

LUCAS COUNTY
DECEMBER 31, 2023

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LUCAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Ohio Department of Education and Workforce (DEW):				
Juvenile Court:				
<u>Child Nutrition Cluster:</u>				
National School Lunch Program	10.555	IRN: 083097		\$ 109,872
School Breakfast Program	10.553	IRN: 083097		54,363
<u>Total Child Nutrition Cluster</u>			\$ -	164,235
Passed through Ohio State Department of Job and Family Services (ODJFS):				
<u>SNAP Cluster:</u>				
Lucas County Job & Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	(1)	37,552	7,436,241
<u>Total SNAP Cluster</u>			37,552	7,436,241
Total U.S. Department of Agriculture			37,552	7,600,476
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Ohio Department of Development (ODD):				
Board of County Commissioners:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - FY22 Formula	14.228	B-F-22-1BR-1		138,160
Home Investment Partnerships Program	14.239	B-C-22-1BR-1		82,298
Home Investment Partnerships Program - Home 2 Total AL #14.228	14.239	B-C-22-1BR-1		47,860
			-	130,158
Total U.S. Department of Housing and Urban Development			-	268,318
U.S. DEPARTMENT OF JUSTICE				
Passed through Legal Aid of Western Ohio, Inc.:				
Juvenile Court:				
Justice Systems Response to Families	16.021	15JOVW-21GG-00233-JFFX		36,485
Passed through Ohio Office of Criminal Justice Service:				
Toledo/Lucas County Victim-Witness Assistance Program:				
COVID-19 Coronavirus Emergency Supplemental Funding Program - Victim Advocate Supplemental	16.034	2020-CE-VSF-2390		24,000
Passed through Criminal Justice Coordinating Council (CJCC):				
Juvenile Court:				
Title V_Delinquency Prevention Program	16.548	2020-JG-DMC2900		6,766
Common Pleas Court:				
Drug Court Discretionary Grant Program	16.585	2018-DC-BX-0069		36,197
Juvenile Court:				
Second Chance Act Reentry Initiative	16.812	2019-CZ-BX-0015		128,480
Court of Common Pleas:				
DOJ Federal Forfeiture Money/Equitable Sharing Program	16.922	(1)		30,000
Sheriff:				
DOJ Federal Forfeiture Money/Equitable Sharing Program	16.922	(1)		274
Total AL #16.922			-	30,274
JAG Program:				
Sheriff:				
Edward Byrne Memorial Justice Assistance Grant Program-FY22	16.738	2022-JG-LE-1010		59,508
Edward Byrne Memorial Justice Assistance Grant Program-FY21	16.738	2021-JG-LE-1010		35,704
Passed through Ohio Office Of Criminal Justice Service (OCJS) & Criminal Justice Coordinating Council (CJCC):				
Toledo/Lucas County Victim-Witness Assistance Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-D01-3100		28,173
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-D01-3100		11,299
Total AL #16.738			-	134,684
Toledo/Lucas County Victim-Witness Assistance Program				
Violence Against Women Formula Grants	16.588	2022-WF-VA3-8839		49,554
Violence Against Women Formula Grants	16.588	2021-WF-VA3-8839		8,283
Sheriff:				
Violence Against Women Formula Grants	16.588	2022-WF-VA2-8837		40,757
Total AL #16.588			-	98,594
Passed through Ohio Attorney General (OAG):				
Toledo/Lucas County Victim-Witness Assistance Program:				
Crime Victim Assistance	16.575	2024-VOCA-135503275		32,702
Crime Victim Assistance	16.575	2023-VOCA-135108475		108,717
Juvenile Justice Center - Juvenile Court:				
Crime Victim Assistance	16.575	2024-VOCA-135503636		11,390
Total AL #16.575			-	152,809
Direct Award				
Congressionally Recommended Awards	16.753			777,582
Comprehensive Opioid Abuse Site-Based Program	16.838			102,921
Total U.S. Department of Justice			-	1,528,792

LUCAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Job and Family Services (ODJFS):</i>				
Workforce Development Agency:				
<u>Employment Services Cluster:</u>				
Employment Service/Wagner-Peyser Funded Activities	17.207	(1)		73,587
<u>Total Employment Services Cluster</u>				<u>73,587</u>
Unemployment Insurance	17.225	(1)		9,366
Unemployment Insurance	17.225	(1)		93,664
Total AL #17.225				<u>103,030</u>
Trade Adjustment Assistance	17.245	(1)		11,729
<u>WIOA Cluster:</u>				
WIA Adult Program:				
Program	17.258	(1)	454,620	1,670,428
Administration	17.258	(1)		52,406
Business Resource Network	17.258	(1)		264,890
State Special Projects	17.258	(1)	420,263	437,575
State Special Projects Admin	17.258	(1)		48,619
OMJ Resource Sharing	17.258	(1)		3,634
Total AL #17.258			<u>874,883</u>	<u>2,477,552</u>
WIA Dislocated Worker Formula Grants:				
Program	17.278	(1)		718,688
Administration	17.278	(1)		39,378
OMJ Resource Sharing	17.278	(1)		2,827
Total AL #17.278				<u>760,893</u>
WIA Youth Activities:				
CCMEP Program	17.259	(1)	769,724	831,532
CCMEP Administration	17.259	(1)		37,741
Total AL #17.259			<u>769,724</u>	<u>869,273</u>
<u>Total WIOA Cluster</u>			<u>1,644,607</u>	<u>4,107,718</u>
Total U.S. Department of Labor			<u>1,644,607</u>	<u>4,296,064</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Award</i>				
Safe Streets and Roads for All	20.939			148,492
<i>Passed through Ohio Department of Transportation (ODOT):</i>				
County Engineer:				
<u>Highway Planning and Construction Cluster:</u>				
Sylvania/Kilburn Roundabout	20.205	PID 111414		753,787
Perrysburg Holland Bridge #616	20.205	PID 112146		842,700
Corduoy Bridge #1437	20.205	PID 108877		596,778
Brint/Kilburn Roundabout	20.205	PID 109794		3,793
SR 295/ Neapolis-Waterville Roundabout	20.205	PID 109640		46,276
Kilburn Road Phase 3	20.205	PID 109392		38,884
Angola/King Roundabout	20.205	PID 110330		428,320
Brint/Centennial Roundabout	20.205	PID 110345		673,370
Bancroft/McCord Roundabout	20.205	PID 113741		53,607
King Rd & UPT - New Signal	20.205	PID 115926		129,417
Laskey Resurfacing	20.205	PID 116429		264,012
Monclova Crosswalks	20.205	PID 117152		55,403
Bancroft/McCord Resurfacing	20.205	PID 115923		316,085
<u>Total Highway Planning and Construction Cluster</u>			<u>-</u>	<u>4,202,432</u>
<i>Passed through Ohio Department of Public Safety (ODOPS):</i>				
Lucas County Sheriff:				
<u>Highway Safety Cluster:</u>				
National Priority Safety Programs - FY24	20.616	OVI-2024-LCSO-00008		31,073
National Priority Safety Programs - FY23	20.616	OVI-2023-LCSO-00014		113,428
Total AL #20.616			<u>-</u>	<u>144,501</u>
Lucas County Sheriff:				
State and Community Highway Safety - FY23	20.600	IDEP/STEP-2023-LCSO-00046		17,373
State and Community Highway Safety - FY24	20.600	IDEP/STEP-2023-LCSO-00046		6,684
Total AL #20.600			<u>-</u>	<u>24,057</u>
<u>Total Highway Safety Cluster</u>			<u>-</u>	<u>168,558</u>
Lucas County Sheriff:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23	20.608	IDEP/STEP-2023-LCSO-00046		13,860
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY24	20.608	IDEP/STEP-2023-LCSO-00046		4,145
Total AL #20.608			<u>-</u>	<u>18,005</u>
Total U.S. Department of Transportation			<u>-</u>	<u>4,537,487</u>
U.S. DEPARTMENT OF TREASURY				
<i>Passed through City of Toledo:</i>				
Lucas County Mental Health and Recovery Services Board:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Behavioural Health Response	21.027	SLFRP1610	497,545	517,545
<i>Passed through Ohio Department of Mental Health & Addiction Service (OhioMHAS):</i>				

LUCAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Indigent Patient Hospitalization	21.027	(1)		37,600
Passed through Ohio Department of Job and Family Services (ODJFS):				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Medicaid Unwinding Regular	21.027	(1)		2,490,629
Passed through Ohio Department of Development:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Infrastructure Grant Program	21.027	(1)		2,951,088
Direct Award:				
Commissioners:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Infrastructure Grant Program	21.027	(1)	1,000,000	24,701,388
Total AL #21.027			1,497,545	30,698,250
Lucas County Sheriff:				
Equitable Sharing	21.016	(1)		368,840
Commissioners:				
Emergency Rental Assistance Program	21.023	(1)		2,242
Local Assistance and Tribal Consistency Fund	21.032	(1)		100,000
Total U.S. Department of Treasury			1,497,545	31,169,332
U.S. DEPARTMENT OF EDUCATION				
Passed through Ohio Department of Health (ODH):				
Lucas County Family and Children First Council				
Special Education - Grants for Infants and Families	84.181	(1)	518,369	573,720
COVID-19 Special Education - Grants for Infants and Families (ARP)	84.181	(1)	148,410	167,702
Total AL #84.181			666,779	741,422
Total U.S. Department of Education			666,779	741,422
U.S. ELECTION ASSISTANCE COMMISSION				
Passed through Ohio Secretary of State:				
Lucas County Board of Elections				
2018 HAVA Election Security Grants	90.404	(1)		9,108
Total U.S. Election Assistance Commission			-	9,108
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Educational Service Center of Northeast Ohio:				
Maternal and Child Health Consolidated Programs:				
Lucas County Juvenile Court:				
Infant-Toddler Court	93.110	U2246637		104,192
Passed through NAMI Ohio:				
Congressional Directives Program:				
Mental Health and Recovery Services Board:				
Community Project Fund/Congressionally Directed Spending - Construction	93.493	1 CE1HS47255-01-00		213,661
Passed through Ohio Department of Job and Family Services (ODJFS):				
Medicaid Cluster:				
Lucas County Job & Family Services:				
Medical Assistance Program - Title XIX	93.778	2105OH5ADM		36,151
Medical Assistance Program - Enhanced Federal	93.778	2105OH5ADM		1,752,755
Medical Assistance Program - Medicaid Combined	93.778	2105OH5ADM		310,433
Medical Assistance Program - Non Emergency Transportation (NET)	93.778	2105OH5ADM		4,293,881
			-	6,393,220
Passed through Ohio Department of Job and Family Services (ODJFS):				
Passed through Ohio Department of Board of Developmental Disabilities (ODODD):				
Medicaid Cluster:				
County Children Services:				
Medical Assistance Program - Child Welfare Medicaid Admin	93.778	2105OH5ADM		48,648
Total Medicaid Cluster			-	6,441,868
Passed through Ohio Department of Job and Family Services (ODJFS):				
CCDF Cluster:				
Lucas County Job & Family Services:				
Child Care and Development Block Grant	93.575	(1)		1,035,466
Total CCDF Cluster			-	1,035,466
Lucas County Child Support Enforcement Agency:				
Grants to States for Access and Visitation Programs	93.597	(1)	25,954	25,954
Social Services Block Grant:				
Lucas County Job & Family Services:				
Social Services Block Grants - Title XX-Base	93.667	1901OHOSR	546,671	1,338,180
Passed through Ohio Department of Board of Developmental Disabilities (ODODD):				
Social Services Block Grant:				
Lucas County Board of Developmental Disabilities:				
Social Services Block Grants - Title XX	93.667	2301OHOSR		324,559

LUCAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Passed through Ohio Department of Mental Health & Addiction Service (ODMH)/(ODMHAS):				
<u>Social Services Block Grant:</u>				
Lucas County Mental Health and Recovery Services Board: Social Services Block Grants - Title XX	93.667	2101OHOSR	267,231	267,231
Passed through Ohio Department of Job and Family Services (ODJFS):				
<u>Social Services Block Grant:</u>				
County Children Services: Social Services Block Grants - Title XX TANF Transfer	93.667	2101OHOSR		3,365,480
<u>Total Social Services Block Grant:</u>			813,902	5,295,450
Lucas County Job & Family Services: Temporary Assistance for Needy Families TANF - Program	93.558	48-20-TANF-33	6,122,502	6,927,890
TANF - Summer Youth	93.558	48-20-TANF-33	325,347	325,347
TANF - Administration	93.558	48-20-TANF-33	984,174	2,795,725
TANF - Earn/Collections	93.558	48-20-TANF-33		8,400
TANF - Performance Incentives	93.558	48-20-TANF-33		198,742
TANF - Fraud Awareness	93.558	48-20-TANF-33		2,579
Kinship Caregiver	93.558	48-20-TANF-33	612,356	612,356
Total Lucas County Job & Family Services			8,044,379	10,871,039
Workforce Development Agency: TANF Administration	93.558	48-20-TANF-33	50,284	241,514
TANF Program	93.558	48-20-TANF-33	3,874,608	3,874,608
Total Workforce Development Agency			3,924,892	4,116,122
County Children Services: TANF Independent Living	93.558	48-20-TANF-33		134,927
Total AL # 93.558			11,969,271	15,122,088
Juvenile Justice Center- Juvenile Court: Foster Care_ Title IV-E	93.658	G2223-06-0205, G2425-06-013		294,075
County Children Services: Foster Care Title IV-E	93.658	G-2425-11-6164, G-2223-11-6955		8,020,708
Total AL #93.658			-	8,314,783
Passed through Ohio Department of Mental Health & Addiction Service (OhioMHAS):				
Lucas County Mental Health and Recovery Services Board: Projects for Assistance in Transition from Homelessness (PATH)	93.150	(1)	173,333	173,333
Block Grants for Community Mental Health Services	93.958	(1)	483,934	483,934
Lucas County Mental Health and Recovery Services Board: Opioid STR	93.788	(1)	3,265,425	3,348,725
Block Grants for Prevention and Treatment of Substance Abuse: Per Capita Treatment	93.959	(1)	941,679	941,679
Per Capita Prevention	93.959	(1)	580,946	580,946
Circle for Recovery	93.959	(1)	37,677	37,677
DYS Aftercare	93.959	(1)	141,704	141,704
AUD - Covid Emergency	93.959	(1)	95,170	95,170
TASC	93.959	(1)	561,028	561,028
WSA Prevention	93.959	(1)	79,022	79,022
WSA Treatment	93.959	(1)	355,037	355,037
Total Block Grants for Prevention and Treatment of Substance Abuse			2,792,263	2,792,263
Passed through Ohio Department of Job and Family Services (ODJFS):				
Lucas County Child Support Enforcement Agency: Child Support Enforcement	93.563	(1)		6,658,658
Indian Health Service Behavioral Health Programs	93.654	(1)		135,443
County Children Services: Promoting Safe and Stable Families	93.556	(1)		224,904
Stephanie Tubbs Jones Child Welfare Services Program Title IV-B Subpart 1	93.645	(1)		332,675
Adoption Assistance Title IV-E Adoption Assistance	93.659	(1)		7,611,970
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	(1)		89,916
Title IV-E Prevention and Family Services and Programs (A)	93.472	(1)		22,856
Lucas County Job & Family Services: Regugee and Entrant Assistance_State Administered Programs	93.566	(1)		3,198
Children's Health Insurance Program	93.767	(1)		5,597

LUCAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Elder Abuse Prevention Interventions Program	93.747	(1)		29,537
Total U.S. Department of Health and Human Services			19,524,082	58,466,471
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through Ohio Emergency Management Agency (OEMA):</i>				
Homeland Security Grant Program:				
Federal Emergency Management Agency (FEMA)				
Emergency Management Agency:				
Hazard Mitigation Grant	97.039	FEMA-DR-4507-OH		2,090
Homeland Security Grant Program	97.067	81277		132,466
Emergency Management Performance Grants (FY22 EMPG)	97.042	71812		200,209
Total U.S. Department of Homeland Security			-	334,765
Total Expenditures of Federal Awards			\$ 23,370,565	\$ 108,952,235

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

The accompanying notes are an integral part of this schedule.

LUCAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lucas County, Ohio (the County) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUBRECIPIENTS

The County passes certain federal awards received from U.S. Department of Agriculture, U.S. Department of Labor, U.S. Department of Treasury, U.S. Department of Education and U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award’s performance goals.

NOTE E – MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE F – CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2023, the County made allowable transfers of \$2,707,690 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$15,122,088 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2023 and the amount transferred to the SSBG program.

Temporary Assistance for Needy Families	\$17,829,778
Transfer to Social Services Block Grant	<u>(2,707,690)</u>
Total Temporary Assistance for Needy Families	<u>\$15,122,088</u>

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Lucas County
One Government Center, Suite 600
Toledo, Ohio 43604

To the Board of County Commissioners:

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 (*Government Auditing Standards*), 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, 2023, 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 31, 2024. Our report includes a reference to other auditors who audited the financial statements of Lucas County Land Reutilization Corporation and Lucas County Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also includes a reference to other auditors who audited the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc. as described in our report on the County's financial statements. The financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc. were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc. or that are reported on separately by those auditors who audited the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc. We also noted the County restated beginning fund balances to properly report prior year revenue in the correct funds.

Report on 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) as a basis for designing 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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

Report on 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 financial statements. 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*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2024

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Lucas County
One Government Center, Suite 600
Toledo, Ohio 43604

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lucas County, Ohio's (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Lucas County's major federal programs for the year ended December 31, 2023. Lucas County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Lucas County complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Lucas County, Ohio (County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated May 31, 2024. Our report refers to other auditors whom audited the financial statements of the Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, discretely presented component units, as described in our report of the County's financial statements. Our opinion also noted the County restated beginning fund balances to properly report prior year revenue in the correct funds. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2024

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LUCAS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	SNAP Cluster Coronavirus State and Local Fiscal Recovery Funds – AL #21.027 Child Support Enforcement – AL #93.563 Social Services Block Grant – AL #93.667 Medical Assistance Program Cluster Opioid STR – AL #93.788
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2023-001

Material Weakness - Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

We identified the following errors requiring adjustments to the financial statements:

- Intergovernmental revenue in the amount of \$6,027,800 was improperly classified as charges for services in the Children Services Fund (2050);
- Rental income revenue in the amount of \$500,000 was improperly classified as other revenue in the Debt Service Fund (3010);
- Other revenue in the Debt Service Fund (3010) in the amount of \$293,483 was overstated;
- Miscellaneous expense in the Capital Improvement Fund (4030) in the amount of \$293,483 was overstated due to a prior year correction;
- Miscellaneous expense in the Sanitary Engineer Fund (5010) in the amount of \$1,294,766 was overstated due to a prior year correction;
- Charges for services revenue and miscellaneous expense in the Sanitary Engineer Fund (5010) in the amount of \$804,524 was overstated due to a prior year correction;
- Intergovernmental revenue in the amount of \$328,942 was improperly classified as capital contributions in the Water Supply System Fund (5020);
- Charges for services revenue in the Water Supply System Fund (5020) in the amount of \$378,183 was overstated due to a prior year correction;
- Charges for services revenue in the Wastewater Fund (5030) in the amount of \$559,360 was overstated due to a prior year correction;
- Intergovernmental revenue in the amount of \$307,079 was improperly classified as capital contributions in the Sewer System Fund (5040); and
- Charges for services revenue in the Sewer System Fund (5040) in the amount of \$357,223 was overstated due to a prior year correction.

These errors were not identified and corrected prior to the County preparing its financial statements and notes to the financial statements due to deficiencies in the County's internal controls over financial statement monitoring. Failing to prepare accurate financial statements could lead the Board of County Commissioners to make misinformed decisions. The accompanying financial statements have been adjusted to correct these errors. In addition to the adjustment noted above, we also identified additional misstatements ranging from \$90,000 to \$3,674,506, which we have brought to the County's attention.

The County should adopt policies and procedures over financial reporting, including a final review of the financial statements and notes to the financial statements by the County Auditor and Board of Commissioners to help identify and correct errors and omissions.

Officials Response:

See corrective action plan.

3. FINDINGS FOR FEDERAL AWARDS

None




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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2023

Finding Number: 2023-001
Planned Corrective Action: The County will review classifications and financial statements to ensure all items are being classified and reported correctly.
Anticipated Completion Date: 05/31/2024
Responsible Contact Person: Tony Stechsulte, Director of Accounting



2023
Annual Comprehensive Financial Report
Lucas County, Ohio

Issued by Lucas County Auditor, Katie Moline, CPA
For the Year Ended December 31, 2023

LUCAS COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

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LUCAS COUNTY, OHIO

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Metroparks Toledo Birding

Chasing birds around the globe is a passion for avid birders, but you don't have to rack up frequent flyer miles to find new feathered friends. A birding adventure is as close as the nearest Metropark.

Because northwest Ohio lies at the crossroads of two busy flyways for migrating birds, any Metropark on any given day—especially spring and fall—can bring a delightful surprise. Lucas County has an abundance of birds and plenty of places to see them. Metroparks is part of the Lake Erie Birding Trail, featuring the premiere sites to see almost 400 species. While the spring migration of warblers—those colorful little songbirds—put northwest Ohio on the map as a birding destination, there are plenty of birds of all sizes to see any season.

Introductory Section



Metroparks Toledo Archery

Ready, aim, fire! Metroparks offers the opportunity for you to explore the sport with a try it program, refine your skills with a class or the beginner 3D league, and enjoy fun themed shoots throughout the year.



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May 31, 2024

LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2023.

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 ACFR conforms to Generally Accepted Accounting Principles (GAAP) generally accepted in the United States of America as set forth by the Governmental Accounting Standards Board (GASB).

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations for which the County has significant financial accountability, are included in this ACFR 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.

ECONOMIC CONDITION AND OUTLOOK

Lucas County is located on the western coast of Lake Erie, strategically situated in an important trade area comprised of 14 counties in northwestern Ohio and southeastern Michigan. Advantageously located in the Midwest at key highways, railways, and waterways, our country's most-traveled interstates – I-80/90 and I-75 – are located within Lucas County and provide a key transportation connector to more than 93 million people in a one-day drive.

Lucas County has a population of 425,484, according to July 2023 U.S. Census Bureau estimates, and is in the Toledo Metropolitan Statistical Area (MSA). Eugene F. Kranz Toledo Express Airport, which provides commercial air service and serves as a vital cargo hub, is located in Lucas County, and Detroit Metropolitan Wayne County Airport is less than an hour away.

Lucas County's economy has been historically associated with automotive, glass, and manufacturing. Those industries remain key economic drivers, but the county's economy has also become increasingly diversified, particularly in the areas of solar and alternative energy, transportation and logistics, and medical services.

Three Fortune 500 companies are headquartered in Lucas County: Owens Corning, which develops and manufactures insulation, roofing, and fiberglass components; Dana, Inc., which supplies drivetrain and propulsion systems for the automotive industry; and The Andersons, Inc., an agricultural company among the country's largest grain traders. Libbey Inc., the glass and glass product manufacturing company, is also headquartered in Lucas County, as is ProMedica, a healthcare system that functions as the region's largest employer. SSOE, a global architecture and engineering firm, also has its headquarters in Lucas County. In addition, Stellantis (formerly Fiat Chrysler Automobiles) and General Motors (GM) continue to support the regional economy with manufacturing facilities in Lucas County.

Site Selection Magazine, a leading publication in the economic development industry, has recognized the Toledo MSA, comprised of Lucas, Wood, and Ottawa counties, for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the region in the top ten for mid-size markets for development activity in 2021. Our region's continued development has contributed to the remarkable ranking of the State of Ohio, which placed third in the overall number of projects for both 2022 and 2023, according to the latest numbers published in March 2024.

The success of any local economy relies on regional cooperation that transcends county and governmental borders to reveal particular regional competitive advantages. To enhance our global competitiveness, Lucas County joined Wood and Ottawa counties in 2020 to update to the Comprehensive Economic Development Strategy (CEDS) for our region, which was initially passed in 2014. The Toledo Region CEDS provides our community with 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. Significant strides toward achievement of the objectives were included in the CEDS. Convened by the Bowling Green State University Center for Regional Development, the new CEDS was adopted in 2021.

The region's flourishing tourism industry brings about 15.9 million visitors to Lucas County each year, driving \$1.5 billion in annual spending. To bolster this, Lucas County redeveloped the former SeaGate Convention Centre in downtown Toledo and rebranded it in 2022 to the Glass City Center. It has been renovated to include a state-of-the-art, 16,000-square-foot ballroom that can be divided into three separate rooms. The county also collaborated with private partners to renovate the former Park Inn Hotel, which opened in 2022 as the new Hilton Garden Inn and Homewood Suites. The dual-brand, 309-room hotel sits across the street from the newly redeveloped Fort Industry Square and connects to the convention center. These investments further enhance the ability of our region to attract conventions, concerts, fundraising events, exhibitions, and sporting events.

In 2020, the downtown Imagination Station, an interactive educational science center, completed a major expansion. This upgrade, an \$11 million investment, features a new 300-seat, 8,200-square-foot KeyBank Discovery IMAX Theater. These amenities, along with other Lucas County destinations like the Toledo Zoo and Aquarium, the Toledo Museum of Art, the National Museum of the Great Lakes, the Valentine Theater, and the Stranahan Theater and Great Hall, continue to draw more visitors to the community.

The international popularity of the Jeep brand's vehicle lineup and longstanding history in the Toledo region has fueled the wildly successful Toledo Jeep Fest, a genuine tourist event that continues to build momentum every year since its inception in 2016. In 2023, the summertime festival brought more than 72,000 people from 40 states, Canada, Mexico, Brazil, and Columbia to our community, delivering an estimated \$5.1 million in economic activity.

Hensville, a \$19 million mixed-use entertainment district that opened in spring of 2016, continues to provide additional shopping, dining, and a concert venue, adding to the downtown Toledo area's growing desirability and renaissance as a place to live, work, play, and retire. This private-public partnership complements the nearby Huntington Center and Fifth Third Field, which are home to the Toledo Walleye, a Class AA professional hockey team, and the Toledo Mud Hens, a Class AAA professional baseball team, respectively. Together, these venues attract an estimated one million visitors to downtown annually.

Interest in downtown attractions and a growing number of employers and businesses has led to a surge in the demand for market-rate housing and commercial space in the downtown area. Two historic early 20th century warehouses have been converted into market-rate apartments, and the 28-story Tower on the Maumee – the former Owens Corning headquarters – has been refurbished into 105 residential apartments. The street-level space beneath the four-story parking garage of the Tower on the Maumee was redeveloped into a mixed use of retail and dining space.

These investments spurred other downtown redevelopment, including the \$70 million renovation of Fort Industry Square into nearly 100 market-rate apartments and commercial and retail space. Located across from the Hilton Garden Inn and Homewood Suites, the refurbished 125-year-old, one-block structure began leasing in 2021.

Growth continues to expand into other central neighborhoods. Creating a social innovation district is an initiative born from the region's Comprehensive Economic Development Strategy, a priority because of its potential to increase our region's resiliency by diversifying our economy. This transformative \$53 million project will rejuvenate 38 city blocks in Toledo's Uptown neighborhood, and a recently secured \$20 million RAISE Grant from the U.S. Department of Transportation will help make that happen. The Jefferson Center, an expansive space built in 1911 and placed on the National Register of Historic Places in 1972, recently underwent a \$38 million renovation. Plans are in the works to turn the Jefferson Center into the Toledo Innovation Center, which will serve as a hub for entrepreneurs and anchor the new social innovation district. Over \$200 million in recent investments from anchor institutions, corporations, developers, and entrepreneurs have already been made in the innovation district as a result of this broader initiative.

The appeal of an urban lifestyle also sparked new development across the Maumee River on the city's east side. The long-awaited Marina Lofts project, which broke ground in spring of 2019, is fully leased. The \$70 million residential and commercial project along the Maumee River is complemented by the newly opened Glass City Metropark, which includes an event center, a 1,000-foot long ice-skating ribbon that converts to a children's water splash area in the summer, three nature-themed playgrounds, a plaza, and all-purpose trails for walking and biking.

