fiscal monitoring process which can be improved upon to provide greater assurance that the dollars it awards in contracts are appropriately utilized and tracked. Following is a list of specific steps the Agency intends to implement to more closely monitor use of Agency awards:

- When conducting on site visits, LCJFS site monitors will review only original documents, no photocopies.
- Reimbursement of mileage/travel logs/requests will require detailed documentation.
- LCJFS will insert in its contract a clause requiring independent audits. Agencies falling below the A-133 threshold will be required to provide a limited scope or audit review engagement if the contract amount is above \$100,000.
- LCJFS will verify all audits with the federal clearinghouse to ensure audit was filed.
- On site monitoring will include review of personnel files in addition to financial information for all contracts that include the funding of staff positions.
- Staff and board member interviews will be conducted for contract awards \$100,000 or greater.
- Verification of key information reported in the Self-Monitoring Checklist will be required (specific items considered "key" to be determined).
- Administrative costs of sub-recipients will be required to be in alignment to the OMB Super Circular.
- Prior approval of comprehensive organization cost allocation plan will be required to be approved prior to execution of the contract.
- Based on funding threshold and risk level, increase frequency of monitoring visits to at least two per year, one of which must be unannounced.
- Review copies of canceled checks when tracing payments through the bank.
- Revise risk assessment tool and ensure assignment of "high risk" to all awards greater than a certain dollar amount (yet to be determined).
- LCJFS will eliminate language in its fiscal monitoring report summary template that references a "reasonable assurance" of any minimum performance or standard.
- In conducting fiscal monitoring, LCJFS monitors should specifically identify documents being examined (i.e. payroll register for stated employee, supporting documentation for specific invoice).
- When completing fiscal monitoring reports LCJFS monitors should reference state and/or federal law to support identification of areas of concern, correction and/or improvement.
- The Lucas County Auditor will follow up with LCJFS to ensure that LCJFS subrecipient monitoring is being performed as per the above established controls.

Once appropriate thresholds have been determined, fiscal monitoring procedures and documents will be updated. We anticipate a completion date of June 1, 2015. All future fiscal monitoring performed will have these additional/revised processes incorporated.

Lucas County, Ohio

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

None noted





Dave Yost • 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
AUGUST 20, 2015