The Metroparks are a gem of the greater Toledo area, boasting more than 12,000 acres of protected land, 200 miles of trails, and 19 parks, with more in development. The parks system is currently constructing the Glass City Riverwalk, a transformative project that will connect communities on both sides of the Maumee River through more than five miles of new mixed-use trails and paths. The project will restore more than 90 acres of industrial or vacant land to natural space along the riverfront and will provide access to boating and kayaking, a rock-climbing area, interactive water attractions, urban camping, and winter ice skating.

Automotive manufacturing remains steadfast in Lucas County. Stellantis expanded production of the next-generation Jeep Wrangler model in 2017 to substantial fanfare. Consistent robust demand for the sports-utility vehicle spurred the addition of a diesel version in 2020 and a plug-in gasoline-electric hybrid in 2021. Stellantis also renovated and retooled a portion of the Toledo Assembly Complex to produce the highly anticipated Jeep Gladiator, the first pickup truck for the brand since 1992, which was named the North American Truck of the Year at the North American International Auto Show in Detroit in 2020. Stellantis then acquired the former Textileather brownfield adjacent to its Toledo North Assembly Plant, investing \$23 million for the construction of a 300,000-square-foot addition to the facility to respond to the robust demand for Wrangler and Gladiator customization.

The global appeal of these vehicles has created opportunities for several tier-one auto suppliers to operate their own facilities in Lucas County, adding to the overall regional workforce. In addition to the Dana Inc. and Detroit Manufacturing Systems plants that have employed over 400 people at the Overland Industrial Park since 2017, HP Pelzer Automotive Systems, Inc. opened a new facility in Oregon, Ohio with a total fixed asset investment of over \$39 million. Pelzer, an engineer and manufacturer of acoustic and thermal components for the automotive systems, opened in 2020, employing 79 full-time individuals.

Though the healthcare and automotive industries are fundamental to the local economy, the community has taken great strides toward diversification. In East Toledo, Cliffs Natural Resources Inc. located its first hot briquetted iron production plant at the Ironville Terminal. This project added 160 permanent jobs and represents a \$700 million investment in the Toledo Region. In South Toledo, a \$25 million investment transformed the brownfield site of a former mall into an Amazon distribution facility, employing 400 people.

Robust economic growth in Lucas County has led to the need for developing more “Class A” industrial space. Private investors and the county collaborated with Regional Growth Partnership and JobsOhio to develop industrial land across from the Eugene F. Kranz Toledo Express Airport in western Lucas County. Land Air Commerce Center invested \$7 million to redevelop more than 200 acres. JobsOhio provided a \$750,000 grant and a \$2 million loan for the construction of infrastructure at the site. Clarios, a manufacturer of automotive batteries, leased the 107,000-square-foot pre-cast concrete “Class A” space and now stores and distributes its products to customers throughout the United States. Three industrial facilities more than 100,000 square feet each are located within the park.

MAJOR COUNTY INITIATIVES

Lucas County continues to provide a variety of services required to meet the needs of its constituents in the most cost-effective and efficient manner possible. The following activities have led to significant economic progress and have been made possible by Lucas County residents and their government:

WorkReady Lucas County:

Launched in 2014, the WorkReady Lucas County initiative utilizes a comprehensive assessment called WorkKeys to measure the skills of the region’s workforce. In September 2018, the program reached a major milestone, earning the status as a Certified Work Ready Community for Lucas County. The designation was issued by ACT Inc., the company widely known for their college readiness assessments. The certification illustrates not only the quality of workers in the region, but support for a skilled workforce from hundreds of area businesses.

WorkReady Lucas County quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skills gaps between job seekers and available employment opportunities in the region. Participants in the program earn the ACT National Career Readiness Certificate (NCRC), a stackable and transferrable credential used by job seekers to demonstrate their job skills to employers across the United States.

In 2023, Lucas County achieved continued recognition as an ACT Work Ready Community. Lucas County is one of only three counties in Ohio to achieve the national certificate. This achievement reaffirms Lucas County’s commitment to strengthening the region’s workforce, positioning job seekers, working learners, and employers for continued success.

Modernizing Lucas County services:

In September 2021, The Lucas County Commissioners cut the ribbon to their new Shared Services Building at 3737 W. Sylvania Ave., keeping a promise to consolidate essential social services and workforce development offerings under one roof. The Lucas County Economic Development Corp. acquired the former Medical Mutual of Ohio complex in West Toledo in 2020 and redesigned and remodeled the space to house Lucas County Job and Family Services, the county Child Support Enforcement Agency, OhioMeansJobs Lucas County, and the county’s Planning and Development Department. It also serves as the new home for the Lucas County Board of Elections and the Early Vote Center, providing additional convenience to county residents.

The new Shared Services Building features a bright lobby staffed with people who can help clients access the services they need. There is a resource room for teens and adults to use computers to look for jobs or participate in workforce development programs, as well as a phone bank for people to use to check the status of their cases. The Toledo Area Regional Transit Authority also ensured direct service to 3737 Sylvania Ave. through routes 2 and 19 so clients can easily access the new hub.

Construction is underway on a new Lucas County Canine Care and Control (LC4) facility that will provide the Lucas County Community, LC4 staff, and the dogs housed there with the best environment possible. Located on the developing Monroe Street corridor, the new structure will occupy more than 33,000 square feet, replacing the 22,000-square-foot building the department currently inhabits. The new state-of-the-art, ventilated facility will have indoor kennel space to accommodate at least 140 dogs and will provide multiple outdoor play areas for the enrichment of the dogs. It is slated to open in 2025.

In November 2023, Lucas County broke ground on a new downtown pre-trial detention center. The approximately 217,000-square-foot new facility is anticipated to have 430 beds and will offer increased security and operational savings to taxpayers. The new jail will follow a modern, direct supervision model and will include a 30-bed behavioral health unit. It is expected to be ready for occupancy in 2027.

Lucas County is also constructing a new, 60,000-square-foot Materials Recovery Facility (MRF), a modern operation that receives, separates, and prepares recyclables to be sold to an end buyer. In Lucas County, a single-stream MRF will drastically reduce the countywide carbon footprint. Recycling materials that are put out at the curb or collected at drop-off locations currently are transferred 90 miles away to Oberlin to be sorted. With the new MRF, Lucas County will take in recyclables, sort and process the materials, and prepare materials for shipment all in one location. Initial site-clearing and remediation work is expected to begin soon, with construction following in 2025. The new facility is slated to be operational in 2026.

Glass City Center:

In August, 2022, the Lucas County Commissioners joined construction partners and business and community leaders to celebrate the grand opening of the renovated Glass City Center and brand-new ballroom in downtown Toledo. The ballroom is 16,000 square feet, can seat over 900 people for events, and includes a large outdoor terrace overlooking Monroe Street with sweeping views of Fifth Third Field and the Hensville entertainment district.

The 75,000-square-foot exhibit hall on the main floor of the center has been refreshed with new lighting and paint, and conference rooms on the upper floors have been renovated with new lighting, carpeting, paint, and wireless capabilities. In partnership with The Arts Commission, the Commissioners integrated \$1.5 million in art throughout the new Glass City Center, building upon our communities' strong tradition of art in public places.

The convention center connects to the newly renovated Hilton Garden Inn and Homewood Suites, another public-private partnership spearheaded by the Board of Lucas County Commissioners as part of Toledo's continued revitalization. The project added more than 300 luxury accommodations to the downtown. Combined with the Renaissance hotel just a few blocks down the street, Toledo now has over 550 first-class hotel rooms to support the flourishing regional tourism industry. The hotel features a new restaurant, NAPA Kitchen + Bar Toledo, and a new "Pocket Park" located at the corner of Jefferson and Summit features an attractive green space and public art installation.

ARPA investments:

In response to the COVID-19 pandemic, Congress enacted the American Rescue Plan Act (ARPA), which was signed into law on March 11, 2021. A key feature of ARPA was the inclusion of State and Local Fiscal Recovery Funds (SLFRF). The SLFRF program provided an infusion of funds directly to state, territorial, local, and Tribal governments to facilitate a robust recovery from the public health and economic impacts of the public health emergency.

With its \$83 million allocation, Lucas County made strategic investments in diverse initiatives including vaccination programs, pre-kindergarten early learning services, and support for the tourism and hospitality industry. Lucas County has also made substantial investments in badly needed affordable housing projects throughout the county, including family, senior, workforce, and permanent supportive housing developments.

Community-based grant awards:

The Board of Lucas County Commissioners are proud to partner directly with community agencies that seek to stabilize families and children, keep neighborhoods safe, protect the environment, create well-paying jobs for residents, create economic development opportunities for businesses, and provide access to educational opportunities for residents. In 2024, the Commissioners provided more than \$1 million in grants to community-based nonprofits.

Environmental responsibility:

The Commissioners are steadfast in their advocacy for the health of Lake Erie, which is critical not only as a primary source of fresh, potable water for the entire region, but also as an economic development driver. It offers a large source of fresh water to industry and serves as a tourism and hospitality destination for the entire coastline. For nearly a decade, the lake has suffered toxic algae outbreaks nearly every summer as a result of phosphorus runoff into the Maumee watershed.

In April 2019, the Commissioners joined the Chicago-based Environmental Law & Policy Center as co-plaintiffs in a federal lawsuit filed against the U.S. Environmental Protection Agency to force the Ohio EPA to comply with the Clean Water Act and seek solutions to reduce agriculture pollution entering Lake Erie. After years of litigation, the Commissioners, the U.S. EPA, and the Ohio EPA agreed to a consent decree under which the Ohio EPA was obligated to prepare a remedial plan and to submit that plan to the U.S. EPA for approval.

The plan that was submitted and ultimately approved in 2023 lacks enforceable limits on the amount of dissolved reactive phosphorous entering the western basin of Lake Erie, a major driver of harmful algal blooms. The Commissioners believe Lake Erie will not see marked improvement under the EPA's plan because it does not effectively limit these pollutants or hold CAFOs accountable.

The Commissioners in March 2024 joined more than a dozen organizations in filing an amicus brief in support of Food & Water Watch in its federal lawsuit against the U.S. Environmental Protection Agency in an effort to force the agency to regulate industrial livestock facilities that pollute our waterways. The amicus brief urges the Ninth Circuit Court of Appeals to find that the EPA's rejection of Food & Water Watch's petition for updated rules for industrial livestock operations was arbitrary and capricious.

Strategic plan:

The Commissioners' first-ever strategic plan will take shape in 2024, outlining clear goals and priorities for Lucas County operations. The plan will not only allow for streamlined communication between county departments and with the public, but will unite employees around an inclusive shared vision for Lucas County and its future.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the available general fund revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2023, 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 twenty-four years (2000—2023). 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 Annual Comprehensive Financial Report, 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. The Ohio Auditor of State's office audited the financial statements of the County. The unmodified opinion of the Ohio Auditor of State with respect to the basic financial statements of the County as of and for the year ended December 31, 2023 is included on pages 13 - 16 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first ACFR 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 39 straight years, 1984-2022. 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 ACFR 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 25 straight years, 1997-2022. 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 financial reports on the previous page can be located on the County's Auditor's website at: www.co.lucas.oh.us/auditor under the "Finance" button.

ACKNOWLEDGMENTS

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

Tony Stechschulte, Director of Accounting; Ellen Lauderman, CPA, Chief Accountant; and Valerie White, Auditor Executive Assistant

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

Sincerely,

A handwritten signature in cursive script that reads "Katie Moline".

Katie Moline, CPA
Lucas County Auditor

Lucas County, Ohio

Elected Officials December 2023

Administrators

Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
Pete Gerken	(President) Commissioner
Tina Skeldon Wozniak	Commissioner
Lisa Sobecki	Commissioner
Diane Scala-Barnett, M.D., D.A.B.P.	Coroner
Michael Pniewski	Engineer
Julia R. Bates	Prosecutor
Michael D. Ashford	Recorder
Michael Navarre	Sheriff
Lindsay Webb	Treasurer

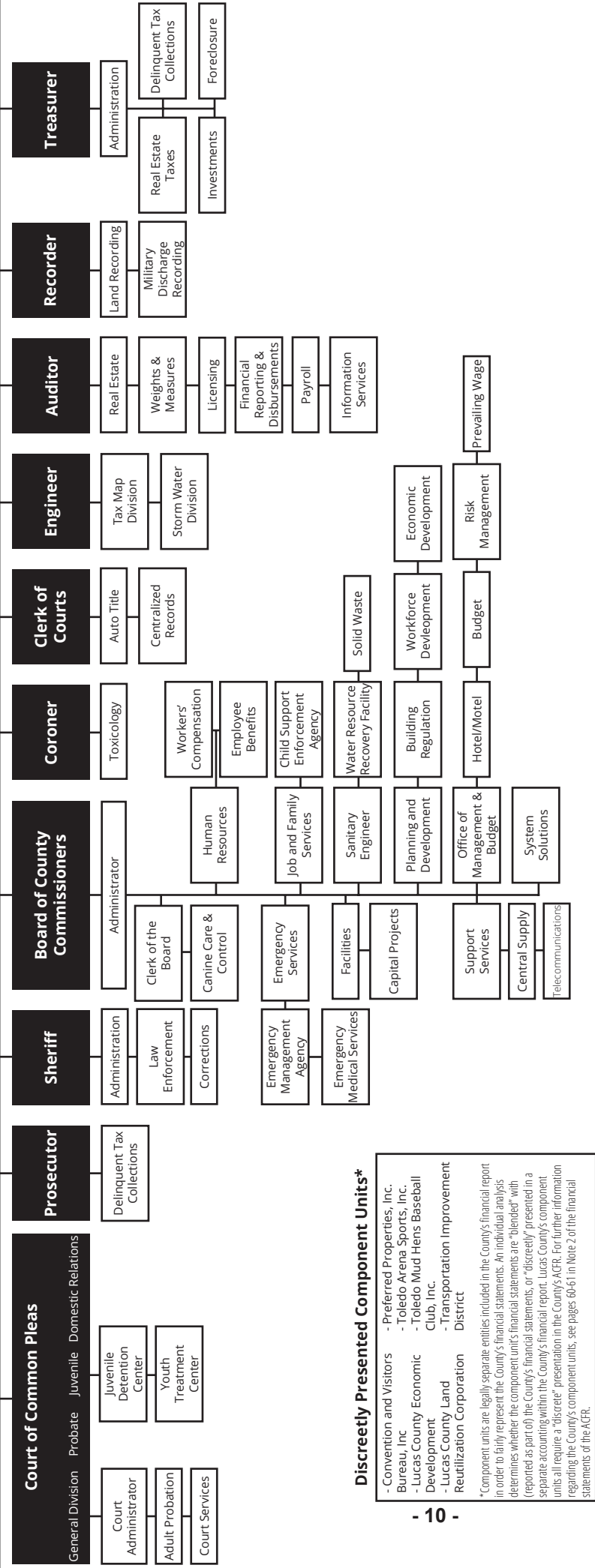
Judges

Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Ian B. English	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Eric Allen Marks	Common Pleas Court
Joseph V. McNamara	Common Pleas Court
Lindsay D. Navarre	Common Pleas Court
Lori Olender	Common Pleas Court
David E. Lewandowski	Domestic Relations Court
Lisa D. McGowan	Domestic Relations Court
Robert J. Jones Jr.	Juvenile Court
Linda M. Knepp	Juvenile Court
Jack R. Puffenberger	Probate Court
Myron C. Duhart	Sixth District Court of Appeals
Christine E. Mayle	Sixth District Court of Appeals
Thomas J. Osowik	Sixth District Court of Appeals
Charles Sulek	Sixth District Court of Appeals
Gene E. Zmuda	Sixth District Court of Appeals

Your Lucas County Government

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

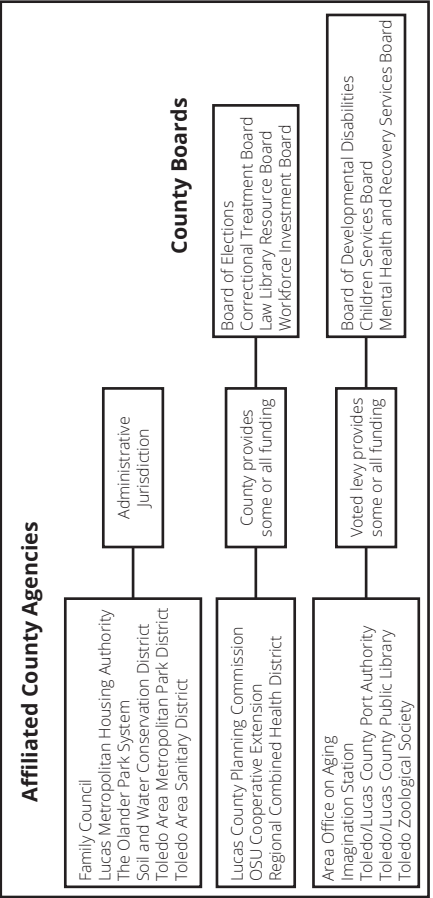
The Citizens of Lucas County



Discreetly Presented Component Units*

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

*Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discreetly" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's AGR. For further information regarding the County's component units, see pages 60-61 in Note 2 of the financial statements of the AGR.



County Commissions

Automatic Data Processing Board
 includes:
 - Auditor
 - Treasurer
 - Recorder
 - Clerk of Courts
 - Representative of Board of Commissioners

County Budget Commission includes:
 - Auditor
 - Prosecutor
 - Treasurer

County Record Commission includes:
 - Auditor
 - Clerk of Courts
 - President of the Board of Commissioners
 - Prosecutor
 - Recorder

Board of Revision includes:
 - Auditor
 - President of the Board of Commissioners
 - Treasurer

Investment Advisory Board includes:
 - Board of Commissioners
 - Clerk of Courts
 - Treasurer

Veteran Services Commission appointed by:
 - The Judges of the Common Pleas Court & General Trial Division



Government Finance Officers Association

Certificate of
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for Excellence
in Financial
Reporting

Presented to

**Lucas County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO



Metroparks Toledo Ice Skating

Looking for a place to lace up your skates and enjoy nature in her winter beauty?

The Ribbon is a 1,000 foot loop trail featuring rolling hills and soft curves for a uniquely Metroparks winter ice skating experience. The Ribbon is connected to a 5,000 square foot skating pond that offers a traditional ice rink experience for beginners and a series of special events and programs.

Ice on Pearson Lake and Mallard Lake at Oak Openings Preserve are also open for skating when ice is at least 6 inches thick.

Financial Section



Metroparks Toledo Backpacking

Do you dream of adventures on the trail? There's a lot that goes into a safe and successful backpacking trip. Metroparks outdoor skills staff offer short informational programs with practice hikes, beginner friendly overnight trips, and intermediate to advanced multi-day treks to prepare you for a safe and environmentally friendly outdoor experience.

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Lucas County
One Government Center, Suite 600
Toledo, Ohio 43604

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 the County, as of December 31, 2023, 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 the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, which represent 49 percent, 71 percent, and 75 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2023, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc., were not audited in accordance with Government Auditing Standards.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the County restated beginning fund balances to properly report prior year revenue in the correct funds. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 financial section's combining statements, individual fund statements and schedules are presented for purposes of additional analysis and are 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 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, the financial section's combining statements, individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2024

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023. 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 2023 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, 2023, by \$711,263 thousand (net position).
- The County's total net position increased by \$46,010 thousand or 6.92%, from December 31, 2022.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$439,867 thousand, an increase of \$43,501 thousand from the prior year. Of this amount, \$53,856 thousand is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$54,459 thousand. This amount represents 35.82% of total general fund expenditures in 2023.
- The County's total long-term liabilities (including bonds and loans) increased by \$230,763 thousand, primarily due to the increase of the County's net pension liability. The County's net pension/OPEB liability/asset is discussed in Note 11 and Note 12, respectively, and the net pension is reported in Note 10.

Overview of the Financial Statements

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

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

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

County-Wide Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

Statement of Net Position and the Statement of Activities

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

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

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

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

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 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.

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

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 custodial funds.

Component Units: The County has seven discretely presented component units as described in Note 2.A to the financial statements.

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.

Required Supplementary Information (RSI): The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) net pension liability/net pension asset and net OPEB liability/asset and the County's schedule of contributions to OPERS for pension and OPEB.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

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 \$711,263 thousand (\$591,566 thousand in governmental activities and \$119,696 thousand in business-type activities) as of December 31, 2023. This is an increase of \$44,403 thousand or 8.12% for governmental activities and an increase of \$1,607 thousand, or 1.36%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2023 and 2022. Certain amounts for 2022 have been restated as described in Note 3.A.

	Net Position (In Thousands)					
	Governmental Activities 2023	Restated Governmental Activities 2022	Business-type Activities 2023	Business-type Activities 2022	Total 2023	Restated Total 2022
	Assets					
Current and other assets	\$ 774,237	\$ 795,055	\$ 51,978	\$ 59,041	\$ 826,215	\$ 854,096
Capital assets, net	361,429	354,199	111,907	109,531	473,336	463,730
Total assets	<u>1,135,666</u>	<u>1,149,254</u>	<u>163,885</u>	<u>168,572</u>	<u>1,299,551</u>	<u>1,317,826</u>
Deferred outflows	<u>151,004</u>	<u>42,582</u>	<u>4,335</u>	<u>1,248</u>	<u>155,339</u>	<u>43,830</u>
Liabilities						
Current and other liabilities	80,757	105,501	11,684	16,310	92,441	121,811
Long-term liabilities	486,763	263,804	36,498	30,681	523,261	294,485
Total liabilities	<u>567,520</u>	<u>369,305</u>	<u>48,182</u>	<u>46,991</u>	<u>615,702</u>	<u>416,296</u>
Deferred inflows	<u>127,584</u>	<u>275,368</u>	<u>342</u>	<u>4,739</u>	<u>127,926</u>	<u>280,107</u>
Net Position						
Net investment in capital assets	225,600	230,538	76,821	69,950	302,421	300,488
Restricted	224,339	205,441	69	-	224,408	205,441
Unrestricted	141,627	111,184	42,806	48,140	184,433	159,324
Total net position	<u>\$ 591,566</u>	<u>\$ 547,163</u>	<u>\$ 119,696</u>	<u>\$ 118,090</u>	<u>\$ 711,262</u>	<u>\$ 665,253</u>

The County's current and other assets decreased \$27,881 thousand. This change is primarily due to a decrease in the County's net OPEB asset, which is outside of the County's control. The County makes its required contributions to the pension systems. Additionally, the County's account receivable decreased due to the County expecting to collect less suite rental revenue in January.

Capital assets, net increased as capital assets acquired during 2023 exceeded depreciation/amortization expense. Capital assets increased as the County continued many of its ongoing construction projects.

Deferred outflows increased primarily due to changes in the Ohio Public Employees Retirement System (OPERS) calculation of the retirement system's net pension liability and net OPEB asset. The County reports its proportionate share of these liabilities in the financial statements.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

Current and other liabilities decreased \$29,370 thousand, or 24.11%, from 2022. The decrease was primarily in unearned revenue due to the County spending the American Rescue Plan Act (ARPA) money it received in prior years.

Long-term liabilities increased approximately \$228,776 thousand primarily in the area of net pension liability. The net pension liability increased \$226,975 thousand or 243.87%, deferred outflow of resources related to pension increased \$91,783 thousand or 233.81% and deferred inflows of resources related to pension decreased \$117,862 thousand or 98.50%. These changes were the result of changes at the pension system level for Ohio Public Employees Retirement System (OPERS). Primarily, net investment income on investments at the pension system were negative for the 2022 measurement date that are used for the 2023 reporting. This caused a large decrease in their respective fiduciary net positions which was a drastic change from the previous year's large positive investment returns.

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability/asset*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Deferred inflows related to pension decreased as discussed previously.

As of December 31, 2023, the County is able to report positive net position in both the governmental and business-type activities of \$591,566 thousand and \$119,696 thousand, respectively. The table on the next page provides a summary of the changes in net position for the years ended December 31, 2023 and 2022.

By far, the largest portion of the County's net position (42.52%) reflects its investment in capital assets, which includes land, construction in progress, buildings, machinery and equipment, infrastructure, and intangible right to use assets 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 (31.55%) represents resources that are subject to restrictions on how they can be used. The primary increase in restricted net position was in the area of community development projects which saw an increase in \$16,604 thousand from 2022. Community development projects consists of grants used to improve the community throughout the County.

The remaining balance of unrestricted net position is a balance of \$184,433 thousand (25.93%). Unrestricted net position improved from a balance of \$159,324 thousand at the end of 2022 to a balance of \$184,433 thousand at the end of 2023. This increase results from many factors including the County making its required debt payments to reduce long-term debt, spending unused ARPA money to improve the community, and investing in the community through capital improvement projects.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023*

The table below shows the changes in net position for years 2023 and 2022.

	Change in Net Position (In Thousands)					
	Governmental Activities 2023	Governmental Activities 2022	Business-type Activities 2023	Business-type Activities 2022	Total 2023	Total 2022
Revenues						
Program revenues:						
Charges for services and sales	\$ 56,690	\$ 59,279	\$ 34,957	\$ 33,663	\$ 91,647	\$ 92,942
Operating grants and contributions	204,113	203,051	4,834	1,766	208,947	204,817
Capital grants and contributions	2,404	12,325	672	4,733	3,076	17,058
Total program revenues	<u>263,207</u>	<u>274,655</u>	<u>40,463</u>	<u>40,162</u>	<u>303,670</u>	<u>314,817</u>
General revenues:						
Taxes	255,433	253,962	-	-	255,433	253,962
Investment income	16,404	5,542	-	-	16,404	5,542
Increase (decrease) in fair value of investments	11,563	(19,600)	-	-	11,563	(19,600)
Grants, contributions and charges not restricted to specific programs	41,054	56,056	-	-	41,054	56,056
Other	6,036	5,106	5	27	6,041	5,133
Total general revenues	<u>330,490</u>	<u>301,066</u>	<u>5</u>	<u>27</u>	<u>330,495</u>	<u>301,093</u>
Total revenues	<u>593,697</u>	<u>575,721</u>	<u>40,468</u>	<u>40,189</u>	<u>634,165</u>	<u>615,910</u>
Expenses						
Program expenses:						
Legislative and executive	80,563	69,432	-	-	80,563	69,432
Judicial system	74,367	50,007	-	-	74,367	50,007
Public safety	85,614	64,243	-	-	85,614	64,243
Public works	35,133	34,286	-	-	35,133	34,286
Health	99,859	72,859	-	-	99,859	72,859
Human services	151,563	144,112	-	-	151,563	144,112
Conservation and recreation	14,306	13,821	-	-	14,306	13,821
Interest and fiscal charges	7,969	4,823	-	-	7,969	4,823
Water supply system	-	-	3,656	3,038	3,656	3,038
Wastewater treatment	-	-	10,044	8,829	10,044	8,829
Sewer system	-	-	4,484	3,664	4,484	3,664
Sanitary engineer	-	-	5,607	4,236	5,607	4,236
Solid waste	-	-	14,797	14,284	14,797	14,284
Parking facilities	-	-	193	194	193	194
Total expenses	<u>549,374</u>	<u>453,583</u>	<u>38,781</u>	<u>34,245</u>	<u>588,155</u>	<u>487,828</u>
Change in net position before transfers	44,323	122,138	1,687	5,944	46,010	128,082
Transfers	<u>80</u>	<u>260</u>	<u>(80)</u>	<u>(260)</u>	<u>-</u>	<u>-</u>
Change in net position	44,403	122,398	1,607	5,684	46,010	128,082
Net position at beginning of year	<u>547,163</u>	<u>424,765</u>	<u>118,090</u>	<u>112,406</u>	<u>665,253</u>	<u>537,171</u>
Net position at end of year	<u>\$ 591,566</u>	<u>\$ 547,163</u>	<u>\$ 119,697</u>	<u>\$ 118,090</u>	<u>\$ 711,263</u>	<u>\$ 665,253</u>

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental Activities

Tax revenues account for \$255,433 of the \$593,697 thousand total revenues for governmental activities, or 43.02%, of total revenues. Tax revenues increased \$1,471 thousand, or 0.58%, from the prior year due to increases in property tax (\$2,330 thousand) revenue.

Operating grants and contributions were the largest component of program revenues accounting for \$204,113 thousand, or 34.38%, of total governmental revenues. Operating grants and contributions increased \$1,062 thousand, or 0.52% due to the County receiving more children's services grant monies. Operating grants and contributions supporting human services programs totaled \$110,188 thousand, or 53.98%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$56,690 thousand, or 9.55%, 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 decreased \$2,589 thousand, or 4.37% from 2022 due primarily to decreases in fees received for legislative and executive programs.

Overall, expenses of the governmental activities increased \$95,791 thousand or 21.12%. This increase is primarily the result of an increase in pension expense. Pension expense increased \$64,689 thousand. This increase was the result of an increase in expenses incurred at the pension system level for OPERS due to a decrease in net investment income on investments compared to previous years. Additionally, expenses increased primarily due to normal wage and benefit increases/decreases.

Health accounts for \$99,859 thousand of the \$549,374 thousand total expenses for governmental activities, or 18.18%, of total expenses. Health expenses increased \$27,000 thousand, or 37.06%, from the prior year. The largest health programs are the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

The largest program is human services, which accounts for \$151,563 thousand, which represents 27.59% of total governmental expenses. This is an increase of \$7,451 thousand, or 5.17%, from the prior year. The largest human services program are the operations of the Children Services Board and ARPA programs.

Business-Type Activities

The net position for the business-type activities for the County increased by \$1,606 thousand from the prior year. During 2023, program revenues increased \$301 thousand, or 0.75%. The increase in program revenues was primarily due to an increase in operating grants and contribution related to the sewer system. Overall, expenses of the business-type activities increased \$4,537 thousand or 13.25%. This increase is primarily the result of an increase in pension expense. Pension expense increased \$1,724 thousand. This increase was the result of an increase in expenses incurred at the pension system level for the Ohio Public Employees Retirement System (OPERS) due to a decrease in net investment income on investments compared to previous years. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities increased \$1,606 thousand in 2023 and increased \$5,684 thousand in 2022.

Financial Analysis of the County's Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental Funds

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

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was \$54,459 thousand while total fund balance was \$72,767 thousand, an increase of 12.04%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35.82% of total 2023 General Fund expenditures while total fund balance represents 47.87% of total 2023 General Fund expenditures. The fund balance of the General Fund reported an increase of \$7,819 thousand from the prior year's fund balance.

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

- Total revenues increased \$30,798 thousand compared to 2022. In detail, the major increase of \$31,163 thousand occurred in the increase in fair value of investments due to increased interest rates and improving markets. Additionally, interest revenues increased \$10,922 thousand for similar reasons.
- Expenditures increased \$6,607 thousand, or 4.54%. The primary areas of increase was in legislative and executive, judicial, and public safety operations, increasing \$6,016 thousand due to expenditures related to the annual wages and benefits increases for the County's employees. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$169 thousand from 2022 to 2023.

The fund balance of the Mental Health and Recovery Fund decreased \$3,068 thousand to \$20,086 thousand. In 2023, real property and other taxes revenue increased by \$209 thousand and intergovernmental revenues increased \$1,852 thousand. Expenditures increased \$5,148 thousand in 2023 versus 2022. The increase was primarily in operating charges and services expenditures. In 2023, total expenditures exceeded total revenues by \$3,068 thousand. For 2022, total revenues exceeded total expenditures by \$993 thousand.

The fund balance of the Children Services Board Fund decreased \$2,897 thousand to \$13,675 thousand. In 2023, property tax revenues increased by 1.24% and intergovernmental revenues increased by 35.22%. The Children Services Board Fund received more state and federal funding in 2023 versus 2022. Charges for services revenues decreased \$5,357 thousand. Expenditures increased by \$4,288 thousand, or 7.78%, due to increased costs for services provided. For 2023, total expenditures exceeded total revenues by \$2,897 thousand. This was a decrease from 2022 when total expenditures exceeded total revenues by \$1,565 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$3,668 thousand to \$106,745 thousand. In 2023, real property and other taxes revenue increased by 1.25% while intergovernmental revenues increased by 29.06%. The Board of Developmental Disabilities received increased funding from federal and state sources. Expenditures increased by \$6,940 thousand, or 14.91% due to increased costs for services provided. For 2023, total revenues exceeded total expenditures by \$3,668 thousand. For 2022, total revenues exceeded expenditures by \$7,084 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

The Debt Service Fund has a fund balance of \$15,392 thousand which represents an increase of \$2,601 thousand from December 31, 2022's restated fund balance. The Debt Service Fund received \$6,933 thousand of transfers in from the General Fund and the Sewer System Fund combined during 2023. For 2023, total revenues and other financing sources exceeded expenditures and other financing uses by \$2,601 thousand. For 2022, total revenues and other financing sources exceeded total expenditures by \$4,782 thousand.

The Capital Improvements Fund has a fund balance of \$103,593 thousand which represents an increase of \$13,807 thousand from December 31, 2022's restated fund balance. The Capital Improvements Fund received \$38,913 thousand of transfers in from the General Fund during 2023. During 2023, the Capital Improvements Fund issued \$37,455 thousand in notes. For 2023, total revenues and other financing sources exceeded total expenditures by \$13,807 thousand. For 2022, total revenues and other financing sources exceeded total expenditures by \$62,135 thousand.

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 \$43,168 thousand, the Wastewater Treatment Fund amounted to \$16,721 thousand, and the Sewer System Fund amounted to \$40,437 thousand. The total change in net position for these funds included a decrease of \$683 thousand, a decrease of \$524 thousand, and an increase of \$2,628 thousand, from restated net positions, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of \$337 thousand, an increase of \$959 thousand and an increase of \$435 thousand, respectively. Operating expenses of the Water Supply System Fund increased \$589 thousand, the Wastewater Treatment Fund increased \$1,036 thousand and Sewer System Fund increased \$676 thousand. For 2023, the operating loss of the Water Supply System Fund was \$1,174 thousand which represents a decrease of \$252 thousand from the operating loss of \$922 thousand reported for 2022. For 2023, the operating loss of the Wastewater Treatment Fund was \$286 thousand which represents a decrease of \$77 thousand from the operating loss of \$209 thousand reported for 2022. For 2023, the operating loss of the Sewer System Fund was \$1,390 thousand which represents a decrease of \$241 thousand from the operating loss of \$1,149 thousand reported for 2022.

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were \$210,263 thousand, which is an increase of \$33,862 thousand from the original budget revenues and other financing sources of \$176,401 thousand. Actual revenues were \$6,552 thousand more than estimated in the final budget. The County received \$6,161 thousand less in transfers in than in the final budget.

Final budgeted expenditures and other financing uses were \$235,345 thousand, or 32.35%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$11,272 thousand less than estimated in the final budget. Public safety functions reported the largest positive variance with the final budget of \$4,794 thousand, followed by legislative and executive operations which reported a positive variance of \$4,687 thousand and judicial operations which reported a positive variance of \$890 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$20,650 thousand to other funds. This amount was increased to \$73,096 thousand in the final budget. Actual transfers for 2023 were \$72,540 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023, amount to \$473,336 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$302,421 thousand at December 31, 2023. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, infrastructure, and intangible right to use assets. The total increase in the County's capital assets for the current year was 2.51% (a 2.62% increase for governmental activities and a 2.17% increase for business-type activities.)

During 2023, for governmental activities, the County expended approximately \$24,031 thousand on construction projects that were in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately \$35,791 thousand.

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

Long-term debt: At the end of the current year, the County had total bonded debt outstanding of \$130,295 thousand. Of this total, \$126,985 thousand is general obligation bonds backed by the full faith and credit of the County; \$2,747 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; and \$563 thousand is revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$20,329 thousand and Ohio Public Works Commission (OPWC) loans of \$8,498 thousand. The County also has \$3,102 thousand in leases payable and \$1,437 thousand in subscription-based information technology agreements (SBITAs) payable.

In addition to the long-term debt above, the County has \$46,043 thousand in short-term construction notes outstanding. These notes bear interest rates of 6.25% (\$37,455 thousand) and 4.375% (\$8,490 thousand) which mature on October 12, 2024 and October 14, 2024, respectively.

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 \$4,569 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to 1% of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 15 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

The 2023 average unemployment for the County was 4.2%, which is a decrease from 4.4% for 2022. For 2023, the state average unemployment rate was 3.5%, and the national average was 3.6%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2024 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$72,767 thousand as compared to \$64,948 thousand at December 31, 2022.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023*

Request for Information

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

**Katie Moline, CPA, Lucas County Auditor
One Government Center, Suite 600
Toledo, OH 43604-2255**

(419) 213-4406



**Michael V. DiSalle
Government Center**

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

One Government Center, courtesy of the Toledo-Lucas County Public Library

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Primary Government			Component Units
	Governmental	Business-type	Total	
	Activities	Activities		
Assets:				
Equity in pooled cash and investments.....	\$ 476,803,485	\$ 45,521,913	\$ 522,325,398	\$ 75,244,505
Cash and cash equivalents				
in segregated accounts.....	5,026,735	-	5,026,735	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,815,658	-	31,815,658	-
Real property and other taxes.....	142,261,484	-	142,261,484	-
Accounts.....	9,034,920	5,938,039	14,972,959	21,492,240
Special assessments.....	13,906,627	-	13,906,627	-
Accrued interest.....	2,306,419	-	2,306,419	-
Due from other governments.....	39,822,093	-	39,822,093	-
Loans.....	37,455,000	-	37,455,000	-
Materials and supplies inventory.....	943,484	21,924	965,408	437,425
Prepayments.....	5,975,654	-	5,975,654	792,022
Guarantee agreement receivable.....	6,975,462	-	6,975,462	-
Other assets.....	-	-	-	4,820,962
Internal balance.....	(427,089)	427,089	-	-
Net pension asset (see Note 11).....	2,337,139	68,982	2,406,121	-
Capital assets:				
Nondepreciable capital assets.....	68,890,291	490,986	69,381,277	2,751,553
Depreciable capital assets, net.....	292,538,911	111,415,821	403,954,732	18,877,961
Total capital assets, net.....	361,429,202	111,906,807	473,336,009	21,629,514
Total assets.....	1,135,666,273	163,884,754	1,299,551,027	124,416,668
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	4,085,869	-	4,085,869	-
Pension (see Note 11).....	127,283,886	3,754,157	131,038,043	-
OPEB (see Note 12).....	19,633,826	581,126	20,214,952	-
Total deferred outflows of resources.....	151,003,581	4,335,283	155,338,864	-
Liabilities:				
Accounts payable.....	13,557,701	2,825,457	16,383,158	3,330,418
Accrued liabilities.....	-	-	-	4,903,961
Accrued wages and benefits payable.....	6,777,090	226,555	7,003,645	412,995
Due to other governments.....	3,118,941	35,002	3,153,943	1,116,857
Accrued interest payable.....	1,302,343	82,088	1,384,431	-
Notes payable.....	37,528,349	8,514,552	46,042,901	-
Payroll withholding payable.....	2,910,123	-	2,910,123	-
Guarantee agreement payable.....	6,975,462	-	6,975,462	-
Unearned revenue.....	8,586,929	-	8,586,929	15,169,975
Long-term liabilities:				
Due within one year.....	24,262,647	2,808,052	27,070,699	534,545
Due in more than one year:				
Net pension liability (see Note 11).....	310,873,324	9,175,542	320,048,866	-
Net OPEB liability (see Note 12).....	6,531,525	192,780	6,724,305	-
Other amounts due in more than one year.....	145,095,118	24,321,825	169,416,943	47,460,115
Total liabilities.....	567,519,552	48,181,853	615,701,405	72,928,866
Deferred inflows of resources:				
Property taxes.....	123,659,942	-	123,659,942	-
Pension (see Note 11).....	1,525,397	270,742	1,796,139	-
OPEB (see Note 12).....	2,398,421	71,132	2,469,553	-
Total deferred inflows of resources.....	127,583,760	341,874	127,925,634	-
Net position:				
Net investment in capital assets.....	225,600,077	76,821,401	302,421,478	21,629,514
Restricted for:				
Debt service.....	5,360,762	-	5,360,762	-
Capital projects.....	1,705,021	-	1,705,021	965,348
Legislative and executive operations.....	18,856,581	-	18,856,581	-
Judicial operations.....	6,601,549	-	6,601,549	-
Public safety programs.....	12,222,731	-	12,222,731	-
Public works projects.....	23,886,671	-	23,886,671	-
Health programs.....	120,453,256	-	120,453,256	14,466,984
Human services programs.....	1,202,462	-	1,202,462	-
Conservation and recreation programs.....	1,398,543	-	1,398,543	-
Community development projects.....	30,314,784	-	30,314,784	-
Pension.....	2,337,139	68,982	2,406,121	-
Unrestricted.....	141,626,966	42,805,927	184,432,893	14,425,956
Total net position.....	\$ 591,566,542	\$ 119,696,310	\$ 711,262,852	\$ 51,487,802

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.....	\$ 80,563,136	\$ 22,335,575	\$ 7,229,499	\$ -
Judicial.....	74,367,258	10,264,305	14,136,838	-
Public safety.....	85,613,706	12,505,490	13,949,873	-
Public works.....	35,132,968	3,955,025	23,031,521	1,616,361
Health.....	99,859,360	4,957,284	34,930,188	-
Human services.....	151,563,018	625,914	110,188,001	-
Conservation and recreation.....	14,306,172	-	646,690	788,300
Interest and fiscal charges.....	7,969,060	2,046,428	-	-
Total governmental activities.....	549,374,678	56,690,021	204,112,610	2,404,661
Business-type activities:				
Water supply system.....	3,655,792	2,391,100	374,828	202,599
Wastewater treatment.....	10,043,682	9,070,325	340,000	-
Sewer system.....	4,483,593	2,658,609	4,062,845	469,703
Sanitary engineer.....	5,606,827	5,348,677	56,093	-
Solid waste.....	14,798,233	15,292,981	-	-
Parking facilities.....	193,500	195,534	-	-
Total business-type activities.....	38,781,627	34,957,226	4,833,766	672,302
Total Primary Government.....	\$ 588,156,305	\$ 91,647,247	\$ 208,946,376	\$ 3,076,963
Component Units:				
Toledo Mud Hens Baseball Club, Inc.....	\$ 15,939,940	\$ 16,054,496	\$ -	\$ -
Preferred Properties, Inc & Affiliates Inc.....	2,140,548	1,342,523	420,821	-
Toledo Arena Sports, Inc.....	11,407,982	11,361,119	-	-
Lucas County Land Reutilization Corporation.....	10,301,276	1,071,197	6,705,638	-
Lucas County Transportation Improvement District.....	285,032	-	-	944,131
Lucas County Economic Development Corporation.....	3,453,098	-	1,350,000	-
Toledo-Lucas County Convention and Visitors Bureau.....	9,901,778	4,642,371	3,914,634	665,500
Total component units.....	\$ 53,429,654	\$ 34,471,706	\$ 12,391,093	\$ 1,609,631

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental	Business-type		Component
Activities	Activities	Total	Units
\$ (50,998,062)	\$ -	\$ (50,998,062)	\$ -
(49,966,115)	-	(49,966,115)	-
(59,158,343)	-	(59,158,343)	-
(6,530,061)	-	(6,530,061)	-
(59,971,888)	-	(59,971,888)	-
(40,749,103)	-	(40,749,103)	-
(12,871,182)	-	(12,871,182)	-
(5,922,632)	-	(5,922,632)	-
<u>(286,167,386)</u>	<u>-</u>	<u>(286,167,386)</u>	<u>-</u>
-	(687,265)	(687,265)	-
-	(633,357)	(633,357)	-
-	2,707,564	2,707,564	-
-	(202,057)	(202,057)	-
-	494,748	494,748	-
-	2,034	2,034	-
-	<u>1,681,667</u>	<u>1,681,667</u>	<u>-</u>
<u>(286,167,386)</u>	<u>1,681,667</u>	<u>(284,485,719)</u>	<u>-</u>
-	-	-	114,556
-	-	-	(377,204)
-	-	-	(46,863)
-	-	-	(2,524,441)
-	-	-	659,099
-	-	-	(2,103,098)
-	-	-	<u>(679,273)</u>
-	-	-	<u>(4,957,224)</u>
124,472,650	-	124,472,650	-
123,153,894	-	123,153,894	-
7,806,625	-	7,806,625	-
41,053,687	-	41,053,687	1,971,787
16,404,315	-	16,404,315	3,012,863
11,563,342	-	11,563,342	-
6,036,295	4,991	6,041,286	1,022,973
<u>330,490,808</u>	<u>4,991</u>	<u>330,495,799</u>	<u>6,007,623</u>
80,000	(80,000)	-	-
<u>330,570,808</u>	<u>(75,009)</u>	<u>330,495,799</u>	<u>6,007,623</u>
44,403,422	1,606,658	46,010,080	1,050,399
<u>547,163,120</u>	<u>118,089,652</u>	<u>665,252,772</u>	<u>50,437,403</u>
<u>\$ 591,566,542</u>	<u>\$ 119,696,310</u>	<u>\$ 711,262,852</u>	<u>\$ 51,487,802</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 46,268,160	\$ 18,435,123	\$ 13,194,058	\$ 106,663,064
Cash and cash equivalents				
in segregated accounts.....	2,504,036	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,815,658	-	-	-
Real property and other taxes.....	18,799,664	19,909,562	29,339,573	47,904,707
Accounts.....	1,945,170	-	545,701	-
Special assessments.....	727,167	-	-	-
Accrued interest.....	2,306,419	-	-	-
Due from other funds.....	15,919	-	-	-
Due from other governments.....	8,228,044	7,511,478	5,422,639	3,757,275
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	432,676	-	-	17,786
Guarantee agreement receivable.....	-	-	-	-
Restricted assets:				
Equity in pooled cash and investments.....	7,007,767	-	-	-
Total assets.....	\$ 120,050,680	\$ 45,856,163	\$ 48,501,971	\$ 158,342,832
Liabilities:				
Accounts payable.....	\$ 1,371,619	\$ 712,366	\$ 1,189,316	\$ 587,360
Accrued wages and benefits payable.....	3,165,992	57,969	879,848	620,815
Due to other governments.....	852,045	8,957	135,937	95,916
Due to other funds.....	34,266	664	4,065	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Unearned revenue.....	-	-	-	-
Payroll withholding payable.....	2,910,123	-	-	-
Guarantee agreement payable.....	-	-	-	-
Total liabilities.....	8,334,045	779,956	2,209,166	1,304,091
Deferred inflows of resources:				
Property taxes.....	16,315,714	17,277,316	25,492,978	41,718,848
Sales tax revenue not available.....	11,895,754	-	-	-
Delinquent property tax revenue not available.....	2,256,867	2,377,186	3,474,012	5,583,234
Intergovernmental revenue not available.....	5,288,305	5,335,374	3,650,535	2,954,752
Special assessments revenue not available.....	721,280	-	-	-
Accrued interest not available.....	1,217,665	-	-	-
Miscellaneous revenue not available.....	1,254,008	-	-	37,225
Total deferred inflows of resources.....	38,949,593	24,989,876	32,617,525	50,294,059
Fund balances:				
Nonspendable.....	1,828,773	-	-	17,786
Restricted.....	7,337,178	20,086,331	13,675,280	106,726,896
Committed.....	6,677,063	-	-	-
Assigned.....	2,465,403	-	-	-
Unassigned (deficit).....	54,458,625	-	-	-
Total fund balances.....	72,767,042	20,086,331	13,675,280	106,744,682
Total liabilities, deferred inflows of resources and fund balances.....	\$ 120,050,680	\$ 45,856,163	\$ 48,501,971	\$ 158,342,832

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Debt Service</u>	<u>Capital Improvements</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 15,330,635	\$ 108,665,783	\$ 110,953,869	\$ 419,510,692
-	-	2,522,699	5,026,735
-	-	-	31,815,658
-	-	26,307,978	142,261,484
498,612	4,329,000	1,712,137	9,030,620
7,138,979	-	6,040,481	13,906,627
-	-	-	2,306,419
-	-	-	15,919
-	150,000	14,752,657	39,822,093
-	37,455,000	-	37,455,000
-	-	939,186	939,186
-	-	1,661,170	2,111,632
-	-	6,975,462	6,975,462
-	-	-	7,007,767
<u>\$ 22,968,226</u>	<u>\$ 150,599,783</u>	<u>\$ 171,865,639</u>	<u>\$ 718,185,294</u>
\$ -	\$ 4,489,223	\$ 5,177,811	\$ 13,527,695
-	2,857	2,022,023	6,749,504
-	441	1,750,029	2,843,325
-	22	31,847	70,864
-	37,528,349	-	37,528,349
-	507,281	-	507,281
-	-	8,586,929	8,586,929
-	-	-	2,910,123
-	-	6,975,462	6,975,462
-	42,528,173	24,544,101	79,699,532
-	-	22,855,086	123,659,942
-	-	-	11,895,754
-	-	3,118,710	16,810,009
-	150,000	7,743,197	25,122,163
7,077,867	-	5,926,727	13,725,874
-	-	-	1,217,665
498,612	4,329,000	68,568	6,187,413
<u>7,576,479</u>	<u>4,479,000</u>	<u>39,712,288</u>	<u>198,618,820</u>
-	-	2,600,356	4,446,915
-	-	100,114,977	247,940,662
15,391,747	103,592,610	5,496,952	131,158,372
-	-	-	2,465,403
-	-	(603,035)	53,855,590
<u>15,391,747</u>	<u>103,592,610</u>	<u>107,609,250</u>	<u>439,866,942</u>
<u>\$ 22,968,226</u>	<u>\$ 150,599,783</u>	<u>\$ 171,865,639</u>	<u>\$ 718,185,294</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2023

Total governmental fund balances		\$	439,866,942
Amounts reported for governmental activities on the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			361,429,202
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.			
Sales taxes receivable	\$	11,895,754	
Delinquent property taxes receivable		16,810,009	
Accounts receivable		6,187,413	
Special assessments receivable		13,725,874	
Accrued interest receivable		1,217,665	
Intergovernmental receivable		<u>25,122,163</u>	
Total			74,958,878
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less \$573,937 of net capital assets included above as capital assets used in governmental activities, plus \$62,972 for compensated absences included below, plus \$701,664 and \$41,400 for net pension asset/liability and net OPEB asset and related deferred inflows/outflows, respectively, included below.			49,840,944
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.			(428,101)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.			(795,062)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.			4,085,869
Unamortized premiums on bond issuances are not recognized in governmental funds.			(4,752,502)
Unamortized discounts on bond issuances are not recognized in governmental funds.			415,353
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - pension		127,283,886	
Deferred inflows of resources - pension		(1,525,397)	
Net pension asset		2,337,139	
Net pension liability		<u>(310,873,324)</u>	
Total			(182,777,696)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - OPEB		19,633,826	
Deferred inflows of resources - OPEB		(2,398,421)	
Net OPEB liability		<u>(6,531,525)</u>	
Total			10,703,880
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		(23,564,790)	
Lease payable		(2,985,116)	
Landfill obligations		(325,000)	
Bonds payable		(130,295,600)	
SBITA payable		(1,437,216)	
OPWC loans payable		<u>(2,373,443)</u>	
Total			<u>(160,981,165)</u>
Net position of governmental activities		\$	<u>591,566,542</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Metroparks Toledo Mountain Biking

The natural terrain of Northwest Ohio is a great place for riders of all abilities and fitness levels to get started. So whether you're new to the sport or an experienced rider, come enjoy nature and get outside yourself on two wheels.

Metroparks offers instructional programs and group rides for all levels to get you on the bike and out on the trail. If you're just getting started, look for an Introductory 101 course or more advanced programs if you're looking to master your skills or learn some new ones.

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 123,363,373	\$ -	\$ -	\$ -
Real property and other taxes.....	16,171,638	17,067,469	25,186,133	41,220,664
Lodging taxes.....	-	-	-	-
Charges for services.....	16,042,759	-	625,914	-
Licenses and permits.....	30,475	-	-	-
Fines and forfeitures.....	301,046	-	-	-
Intergovernmental.....	41,900,881	13,853,429	30,604,368	15,560,082
Special assessments.....	416,922	-	-	-
Investment income.....	15,699,102	-	-	12,481
Rental income.....	3,399,377	-	-	-
Increase in fair value of investments.....	11,563,342	-	-	-
Other.....	2,375,687	43,406	87,301	360,414
Total revenues.....	231,264,602	30,964,304	56,503,716	57,153,641
Expenditures:				
Current:				
General government:				
Legislative and executive.....	50,988,387	-	-	-
Judicial.....	49,727,190	-	-	-
Public safety.....	44,298,026	-	-	-
Public works.....	478,863	-	-	-
Health.....	1,073,468	34,032,238	-	53,420,953
Human services.....	1,987,191	-	59,400,331	-
Conservation and recreation.....	283,782	-	-	-
Other.....	2,423,583	-	-	-
Capital outlay.....	580,206	-	-	-
Debt service:				
Principal retirement.....	147,857	-	-	61,671
Interest and fiscal charges.....	35,654	-	-	2,529
Note issuance costs.....	-	-	-	-
Total expenditures.....	152,024,207	34,032,238	59,400,331	53,485,153
Excess (deficiency) of revenues over (under) expenditures.....	79,240,395	(3,067,934)	(2,896,615)	3,668,488
Other financing sources (uses):				
Issuance of loans.....	-	-	-	-
Lease transaction.....	568,437	-	-	-
Transfers in.....	-	-	-	-
Transfers (out).....	(71,989,913)	-	-	-
Total other financing sources (uses).....	(71,421,476)	-	-	-
Net change in fund balances.....	7,818,919	(3,067,934)	(2,896,615)	3,668,488
Fund balances at beginning of year (restated).....	64,948,123	23,154,265	16,571,895	103,076,194
Fund balances at end of year.....	\$ 72,767,042	\$ 20,086,331	\$ 13,675,280	\$ 106,744,682

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 123,363,373
-	-	22,580,154	122,226,058
-	-	7,806,625	7,806,625
-	-	28,431,882	45,100,555
-	-	1,899,708	1,930,183
-	-	2,128,975	2,430,021
-	196,035	137,398,211	239,513,006
891,924	-	2,554,297	3,863,143
-	165,457	424,311	16,301,351
1,475,826	-	39,041	4,914,244
-	-	-	11,563,342
3,620,305	1,937,869	5,339,558	13,764,540
<u>5,988,055</u>	<u>2,299,361</u>	<u>208,602,762</u>	<u>592,776,441</u>
12,050	-	18,858,249	69,858,686
-	-	20,440,519	70,167,709
-	-	36,739,674	81,037,700
-	-	25,846,319	26,325,182
-	-	9,619,126	98,145,785
-	-	87,170,263	148,557,785
-	-	13,870,707	14,154,489
-	-	364,575	2,788,158
-	25,329,452	367,410	26,277,068
4,569,100	-	978,287	5,756,915
5,739,469	1,987,751	84,643	7,850,046
-	88,019	-	88,019
<u>10,320,619</u>	<u>27,405,222</u>	<u>214,339,772</u>	<u>551,007,542</u>
<u>(4,332,564)</u>	<u>(25,105,861)</u>	<u>(5,737,010)</u>	<u>41,768,899</u>
-	-	723,547	723,547
-	-	360,455	928,892
6,933,408	38,913,315	33,569,563	79,416,286
-	-	(7,346,373)	(79,336,286)
<u>6,933,408</u>	<u>38,913,315</u>	<u>27,307,192</u>	<u>1,732,439</u>
2,600,844	13,807,454	21,570,182	43,501,338
12,790,903	89,785,156	86,039,068	396,365,604
<u>\$ 15,391,747</u>	<u>\$ 103,592,610</u>	<u>\$ 107,609,250</u>	<u>\$ 439,866,942</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, 2023

Net change in fund balances - total governmental funds	\$	43,501,338
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/amortization expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds):		
Capital outlay - nondepreciable capital assets	\$ 26,044,493	
Capital outlay - depreciable capital assets	3,578,001	
Current year depreciation/amortization	<u>(21,221,829)</u>	
Total		8,400,665
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).		
		(1,089,570)
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	(209,479)	
Property tax revenue	2,246,508	
Special assessment revenue	(664,806)	
Intergovernmental and other revenues	<u>(1,005,650)</u>	
Total		366,573
The issuances of bonds and loans are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(1,652,439)
Repayment of bond, loan, lease, and SBITA principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):		
Bond principal payments	4,569,100	
Loan principal payments	234,079	
SBITA payable principal payments	549,549	
Lease payable principal payments	<u>404,187</u>	
Total		5,756,915
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.		
		25,000
In the statement of activities, interest is accrued on outstanding bonds; whereas in the funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:		
(Increase) in accrued interest payable	(33,572)	
Amortization of bond premiums	292,639	
Amortization of bond discounts	(15,566)	
Amortization of deferred outflow of resources resulting from debt refundings	<u>(274,496)</u>	
Total		(30,995)
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).		
		(583,983)
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 (\$234,206) and including (\$48,167) and (\$69,093) of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities.		
		(4,912,359)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		23,378,160
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		(41,908,929)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		282,185
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.		
		<u>12,870,861</u>
Change in net position of governmental activities	\$	<u>44,403,422</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
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 114,954,847	\$ 128,316,944	\$ 123,170,151	\$ (5,146,793)
Real property and other taxes.....	14,575,000	14,575,000	16,148,009	1,573,009
Charges for services.....	13,423,750	13,423,750	12,757,285	(666,465)
Licenses and permits.....	35,000	35,000	30,475	(4,525)
Fines and forfeitures.....	219,500	219,500	301,046	81,546
Intergovernmental.....	18,118,715	38,618,715	43,007,997	4,389,282
Special assessments.....	500,000	500,000	421,765	(78,235)
Investment income.....	5,530,000	5,530,000	14,892,518	9,362,518
Rental income.....	938,350	938,350	3,399,377	2,461,027
Other.....	1,626,120	1,626,120	2,367,627	741,507
Total revenues.....	169,921,282	203,783,379	216,496,250	12,712,871
Expenditures:				
Current:				
General government:				
Legislative and executive.....	55,960,714	57,898,003	53,210,670	4,687,333
Judicial.....	46,696,749	48,075,809	47,185,604	890,205
Public safety.....	49,463,078	49,596,297	44,802,156	4,794,141
Public works.....	465,841	499,002	483,854	15,148
Health.....	1,574,210	1,574,210	1,424,662	149,548
Human services.....	2,189,918	2,194,397	2,015,941	178,456
Conservation and recreation.....	238,511	288,516	287,713	803
Other.....	575,000	2,122,579	2,122,579	-
Total expenditures.....	157,164,021	162,248,813	151,533,179	10,715,634
Excess of revenues over expenditures.....	12,757,261	41,534,566	64,963,071	23,428,505
Other financing sources (uses):				
Transfers in.....	6,479,901	6,479,901	318,728	(6,161,173)
Transfers (out).....	(20,649,594)	(73,096,394)	(72,539,913)	556,481
Net change in fund balance.....	(1,412,432)	(25,081,927)	(7,258,114)	17,823,813
Fund balance at beginning of year.....	34,680,893	34,680,893	34,680,893	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,700,734</i>	<i>1,700,734</i>	<i>1,700,734</i>	<i>-</i>
Fund balance at end of year.....	\$ 34,969,195	\$ 11,299,700	\$ 29,123,513	\$ 17,823,813

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, 2023

	<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.....	\$ 16,763,066	\$ 16,763,066	\$ 17,040,497	\$ 277,431
Intergovernmental.....	14,486,973	14,486,973	13,218,675	(1,268,298)
Other.....	25,000	25,000	43,406	18,406
Total revenues.....	31,275,039	31,275,039	30,302,578	(972,461)
Expenditures:				
Current:				
Health.....	32,800,749	33,900,748	33,798,243	102,505
Net change in fund balance.....	(1,525,710)	(2,625,709)	(3,495,665)	(869,956)
Fund balance at beginning of year.....	21,312,436	21,312,436	21,312,436	-
<i>Prior year encumbrances appropriated.....</i>	<i>469</i>	<i>469</i>	<i>469</i>	<i>-</i>
Fund balance at end of year.....	\$ 19,787,195	\$ 18,687,196	\$ 17,817,240	\$ (869,956)

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, 2023

	<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.....	\$ 24,892,683	\$ 24,892,683	\$ 25,146,210	\$ 253,527
Charges for services.....	398,584	398,584	605,800	207,216
Intergovernmental.....	28,264,090	28,264,090	29,843,672	1,579,582
Other.....	843,363	843,363	54,801	(788,562)
Total revenues.....	54,398,720	54,398,720	55,650,483	1,251,763
Expenditures:				
Current:				
Human services.....	58,578,647	61,981,113	59,141,846	2,839,267
Net change in fund balance.....	(4,179,927)	(7,582,393)	(3,491,363)	4,091,030
Fund balance at beginning of year.....	15,706,288	15,706,288	15,706,288	-
<i>Prior year encumbrances appropriated.....</i>	<i>5,784</i>	<i>5,784</i>	<i>5,784</i>	<i>-</i>
Fund balance at end of year.....	\$ 11,532,145	\$ 8,129,679	\$ 12,220,709	\$ 4,091,030

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Real property and other taxes.....	\$ 44,780,000	\$ 44,780,000	\$ 41,155,106	\$ (3,624,894)
Intergovernmental.....	7,435,000	7,345,000	15,700,667	8,355,667
Investment income.....	-	-	12,206	12,206
Other.....	300,000	400,000	191,404	(208,596)
Total revenues.....	52,515,000	52,525,000	57,059,383	4,534,383
Expenditures:				
Current:				
Health.....	57,809,993	57,932,449	55,802,526	2,129,923
Net change in fund balance.....	(5,294,993)	(5,407,449)	1,256,857	6,664,306
Fund balance at beginning of year.....	102,074,947	102,074,947	102,074,947	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,814</i>	<i>1,814</i>	<i>1,814</i>	<i>-</i>
Fund balance at end of year.....	\$ 96,781,768	\$ 96,669,312	\$ 103,333,618	\$ 6,664,306

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Metroparks Toledo Paddling Sports

Beat the heat and make a splash with our canoes, kayaks, and stand-up paddleboards!

Explore the scenic ponds and marshes of your Metroparks. You can launch hand-powered paddle craft (such as a canoe or kayak) at several locations. These water bodies have no current and are great for beginner paddlers.

The Maumee River can be also accessed through several launch points.

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2023

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 11,509,041	\$ 8,249,224	\$ 5,903,979
Receivables:			
Accounts.....	516,425	2,840,279	362,298
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	21,924	-
Prepayments.....	-	-	-
Total current assets.....	12,025,466	11,111,427	6,266,277
Noncurrent assets:			
Net pension asset (see Note 11).....	-	20,493	-
Capital assets:			
Nondepreciable capital assets.....	263,290	-	-
Depreciable capital assets, net.....	33,924,746	26,496,259	47,414,070
Total capital assets, net.....	34,188,036	26,496,259	47,414,070
Total noncurrent assets.....	34,188,036	26,516,752	47,414,070
Total assets.....	46,213,502	37,628,179	53,680,347
Deferred outflows of resources:			
Pension (see Note 11).....	-	1,112,771	-
OPEB (see Note 12).....	-	172,152	-
Total deferred outflows of resources.....	-	1,284,923	-
Liabilities:			
Current liabilities:			
Accounts payable.....	243,931	422,919	132,924
Accrued wages and benefits payable.....	-	60,164	-
Due to other funds.....	-	286	-
Due to other governments.....	-	9,295	-
Accrued interest payable.....	9,792	23,511	47,187
Notes payable.....	1,035,819	2,487,100	4,991,633
Compensated absences payable - current.....	-	83,160	-
Lease payable - current.....	-	-	-
OWDA loans payable - current.....	108,997	1,359,896	296,245
OPWC loans payable - current.....	64,464	180,214	271,103
Claims payable - current.....	-	-	-
Total current liabilities.....	1,463,003	4,626,545	5,739,092
Long-term liabilities:			
Compensated absences payable.....	-	24,712	-
Lease payable.....	-	-	-
OWDA loans payable.....	895,308	12,945,353	4,327,074
OPWC loans payable.....	686,989	1,745,448	3,176,830
Net pension liability (see Note 11).....	-	2,725,822	-
Net OPEB liability (see Note 12).....	-	57,270	-
Total long-term liabilities.....	1,582,297	17,498,605	7,503,904
Total liabilities.....	3,045,300	22,125,150	13,242,996
Deferred inflows of resources:			
Pension (see Note 11).....	-	42,802	-
OPEB (see Note 12).....	-	23,734	-
Total deferred inflows of resources.....	-	66,536	-
Net position:			
Net investment in capital assets.....	31,396,459	7,778,248	34,351,185
Restricted for pension.....	-	20,493	-
Unrestricted.....	11,771,743	8,922,675	6,086,166
Total net position.....	\$ 43,168,202	\$ 16,721,416	\$ 40,437,351

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

<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>	
\$ 19,859,669	\$ 45,521,913	\$ 50,285,026	
2,219,037	5,938,039	4,300	
-	-	58,456	
-	21,924	4,298	
-	-	3,864,022	
<u>22,078,706</u>	<u>51,481,876</u>	<u>54,216,102</u>	
48,489	68,982	9,217	
227,696	490,986	39,736	
<u>3,580,746</u>	<u>111,415,821</u>	<u>534,201</u>	
<u>3,808,442</u>	<u>111,906,807</u>	<u>573,937</u>	
<u>3,856,931</u>	<u>111,975,789</u>	<u>583,154</u>	
<u>25,935,637</u>	<u>163,457,665</u>	<u>54,799,256</u>	
2,641,386	3,754,157	539,578	
<u>408,974</u>	<u>581,126</u>	<u>77,754</u>	
<u>3,050,360</u>	<u>4,335,283</u>	<u>617,332</u>	
2,025,683	2,825,457	30,006	
166,391	226,555	27,586	
726	1,012	2,499	
25,707	35,002	275,616	
1,598	82,088	-	
-	8,514,552	-	
309,430	392,590	44,004	
54,900	54,900	-	
79,643	1,844,781	-	
-	515,781	-	
-	-	4,039,451	
<u>2,664,078</u>	<u>14,492,718</u>	<u>4,419,162</u>	
141,721	166,433	18,968	
61,946	61,946	-	
316,444	18,484,179	-	
-	5,609,267	-	
6,449,720	9,175,542	1,226,075	
135,510	192,780	25,761	
<u>7,105,341</u>	<u>33,690,147</u>	<u>1,270,804</u>	
<u>9,769,419</u>	<u>48,182,865</u>	<u>5,689,966</u>	
227,940	270,742	24,384	
<u>47,398</u>	<u>71,132</u>	<u>10,593</u>	
<u>275,338</u>	<u>341,874</u>	<u>34,977</u>	
3,295,509	76,821,401	573,937	
48,489	68,982	9,217	
<u>15,597,242</u>	<u>42,377,826</u>	<u>49,108,491</u>	
<u>\$ 18,941,240</u>	<u>119,268,209</u>	<u>\$ 49,691,645</u>	
	428,101		
	<u>\$ 119,696,310</u>		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services.....	\$ 2,380,706	\$ 9,070,325	\$ 2,658,609
Special assessments.....	10,394	-	-
Other.....	4,387	-	-
<i>Total operating revenues.....</i>	<i>2,395,487</i>	<i>9,070,325</i>	<i>2,658,609</i>
Operating expenses:			
Personal services.....	-	2,093,835	-
Contract services.....	1,133,615	3,664,624	1,464,259
Materials and supplies.....	148,724	801,359	351,322
Heat, light and power.....	482,805	1,360,500	151,550
Employee medical benefits.....	-	-	-
Depreciation/amortization.....	1,804,171	1,388,912	2,080,530
Other.....	579	47,427	866
<i>Total operating expenses.....</i>	<i>3,569,894</i>	<i>9,356,657</i>	<i>4,048,527</i>
<i>Operating income (loss).....</i>	<i>(1,174,407)</i>	<i>(286,332)</i>	<i>(1,389,918)</i>
Nonoperating revenues (expenses):			
Interest and fiscal charges.....	(85,913)	(577,604)	(435,066)
Loss on disposal of capital assets.....	-	-	-
Interest revenue.....	-	-	-
Intergovernmental.....	374,828	340,000	4,062,845
<i>Total nonoperating revenues (expenses).....</i>	<i>288,915</i>	<i>(237,604)</i>	<i>3,627,779</i>
<i>Income (loss) before transfers and capital contributions.....</i>	<i>(885,492)</i>	<i>(523,936)</i>	<i>2,237,861</i>
Transfer out.....	-	-	(80,000)
Capital contributions.....	202,599	-	469,703
<i>Change in net position.....</i>	<i>(682,893)</i>	<i>(523,936)</i>	<i>2,627,564</i>
Net position at beginning of year (restated).....	43,851,095	17,245,352	37,809,787
Net position at end of year.....	\$ 43,168,202	\$ 16,721,416	\$ 40,437,351

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	
\$ 19,295,469	\$ 33,405,109	\$ 45,473,212	
1,541,723	1,552,117	-	
604	4,991	3,341,703	
<u>20,837,796</u>	<u>34,962,217</u>	<u>48,814,915</u>	
5,108,780	7,202,615	895,028	
13,813,686	20,076,184	16,196,513	
678,901	1,980,306	175,644	
68,120	2,062,975	-	
-	-	37,147,115	
577,545	5,851,158	80,785	
96,906	145,778	555	
<u>20,343,938</u>	<u>37,319,016</u>	<u>54,495,640</u>	
493,858	(2,356,799)	(5,680,725)	
(42,827)	(1,141,410)	-	
(86,995)	(86,995)	-	
-	-	555,086	
56,093	4,833,766	-	
<u>(73,729)</u>	<u>3,605,361</u>	<u>555,086</u>	
420,129	1,248,562	(5,125,639)	
-	(80,000)	-	
-	672,302	-	
420,129	1,840,864	(5,125,639)	
<u>18,521,111</u>		<u>54,817,284</u>	
<u>\$ 18,941,240</u>		<u>\$ 49,691,645</u>	
	(234,206)		
	<u>\$ 1,606,658</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

Business-type Activities -

	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
<u>Cash flows from operating activities:</u>			
Cash received from sales/charges for services.....	\$ 2,538,397	\$ 9,008,754	\$ 2,585,193
Cash received from special assessments	10,394	-	-
Cash received from other operations.....	4,387	-	-
Cash payments to employees.....	-	(2,137,046)	-
Cash payments for contractual services.....	(905,605)	(4,047,908)	(1,489,839)
Cash payments for materials and supplies.....	(148,724)	(1,278,388)	(374,461)
Cash payments for heat, light and power.....	(482,805)	(1,360,500)	(151,550)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(579)	(47,427)	(866)
<i>Net cash provided by (used in) operating activities.....</i>	<u>1,015,465</u>	<u>137,485</u>	<u>568,477</u>
<u>Cash flows from noncapital financing activities:</u>			
Cash received from grants and subsidies.....	374,828	340,000	4,062,845
Cash used in transfers out.....	-	-	(80,000)
<i>Net cash provided by noncapital financing activities.....</i>	<u>374,828</u>	<u>340,000</u>	<u>3,982,845</u>
<u>Cash flows from capital and related financing activities:</u>			
Acquisition of capital assets.....	(75,117)	(26,076)	(7,034,456)
Capital contributions.....	-	-	197,167
Issuance of notes.....	1,032,832	2,479,928	4,977,240
Premium on notes.....	3,584	8,606	17,272
Note issuance costs.....	(3,584)	(8,606)	(17,272)
Proceeds from loans.....	-	510,000	1,469,432
Principal paid on notes.....	(1,286,000)	(2,682,000)	(8,350,000)
Interest paid on notes.....	(49,832)	(103,927)	(323,562)
Principal paid on loans.....	(169,383)	(1,482,425)	(513,639)
Interest paid on loans.....	(37,109)	(471,790)	(136,782)
Principal paid on financed purchase note payable.....	-	-	(96,990)
Interest paid on financed purchase note payable.....	-	-	(2,793)
Principal paid on lease payables.....	-	-	-
Interest paid on lease payables.....	-	-	-
<i>Net cash (used in) financing activities.....</i>	<u>(584,609)</u>	<u>(1,776,290)</u>	<u>(9,814,383)</u>
<u>Cash flows from investing activities:</u>			
Interest received.....	-	-	-
<i>Net increase (decrease) in cash and cash equivalents.....</i>	<u>805,684</u>	<u>(1,298,805)</u>	<u>(5,263,061)</u>
Cash and cash equivalents at beginning of year (restated).....	<u>10,703,357</u>	<u>9,548,029</u>	<u>11,167,040</u>
Cash and cash equivalents at end of year.....	<u>\$ 11,509,041</u>	<u>\$ 8,249,224</u>	<u>\$ 5,903,979</u>

<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>	
\$ 20,371,509	\$ 34,503,853	\$ 45,511,313	
1,541,723	1,552,117	-	
604	4,991	3,341,703	
(4,990,783)	(7,127,829)	(925,164)	
(13,908,187)	(20,351,539)	(16,014,297)	
(678,901)	(2,480,474)	(169,572)	
(68,120)	(2,062,975)	-	
-	-	(37,744,654)	
(96,906)	(145,778)	(555)	
<u>2,170,939</u>	<u>3,892,366</u>	<u>(6,001,226)</u>	
56,093	4,833,766	-	
-	(80,000)	-	
<u>56,093</u>	<u>4,753,766</u>	<u>-</u>	
(667,092)	(7,802,741)	-	
-	197,167	-	
-	8,490,000	-	
-	29,462	-	
-	(29,462)	-	
-	1,979,432	-	
-	(12,318,000)	-	
-	(477,321)	-	
(75,327)	(2,240,774)	-	
(25,586)	(671,267)	-	
-	(96,990)	-	
-	(2,793)	-	
(69,169)	(69,169)	-	
(17,111)	(17,111)	-	
<u>(854,285)</u>	<u>(13,029,567)</u>	<u>-</u>	
-	-	555,086	
1,372,747	(4,383,435)	(5,446,140)	
18,486,922	49,905,348	55,731,166	
<u>\$ 19,859,669</u>	<u>\$ 45,521,913</u>	<u>\$ 50,285,026</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss).....	\$ (1,174,407)	\$ (286,332)	\$ (1,389,918)
Adjustments:			
Depreciation/amortization.....	1,804,171	1,388,912	2,080,530
Changes in assets and liabilities:			
Decrease in materials and supplies inventory.....	-	2,774	-
(Increase) decrease in accounts receivable.....	157,691	(61,571)	(73,416)
Decrease in due from other funds.....	-	-	-
Decrease in prepayments.....	-	-	-
(Increase) in deferred outflows of resources - pension.....	-	(773,750)	-
(Increase) in deferred outflows of resources - OPEB.....	-	(170,443)	-
Decrease in net pension asset.....	-	14,787	-
Decrease in net OPEB asset.....	-	285,489	-
Increase (decrease) in accounts payable.....	228,010	(863,087)	(48,719)
Increase (decrease) in accrued wages and benefits.....	-	(2,841)	-
Increase in due to other funds.....	-	-	-
Increase (decrease) in due to other governments.....	-	(440)	-
(Decrease) in deferred inflows of resources - pension.....	-	(1,051,123)	-
(Decrease) in deferred inflows of resources - OPEB.....	-	(295,367)	-
Increase in net pension liability.....	-	1,920,930	-
Increase in net OPEB liability.....	-	57,270	-
Increase (decrease) in compensated absences payable.....	-	(27,723)	-
(Decrease) in claims payable.....	-	-	-
Net cash provided by (used in) operating activities.....	\$ 1,015,465	\$ 137,485	\$ 568,477

Noncash Transactions:

During 2023, the Water Supply System fund received \$202,599 in contributed capital assets.

During 2023, the Sewer System fund received \$272,536 in contributed capital assets.

During 2022, the Sewer System fund received \$270,266 in loan proceeds 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>	
\$ 493,858	\$ (2,356,799)	\$ (5,680,725)	
577,545	5,851,158	80,785	
-	2,774	61	
1,076,040	1,098,744	35,053	
-	-	3,048	
-	-	348,322	
(1,743,136)	(2,516,886)	(375,759)	
(399,842)	(570,285)	(64,191)	
41,941	56,728	5,452	
731,768	1,017,257	118,708	
(94,519)	(778,315)	(424,283)	
7,763	4,922	6,808	
18	18	32	
1,198	758	67,993	
(2,323,223)	(3,374,346)	(472,921)	
(727,720)	(1,023,087)	(149,371)	
4,386,615	6,307,545	891,395	
135,510	192,780	25,761	
7,123	(20,600)	(17,067)	
-	-	(400,327)	
<u>\$ 2,170,939</u>	<u>\$ 3,892,366</u>	<u>\$ (6,001,226)</u>	

LUCAS COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2023

	Custodial
Assets:	
Equity in pooled cash and cash equivalents.....	\$ 38,151,007
Cash in segregated accounts.....	5,245,542
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.....	1,079,561,781
Accounts.....	79
Due from other governments.....	78,232,083
Total assets	1,201,190,492
Liabilities:	
Due to other governments.....	90,435,265
Total liabilities	90,435,265
Deferred inflows of resources:	
Property taxes levied for the next fiscal year.....	876,424,708
Total deferred inflows of resources	876,424,708
Net position:	
Restricted for individuals, organizations and other governments.....	234,330,519
Total net position	\$ 234,330,519

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Custodial
<u>Additions:</u>	
Intergovernmental.....	\$ 39,404,001
Amounts received as fiscal agent.....	43,577,301
Licenses, permits and fees for other governments.....	86,564,776
Fines and forfeitures for other governments.....	6,573,807
Property tax collection for other governments.....	581,329,930
Special assessments collections for other governments.....	11,155,833
Earnings on investments.....	5,765
Other custodial fund collections.....	3,624,152
<i>Total additions.....</i>	<i>772,235,565</i>
<u>Deductions:</u>	
Distributions to the State of Ohio.....	1,289,275
Distributions of state funds to other governments.....	39,213,509
Distributions as fiscal agent.....	43,588,970
Licenses, permits and fees distributions to other governments	85,333,905
Fines and forfeitures distributions to other governments.....	6,574,586
Property tax distributions to other governments.....	568,256,344
Other custodial fund disbursements.....	3,688,161
<i>Total deductions.....</i>	<i>747,944,750</i>
<i>Net change in fiduciary net position.....</i>	<i>24,290,815</i>
Net position beginning of year.....	210,039,704
Net position end of year.....	\$ 234,330,519

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2023

	Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation
Assets:				
Equity in pooled cash and investments.....	\$ 16,597,456	\$ 725,140	\$ 3,716,591	\$ 5,237,879
Receivables (net of allowances for uncollectibles):				
Accounts.....	2,434,868	4,246,492	448,581	1,170,636
Materials and supplies inventory.....	354,335	-	83,090	-
Prepayments.....	368,387	1,211	143,880	-
Other assets.....	1,294,407	413,621	706,393	1,557,640
Capital assets:				
Nondepreciable capital assets.....	18,700	1,494,800	63,053	-
Depreciable capital assets.....	6,302,466	17,451,564	2,009,352	64,164
Accumulated depreciation.....	(3,578,767)	(9,514,662)	(1,132,942)	(38,496)
Total capital assets, net.....	<u>2,742,399</u>	<u>9,431,702</u>	<u>939,463</u>	<u>25,668</u>
Total assets.....	<u>23,791,852</u>	<u>14,818,166</u>	<u>6,037,998</u>	<u>7,991,823</u>
Liabilities:				
Accounts payable.....	749,736	73,870	672,324	84,727
Accrued liabilities.....	2,057,753	86,258	853,167	61,018
Accrued wages and benefits.....	-	-	-	23,677
Due to other governments.....	-	(38,695)	146,666	1,008,886
Unearned revenue.....	9,034,113	441,786	1,008,364	-
Long-term liabilities:				
Due within one year.....	160,116	-	-	-
Due in more than one year.....	1,055,181	-	-	-
Total liabilities.....	<u>13,056,899</u>	<u>563,219</u>	<u>2,680,521</u>	<u>1,178,308</u>
Net position:				
Net investment in capital assets.....	2,742,399	9,431,702	939,463	25,668
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	14,466,984	-	-
Unrestricted (deficit).....	7,992,554	(9,643,739)	2,418,014	6,787,847
Total net position.....	<u>\$ 10,734,953</u>	<u>\$ 14,254,947</u>	<u>\$ 3,357,477</u>	<u>\$ 6,813,515</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Lucas County Transportation Improvement District</u>	<u>Lucas County Economic Development Corporation</u>	<u>Toledo-Lucas County Convention and Visitors Bureau</u>	<u>Total</u>
\$ 1,221,376	\$ 41,545,471	\$ 6,200,592	\$ 75,244,505
6,975,462	4,028,614	2,187,587	21,492,240
-	-	-	437,425
-	66,543	212,001	792,022
-	848,901	-	4,820,962
-	-	1,175,000	2,751,553
-	-	14,751,803	40,579,349
-	-	(7,436,521)	(21,701,388)
-	-	8,490,282	21,629,514
<u>8,196,838</u>	<u>46,489,529</u>	<u>17,090,462</u>	<u>124,416,668</u>
576	106,948	1,642,237	3,330,418
-	1,802,260	43,505	4,903,961
-	-	389,318	412,995
-	-	-	1,116,857
-	-	4,685,712	15,169,975
374,429	-	-	534,545
<u>6,601,033</u>	<u>39,803,901</u>	<u>-</u>	<u>47,460,115</u>
<u>6,976,038</u>	<u>41,713,109</u>	<u>6,760,772</u>	<u>72,928,866</u>
-	-	8,490,282	21,629,514
965,348	-	-	965,348
-	-	-	14,466,984
<u>255,452</u>	<u>4,776,420</u>	<u>1,839,408</u>	<u>14,425,956</u>
<u>\$ 1,220,800</u>	<u>\$ 4,776,420</u>	<u>\$ 10,329,690</u>	<u>\$ 51,487,802</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation.....	\$ 15,939,940	\$ 16,054,496	\$ -	\$ -
Preferred Properties, Inc. and Affiliates				
Health.....	2,140,548	1,342,523	420,821	-
Toledo Arena Sports, Inc.				
Recreation.....	11,407,982	11,361,119	-	-
Lucas County Land Reutilization Corporation				
Public works.....	10,301,276	1,071,197	6,705,638	-
Lucas County Transportation Improvement District				
Public works.....	285,032	-	-	944,131
Lucas County Economic Development Corporation				
Legislative & executive.....	3,453,098	-	1,350,000	-
Toledo-Lucas County Convention and Visitors Bureau				
Recreation.....	9,901,778	4,642,371	3,914,634	665,500
Total component units.....	\$ 53,429,654	\$ 34,471,706	\$ 12,391,093	\$ 1,609,631
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 (restated).....				
Net position at end of year.....				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Preferred Properties, Inc. and Affiliates</u>	<u>Toledo Arena Sports, Inc.</u>	<u>Lucas County Land Reutilization Corporation</u>	<u>Lucas County Transportation Improvement District</u>	<u>Lucas County Economic Development Corporation</u>	<u>Toledo-Lucas County Convention and Visitors Bureau</u>	<u>Total</u>
\$ 114,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,556
-	(377,204)	-	-	-	-	-	(377,204)
-	-	(46,863)	-	-	-	-	(46,863)
-	-	-	(2,524,441)	-	-	-	(2,524,441)
-	-	-	-	659,099	-	-	659,099
-	-	-	-	-	(2,103,098)	-	(2,103,098)
-	-	-	-	-	-	(679,273)	(679,273)
<u>114,556</u>	<u>(377,204)</u>	<u>(46,863)</u>	<u>(2,524,441)</u>	<u>659,099</u>	<u>(2,103,098)</u>	<u>(679,273)</u>	<u>(4,957,224)</u>
246,185	88,897	662	230,876	3,506	2,399,343	43,394	3,012,863
-	-	-	1,846,215	125,572	-	-	1,971,787
<u>139,259</u>	<u>318</u>	<u>121,940</u>	<u>5,887</u>	<u>-</u>	<u>755,569</u>	<u>-</u>	<u>1,022,973</u>
<u>385,444</u>	<u>89,215</u>	<u>122,602</u>	<u>2,082,978</u>	<u>129,078</u>	<u>3,154,912</u>	<u>43,394</u>	<u>6,007,623</u>
500,000	(287,989)	75,739	(441,463)	788,177	1,051,814	(635,879)	1,050,399
<u>10,234,953</u>	<u>14,542,936</u>	<u>3,281,738</u>	<u>7,254,978</u>	<u>432,623</u>	<u>3,724,606</u>	<u>10,965,569</u>	<u>50,437,403</u>
<u>\$ 10,734,953</u>	<u>\$ 14,254,947</u>	<u>\$ 3,357,477</u>	<u>\$ 6,813,515</u>	<u>\$ 1,220,800</u>	<u>\$ 4,776,420</u>	<u>\$ 10,329,690</u>	<u>\$ 51,487,802</u>



Metroparks Toledo Snowshoeing

Strap on a pair of Metroparks snowshoes and explore a winter wonderland! Growing in popularity, snowshoeing is a great way to enjoy the winter woods on the Metroparks trails. Some people even enjoy running in snowshoes. Walking trails and open fields are available for snowshoeing—just add snow.

You never know what can “pop up” in winter! Sometimes, conditions are just right for a fun snowshoe adventure in our beautiful Metroparks.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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

Lucas County Land Reutilization Corporation (LCLRC)

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

Toledo Arena Sports, Inc. (TASI)

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Preferred Properties, Inc. and Affiliates (“Preferred Properties”)

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC’s fiscal year end is December 31. During 2023, the County contributed \$350,000 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

RELATED ORGANIZATIONS

Toledo-Lucas County Public Library (the “Library”)

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

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

Lucas County	47.89%
Defiance County	16.38%
Fulton County	12.90%
Williams County	13.65%
Henry County	<u>9.18%</u>
Totals	<u>100.00%</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

In 2023, the County contributed \$4,722,582 for the CCNO's operations, which represents 47.58% 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 a custodial fund on the County's financial statements. During 2023, 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 2023, 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 911 Regional Council of Governments

The Lucas County 911 Regional Council of Governments (the "COG") is a jointly governed organization between Lucas County and the other subdivisions located in Lucas County (the "members"). Formed as a Council of Governments as permitted under Ohio Revised Code Section 167.01, the intent of the COG is for the members to share in providing the financial resources and infrastructure needed to operate a safe, effective, and efficient 911 system for Lucas County and all of the subdivisions within its jurisdictional territory. The COG is controlled by a Governing Board of Directors consisting of the Sheriff of Lucas County, police chiefs, and fire chiefs from the County. The degree of control exercised by any member is limited to its representation on the Governing Board of Directors. Each member is annually assessed a required contribution based on its utilization of the computer aided dispatch system. In accordance with GASB Statement No. 14 as amended by GASB Statement No. 61, the County does not have any equity interest in the COG. Financial information may be obtained by writing to the Lucas County Auditor's office, at One Government Center, Suite 600, Toledo, OH 43604, or by calling 419-213-4406.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

OneOhio Recovery Foundation Region 4 (the "Foundation")

The Foundation is a jointly governed organization among the governments located in Lucas County. The Foundation was established to designate recipients of the regions statewide opioid settlement allocations and to appoint a representative to the statewide OneOhio Recovery Foundation. The Foundation is governed by a seven-member Board of Directors, three of whom are appointed by the Lucas County Commissioners, two of whom represent the City of Toledo, one representative is appointed by a simple majority of municipalities of Lucas County, excluding any municipality that already has a seat, and one representative appointed by a simple majority of the townships of Lucas County. The Board determines how opioid settlement funds should be disbursed. Each participant's degree of control is limited to its representation on the Board. During 2023, the County made no contributions to the Foundation.

POTENTIAL COMPONENT UNITS REPORTED AS CUSTODIAL 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 custodial 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
Outdoor Sylvania Community Parks
Lucas County Local Emergency Planning Commission
Lucas County 911 Regional Council of Governments

B. Basis of Presentation

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

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.

Capital Improvements Fund - This fund accounts for and reports financial resources that are committed for expenditures of capital improvements and acquisitions.

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

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

The County reports the following major enterprise funds:

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

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

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

The County's custodial funds account for licenses, permits, and fees distributed to other political subdivisions and assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Lucas County Board of Health, Lucas County Family and Children First Council, Lucas County Soil and Water Conservation District, The Olander Park District, Lucas County 911 Regional Council of Governments, and the Lucas County Local Emergency Planning Commission and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

D. Measurement Focus

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

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

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.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 11 and 12 for deferred outflows of resources related to net pension liability/asset and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

See Notes 11 and 12 for deferred inflows of resources related to net pension liability/asset and net OPEB liability, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 19,713,420	\$ 20,871,093	\$ 30,744,762	\$ 50,162,935	\$ 27,569,470
Less: allowance for doubtful accounts	<u>(913,756)</u>	<u>(961,531)</u>	<u>(1,405,189)</u>	<u>(2,258,228)</u>	<u>(1,261,492)</u>
Net taxes receivable	<u>\$ 18,799,664</u>	<u>\$ 19,909,562</u>	<u>\$ 29,339,573</u>	<u>\$ 47,904,707</u>	<u>\$ 26,307,978</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 custodial funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services, and capital outlays and equipment).

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

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

Each County department prepares a budget that is approved by the Board of County Commissioners. Modifications to the original budget within expenditure objects can be made by the budget manager in the Management and Budget Office. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures. The Clerk of Courts Investment Pool fund and the miscellaneous fund do not have legally adopted budgets.

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 2023, 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, Agricultural Government Mortgage (AGM) securities, commercial paper, foreign government bonds, Corporate bonds, negotiable certificate of deposit, Municipal bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2023, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

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 2023 amounted to \$15,699,102 which includes \$14,689,081 assigned from other County funds, as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$25,000 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 their acquisition value.

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

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

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

The County is reporting intangible right to use assets related to lease equipment and buildings and Subscription Based Information Technology Agreements (SBITAs). The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease/SBITA term or the useful life of the underlying asset.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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.

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

M. Self-Funded Insurance

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

The County's Self-Funded Workers' Compensation Fund (an internal service fund) accounts for and finances its uninsured risks of loss for workers' compensation claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. Under the individual retrospective rating plan, the Self-Funded Workers' Compensation Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim. Under the group retrospective rating plan, the County pays a premium to the Ohio Bureau of Workers' Compensation (BWC) and BWC pays the cost of all claims. 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 \$30,000 is reported in the fund at December 31, 2023 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums approximate the claims liability.

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023*

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

O. Prepayments

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

R. Net Position

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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, leases, SBITAs, financed purchase note payables, and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension asset/liability and net OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

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.

W. Pensions/Other Postemployment Benefits (OPEB)

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

X. Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$1,243,972 are reflected as fines and forfeitures revenue in the OneOhio special revenue fund in the accompanying financial statements.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2023, the County has implemented GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements", GASB Statement No. 96, "Subscription Based Information Technology Arrangements", certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

These changes were incorporated in the County's 2023 financial statements. The County recognized \$1,986,765 in governmental activities subscriptions payable at January 1, 2023; however, this entire amount was offset by the intangible asset, right-to-use subscription assets.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2023 included the following individual fund deficits:

	<u>Deficit</u>
<u>Nonmajor governmental funds</u>	
Workforce development	\$587,116
Miscellaneous	15,919

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

C. Restatement of Fund Balance/Net Position/Cash and Cash Equivalents

The following corrections of errors and omissions had an effect on the governmental fund balances and business-type activities net positions as reported at December 31, 2022:

	Governmental Funds			
		<u>Debt</u>		<u>Capital</u>
		<u>Service</u>		<u>Improvements</u>
Fund balance as previously reported	\$	12,497,420	\$	90,078,639
Errors and omissions		293,483		(293,483)
Restated fund balance at January 1, 2023	\$	12,790,903	\$	89,785,156

	Business-type activities			
	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>	<u>Nonmajor Enterprise Funds</u>
Net position as previously reported	\$ 43,472,912	\$ 16,685,992	\$ 37,452,564	\$ 19,815,877
Errors and omissions	378,183	559,360	357,223	(1,294,766)
Restated net position at January 1, 2023	\$ 43,851,095	\$ 17,245,352	\$ 37,809,787	\$ 18,521,111

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

The following corrections of errors and omissions had an effect on the business-type activities cash and cash equivalents as reported at December 31, 2022 on the statement of cash flows:

	Business-type activities			
	Water Supply System	Wastewater Treatment	Sewer System	Nonmajor Enterprise Funds
Cash and Cash Equivalents as previously reported	\$ 10,325,174	\$ 8,988,669	\$ 10,809,817	\$ 19,781,688
Errors and omissions	<u>378,183</u>	<u>559,360</u>	<u>357,223</u>	<u>(1,294,766)</u>
Restated cash and cash equivalents at January 1, 2023	<u>\$ 10,703,357</u>	<u>\$ 9,548,029</u>	<u>\$ 11,167,040</u>	<u>\$ 18,486,922</u>

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 monies may be deposited or invested in the following securities authorized under both the County's investment policy and O.R.C. 135.35, including, but not limited to:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal or interest by the United States, or any book entry zero-coupon security that is a direct obligation of 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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit account, including, but not limited to, passbook accounts, in any eligible institution mentioned in O.R.C. 135.32;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions mature within ten years from the date of settlement;
5. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio);
6. No-load money market mutual funds rated at the highest category at the time of purchase by at least one nationally recognized statistical rating organization or 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;

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

7. Up to fifteen percent of the County's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:
 - a. The notes are rated in the three highest categories by at least two nationally recognized statistical rating organization at the time of purchase;
 - b. The notes mature not later than three years after purchase;
8. Up to forty percent of the County's total average portfolio in either of the following:
 - a. High grade commercial paper when the aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase;
 - b. Bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase;
9. High-grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed in the aggregate two percent of the County's total average portfolio and shall mature no later than five years after purchase;
10. Written repurchase agreements in the securities described in (1) or (2) provided that the market value of the agreement be at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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. Except as noted above, 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.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

A. Cash on Hand

At year end, the County had \$5,750 in undeposited cash on hand and \$10,350 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 \$10,272,277 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. Restricted Equity in Pooled Cash and Investments

At year-end, the County had \$7,007,767 on deposit with a financial institution for monies set aside for debt service payments and a debt service reserve related to bonds held by the Port Authority. The amount held by the Trustee is included in the County's depository balance below.

D. Deposits with Financial Institutions

At December 31, 2023, the carrying amount of all County deposits was \$27,356,966 and the bank balance was \$32,882,841. Of the bank balance, \$11,776,255 was covered by the FDIC and \$21,106,586 was collateralized by the Ohio Pooled Collateral System.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2023, the County was in the OPCS. Although 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, 2023*

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

E. Investments

As of December 31, 2023, the County had the following investments and maturities:

Measurement/ <u>Investment type</u>	Measurement Value	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
<i>Fair Value:</i>					
FFCB	\$ 114,231,521	\$ 14,220,442	\$ 23,757,910	\$ 20,259,304	\$ 55,993,865
FHLB	60,282,757	6,100,343	6,213,572	36,649,346	11,319,496
FHLMC	44,676,408	10,211,925	19,111,397	-	15,353,086
FNMA	19,863,762	6,853,915	12,936,808	-	73,039
Foreign Government Bonds	7,500,000	2,500,000	-	5,000,000	-
AGM	123,800	-	-	-	123,800
U.S. Treasury Notes	162,387,528	20,652,049	36,422,067	24,118,855	81,194,557
Commercial paper	21,187,217	21,187,217	-	-	-
Corporate bonds	20,418,170	10,649,405	5,522,784	4,245,981	-
Negotiable CDs	2,317,191	729,583	1,415,680	-	171,928
Municipal bonds	9,543,825	2,681,784	-	6,862,041	-
U.S. Government Money					
Market Mutual Funds	434,626	434,626	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	<u>80,408,811</u>	<u>80,408,811</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 543,375,616</u>	<u>\$ 176,630,100</u>	<u>\$ 105,380,218</u>	<u>\$ 97,135,527</u>	<u>\$ 164,229,771</u>

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit quality information - as commonly expressed in terms of the credit ratings issued by the nationally recognized statistical rating organizations (NRSRO's) such as Moody's Investors Service, Standard & Poor's, or Fitch Ratings, provides a current depiction of potential variable cash flows and credit risk. The County's investments in federal agency securities and U.S. Treasury Notes were rated AA+ by Standard & Poor's and Aaa by Moody's. Standard & Poor's has assigned STAR Ohio and the U.S. Government Money Market Mutual Funds an AAAM money market rating. The foreign government bonds are rated AA- by Standard & Poor's and A1 by Moody's. The investments in commercial paper were rated A-1 and A1+ by Standard & Poor's and P-1 by Moody's. The investments in corporate bonds were rated AA+ by Standard & Poor's and Aa1 by Moody's. The investments in municipal bonds were rated SP-1+ by Standard & Poor's and were not rated by Moody's. The investments in negotiable CDs were not rated.

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, 2023, 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, 2023, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 114,231,521	21.02%
FHLB	60,282,757	11.09%
FHLMC	44,676,408	8.22%
FNMA	19,863,762	3.66%
Foreign Government Bonds	7,500,000	1.38%
AGM	123,800	0.02%
U.S. Treasury Notes	162,387,528	29.88%
Commercial Paper	21,187,217	3.90%
Corporate bonds	20,418,170	3.76%
Negotiable CDs	2,317,191	0.43%
Municipal bonds	9,543,825	1.76%
U.S. Government Money Market Mutual Funds	434,626	0.08%
<i>Amortized Cost:</i>		
STAR Ohio	<u>80,408,811</u>	<u>14.80%</u>
Total	<u>\$ 543,375,616</u>	<u>100.00%</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

F. 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, 2023:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 27,356,966
Investments	543,375,616
Cash on hand	<u>16,100</u>
Total	<u>\$ 570,748,682</u>

<u>Cash and investments per financial statements</u>	
Governmental activities	\$ 481,830,220
Business-type activities	45,521,913
Custodial funds	<u>43,396,549</u>
Total	<u>\$ 570,748,682</u>

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2023, consisted of the following, as reported on the fund financial statements:

<u>Transfer To</u>	<u>Transfer From General</u>	<u>Transfer From Nonmajor Governmental</u>	<u>Transfer From Sewer System</u>	<u>Total Transfers In</u>
Governmental Funds:				
Debt service	\$ 6,853,408		\$ 80,000	\$ 6,933,408
Capital Improvements	38,913,315		-	38,913,315
Non-major governmental	<u>26,223,190</u>	<u>7,346,373</u>	-	<u>33,569,563</u>
Total Transfers Out	<u>\$ 71,989,913</u>	<u>\$ 7,346,373</u>	<u>\$ 80,000</u>	<u>\$ 79,416,286</u>

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

The transfer from the sewer system major enterprise funds is to provide funds for debt service payments. The transfer from the nonmajor governmental funds to the nonmajor governmental funds is to provide funds to the County 911 system and EMS services.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2023, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 34,266
Mental Health and Recovery	Internal Service Funds	664
Children Services Board	Internal Service Funds	4,065
Capital Improvements	Internal Service Funds	22
Nonmajor Governmental Funds	Internal Service Funds	15,928
Wastewater Treatment	Internal Service Funds	286
Nonmajor Enterprise Funds	Internal Service Funds	726
Internal Service Funds	Internal Service Funds	2,499
Total Internal Service		58,456
Nonmajor Governmental Funds	General	15,919
Total		\$ 74,375

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

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

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually or semi-annually in 2023, the first payment was due January 31, 2023 and the remainder was payable by July 31, 2023.

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, 2022, are levied after October 1, 2023, and are collected in 2024 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 6 - TAXES - (Continued)

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.

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, 2023 was \$17.42 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 6,491,876,110
Commercial/Industrial/Mineral	2,073,407,250
<u>Public Utility</u>	
Real	33,257,010
Personal	<u>538,771,940</u>
Total Assessed Value	<u>\$ 9,137,312,310</u>

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 6 - 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 15.42 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2023 is as follows:

<u>Purpose</u>	Voter Authorized Rate (a)	Effective Rate Levied for 2023 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.75	0.604165	0.715495	2024
Mental Health & Recovery	2.50	1.974250	2.384313	2024/2028/2032
Developmental Disabilities	6.00	4.623588	5.629593	continuous
Children Services	3.65	2.886674	3.481096	2026/2028
Zoo Operating	0.65	0.513305	0.619921	2026
Zoo Improvements	1.00	0.789700	0.453725	2026
911 Emergency Telephone Sys.	0.70	0.552790	0.667608	2026
Science & Natural History	0.17	0.134249	0.162133	2027
Total Voted Tax Rates	15.42	12.078721	14.113884	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total Direct Tax Rates	17.42	14.078721	16.113884	

(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.

B. Tax Abatements

As of December 31, 2023, the County provides tax abatements through two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 6 - TAXES - (Continued)

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

The County has entered into agreements to abate property taxes through these programs. During 2023, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
CRA	\$ 9,287
Ezone	<u>179,784</u>
Total	<u>\$ 189,071</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2023, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Toledo	\$ 1,787,465	\$ 228,470	\$ 2,015,935
City of Maumee	76,173	-	76,173
City of Oregon	40,984	75,248	116,232
City of Sylvania	52,461	-	52,461
City of Waterville	4,951	-	4,951
Village of Holland	6,482	-	6,482
Swanton Township	46,208	-	46,208
Sylvania Township	8,498	-	8,498
Spencer Township	3,439	-	3,439
Total	<u>\$ 2,026,661</u>	<u>\$ 303,718</u>	<u>\$ 2,330,379</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2023 amounted to \$123,363,373.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Due to the implementation of GASB Statement No. 96 (see Note 3.A for detail), the County has reported capital assets for the intangible right to use SBITAs which are reflected in the schedule below. Capital asset activity for year ended December 31, 2023 follows:

<u>Governmental Activities:</u>	Restated Balance 12/31/2022	Increases	Decreases	Balance 12/31/2023
Capital assets not being depreciated/amortized:				
Land	\$ 32,666,557	\$ 1,859,232	\$ -	\$ 34,525,789
Right of way	6,780,313	154,289	-	6,934,602
Construction in progress	39,189,589	24,030,972	(35,790,661)	27,429,900
Total capital assets not being depreciated/amortized	<u>78,636,459</u>	<u>26,044,493</u>	<u>(35,790,661)</u>	<u>68,890,291</u>
Capital assets being depreciated:				
Buildings, structures and improvements	373,060,898	25,966,986	(1,029,571)	397,998,313
Furniture, fixtures and equipment	52,411,175	2,384,093	(5,039,300)	49,755,968
Computer software	11,114,209	-	(6,598,792)	4,515,417
Infrastructure	428,116,718	9,955,618	-	438,072,336
Intangible right to use:				
Leased buildings	2,739,503	-	(17,721)	2,721,782
Leased equipment	-	947,616	-	947,616
SBITAs	1,986,765	114,349	-	2,101,114
Total capital assets being depreciated/amortized	<u>869,429,268</u>	<u>39,368,662</u>	<u>(12,685,384)</u>	<u>896,112,546</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(179,774,890)	(9,194,556)	208,935	(188,760,511)
Furniture, fixtures and equipment	(44,979,360)	(3,151,263)	4,770,366	(43,360,257)
Computer software	(11,114,209)	-	6,598,792	(4,515,417)
Infrastructure	(357,686,685)	(7,884,266)	-	(365,570,951)
Intangible right to use:				
Leased buildings	(311,691)	(301,055)	17,721	(595,025)
Leased equipment	-	(180,870)	-	(180,870)
SBITAs	-	(590,604)	-	(590,604)
Total accumulated depreciation/amortization	<u>(593,866,835)</u>	<u>(21,302,614)</u>	<u>11,595,814</u>	<u>(603,573,635)</u>
Total capital assets being depreciated/amortization, net	<u>275,562,433</u>	<u>18,066,048</u>	<u>(1,089,570)</u>	<u>292,538,911</u>
Governmental activities capital assets, net	<u>\$ 354,198,892</u>	<u>\$ 44,110,541</u>	<u>\$ (36,880,231)</u>	<u>\$ 361,429,202</u>

Construction in progress: During 2023, the County incurred additional expenditures of \$24,030,972, with completed projects amounting to \$35,790,661. Completed projects and expenses for new construction in progress during 2023 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations.

Computer Software: Amounts reported above as depreciable computer software represent software purchased by the County and software developed internally for use by the County.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 7,904,530
Judicial	2,034,605
Public safety	2,534,886
Public works	8,359,101
Health	343,184
Human services	45,523
Internal service funds	80,785
Total depreciation expense - governmental activities	<u>\$ 21,302,614</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2023 follows:

<u>Business-Type Activities:</u>	<u>Balance 12/31/2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/2023</u>
Capital assets not being depreciated/amortized:				
Land	\$ 338,953	\$ 152,033	\$ -	\$ 490,986
Construction in progress	6,198,711	6,420,082	(12,618,793)	-
Total capital assets not being depreciated/amortized	<u>6,537,664</u>	<u>6,572,115</u>	<u>(12,618,793)</u>	<u>490,986</u>
Capital assets being depreciated:				
Buildings, structures and improvements	49,958,531	-	-	49,958,531
Land improvements	177,914,896	13,692,750	-	191,607,646
Furniture, fixtures and equipment	15,234,134	631,804	(289,983)	15,575,955
Intangible right to use:				
Leased equipment	447,621	35,922	(7,236)	476,307
Total capital assets being depreciated/amortized	<u>243,555,182</u>	<u>14,360,476</u>	<u>(297,219)</u>	<u>257,618,439</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(22,447,481)	(1,208,746)	-	(23,656,227)
Land improvements	(107,028,005)	(3,756,735)	-	(110,784,740)
Furniture, fixtures and equipment	(10,905,474)	(790,144)	202,988	(11,492,630)
Intangible right to use:				
Leased equipment	(180,724)	(95,533)	7,236	(269,021)
Total accumulated depreciation/amortization	<u>(140,561,684)</u>	<u>(5,851,158)</u>	<u>210,224</u>	<u>(146,202,618)</u>
Total capital assets being depreciated/amortization, net	<u>102,993,498</u>	<u>8,509,318</u>	<u>(86,995)</u>	<u>111,415,821</u>
Business-Type Activities capital assets, net	<u>\$ 109,531,162</u>	<u>\$ 15,081,433</u>	<u>\$ (12,705,788)</u>	<u>\$ 111,906,807</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$1,804,171
Wastewater Treatment	1,388,912
Sewer System	2,080,530
Sanitary Engineer	211,384
Solid Waste	<u>366,161</u>
Total depreciation/amortization expense	<u>\$5,851,158</u>

C. Component Units

The capital asset activity for year ended December 31, 2023 follows:

	Balance 12/31/2022	Increases	Decreases	Balance 12/31/2023
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 2,717,303	\$ 34,250	\$ -	\$ 2,751,553
Capital assets being depreciated:				
Buildings, structures and improvements	28,924,128	489,977	-	29,414,105
Furniture, fixtures and equipment	<u>10,157,114</u>	<u>1,042,648</u>	<u>(34,518)</u>	<u>11,165,244</u>
Total capital assets being depreciated	39,081,242	1,532,625	(34,518)	40,579,349
Accumulated depreciation	<u>(19,462,911)</u>	<u>(2,272,995)</u>	<u>34,518</u>	<u>(21,701,388)</u>
Total capital assets being depreciated, net	<u>19,618,331</u>	<u>(740,370)</u>	<u>-</u>	<u>18,877,961</u>
Governmental activities capital assets, net	<u>\$ 22,335,634</u>	<u>\$ (706,120)</u>	<u>\$ -</u>	<u>\$ 21,629,514</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 309,146
Preferred Industries, Inc. and Affiliates	527,695
Toledo Arena Sports, Inc.	169,701
Lucas County Land Reutilization Corporation	12,832
Toledo-Lucas Convention and Visitors Bureau	<u>1,253,621</u>
Total depreciation expense - component units	<u>\$2,272,995</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 9 - NOTES PAYABLE

During 2023, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/2022	Issued	Redeemed	Balance 12/31/2023
Taxable Economic Delvelopment					
Revenue Notes - Series 2022	5.250%	\$ 37,455,000	\$ -	\$ (37,455,000)	\$ -
Taxable Arena Improvement Notes - Series 2022	5.125%	1,200,000	-	(1,200,000)	-
Taxable Economic Delvelopment					
Revenue Notes - Series 2023	6.250%	-	37,455,000	-	37,455,000
Total notes payable		<u>\$ 38,655,000</u>	<u>\$ 37,455,000</u>	<u>\$ (38,655,000)</u>	37,455,000
Add: Unamortized premium					<u>73,349</u>
Total governmental activities					<u>\$ 37,528,349</u>
Various Purpose Improvements - Series 2022	3.875%	\$ 12,318,000	\$ -	\$ (12,318,000)	\$ -
Various Purpose Improvements - Series 2023	4.375%	-	8,490,000	-	8,490,000
Total notes payable		<u>\$ 12,318,000</u>	<u>\$ 8,490,000</u>	<u>\$ (12,318,000)</u>	8,490,000
Add: Unamortized premium					<u>24,552</u>
Total business-type activities					<u>\$ 8,514,552</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 Economic Development Revenue Notes - Series 2023: \$37,455,000 of outstanding taxable economic development revenue notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Economic Development Revenue Notes mature October 12, 2024. The County loaned the proceeds of the Notes to the Lucas County Economic Development Corporation. See Note 20 for more detail on the loan.

Various Purpose Improvement Notes - Series 2023: \$8,490,000 of outstanding various purpose notes payable are reported in the Water Supply Fund, Wastewater Treatment Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matures on October 14, 2024.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 9 - NOTES PAYABLE - (Continued)

The following is a schedule of the various purpose improvement notes:

Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	8,490,000
Total business-type activities portion	<u>\$ 8,490,000</u>

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

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

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

On December 28, 2016, the County issued \$39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$31,750,000) and the Series 2010 Taxable Arena Improvement Bonds (\$5,000,000). The County deposited bond proceeds in the amount of \$40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2023, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds and the Series 2010 Taxable Arena Improvement Bonds were \$31,750,000 and \$4,620,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

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

On July 27, 2017, the County issued \$12,240,000 of Series 2017 Various Purpose Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$12,470,000). The County deposited bond proceeds in the amount of \$12,996,753 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2023, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$8,260,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

On July 27, 2017, the County issued \$15,060,000 of Series 2017 Arena Improvement Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Taxable Arena Improvement Bonds (\$13,100,000). The County deposited bond proceeds in the amount of \$15,162,039 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2023, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$12,885,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

On July 10, 2018, the County issued \$9,255,000 in Series 2018 Capital Facilities Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof. The Series 2018 Capital Facilities Improvement Bonds mature on October 1, 2032. Principal payments are due October 1 of each year and interest payments are due April 1 and October 1 of each year.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

On June 18, 2019, the County issued \$5,000,000 in Series 2019 Various Purpose Bonds. The bonds were issued to finance (1) a portion of the cost of constructing, reconstructing, widening, improving, grading, draining, paving, and extending roads, highways, expressways, freeways, streets, curbs and gutters, and related bridges, viaducts, overpasses, underpasses, service and access highways, with all necessary appurtenances thereto, and (2) the property owners' portion, in anticipation of the collection of special assessments heretofore levied. The Series 2019 Various Purpose Bonds mature on December 1, 2029. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

On October 15, 2020, the County issued \$17,000,000 in Series 2020 Capital Facilities Improvement Bonds. The bonds were issued to finance the cost of acquiring, remodeling, renovating, furnishing, equipping, and otherwise improving facilities and improving the site thereof. The Series 2020 Capital Facilities Improvement Bonds mature on December 1, 2040. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

On October 13, 2022, the County issued \$41,580,000 in Series 2022 Long Term General Obligation Bonds. The bonds were issued to finance the cost of remodeling, renovating, furnishing, equipping, and otherwise improving facilities and improving the site of the Convention Center. The Series 2022 Long Term General Obligation Bonds mature on December 1, 2052. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

Special Assessment Bonds with Governmental Commitment

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

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2023 principal and interest payments on the bonds required 100% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$915,962. Principal and interest paid for the current year and total net revenues were \$39,870 and \$41,671 respectively.

Ohio Public Works Commission (OPWC) Loans

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

OPWC loans are direct borrowings that have terms negotiated directly between the County and the OPWC and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the County for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the County is located to pay the amount of the default from funds that would otherwise be appropriated to the County from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable.

Ohio Water Development (OWDA) Loans

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

OWDA loans are direct borrowings that have terms negotiated directly between the County and the OWDA and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the County to pay any fines, penalties, interest, or late charges associated with the default.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Due to the implementation of GASB Statement No. 96 (see Note 3.A for detail), the County has reported obligations for SBITAs payable which are reflected in the schedule below. In 2023, the following changes occurred in the governmental activities long-term obligations.

Governmental Activities	Original Issued	Maturity Date	Restated Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2011 - 2.25-4.00% Court of Appeals Refunding	\$ 4,395,000	12/01/23	\$ 445,000	\$ -	\$ (445,000)	\$ -	\$ -
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	38,555,000	-	(175,000)	38,380,000	180,000
2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	14,050,000	-	(245,000)	13,805,000	250,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	8,770,000	-	(840,000)	7,930,000	905,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	6,765,000	-	(885,000)	5,880,000	875,000
2019 - 2.00% to 4.00% Various Purpose Bonds	5,000,000	12/01/29	3,670,000	-	(480,000)	3,190,000	485,000
2020 - 1.00% to 4.00% Capital Improvement Bonds	17,000,000	12/01/40	16,995,000	-	(775,000)	16,220,000	780,000
2022 - 4.00% to 5.50% Long Term General Obligation Bonds	41,580,000	12/01/52	41,580,000	-	-	41,580,000	50,000
Total general obligation bonds	<u>\$ 144,345,000</u>		<u>\$ 130,830,000</u>	<u>\$ -</u>	<u>\$ (3,845,000)</u>	<u>\$ 126,985,000</u>	<u>\$ 3,525,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
2003 - 2.75% to 5.00% Sewers & waterlines	\$ 990,000	12/01/23	\$ 70,000	\$ -	\$ (70,000)	\$ -	\$ -
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	215,000	-	(105,000)	110,000	110,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	330,000	-	(105,000)	225,000	110,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	215,000	-	(70,000)	145,000	70,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	350,000	-	(80,000)	270,000	85,000
2006 - 4.50% S.S. 772	936,100	09/01/26	257,600	-	(60,200)	197,400	62,900
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	160,000	-	(30,000)	130,000	30,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	289,335	-	(42,342)	246,993	45,870
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	120,665	-	(17,658)	103,007	19,130
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	565,000	-	(70,000)	495,000	75,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	180,000	-	(20,000)	160,000	20,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	485,000	-	(30,000)	455,000	35,000
2019 - 2.00% to 4.00% Sewers S899	250,000	12/01/39	220,000	-	(10,000)	210,000	10,000
Total special assessment bonds	<u>\$ 11,436,100</u>		<u>\$ 3,457,600</u>	<u>\$ -</u>	<u>\$ (710,200)</u>	<u>\$ 2,747,400</u>	<u>\$ 672,900</u>
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 577,100	\$ -	\$ (13,900)	\$ 563,200	\$ 14,400

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

Governmental Activities - (Continued)

	Original	Maturity	Restated			Balance	Amount
	Issued	Date	Balance	Additions	Reductions	12/31/2023	Due in
			12/31/2022				One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 51,355	\$ -	\$ (9,335)	\$ 42,020	\$ 9,338
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	32,309	-	(4,973)	27,336	4,970
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	31,139	-	(4,793)	26,346	4,790
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	25,163	-	(3,357)	21,806	3,355
2013 - 0% Road improvements culverts	45,833	7/1/2023	4,578	-	(4,578)	-	-
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	14,449	-	(5,771)	8,678	5,778
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	9,894	-	(3,959)	5,935	3,956
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	10,285	-	(4,116)	6,169	4,112
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	110,109	-	(27,526)	82,583	27,528
2017 - 0% Road improvements - Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	105,037	-	(23,341)	81,696	23,342
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	167,676	-	(11,180)	156,496	11,178
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	86,045	-	(14,342)	71,703	14,340
2019 - 0% Road improvements - CL14U McCord Rd	229,010	7/1/2029	160,310	-	(22,904)	137,406	22,900
2019 - 0% Road improvements - CL32V Prov & Holl	185,167	7/1/2030	138,878	-	(18,519)	120,359	18,516
2020 - 0% Road improvements - CL04V I-475 & US23	500,000	7/1/2030	475,000	-	(25,000)	450,000	25,000
2020 - 0% Road improvements - CL08W McCord Rd	31,777	7/1/2030	23,832	-	(3,177)	20,655	3,178
2021 - 0% Road improvements - CL06Y Lathrop Rd Bridge No 318 Replacement	99,123	7/1/2031	101,045	-	(5,182)	95,863	5,182
2021 - 0% Road improvements - CL07X King & C King and Centennial Right Turn Lane	113,190	7/1/2031	101,871	-	(11,319)	90,552	11,319
2022 - 0% Road improvements - CL15Z Holland Sylvania Road Resurfacing	235,000	7/1/2032	235,000	-	(23,500)	211,500	23,500
2023 - 0% Road improvements - CL12Z Eber, Stitt, Neapolis-Waterville, & Sylvania Road Resurfacing	-	7/1/2033	-	288,302	-	288,302	-
2023 - 0% Road improvements - CL17Z Mitchaw Rd, Door St, & Holland-Sylvania Road Resurfacing	-	7/1/2033	-	170,177	-	170,177	-
2023 - 0% Road improvements - CL13Z Jeffer Rd Bridge #860 Replacement	193,000	7/1/2033	-	193,000	-	193,000	9,650
2023 - 0% Road improvements - CL24V Tea Industrial Park US 20a Access	72,068	7/1/2033	-	72,068	(7,207)	64,861	7,207
Total OPWC loans	\$ 3,167,365		\$ 1,883,975	\$ 723,547	\$ (234,079)	\$ 2,373,443	\$ 239,139

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Restated			Balance 12/31/2023	Amount Due in One Year
			Balance 12/31/2022	Additions	Reductions		
<u>Other long-term obligations</u>							
Lease payable			\$ 2,460,411	\$ 928,892	\$ (404,187)	\$ 2,985,116	\$ 478,483
SBITA payable			1,986,765	-	(549,549)	1,437,216	459,571
Compensated absences			22,997,874	14,888,407	(14,321,491)	23,564,790	14,768,703
Landfill obligation			350,000	94,200	(119,200)	325,000	65,000
Claims payable			4,439,778	4,039,451	(4,439,778)	4,039,451	4,039,451
Net Pension Liability			90,205,731	220,667,593	-	310,873,324	-
Net OPEB Liability			-	6,531,525	-	6,531,525	-
Total other long-term obligations			<u>122,440,559</u>	<u>247,150,068</u>	<u>(19,834,205)</u>	<u>349,756,422</u>	<u>19,811,208</u>
Total governmental activities obligations			259,189,234	247,873,615	(24,637,384)	482,425,465	24,262,647
Add: unamortized bond premiums			5,045,141	-	(292,639)	4,752,502	-
Less: unamortized bond discounts			<u>(430,919)</u>	-	<u>15,566</u>	<u>(415,353)</u>	-
Total on statement of net position			<u>\$ 263,803,456</u>	<u>\$ 247,873,615</u>	<u>\$ (24,914,457)</u>	<u>\$ 486,762,614</u>	<u>\$ 24,262,647</u>

During 2023, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

	Original Issued	Maturity Date	Balance			Balance 12/31/2023	Amount Due in One Year
			12/31/2022	Additions	Reductions		
<u>OWDA Loans (Direct Borrowing):</u>							
2004 - 3.85% Wastewater treatment	\$ 15,170,142	07/01/29	\$ 5,419,307	\$ -	\$ (748,863)	\$ 4,670,444	\$ 777,970
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	471,414	-	(75,327)	396,087	79,643
2009 - 4.36% Water 5114	1,097,053	01/01/30	494,670	-	(61,858)	432,812	64,586
2009 - 4.36% Sewer 5113	789,485	01/01/30	355,987	-	(44,517)	311,470	46,479
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	488,734	-	(46,982)	441,752	48,662
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	224,113	-	(21,542)	202,571	22,314
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	346,874	-	(22,960)	323,914	23,526
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	1,059,422	-	(70,124)	989,298	71,853
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	9,844,921	-	(521,586)	9,323,335	535,447
2018 - 2.64% Water supply system	490,000	01/01/38	390,448	-	(21,526)	368,922	22,097
2018 - 2.64% Sewer 7797	589,639	01/01/38	469,843	-	(25,903)	443,940	26,591
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	<u>2,995,606</u>	<u>07/01/39</u>	<u>2,546,427</u>	-	<u>(122,012)</u>	<u>2,424,415</u>	<u>125,613</u>
Total OWDA loans	<u>\$ 37,656,960</u>		<u>\$ 22,112,160</u>	<u>\$ -</u>	<u>\$ (1,783,200)</u>	<u>\$ 20,328,960</u>	<u>\$ 1,844,781</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due in One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 35,530	\$ -	\$ (17,763)	\$ 17,767	\$ 17,767
2005 - 0% Sewer system	432,200	07/01/25	43,220	-	(21,610)	21,610	21,610
2005 - 0% Sewer system	381,016	07/01/25	28,585	-	(19,059)	9,526	9,526
2006 - 0% Wastewater	1,215,159	07/01/26	182,274	-	(60,758)	121,516	60,758
2008 - 0% Sewer system	71,487	01/01/29	19,662	-	(3,577)	16,085	3,574
2010 - 0% Sewer system	482,191	07/01/30	168,764	-	(24,107)	144,657	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	47,383	-	(5,920)	41,463	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	65,034	-	(7,648)	57,386	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	43,525	-	(5,123)	38,402	5,120
2013 - 0% Sewer system	192,007	01/01/34	100,807	-	(9,604)	91,203	9,600
2014 - 0% CL21Q	144,635	01/01/35	83,164	-	(7,231)	75,933	7,232
2014 - 0% CL12Q/13Q	439,555	01/01/35	216,254	-	(18,017)	198,237	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	93,566	-	(13,362)	80,204	13,368
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	275,533	-	(19,003)	256,530	19,002
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	387,500	-	(25,000)	362,500	25,000
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	242,416	-	(16,158)	226,258	16,162
2018 - 0% Sewer CL27T S-408 Relining	143,289	01/01/38	103,887	-	(7,167)	96,720	7,164
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	232,500	-	(15,000)	217,500	15,000
2019 - 0% Wastewater CL21T SCADA	400,000	01/01/40	310,000	-	(20,000)	290,000	20,000
2019 - 0% Wastewater CL21U Water resource	716,000	07/01/40	572,800	-	(35,800)	537,000	35,800
2019 - 0% Wastewater CL08V No 189 Lining	271,184	07/01/40	270,000	-	(15,000)	255,000	15,000
2019 - 0% Sewer CL22V Sylvania Pump Station	60,370	07/01/39	49,534	-	(3,096)	46,438	3,096
2020 - 0% Water Bonsels & Blossman Water Main	288,558	07/01/40	245,274	-	(14,428)	230,846	14,428
2020 - 0% Sewer Siphon Rehabilitation Cairl Ditch	100,000	07/01/40	85,000	-	(5,000)	80,000	5,000
2021 - 0% Sanitary Sewer Cleaning & Repair	540,000	07/01/41	513,000	-	(27,000)	486,000	27,000
2021 - 0% Washington Twp Watermain Replace	97,872	07/01/41	92,978	-	(4,893)	88,085	4,894
2021 - 0% Fallen Timbers Pump Station Improv	100,000	07/01/41	95,000	-	(5,000)	90,000	5,000
2022 - 0% Angola Road Sanitary Sewer Extension	369,982	07/01/42	270,266	99,716	(18,500)	351,482	18,500
2023 - 0% CL26Y Water Resource Recovery Facility	510,000	07/01/42	-	510,000	(12,750)	497,250	25,500
2023 - 0% CL24Y Reckenridge & Spncer PS Rehab	99,450	07/01/42	-	99,450	-	99,450	4,972
2023 - 0% CL15W Cleaning, Inspection % Rehab	1,000,000	07/01/42	-	1,000,000	-	1,000,000	50,000
Total OPWC loans	\$ 10,487,990		\$ 4,873,456	\$ 1,709,166	\$ (457,574)	\$ 6,125,048	\$ 515,781

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due in One Year
<u>Other long-term obligations:</u>							
Lease payable			\$ 150,773	\$ 35,242	\$ (69,169)	\$ 116,846	\$ 54,900
Financed purchase note payable			96,990	-	(96,990)	-	-
Compensated absences			579,623	404,636	(425,236)	559,023	392,590
Net Pension Liability			2,867,997	6,307,545	-	9,175,542	-
Net OPEB Liability			-	192,780	-	192,780	-
Total on statement of net position			<u>\$ 30,680,999</u>	<u>\$ 8,649,369</u>	<u>\$ (2,832,169)</u>	<u>\$ 36,498,199</u>	<u>\$ 2,808,052</u>

A summary of the County's future long-term debt funding requirements as of December 31, 2023 follows:

Year Ended	Bonds			
	General Obligation		Special Assessment Government Commitment	
	Principal	Interest	Principal	Interest
2024	\$ 3,525,000	\$ 5,169,915	\$ 672,900	\$ 122,035
2025	3,680,000	5,088,915	580,800	92,110
2026	3,755,000	4,994,390	413,700	67,179
2027	3,895,000	4,888,278	265,000	48,510
2028	4,020,000	4,747,727	240,000	36,256
2029 - 2033	22,340,000	21,569,371	435,000	75,306
2034 - 2038	30,900,000	16,798,137	125,000	11,500
2039 - 2043	22,220,000	11,011,436	15,000	450
2044 - 2048	16,240,000	6,814,900	-	-
2049 - 2052	16,410,000	2,024,450	-	-
Total	<u>\$ 126,985,000</u>	<u>\$ 83,107,519</u>	<u>\$ 2,747,400</u>	<u>\$ 453,346</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

Year Ended	Bonds		Loans (Direct Borrowing)			
	Revenue		OWDA		OPWC ⁽¹⁾	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 14,400	\$ 25,413	\$ 1,844,781	\$ 610,066	\$ 754,920	\$ -
2025	15,100	24,696	1,908,604	546,649	699,107	-
2026	15,800	24,017	1,974,750	480,927	631,411	-
2027	16,500	23,305	2,043,312	412,808	592,212	-
2028	17,200	22,625	2,063,918	342,203	574,089	-
2029 - 2033	97,812	99,098	5,715,189	1,034,660	2,285,501	-
2034 - 2038	121,975	74,427	4,681,950	331,311	1,737,675	-
2039 - 2043	152,371	44,030	96,456	1,414	765,097	-
2044 - 2046	112,042	15,150	-	-	-	-
Total	<u>\$ 563,200</u>	<u>\$ 352,761</u>	<u>\$ 20,328,960</u>	<u>\$ 3,760,038</u>	<u>\$ 8,040,012</u>	<u>\$ -</u>

(1) OPWC loans road improvements CL12Z Eber, Stitt, Neapolis-Waterville, & Sylvania Road Resurfacing and CL17Z Mitchaw Road, Door Street, & Holland-Sylvania Road Resurfacing are not included in the future debt schedule as the loans are not closed and final disbursements have not been made. These loans will be added to the future debt schedule when future debt service payments are finalized.

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$227.5 million and \$91.6 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$199.4 million and \$63.5 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2023 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 13,411,137	\$ 380,285
Sick	9,385,714	172,737
Compensation	<u>767,939</u>	<u>6,001</u>
Total	<u>\$ 23,564,790</u>	<u>\$ 559,023</u>

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 Custodial 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).

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

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.

Financed Purchase Note Payable

The liability for the financed purchase note payable is described in Note 19.

Net Pension Liability and Net OPEB Liability

The County pays obligations related to employee compensation from the fund benefitting from their services. The governmental activities net pension and net OPEB 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 Custodial fund (a nonmajor governmental fund). The business-type activities net pension and net OPEB 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). See Notes 11 and 12 for further information.

Lease Payable

The County has entered into lease agreements for the use of right to use buildings and equipment. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the general fund, sheriff policing and the countywide communication system nonmajor special revenue funds, and the sanitary engineer and solid waste nonmajor enterprise funds.

The County has entered into lease agreements for buildings and equipment at varying years and terms as follows:

<u>Purpose</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Building	2006 - 2017	5 - 30	2029 - 2036	Monthly
Vehicles	2020 - 2023	3 - 6	2023 - 2028	Monthly

The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 533,383	\$ 151,130	\$ 684,513
2025	528,256	122,247	650,503
2026	477,360	92,254	569,614
2027	471,346	64,701	536,047
2028	332,656	43,437	376,093
2029 - 2033	732,076	52,110	784,186
2034 - 2036	26,885	1,613	28,498
Total	<u>\$ 3,101,962</u>	<u>\$ 527,492</u>	<u>\$ 3,629,454</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

SBITA Payable

The County has entered into an agreement for the right to use subscription to software. Due to the implementation of GASB Statement No. 96, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the subscription. The subscription payments will be paid from the board of developmental disabilities fund and the countywide communication system nonmajor special revenue fund.

The County has entered into agreements for subscriptions at varying years and terms as follows:

<u>SBITA</u>	<u>Commencement Date</u>	<u>Years</u>	<u>End Date</u>	<u>Payment Method</u>
Software	2021	3 - 5	2024 - 2026	Annually

The following is a schedule of future payments under the agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 459,571	\$ 69,694	\$ 529,265
2025	469,515	48,075	517,590
2026	<u>508,130</u>	<u>24,987</u>	<u>533,117</u>
Total	<u>\$ 1,437,216</u>	<u>\$ 142,756</u>	<u>\$ 1,579,972</u>

Component Units

The County's component units have the following long-term obligations due at December 31, 2023:

At December 31, 2023, the Toledo Mud Hens has a long-term deferred compensation liability of \$1,215,297. Of this total, \$1,055,181, is considered due in more than one year and \$160,116 is due within one year.

The Lucas County Transportation Improvement District has a long-term SIB loan. Interest on the loan accrues at 3.00% and is due semi-annually. At December 31, 2023, the balance of the SIB loan is \$6,975,462. Of this amount \$374,429 is due within one year and \$6,601,033 is due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2023, the balance of the long-term note payable is \$39,803,901.

Conduit Debt Obligations

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

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

As of December 31, 2023, there were 13 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$607,630,000, including \$582,155,000 for hospitals, \$8,000,000 for industrial development, economic, and school facilities, and \$17,475,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Asset and Net OPEB Liability

The net pension liability/asset and the net OPEB liability reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions and OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium.

State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The remainder of this note includes the pension disclosures. See Note 12 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. 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.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	State and Local			
	Traditional	Combined	Public Safety	Law Enforcement
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee	10.0 %	10.0 %	12.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

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

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$24,068,175 for 2023. Of this amount, \$1,013,026 is reported as due to other governments.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2022, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Proportion of the net pension liability/asset prior measurement date	1.07940600%	1.01082600%	0.73626800%	
Proportion of the net pension liability/asset current measurement date	<u>1.09309700%</u>	<u>1.00551900%</u>	<u>0.73732600%</u>	
Change in proportionate share	<u>0.01369100%</u>	<u>-0.00530700%</u>	<u>0.00105800%</u>	
Proportionate share of the net pension liability	\$ 320,048,866	\$ -	\$ -	\$ 320,048,866
Proportionate share of the net pension asset	-	(2,348,969)	(57,152)	(2,406,121)
Pension expense	42,776,358	301,165	(5,538)	43,071,985

Of the County's proportionate share of the net pension liability of \$320,048,866, \$310,873,324 is reported in the governmental activities and \$9,175,542 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$2,406,121, \$2,337,139 is reported in the governmental activities and \$68,982 is reported in the business-type activities.

Of the County's total pension expense of \$43,071,985, \$41,908,929 is reported in the governmental activities and \$1,163,056 is reported in the business-type activities.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 10,630,680	\$ 144,413	\$ 164,228	\$ 10,939,321
Net difference between projected and actual earnings on pension plan investments	91,223,980	856,063	26,790	92,106,833
Changes of assumptions	3,381,092	155,514	3,633	3,540,239
Changes in employer's proportionate percentage/ difference between employer contributions	383,474	-	-	383,474
Contributions subsequent to the measurement date	23,040,569	516,558	511,049	24,068,176
Total deferred outflows of resources	<u>\$ 128,659,795</u>	<u>\$ 1,672,548</u>	<u>\$ 705,700</u>	<u>\$ 131,038,043</u>

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ -	\$ 335,635	\$ -	\$ 335,635
Changes in employer's proportionate percentage/ difference between employer contributions	1,460,504	-	-	1,460,504
Total deferred inflows of resources	<u>\$ 1,460,504</u>	<u>\$ 335,635</u>	<u>\$ -</u>	<u>\$ 1,796,139</u>

\$24,068,176 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2024. Of the total contributions made subsequent to the measurement date, \$23,378,160 relates to governmental activities and \$690,016 relates to business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Year Ending December 31:				
2024	\$ 11,267,085	\$ 34,746	\$ 27,247	\$ 11,329,078
2025	21,352,106	157,491	29,235	21,538,832
2026	26,851,660	218,517	29,737	27,099,914
2027	44,687,871	368,568	33,704	45,090,143
2028	-	(1,006)	19,337	18,331
Thereafter	-	42,039	55,391	97,430
Total	\$ 104,158,722	\$ 820,355	\$ 194,651	\$ 105,173,728

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2022, compared to the December 31, 2021 actuarial valuation, are presented below.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	22.00 %	2.62 %
Domestic equities	22.00	4.60
Real estate	13.00	3.27
Private equity	15.00	7.53
International equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2022 was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 479,422,525	\$ 320,048,866	\$ 187,478,585
Combined Plan	(1,225,863)	(2,348,969)	(3,239,068)
Member-Directed Plan	(36,541)	(57,152)	(73,081)

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

See Note 11 for a description of the net OPEB liability/asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2023 was 4.00%; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$290,513 for 2023. Of this amount, \$12,228 is reported as due to other governments.

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the net OPEB liability/asset prior measurement date	1.06349100%
Proportion of the net OPEB liability current measurement date	<u>1.07597600%</u>
Change in proportionate share	<u>0.01248500%</u>
Proportionate share of the net OPEB liability	\$ 6,724,305
OPEB expense	(13,245,868)

Of the County's proportionate share of the net OPEB liability of \$6,724,305, \$6,531,525 is reported in the governmental activities and \$192,780 is reported in the business-type activities.

Of the County's total OPEB expense of (\$13,245,868), (\$12,870,861) is reported in the governmental activities and (\$375,007) is reported in the business-type activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on OPEB plan investments	\$ 13,354,706
Changes of assumptions	6,567,780
Changes in employer's proportionate percentage/ difference between employer contributions	1,953
Contributions subsequent to the measurement date	290,513
Total deferred outflows of resources	\$ 20,214,952

	OPERS
Deferred inflows of resources	
Differences between expected and actual experience	\$ 1,677,305
Changes of assumptions	540,420
Changes in employer's proportionate percentage/ difference between employer contributions	251,828
Total deferred inflows of resources	\$ 2,469,553

\$290,513 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2024. Of the total contributions made subsequent to the measurement date, \$282,185 relates to governmental activities and \$8,328 relates to business-type activities.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

	<u>OPERS</u>
Year Ending December 31:	
2024	\$ 1,980,243
2025	4,858,787
2026	4,164,430
2027	6,451,426
Total	<u>\$ 17,454,886</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	2.75 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	5.22%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	4.05%
Prior Measurement date	1.84%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2036
Prior Measurement date	5.50% initial, 3.50% ultimate in 2034
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00 %	2.56 %
Domestic equities	26.00	4.60
Real Estate Investment Trusts (REITs)	7.00	4.70
International equities	25.00	5.51
Risk parity	2.00	4.37
Other investments	6.00	1.84
Total	<u>100.00 %</u>	

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Discount Rate - A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22%) or one-percentage-point higher (6.22%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ 22,886,467	\$ 6,724,305	\$ (6,612,120)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 6,302,843	\$ 6,724,305	\$ 7,198,679

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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	\$ (7,258,114)	\$ (3,495,665)	\$ (3,491,363)	\$ 1,256,857
Net adjustment for revenue accruals	11,237,265	661,726	853,233	94,258
Net adjustment for expenditure accruals	(42,231)	(234,047)	(319,453)	485,598
Net adjustment for other sources/uses	449,709	-	-	-
Funds budgeted elsewhere	846,516	-	-	-
Adjustment for encumbrances	<u>2,585,774</u>	<u>52</u>	<u>60,968</u>	<u>1,831,775</u>
GAAP basis	<u>\$ 7,818,919</u>	<u>\$ (3,067,934)</u>	<u>\$ (2,896,615)</u>	<u>\$ 3,668,488</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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: Certificate of Title Administration Fund, Recorder Equipment Fund, Payroll Reserve Fund, Sick Reserve Fund, Vacation Reserve Fund, and the Comp Time Reserve Fund.

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Prepayments	432,676	-	-	17,786
Unclaimed monies	1,396,097	-	-	-
Total nonspendable	1,828,773	-	-	17,786
Restricted:				
Ditch maintenance	329,411	-	-	-
Legislative and executive operations	7,007,767	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	20,086,331	-	106,726,896
Human services programs	-	-	13,675,280	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	7,337,178	20,086,331	13,675,280	106,726,896
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	3,614,736	-	-	-
Compensated absences	3,062,327	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	6,677,063	-	-	-
Assigned:				
Legislative and executive operations	1,559,522	-	-	-
Judicial operations	63,828	-	-	-
Public safety programs	299,149	-	-	-
Public works projects	5,666	-	-	-
Health programs	511,453	-	-	-
Human service programs	21,854	-	-	-
Conservation & recreation programs	3,931	-	-	-
Total assigned	2,465,403	-	-	-
Unassigned (deficit)	54,458,625	-	-	-
Total fund balances	\$ 72,767,042	\$ 20,086,331	\$ 13,675,280	\$ 106,744,682

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ 939,186	\$ 939,186
Prepayments	-	-	1,661,170	2,111,632
Unclaimed monies	-	-	-	1,396,097
Total nonspendable	<u>-</u>	<u>-</u>	<u>2,600,356</u>	<u>4,446,915</u>
Restricted:				
Ditch maintenance	-	-	-	329,411
Legislative and executive operations	-	-	16,898,872	23,906,639
Judicial operations	-	-	14,921,665	14,921,665
Public safety programs	-	-	13,085,133	13,085,133
Public works projects	-	-	17,965,881	17,965,881
Health programs	-	-	1,527,640	128,340,867
Human services programs	-	-	2,014,504	15,689,784
Conservation and recreation programs	-	-	296,355	296,355
Community development projects	-	-	33,044,045	33,044,045
Capital projects	-	-	360,882	360,882
Total restricted	<u>-</u>	<u>-</u>	<u>100,114,977</u>	<u>247,940,662</u>
Committed:				
Legislative and executive operations	-	-	559,265	559,265
Payroll	-	-	-	3,614,736
Compensated absences	-	-	-	3,062,327
Public safety programs	-	-	4,937,687	4,937,687
Capital projects	-	103,592,610	-	103,592,610
Debt service	15,391,747	-	-	15,391,747
Total committed	<u>15,391,747</u>	<u>103,592,610</u>	<u>5,496,952</u>	<u>131,158,372</u>
Assigned:				
Legislative and executive operations	-	-	-	1,559,522
Judicial operations	-	-	-	63,828
Public safety programs	-	-	-	299,149
Public works projects	-	-	-	5,666
Health programs	-	-	-	511,453
Human Service programs	-	-	-	21,854
Conservation & recreation programs	-	-	-	3,931
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,465,403</u>
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(603,035)</u>	<u>53,855,590</u>
Total fund balances	<u>\$ 15,391,747</u>	<u>\$ 103,592,610</u>	<u>\$ 107,609,250</u>	<u>\$ 439,866,942</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 15 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 2,473,329
Mental Health and Recovery	52
Children Services Board	60,968
Board of Developmental Disabilities	1,732,904
Capital Improvements	15,616,586
Nonmajor Governmental Funds	<u>5,825,641</u>
 Total	 <u>\$ 25,709,480</u>

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$350,000 will be required to clean up, monitor, and maintain the site. In 2023, the County revised its estimated cost to clean up the landfill decreasing the estimate by \$25,000. Approximately \$65,000 of the costs are to be incurred in the next year. The current liability of \$65,000 is included in the long-term liability due within a year with the remaining \$260,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred. The estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2023 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, 2023.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,662,980
State Public Defender Reimbursement	1,673,166
Unrestricted Grants and Entitlements	1,403,806
Casino Revenue	1,492,499
Homestead and Rollback	995,593
	8,228,044
Mental Health and Recovery Fund:	
Grants and Entitlements	6,528,312
Homestead and Rollback	983,166
	7,511,478
Children Services Board Fund:	
Grants and Entitlements	4,111,478
Homestead and Rollback	1,311,161
	5,422,639
Board of Developmental Disabilities Fund:	
Grants and Entitlements	2,015,899
Homestead and Rollback	1,741,376
	3,757,275
Capital Improvements Fund:	
Grants and Entitlements	150,000
	150,000
Other Governmental Funds:	
Grants and Entitlements	5,237,988
License, Gasoline and Permissive Taxes	8,320,986
Homestead and Rollback	1,193,683
	14,752,657
Total Intergovernmental Receivables	\$ 39,822,093

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 18 - RISK MANAGEMENT

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

The claims liability of \$4,039,451 reported in the internal service funds at December 31, 2023 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 2023 and 2022 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2023	\$ 4,439,778	\$ 37,147,115	\$ (206,855)	\$ (37,340,587)	\$ 4,039,451
2022	4,424,366	34,357,487	106,340	(34,448,415)	4,439,778

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2023 "Change in Provision for Workers' Compensation Claims" includes a \$1,934,507 calendar year 2024 premium payment made in 2023 related to this transition.

The County estimates that all of the claims payable liability at December 31, 2023 will be paid within one year.

NOTE 19 – FINANCED PURCHASE NOTE PAYABLE

In 2020, the County entered into a financed purchase note payable (note payable) agreement with the Huntington National Bank to purchase a sewer operation vector truck. The note payable was in the amount of \$478,229 and matured on November 1, 2023. The note payable carries an interest rate of 2.88%. Principal and interest payments are made from the Sewer System Fund and due on November 1.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 20 – LOAN RECEIVABLE

On October 15, 2022, the County issued \$37,455,000 of Taxable Economic Development Revenue Notes-Series 2022 (see Note 9) to provide funds necessary to loan to the Lucas County Economic Development Corporation (LCEDC) for the purpose of paying a portion of the costs of the acquisition and redevelopment of the site generally known as the “Park Inn By Radisson Hotel” located on land situated at the intersection of Summit and Monroe Streets in the City of Toledo adjacent to the facility currently known as the Glass City Center. Improvements will include (i) conversion of the existing hotel into a dual branded Hilton Garden Inn with approximately 216 rooms and Hilton Homewood Suites with 93 rooms, (ii) an approximately 120-seat restaurant, (iii) acquisition of parking rights sufficient to provide parking by guests, invitees and customers of the converted hotel, (iv) clearing, improving and equipping its site and related sites, and (v) all sidewalks, access ways and utility connections necessary for the improvements (the “Project”).

On July 22, 2020, the LCEDC entered into an Operating Agreement with Toledo PI Acquisitions, and Continental/FHG Toledo Hotel, LLC. On October 15, 2020, the County and the LCEDC entered into a Loan Agreement whereby the LCEDC is required to make loan payments to the extent the LCEDC receives distributions of Operating Cash Flow pursuant to and defined in the Operating Agreement, and (2) as distributions of Capital Events Cash Flow pursuant and defined in the Operating Agreement. The interest rate on the LCEDC loan, with respect to the period for which the LCEDC interest rate is being determined, shall be the effective annual rate of interest calculated and determined with reference to all interest costs payable by the County on the notes. The LCEDC interest rate may change from time to time to reflect the rates of interest on such debt, as refinanced in whole or in part.

In 2020, the County passed through \$35,955,000 in note proceeds to the LCEDC to fund the hotel project. In 2021, the County passed through an additional \$1,500,000 in note proceeds to the LCEDC for the hotel project. In accordance with the Loan Agreement and the Operating Agreement, the LCEDC will repay the \$37,455,000 loan through funds generated from the renovated hotel operations.

In 2023, the County used the Taxable Economic Development Revenue Notes-Series 2023 to pay off a portion of the Taxable Economic Development Revenue Notes-Series 2022.

A summary of the County’s outstanding loan receivable as of December 31, 2023 follows:

Loan	Balance 12/31/2022	New Loans	Repayments	Balance 12/31/2023
Lucas County Economic Development Corporation - Hotel Renovation	<u>\$ 37,455,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,455,000</u>

NOTE 21 – GUARANTEE AGREEMENT RECEIVABLE/PAYABLE

In 2021, the Lucas County Transportation Improvement District (TID) closed on an \$8,000,000 SIB loan agreement with the State of Ohio through the Ohio Department of Transportation (ODOT). The term of the loan is for 20 years and carries a 3% interest rate. The loan matures on December 1, 2038. The proceeds were used as the local share of the Dorr Street and I 475/US 23 Interchange project that is being constructed by ODOT.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023*

NOTE 21 – GUARANTEE AGREEMENT RECEIVABLE/PAYABLE - (Continued)

In conjunction with this loan, the County and ODOT have entered into a Guarantee Agreement whereby the County provides a guarantee from its Motor Vehicle Gas Tax Fund (a nonmajor governmental fund) securing repayment of the SIB loan. The TID and the County entered into an Intergovernmental Agreement where the County will make semi-annual payments to the TID in the exact amounts of the debt service due on the SIB loan. The TID is the recipient of the SIB loan while the County, under the Guarantee Agreement, serves as the substantive third-party guarantor of the loan.

In addition to the above, the County entered into an agreement with Springfield Township (Township) where the County bills the Township for the debt service on the SIB loan annually.

The County has recorded a Guarantee Agreement receivable for the amount due from Springfield Township and a Guarantee Agreement payable for the amount due to the TID at December 31, 2023. During 2023, the County paid \$363,444 and \$218,372 in principal and interest to the TID and received the same amounts from the Township.

A summary of the County's outstanding guarantee agreement receivable/payable as of December 31, 2023 follows:

Loan	Balance 12/31/2022	Issues	Repayments	Balance 12/31/2023
Guarantee agreement receivable/payable	\$ 7,338,906	\$ -	\$ (363,444)	\$ 6,975,462

NOTE 22 - MISCELLANEOUS REVENUE

Debt service miscellaneous receipts are primarily from suite revenues from the Huntington Center and other county proportional shares of annual debt service. Capital Project miscellaneous receipts consisted primarily of suite revenues from the Huntington Center and naming rights revenues for the Glass City Center.

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	1.093097%	1.079406%	1.110647%	1.143095%
County's proportionate share of the net pension liability	\$ 320,048,866	\$ 93,073,728	\$ 162,826,383	\$ 223,875,481
County's covered payroll	\$ 152,268,543	\$ 149,049,471	\$ 162,095,979	\$ 155,014,050
County's proportionate share of the net pension liability as a percentage of its covered payroll	210.19%	62.44%	100.45%	144.42%
Plan fiduciary net position as a percentage of the total pension liability	75.74%	96.62%	86.88%	82.17%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	1.005519%	1.010826%	1.027900%	1.044208%
County's proportionate share of the net pension asset	\$ 2,348,969	\$ 3,947,126	\$ 2,937,652	\$ 2,157,525
County's covered payroll	\$ 4,638,264	\$ 4,556,879	\$ 4,488,557	\$ 4,604,129
County's proportionate share of the net pension asset as a percentage of its covered payroll	50.64%	86.62%	65.45%	46.86%
Plan fiduciary net position as a percentage of the total pension asset	137.14%	169.88%	157.67%	145.28%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.737326%	0.736268%	0.739791%	0.768758%
County's proportionate share of the net pension asset	\$ 57,152	\$ 132,484	\$ 133,514	\$ 28,792
County's covered payroll	\$ 4,939,320	\$ 4,559,270	\$ 4,402,110	\$ 4,507,220
County's proportionate share of the net pension asset as a percentage of its covered payroll	1.16%	2.91%	3.03%	0.64%
Plan fiduciary net position as a percentage of the total pension asset	126.74%	171.84%	188.21%	118.84%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2019	2018	2017	2016	2015	2014
1.192465%	1.202848%	1.229434%	1.181053%	1.180313%	1.180313%
\$ 323,564,839	\$ 186,991,095	\$ 276,855,291	\$ 203,035,355	\$ 141,469,196	\$ 138,273,878
\$ 151,409,371	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375	\$ 141,893,915
213.70%	124.96%	182.20%	145.16%	98.53%	97.45%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
1.091423%	1.121022%	1.107362%	0.882170%	0.859879%	0.859879%
\$ 1,209,144	\$ 1,512,225	\$ 611,183	\$ 426,055	\$ 329,004	\$ 89,662
\$ 4,625,579	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175	\$ 1,952,238
26.14%	33.21%	16.46%	14.04%	10.47%	4.59%
126.64%	137.28%	116.55%	116.90%	114.83%	104.56%
0.743404%	0.710157%	0.705562%	0.674480%	n/a	n/a
\$ 16,781	\$ 24,561	\$ 2,914	\$ 2,578	n/a	n/a
\$ 4,197,740	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242	n/a	n/a
0.40%	0.64%	0.11%	0.07%	n/a	n/a
113.42%	124.46%	103.40%	103.91%	n/a	n/a

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 23,040,569	\$ 21,317,596	\$ 20,866,926	\$ 22,693,437
Contributions in relation to the contractually required contribution	<u>(23,040,569)</u>	<u>(21,317,596)</u>	<u>(20,866,926)</u>	<u>(22,693,437)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 164,575,493	\$ 152,268,543	\$ 149,049,471	\$ 162,095,979
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 516,558	\$ 649,357	\$ 637,963	\$ 628,398
Contributions in relation to the contractually required contribution	<u>(516,558)</u>	<u>(649,357)</u>	<u>(637,963)</u>	<u>(628,398)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,304,650	\$ 4,638,264	\$ 4,556,879	\$ 4,488,557
Contributions as a percentage of covered payroll	12.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 511,049	\$ 493,932	\$ 455,927	\$ 440,211
Contributions in relation to the contractually required contribution	<u>(511,049)</u>	<u>(493,932)</u>	<u>(455,927)</u>	<u>(440,211)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 5,110,490	\$ 4,939,320	\$ 4,559,270	\$ 4,402,110
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 21,701,967	\$ 21,197,312	\$ 19,452,729	\$ 18,234,501	\$ 16,784,089	\$ 17,229,525
<u>(21,701,967)</u>	<u>(21,197,312)</u>	<u>(19,452,729)</u>	<u>(18,234,501)</u>	<u>(16,784,089)</u>	<u>(17,229,525)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 155,014,050	\$ 151,409,371	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$ 644,578	\$ 647,581	\$ 591,869	\$ 445,530	\$ 364,101	\$ 377,181
<u>(644,578)</u>	<u>(647,581)</u>	<u>(591,869)</u>	<u>(445,530)</u>	<u>(364,101)</u>	<u>(377,181)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,604,129	\$ 4,625,579	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$ 450,722	\$ 419,774	\$ 383,917	\$ 315,632	\$ 449,549	
<u>(450,722)</u>	<u>(419,774)</u>	<u>(383,917)</u>	<u>(315,632)</u>	<u>(449,549)</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 4,507,220	\$ 4,197,740	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242	
10.00%	10.00%	10.00%	12.00%	12.00%	

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net OPEB liability/asset	1.075976%	1.063491%	1.093358%	1.125237%
County's proportionate share of the net OPEB liability/(asset)	\$ 6,724,305	\$ (33,012,590)	\$ (19,285,245)	\$ 154,003,949
County's covered payroll	\$ 161,846,127	\$ 158,165,620	\$ 170,986,646	\$ 164,125,399
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	4.15%	20.87%	11.28%	93.83%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	94.79%	128.23%	115.57%	47.80%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	<u>2019</u>	<u>2018</u>	<u>2017</u>
	1.171543%	1.180040%	1.199629%
\$	151,325,805	\$ 126,980,781	\$ 121,166,648
\$	160,232,690	\$ 158,028,385	\$ 158,297,192
	94.44%	80.35%	76.54%
	46.33%	54.14%	54.05%

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2023	2022	2021	2020
Contractually required contribution	\$ 290,513	\$ 197,574	\$ 182,370	\$ 176,085
Contributions in relation to the contractually required contribution	(290,513)	(197,574)	(182,370)	(176,085)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 173,990,633	\$ 161,846,127	\$ 158,165,620	\$ 170,986,646
Contributions as a percentage of covered payroll	0.17%	0.12%	0.12%	0.10%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 180,289	\$ 167,909	\$ 1,642,520	\$ 3,200,000	\$ 2,800,000	\$ 2,900,000
<u>(180,289)</u>	<u>(167,909)</u>	<u>(1,642,520)</u>	<u>(3,200,000)</u>	<u>(2,800,000)</u>	<u>(2,900,000)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 164,125,399	\$ 160,232,690	\$ 158,028,385	\$ 158,297,192	\$ 146,647,825	\$ 146,722,550
0.11%	0.10%	1.04%	2.02%	1.91%	1.98%

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- There were no changes in assumptions for 2023.

(Continued)

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.
- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.



COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 114,954,847	\$ 128,316,944	\$ 123,170,151	\$ (5,146,793)
Real property and other taxes.....	14,575,000	14,575,000	16,148,009	1,573,009
Charges for services.....	13,423,750	13,423,750	12,757,285	(666,465)
Licenses and permits.....	35,000	35,000	30,475	(4,525)
Fines and forfeitures.....	219,500	219,500	301,046	81,546
Intergovernmental.....	18,118,715	38,618,715	43,007,997	4,389,282
Special assessments.....	500,000	500,000	421,765	(78,235)
Investment income.....	5,530,000	5,530,000	14,892,518	9,362,518
Rental income.....	938,350	938,350	3,399,377	2,461,027
Other.....	1,626,120	1,626,120	2,367,627	741,507
Total revenues.....	169,921,282	203,783,379	216,496,250	12,712,871
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.....	1,495,165	1,451,530	1,325,589	125,941
Materials and supplies.....	53,638	44,323	43,721	602
Charges and services.....	78,142	97,642	92,966	4,676
Other.....	500	500	-	500
Capital outlay and equipment.....	10,017	73,327	71,003	2,324
<i>Real Estate Support Staff</i>				
Personal services.....	427,151	427,151	391,272	35,879
Charges and services.....	1,800	1,800	942	858
<i>Budget Commission</i>				
Personal services.....	10,915	10,915	10,915	-
<i>Board of Revision</i>				
Personal services.....	115,260	135,395	128,802	6,593
Materials and supplies.....	14,067	11,217	8,470	2,747
Charges and services.....	-	2,850	472	2,378

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.....	\$ 2,601,017	\$ 2,394,671	\$ 2,380,425	\$ 14,246
Materials and supplies.....	3,125	3,125	3,079	46
Charges and services.....	34,350	33,695	31,484	2,211
<i>Commissioners</i>				
Personal services.....	644,712	644,712	622,686	22,026
Materials and supplies.....	3,500	7,921	7,594	327
Charges and services.....	40,661	106,791	102,364	4,427
Capital outlay and equipment.....	20,000	12,949	12,760	189
<i>County Administrator</i>				
Personal services.....	1,095,663	1,149,724	1,137,457	12,267
Materials and supplies.....	9,500	10,500	7,006	3,494
Charges and services.....	202,335	147,274	139,829	7,445
Other.....	2,400	2,400	1,500	900
Capital outlay and equipment.....	20,000	20,000	8,592	11,408
<i>Facilities</i>				
Personal services.....	4,162,962	4,162,962	3,546,342	616,620
Materials and supplies.....	661,382	536,382	441,654	94,728
Charges and services.....	2,454,601	2,697,102	2,463,337	233,765
Capital outlay and equipment.....	118,500	114,500	76,011	38,489
<i>Department of Personnel</i>				
Personal services.....	879,577	886,862	869,422	17,440
Materials and supplies.....	7,000	7,000	6,788	212
Charges and services.....	120,190	110,884	105,815	5,069
Capital outlay and equipment.....	17,698	19,718	18,289	1,429
<i>Treasurer</i>				
Personal services.....	1,154,771	1,126,483	1,097,685	28,798
Materials and supplies.....	140,400	178,452	178,393	59
Charges and services.....	150,100	129,728	129,021	707
Other.....	5,000	-	-	-
Capital outlay and equipment.....	-	15,608	15,608	-

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.....	\$ 471,366	\$ 471,366	\$ 361,651	\$ 109,715
Materials and supplies.....	2,575	2,575	1,233	1,342
Charges and services.....	10,543	10,843	8,045	2,798
Other.....	1,000	700	-	700
Capital outlay and equipment.....	8,000	8,000	6,945	1,055
<i>System Solutions</i>				
Personal services.....	410,262	410,262	345,346	64,916
Materials and supplies.....	2,800	2,800	-	2,800
Charges and services.....	35,616	35,616	11,857	23,759
Other.....	1,000	1,000	-	1,000
Capital outlay and equipment.....	12,680	12,680	2,283	10,397
<i>Board of Elections</i>				
Personal services.....	2,040,710	2,059,710	1,968,054	91,656
Materials and supplies.....	177,015	385,047	384,806	241
Charges and services.....	1,282,117	1,132,518	1,126,311	6,207
Capital outlay and equipment.....	55,000	26,568	26,568	-
<i>Support Services</i>				
Personal services.....	567,837	567,837	444,339	123,498
Materials and supplies.....	6,061	6,061	836	5,225
Charges and services.....	25,500	25,500	24,486	1,014
Other.....	3,000	3,000	167	2,833
Capital outlay and equipment.....	4,500	4,500	380	4,120
<i>Centralized Records Center</i>				
Personal services.....	243,728	287,028	181,329	105,699
Materials and supplies.....	12,000	12,000	9,520	2,480
Charges and services.....	107,350	107,350	100,247	7,103
Other.....	1,500	1,500	-	1,500
Capital outlay and equipment.....	8,750	8,750	304	8,446
<i>Recorder</i>				
Personal services.....	712,590	712,590	667,187	45,403
Materials and supplies.....	20,000	18,000	14,054	3,946
Charges and services.....	135,875	137,875	134,210	3,665
<i>Annual Audit</i>				
Charges and services.....	162,500	162,500	162,500	-
Other.....	1,000	1,000	-	1,000
<i>Plan Commission</i>				
Charges and services.....	232,470	275,000	275,000	-

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.....	\$ 4,556,702	\$ 5,628,255	\$ 5,669,482	\$ (41,227)
Other.....	195,000	165,000	53,887	111,113
Capital outlay and equipment.....	12,000	12,000	-	12,000
<i>Real Estate Taxes</i>				
Other.....	275,000	275,000	260,256	14,744
<i>Insurance</i>				
Personal services.....	16,250,000	16,335,727	15,710,134	625,593
Charges and services.....	2,405,000	2,405,000	1,717,603	687,397
<i>Miscellaneous</i>				
Materials and supplies.....	9,600	9,600	1,756	7,844
Charges and services.....	2,988,912	2,888,911	2,629,130	259,781
Other.....	1,800,000	2,298,184	1,244,429	1,053,755
Capital outlay and equipment.....	-	1	-	1
<i>Criminal Justice</i>				
Charges and services.....	1,240,453	1,290,453	1,288,723	1,730
<i>LCIS Enterprise</i>				
Materials and supplies.....	9,600	9,600	5,244	4,356
Charges and services.....	340,349	358,089	343,114	14,975
Capital outlay and equipment.....	2,366,654	2,555,914	2,551,961	3,953
<i>Total General Government -</i>				
<i>Legislative and Executive.....</i>	<u>55,960,714</u>	<u>57,898,003</u>	<u>53,210,670</u>	<u>4,687,333</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.....	6,208,476	6,219,476	6,191,914	27,562
Materials and supplies.....	214,453	215,454	211,915	3,539
Charges and services.....	272,958	314,676	317,640	(2,964)
Capital outlay and equipment.....	58,749	66,659	66,990	(331)
<i>Juvenile Detention Center</i>				
Personal services.....	3,397,652	3,287,652	3,231,437	56,215
Materials and supplies.....	41,926	79,926	62,208	17,718
Charges and services.....	349,405	371,405	366,153	5,252
Capital outlay and equipment.....	17,340	5,712	5,711	1
<i>Prosecutor</i>				
Personal services.....	5,939,096	5,990,763	5,953,671	37,092
Materials and supplies.....	52,000	2,333	2,333	-
Charges and services.....	33,000	22,686	22,685	1
Capital outlay and equipment.....	-	8,314	8,314	-
<i>Domestic Relations Court</i>				
Personal services.....	2,848,529	2,848,686	2,836,024	12,662
Materials and supplies.....	19,850	15,403	14,335	1,068
Charges and services.....	214,451	218,794	213,830	4,964
Capital outlay and equipment.....	8,860	8,860	8,555	305

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.....	\$ 2,171,866	\$ 2,181,166	\$ 2,067,370	\$ 113,796
Materials and supplies.....	278,000	314,000	313,964	36
Charges and services.....	47,250	45,550	45,121	429
Capital outlay and equipment.....	3,250	6,045	5,984	61
<i>Probate Court</i>				
Personal services.....	2,398,359	2,545,992	2,487,168	58,824
Materials and supplies.....	38,400	38,400	38,278	122
Charges and services.....	47,320	81,604	46,088	35,516
Capital outlay and equipment.....	93,100	96,692	96,692	-
<i>Common Pleas Court</i>				
Personal services.....	6,335,854	6,390,033	6,333,112	56,921
Materials and supplies.....	50,924	51,274	48,902	2,372
Charges and services.....	253,030	209,643	203,099	6,544
Capital outlay and equipment.....	25,750	70,739	64,960	5,779
<i>Regional Court Services</i>				
Personal services.....	2,863,314	2,798,314	2,743,044	55,270
Materials and supplies.....	287,830	236,830	221,455	15,375
Charges and services.....	365,562	340,868	337,693	3,175
Other.....	200	200	145	55
Capital outlay and equipment.....	2,900	274,650	273,607	1,043
<i>Adult Probation</i>				
Personal services.....	2,660,205	2,504,205	2,452,809	51,396
Materials and supplies.....	15,500	15,500	14,366	1,134
Charges and services.....	53,013	38,013	30,102	7,911
Other.....	300	300	-	300
Capital outlay and equipment.....	6,000	6,000	3,207	2,793

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Maumee Municipal Court</i>				
Personal services.....	\$ 143,355	\$ 157,356	\$ 154,665	\$ 2,691
Charges and services.....	18,500	20,483	20,384	99
<i>Oregon Municipal Court</i>				
Personal services.....	180,985	181,676	146,187	35,489
Charges and services.....	17,100	17,100	16,331	769
<i>Sylvania Municipal Court</i>				
Personal services.....	163,188	164,847	164,370	477
Charges and services.....	43,100	45,820	45,790	30
<i>Toledo Municipal Court</i>				
Personal services.....	316,834	318,082	300,394	17,688
Charges and services.....	101,250	100,002	74,861	25,141
<i>Integrated Justice System</i>				
Personal services.....	679,312	683,483	678,958	4,525
Materials and supplies.....	800	800	740	60
Charges and services.....	117,898	108,228	105,721	2,507
Capital outlay and equipment.....	-	5,500	5,471	29
<i>Attorney Fees Public Defender</i>				
Materials and supplies.....	300	300	-	300
Charges and services.....	6,664,351	7,764,351	7,606,217	158,134
Other.....	5,000	5,000	-	5,000

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Court of Appeals</i>				
Materials and supplies.....	\$ 10,584	\$ 10,584	\$ 10,584	\$ -
Charges and services.....	557,520	567,380	514,050	53,330
Other.....	500	500	-	500
Capital outlay and equipment.....	1,500	1,500	-	1,500
<i>Total General Government - Judicial.....</i>	<u>46,696,749</u>	<u>48,075,809</u>	<u>47,185,604</u>	<u>890,205</u>
Public Safety				
<i>Coroner</i>				
Personal services.....	2,289,475	2,314,475	2,292,431	22,044
Capital outlay and equipment.....	25,569	89,569	89,569	-
<i>Public Safety Court Security</i>				
Personal services.....	2,775,012	2,863,752	2,720,739	143,013
<i>Sheriff Law Enforcement</i>				
Personal services.....	3,734,857	4,358,129	4,268,086	90,043
Materials and supplies.....	293,816	333,816	323,018	10,798
Charges and services.....	472,118	355,636	332,564	23,072
Capital outlay and equipment.....	674,660	679,994	668,117	11,877
<i>Sheriff Administration</i>				
Personal services.....	2,533,695	2,859,900	2,724,444	135,456
Materials and supplies.....	37,102	82,102	81,812	290
Charges and services.....	315,718	350,592	314,619	35,973
Capital outlay and equipment.....	88,463	88,463	86,697	1,766
<i>Sheriff Correction Center</i>				
Personal services.....	23,389,549	22,136,852	20,775,358	1,361,494
Materials and supplies.....	456,379	492,774	492,150	624
Charges and services.....	1,148,951	1,177,951	1,113,985	63,966
Capital outlay and equipment.....	345,000	364,512	363,048	1,464
<i>Medical Correction Center</i>				
Personal services.....	1,258,318	1,070,383	947,405	122,978
Materials and supplies.....	38,002	63,067	57,715	5,352
Charges and services.....	418,065	746,001	709,633	36,368
Capital outlay and equipment.....	4,000	4,000	441	3,559

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
<i>Public Safety</i>				
Charges and services.....	\$ 4,236,701	\$ 4,236,701	\$ 1,512,697	\$ 2,724,004
<i>Correction Center NW Ohio</i>				
Charges and services.....	4,927,628	4,927,628	4,927,628	-
<i>Total Public Safety</i>	49,463,078	49,596,297	44,802,156	4,794,141
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	236,989	237,739	222,834	14,905
Materials and supplies.....	1,000	625	487	138
Charges and services.....	1,156	15,156	15,125	31
Capital outlay and equipment.....	2,400	15,651	15,577	74
<i>Ditch Maintenance Projects</i>				
Personal services.....	2,740	2,740	2,740	-
Charges and services.....	221,556	227,091	227,091	-
<i>Total Public Works</i>	465,841	499,002	483,854	15,148
Health				
<i>Health Services</i>				
Charges and services.....	600,000	600,000	452,920	147,080
Other.....	974,210	974,210	971,742	2,468
<i>Total Health</i>	1,574,210	1,574,210	1,424,662	149,548
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	998,009	998,251	953,532	44,719
Materials and supplies.....	22,406	22,406	8,017	14,389
Charges and services.....	1,071,003	1,075,400	978,549	96,851
Other.....	2,000	2,000	-	2,000
Capital outlay and equipment.....	59,500	59,340	42,794	16,546
<i>Veteran Services</i>				
Charges and services.....	37,000	37,000	33,049	3,951
<i>Total Human Services</i>	2,189,918	2,194,397	2,015,941	178,456

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and Recreation				
<i>Agriculture</i>				
Materials and supplies.....	\$ -	\$ 5	\$ 2	\$ 3
Charges and services.....	41,511	41,511	40,711	800
Other.....	197,000	247,000	247,000	-
<i>Total Conservation and Recreation.....</i>	<u>238,511</u>	<u>288,516</u>	<u>287,713</u>	<u>803</u>
Other				
<i>Other</i>				
Other.....	575,000	1,806,702	1,806,702	-
<i>Unclaimed Funds</i>				
Other.....	-	315,877	315,877	-
<i>Total Other.....</i>	<u>575,000</u>	<u>2,122,579</u>	<u>2,122,579</u>	<u>-</u>
Total expenditures.....	<u>157,164,021</u>	<u>162,248,813</u>	<u>151,533,179</u>	<u>10,715,634</u>
Excess of revenues over expenditures.....	12,757,261	41,534,566	64,963,071	23,428,505
<u>Other financing sources (uses):</u>				
Transfers in.....	6,479,901	6,479,901	318,728	(6,161,173)
Transfers (out).....	(20,649,594)	(73,096,394)	(72,539,913)	556,481
Total other financing sources (uses).....	<u>(14,169,693)</u>	<u>(66,616,493)</u>	<u>(72,221,185)</u>	<u>(5,604,692)</u>
Net change in fund balance.....	(1,412,432)	(25,081,927)	(7,258,114)	17,823,813
Fund balance at beginning of year.....	34,680,893	34,680,893	34,680,893	-
<i>Prior year encumbrances appropriated.....</i>	1,700,734	1,700,734	1,700,734	-
Fund balance at end of year.....	<u>\$ 34,969,195</u>	<u>\$ 11,299,700</u>	<u>\$ 29,123,513</u>	<u>\$ 17,823,813</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 16,763,066	\$ 16,763,066	\$ 17,040,497	\$ 277,431
Intergovernmental.....	14,486,973	14,486,973	13,218,675	(1,268,298)
Other.....	25,000	25,000	43,406	18,406
Total revenues.....	31,275,039	31,275,039	30,302,578	(972,461)
Expenditures:				
Health				
Personal services.....	2,088,571	1,798,571	1,774,447	24,124
Materials and supplies.....	23,480	40,029	39,370	659
Charges and services.....	30,610,358	31,969,808	31,894,713	75,095
Other.....	29,590	81,590	80,147	1,443
Capital outlay and equipment.....	48,750	10,750	9,566	1,184
<i>Total Health.....</i>	<i>32,800,749</i>	<i>33,900,748</i>	<i>33,798,243</i>	<i>102,505</i>
Net change in fund balance.....	(1,525,710)	(2,625,709)	(3,495,665)	(869,956)
Fund balance at beginning of year.....	21,312,436	21,312,436	21,312,436	-
Prior year encumbrances appropriated.....	469	469	469	-
Fund balance at end of year.....	\$ 19,787,195	\$ 18,687,196	\$ 17,817,240	\$ (869,956)

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 24,892,683	\$ 24,892,683	\$ 25,146,210	\$ 253,527
Charges for services.....	398,584	398,584	605,800	207,216
Intergovernmental.....	28,264,090	28,264,090	29,843,672	1,579,582
Other.....	843,363	843,363	54,801	(788,562)
Total revenues.....	54,398,720	54,398,720	55,650,483	1,251,763
Expenditures:				
Human Services				
Personal services.....	31,767,515	31,487,270	30,513,425	973,845
Materials and supplies.....	997,358	890,677	742,926	147,751
Charges and services.....	25,107,174	29,273,650	27,652,112	1,621,538
Other.....	537,600	141,072	122,724	18,348
Capital outlay and equipment.....	169,000	188,444	110,659	77,785
<i>Total Human Services.....</i>	<i>58,578,647</i>	<i>61,981,113</i>	<i>59,141,846</i>	<i>2,839,267</i>
Net change in fund balance.....	(4,179,927)	(7,582,393)	(3,491,363)	4,091,030
Fund balance at beginning of year.....	15,706,288	15,706,288	15,706,288	-
<i>Prior year encumbrances appropriated.....</i>	<i>5,784</i>	<i>5,784</i>	<i>5,784</i>	<i>-</i>
Fund balance at end of year.....	\$ 11,532,145	\$ 8,129,679	\$ 12,220,709	\$ 4,091,030

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 44,780,000	\$ 44,780,000	\$ 41,155,106	\$ (3,624,894)
Intergovernmental.....	7,435,000	7,345,000	15,700,667	8,355,667
Investment income.....	-	-	12,206	12,206
Other.....	300,000	400,000	191,404	(208,596)
Total revenues.....	52,515,000	52,525,000	57,059,383	4,534,383
Expenditures:				
Health				
Personal services.....	27,146,181	24,384,435	23,302,919	1,081,516
Materials and supplies.....	195,811	354,815	212,978	141,837
Charges and services.....	29,397,943	31,939,387	31,188,611	750,776
Other.....	33,650	223,092	201,668	21,424
Capital outlay and equipment.....	1,036,408	1,030,720	896,350	134,370
<i>Total Health.....</i>	<i>57,809,993</i>	<i>57,932,449</i>	<i>55,802,526</i>	<i>2,129,923</i>
Net change in fund balance.....	(5,294,993)	(5,407,449)	1,256,857	6,664,306
Fund balance at beginning of year.....	102,074,947	102,074,947	102,074,947	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,814</i>	<i>1,814</i>	<i>1,814</i>	<i>-</i>
Fund balance at end of year.....	\$ 96,781,768	\$ 96,669,312	\$ 103,333,618	\$ 6,664,306

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments.....	\$ 882,445	\$ 882,445	\$ -
Rental income.....	1,675,253	1,675,253	-
Other.....	3,620,305	3,620,305	-
Total revenues.....	6,178,003	6,178,003	-
Expenditures:			
General Government -			
Legislative and Executive			
<i>Treasurer</i>			
Charges and services.....	12,050	12,050	-
Debt service:			
Principal retirement.....	4,569,100	4,569,100	-
Interest and fiscal charges.....	5,740,486	5,740,486	-
Total expenditures.....	10,321,636	10,321,636	-
(Deficiency) of revenues (under) expenditures.....	(4,143,633)	(4,143,633)	-
Other financing sources (uses):			
Transfers in.....	6,933,408	6,933,408	-
Premium on note issuance.....	1,017	1,017	-
Total other financing sources (uses).....	6,934,425	6,934,425	-
Net change in fund balance.....	2,790,792	2,790,792	-
Fund balance at beginning of year (restated).....	12,539,843	12,539,843	-
Fund balance at end of year.....	\$ 15,330,635	\$ 15,330,635	\$ -

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 196,035	\$ 196,035	\$ -
Investment income.....	165,457	165,457	-
Other.....	3,151,497	3,151,497	-
Total revenues.....	3,512,989	3,512,989	-
Expenditures:			
Capital outlay:			
Personal services.....	163,221	163,221	-
Materials and supplies.....	3,143	3,143	-
Charges and services.....	34,460,480	34,460,480	-
Other.....	1,768,626	1,768,626	-
Capital outlay and equipment.....	3,533,981	3,533,981	-
Debt service:			
Principal retirement.....	38,655,000	38,655,000	-
Interest and fiscal charges.....	2,027,888	2,027,888	-
Note issuance costs.....	88,019	88,019	-
Total expenditures	80,700,358	80,700,358	-
(Deficiency) of revenues (under) expenditures.....	(77,187,369)	(77,187,369)	-
Other financing sources:			
Issuance of notes.....	37,455,000	37,455,000	-
Premium on note issuance.....	88,019	88,019	-
Transfers in.....	38,913,315	38,913,315	-
Total other financing sources.....	76,456,334	76,456,334	-
Net change in fund balance.....	(731,035)	(731,035)	-
Fund balance at beginning of year (restated).....	82,889,068	82,889,068	-
<i>Prior year encumbrances appropriated.....</i>	<i>10,870,364</i>	<i>10,870,364</i>	<i>-</i>
Fund balance at end of year.....	\$ 93,028,397	\$ 93,028,397	\$ -

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,177,759	\$ 2,538,397	\$ 360,638
Intergovernmental.....	55,000	374,828	319,828
Special assessments.....	1,000	10,394	9,394
Other.....	-	4,387	4,387
Total operating revenues.....	2,233,759	2,928,006	694,247
<u>Operating expenses:</u>			
Contract services.....	2,062,510	1,530,291	532,219
Materials and supplies.....	211,000	151,583	59,417
Other.....	1,000	579	421
Total operating expenses.....	2,274,510	1,682,453	592,057
Operating income	(40,751)	1,245,553	1,286,304
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,455,392)	(1,455,383)	9
Interest and fiscal charges.....	(90,441)	(86,941)	3,500
Note issuance costs.....	(3,584)	(3,584)	-
Note issuance.....	1,032,832	1,032,832	-
Premium on note issuance.....	3,584	3,584	-
Total nonoperating revenues (expenses).....	(513,001)	(509,492)	3,509
Net change in net position.....	(553,752)	736,061	1,289,813
Net position at beginning of year (restated).....	10,691,894	10,691,894	-
<i>Prior year encumbrances appropriated.....</i>	<i>10,762</i>	<i>10,762</i>	<i>-</i>
Net position at end of year.....	\$ 10,148,904	\$ 11,438,717	\$ 1,289,813

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 7,365,640	\$ 8,965,007	\$ 1,599,367
Other.....	750,000	43,747	(706,253)
Intergovernmental.....	340,000	340,000	-
Total operating revenues.....	8,455,640	9,348,754	893,114
<u>Operating expenses:</u>			
Personal services.....	2,552,215	2,137,362	414,853
Contract services.....	6,223,886	5,355,189	868,697
Materials and supplies.....	1,311,358	1,309,623	1,735
Other.....	47,427	47,427	-
Capital outlay and equipment.....	44,600	20,127	24,473
Total operating expenses.....	10,179,486	8,869,728	1,309,758
Operating income (loss).....	(1,723,846)	479,026	2,202,872
<u>Nonoperating (expenses):</u>			
Principal retirement.....	(4,164,425)	(4,164,425)	-
Interest and fiscal charges.....	(1,271,499)	(575,717)	695,782
Note issuance.....	2,479,928	2,479,928	-
Premium on note issuance.....	8,606	8,606	-
Note issuance costs.....	(8,606)	(8,606)	-
Issuance of OPWC loans.....	510,000	510,000	-
Total nonoperating (expenses).....	(2,445,996)	(1,750,214)	695,782
Net change in net position.....	(4,169,842)	(1,271,188)	2,898,654
Net position at beginning of year (restated).....	9,324,020	9,324,020	-
<i>Prior year encumbrances appropriated.....</i>	<i>100,501</i>	<i>100,501</i>	<i>-</i>
Net position at end of year.....	\$ 5,254,679	\$ 8,153,333	\$ 2,898,654

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,984,777	\$ 2,585,193	\$ (399,584)
Special assessments.....	6,000	-	(6,000)
Intergovernmental.....	698,167	712,374	14,207
Total operating revenues.....	3,688,944	3,297,567	(391,377)
<u>Operating expenses:</u>			
Contract services.....	5,918,395	5,174,010	744,385
Materials and supplies.....	420,587	380,048	40,539
Other.....	1,000	864	136
Total operating expenses.....	6,339,982	5,554,922	785,060
Operating loss.....	(2,651,038)	(2,257,355)	393,683
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(8,863,639)	(8,863,639)	-
Interest and fiscal charges.....	(531,277)	(460,344)	70,933
Note issuance.....	4,977,240	4,977,240	-
Premium on note issuance.....	17,272	17,272	-
Note issuance costs.....	(17,272)	(17,272)	-
Issuance of OPWC loans.....	1,469,432	1,469,432	-
Total nonoperating revenues (expenses).....	(2,948,244)	(2,877,311)	70,933
Loss before transfers.....	(5,599,282)	(5,134,666)	464,616
Transfer out.....	(80,000)	(80,000)	-
Net change in net position.....	(5,679,282)	(5,214,666)	464,616
Net position at beginning of year (restated).....	9,906,642	9,906,642	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,743</i>	<i>9,743</i>	<i>-</i>
Net position at end of year.....	\$ 4,237,103	\$ 4,701,719	\$ 464,616

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

Job and Family Services Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gas Tax Fund

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

Emergency Medical Services Fund

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

Emergency Telephone Service Fund

To account for a property tax levy used for emergency telephone assistance.

Child Support Enforcement Fund

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

Zoo Operating Fund

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

Law Library Resources Fund

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

Senior Services Fund

To account for a property tax levy used for senior services.

Workforce Development Fund

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

Community Development Grant Fund

To account for grant revenues used for community development.

Stormwater Utility Fund

To account for stormwater utility operations. Prior to 2011, these operations were reported in an enterprise fund.

Disaster Services Emergency Management Agency (EMA) Fund

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

Dog and Kennel Fund

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

Hotel Lodging Tax Fund

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

Domestic Violence Prevention Fund

To account for monies collected for marriage licenses.

Indigent Guardianship Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Domestic Relations Court Special Fund

To account for monies collected for special projects.

Coroner Laboratory Fund

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

Toxicology Lab Fund

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

Motor Vehicle Enforcement and Education Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Sheriff Policing Fund

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

Concealed Handgun Fund

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

Countywide Communication System Fund

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

DETAC Fund

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

Tax Certificate Administration Fund

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

T.I.P.P. Fund

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

Community MR/RES Services Fund

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

Imagination Station Fund

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

Building Regulations Fund

To account for fee revenues for permits and inspections.

Juvenile Treatment Center Fund

To account for state monies used for the treatment and rehabilitation of juvenile offenders.

Juvenile Felony Delinquency Care Fund

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

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.

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Correction Treatment Facility Fund

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

Probate Court Guardianship Services Board Fund

To account for fee revenues and expenditures for guardianship 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.

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.

Clerk of Courts Investment Pool

To account for monies collected by the Clerk of Courts.

Miscellaneous

To account for various revenues collected by the County such as sex offender registration fees and annexation deposits.

American Rescue Plan (ARPA) Fund

To account for Federal grants received to help offset the financial effects of the COVID-19 pandemic.

OneOhio Opioid Fund

To account for revenues collected by the County relating to the Opioid crisis settlement.

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. This fund is included in the General Fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor governmental funds since it is reported in the General Fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section.

Recorder Equipment Fund

This sets aside funding for the maintenance, repairs, and future replacement of the recorder's equipment. This fund is included in the General Fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor governmental funds since it is reported in the General Fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section.

County Medicaid Sales Tax Fund

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

Zoo Capital Improvements Fund

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

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, 2023

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.....	\$ 2,849,062	\$ 3,949,170	\$ 14,080,624	\$ 4,692,970	\$ 456,288
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	5,574,688
Accounts.....	29,293	-	37,028	370,956	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	1,652,787	-	8,527,847	-	275,286
Materials and supplies inventory.....	-	-	939,186	-	-
Prepayments.....	-	-	151,646	10,632	-
Guarantee agreement receivable.....	-	-	6,975,462	-	-
Total assets.....	\$ 4,531,142	\$ 3,949,170	\$ 30,711,793	\$ 5,074,558	\$ 6,306,262
Liabilities:					
Accounts payable.....	\$ 2,057,211	\$ 177,815	\$ 598,802	\$ 101,244	\$ -
Accrued wages and benefits payable.....	612,763	94,918	174,355	21,269	-
Due to other governments.....	94,672	14,665	1,464,563	3,286	-
Due to other funds.....	-	1,197	1,035	440	-
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	6,975,462	-	-
Total liabilities.....	2,764,646	288,595	9,214,217	126,239	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	4,837,650
Delinquent property tax revenue not available.....	-	-	-	-	665,619
Intergovernmental revenue not available.....	-	-	5,694,585	-	275,286
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	29,293	-	-	-	-
Total deferred inflows of resources.....	29,293	-	5,694,585	-	5,778,555
Fund balances:					
Nonspendable.....	-	-	1,090,832	10,632	-
Restricted.....	1,737,203	3,660,575	14,712,159	-	527,707
Committed.....	-	-	-	4,937,687	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	1,737,203	3,660,575	15,802,991	4,948,319	527,707
Total liabilities, deferred inflows of resources and fund balances.....	\$ 4,531,142	\$ 3,949,170	\$ 30,711,793	\$ 5,074,558	\$ 6,306,262

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ 3,809,298	\$ 165,673	\$ 125,214	\$ 410,938	\$ 114,643	\$ 32,861,127	\$ 3,148,538
-	-	-	-	-	-	-
-	5,176,481	-	6,239,142	-	-	-
16,839	-	17,121	-	-	-	-
-	-	-	-	-	-	6,040,481
327,410	255,624	-	202,650	-	1,552,423	-
-	-	-	-	-	-	-
-	-	-	-	14,955	-	-
-	-	-	-	-	-	-
<u>\$ 4,153,547</u>	<u>\$ 5,597,778</u>	<u>\$ 142,335</u>	<u>\$ 6,852,730</u>	<u>\$ 129,598</u>	<u>\$ 34,413,550</u>	<u>\$ 9,189,019</u>
\$ 295,961	\$ -	\$ 3	\$ 210,716	\$ 658,798	\$ 388,258	\$ 26,630
195,666	-	4,839	-	35,268	109,356	28,980
30,230	-	747	-	5,449	16,896	4,477
132	-	110	-	2,244	66	220
-	-	-	-	-	-	-
-	-	-	-	-	-	-
521,989	-	5,699	210,716	701,759	514,576	60,307
-	4,492,102	-	5,439,552	-	-	-
-	618,063	-	722,511	-	-	-
-	255,624	-	202,650	-	854,929	-
-	-	-	-	-	-	5,926,727
-	-	-	-	-	-	-
-	5,365,789	-	6,364,713	-	854,929	5,926,727
-	-	-	-	14,955	-	-
3,631,558	231,989	136,636	277,301	-	33,044,045	3,201,985
-	-	-	-	-	-	-
-	-	-	-	(587,116)	-	-
3,631,558	231,989	136,636	277,301	(572,161)	33,044,045	3,201,985
<u>\$ 4,153,547</u>	<u>\$ 5,597,778</u>	<u>\$ 142,335</u>	<u>\$ 6,852,730</u>	<u>\$ 129,598</u>	<u>\$ 34,413,550</u>	<u>\$ 9,189,019</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2023

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Assets:					
Equity in pooled cash and investments.....	\$ 386,676	\$ 748,557	\$ 8,767,861	\$ 84,754	\$ 182,220
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	78,775	420,083	2,888	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	-	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets.....	\$ 386,676	\$ 827,332	\$ 9,187,944	\$ 87,642	\$ 182,220
Liabilities:					
Accounts payable.....	\$ 100	\$ 43,618	\$ 3	\$ 35,979	\$ -
Accrued wages and benefits payable.....	12,051	74,257	3,539	-	-
Due to other governments.....	1,862	11,473	546	-	-
Due to other funds.....	572	3,988	22	-	-
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities.....	14,585	133,336	4,110	35,979	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	2,888	-
Total deferred inflows of resources.....	-	-	-	2,888	-
Fund balances:					
Nonspendable.....	-	-	-	-	-
Restricted.....	372,091	693,996	9,183,834	48,775	182,220
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	372,091	693,996	9,183,834	48,775	182,220
Total liabilities, deferred inflows of resources and fund balances.....	\$ 386,676	\$ 827,332	\$ 9,187,944	\$ 87,642	\$ 182,220

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
\$ 214,865	\$ 583,871	\$ 3,649	\$ 106,435	\$ 434,694	\$ 748,694	\$ 419,035
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,148	314,687	-	-	-	202,851	-
-	-	-	-	-	-	-
-	-	-	-	-	206,938	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 222,013</u>	<u>\$ 898,558</u>	<u>\$ 3,649</u>	<u>\$ 106,435</u>	<u>\$ 434,694</u>	<u>\$ 1,158,483</u>	<u>\$ 419,035</u>
\$ -	\$ 77,578	\$ -	\$ -	\$ 21	\$ 7	\$ -
-	33,544	-	-	-	137,432	2,523
-	5,182	-	-	-	21,233	390
-	1,034	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	117,338	-	-	21	158,672	2,913
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,148	-	-	-	-	-	-
<u>7,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
214,865	781,220	3,649	106,435	434,673	999,811	416,122
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>214,865</u>	<u>781,220</u>	<u>3,649</u>	<u>106,435</u>	<u>434,673</u>	<u>999,811</u>	<u>416,122</u>
<u>\$ 222,013</u>	<u>\$ 898,558</u>	<u>\$ 3,649</u>	<u>\$ 106,435</u>	<u>\$ 434,694</u>	<u>\$ 1,158,483</u>	<u>\$ 419,035</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2023

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Assets:					
Equity in pooled cash and investments.....	\$ 1,844,132	\$ 2,872,511	\$ 11,780	\$ 216,304	\$ -
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):...					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	704	-	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	1,330,170	-	-	-	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets.....	\$ 3,174,302	\$ 2,873,215	\$ 11,780	\$ 216,304	\$ -
Liabilities:					
Accounts payable.....	\$ 20,624	\$ 5,418	\$ -	\$ -	\$ -
Accrued wages and benefits payable.....	8,671	50,245	-	2,434	-
Due to other governments.....	1,340	7,763	-	376	-
Due to other funds.....	66	553	-	-	-
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities.....	30,701	63,979	-	2,810	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	704	-	-	-
Total deferred inflows of resources.....	-	704	-	-	-
Fund balances:					
Nonspendable.....	1,330,170	-	-	-	-
Restricted.....	1,813,431	2,808,532	11,780	213,494	-
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	3,143,601	2,808,532	11,780	213,494	-
Total liabilities, deferred inflows of resources and fund balances.....	\$ 3,174,302	\$ 2,873,215	\$ 11,780	\$ 216,304	\$ -

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility
\$ 47,022	\$ 2,345,410	\$ 522,067	\$ 3,058,955	\$ 6,018	\$ 117,914	\$ 340,910
-	-	-	-	-	-	-
1,353,845	-	-	-	-	-	-
-	57,843	-	-	-	-	-
-	-	-	-	-	-	-
66,856	-	-	-	-	-	1,291,569
-	-	-	-	-	-	-
-	-	-	-	-	-	98,164
-	-	-	-	-	-	-
<u>\$ 1,467,723</u>	<u>\$ 2,403,253</u>	<u>\$ 522,067</u>	<u>\$ 3,058,955</u>	<u>\$ 6,018</u>	<u>\$ 117,914</u>	<u>\$ 1,730,643</u>
\$ -	\$ 8,549	\$ 17,634	\$ 115,830	\$ -	\$ 122	\$ 120,138
-	37,761	88,051	6,249	-	44,186	119,094
-	5,835	13,604	966	-	6,827	18,400
-	374	1,172	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	52,519	120,461	123,045	-	51,135	257,632
1,174,856	-	-	-	-	-	-
161,645	-	-	-	-	-	-
66,856	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,403,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	98,164
64,366	2,350,734	401,606	2,935,910	6,018	66,779	1,374,847
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>64,366</u>	<u>2,350,734</u>	<u>401,606</u>	<u>2,935,910</u>	<u>6,018</u>	<u>66,779</u>	<u>1,473,011</u>
<u>\$ 1,467,723</u>	<u>\$ 2,403,253</u>	<u>\$ 522,067</u>	<u>\$ 3,058,955</u>	<u>\$ 6,018</u>	<u>\$ 117,914</u>	<u>\$ 1,730,643</u>

Continued

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)
 DECEMBER 31, 2023

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Assets:					
Equity in pooled cash and investments.....	\$ 416,708	\$ 6,107	\$ 39,443	\$ 7,333,405	\$ 585,060
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	2,828	153,093	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	55,603	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets.....	\$ 416,708	\$ 6,107	\$ 42,271	\$ 7,542,101	\$ 585,060
Liabilities:					
Accounts payable.....	\$ 9,508	\$ -	\$ -	\$ 165,971	\$ 15,012
Accrued wages and benefits payable.....	15,629	-	-	97,123	9,302
Due to other governments.....	2,415	-	-	15,005	1,437
Due to other funds.....	198	-	-	2,439	44
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities.....	27,750	-	-	280,538	25,795
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	2,828	25,707	-
Total deferred inflows of resources.....	-	-	2,828	25,707	-
Fund balances:					
Nonspendable.....	-	-	-	55,603	-
Restricted.....	388,958	6,107	39,443	7,180,253	-
Committed.....	-	-	-	-	559,265
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	388,958	6,107	39,443	7,235,856	559,265
Total liabilities, deferred inflows of resources and fund balances.....	\$ 416,708	\$ 6,107	\$ 42,271	\$ 7,542,101	\$ 585,060

Clerk of Courts Investment Pool	Miscellaneous	ARPA	OneOhio Opioid	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ 1,450,000	\$ -	\$ 8,616,120	\$ 1,520,289	\$ 258,858	\$ 110,953,869
2,522,699	-	-	-	-	2,522,699
-	-	-	-	7,963,822	26,307,978
-	-	-	-	-	1,712,137
-	-	-	-	-	6,040,481
-	-	-	-	393,267	14,752,657
-	-	-	-	-	939,186
-	-	-	-	-	1,661,170
-	-	-	-	-	6,975,462
<u>\$ 3,972,699</u>	<u>\$ -</u>	<u>\$ 8,616,120</u>	<u>\$ 1,520,289</u>	<u>\$ 8,615,947</u>	<u>\$ 171,865,639</u>
\$ -	\$ -	\$ 26,261	\$ -	\$ -	\$ 5,177,811
-	-	2,518	-	-	2,022,023
-	-	390	-	-	1,750,029
-	15,919	22	-	-	31,847
-	-	8,586,929	-	-	8,586,929
-	-	-	-	-	6,975,462
-	15,919	8,616,120	-	-	24,544,101
-	-	-	-	6,910,926	22,855,086
-	-	-	-	950,872	3,118,710
-	-	-	-	393,267	7,743,197
-	-	-	-	-	5,926,727
-	-	-	-	-	68,568
-	-	-	-	8,255,065	39,712,288
-	-	-	-	-	2,600,356
3,972,699	-	-	1,520,289	360,882	100,114,977
-	-	-	-	-	5,496,952
-	(15,919)	-	-	-	(603,035)
<u>3,972,699</u>	<u>(15,919)</u>	<u>-</u>	<u>1,520,289</u>	<u>360,882</u>	<u>107,609,250</u>
<u>\$ 3,972,699</u>	<u>\$ -</u>	<u>\$ 8,616,120</u>	<u>\$ 1,520,289</u>	<u>\$ 8,615,947</u>	<u>\$ 171,865,639</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 4,778,894
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	5,269,205	32,703	4,166,580	-
Licenses and permits.....	-	-	259,320	-	-
Fines and forfeitures.....	-	-	297,335	-	-
Intergovernmental.....	45,455,612	-	23,385,862	-	550,099
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	328,287	-	-
Rental income.....	-	-	-	-	-
Other.....	139,025	921	139,718	-	241
Total revenues.....	45,594,637	5,270,126	24,443,225	4,166,580	5,329,234
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	4,848,991	-	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	12,194,633	2,607,801
Public works.....	-	-	23,642,483	-	-
Health.....	-	-	-	-	-
Human services.....	48,087,425	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Other.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	234,079	-	-
Interest and fiscal charges.....	-	-	-	-	-
Total expenditures.....	48,087,425	4,848,991	23,876,562	12,194,633	2,607,801
Excess (deficiency) of revenues over (under) expenditures.....	(2,492,788)	421,135	566,663	(8,028,053)	2,721,433
Other financing sources (uses):					
Lease transaction.....	-	-	-	-	-
Transfers in.....	2,115,335	-	-	9,182,930	-
Transfers (out).....	-	-	-	-	(2,511,798)
Issuance of loans.....	-	-	723,547	-	-
Total other financing sources (uses).....	2,115,335	-	723,547	9,182,930	(2,511,798)
Net change in fund balances.....	(377,453)	421,135	1,290,210	1,154,877	209,635
Fund balances (deficit) at beginning of year.....	2,114,656	3,239,440	14,512,781	3,793,442	318,072
Fund balances (deficit) at end of year.....	\$ 1,737,203	\$ 3,660,575	\$ 15,802,991	\$ 4,948,319	\$ 527,707

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ -	\$ 4,437,542	\$ -	\$ 5,376,142	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,442,719	-	1,330	-	-	5,205	127,985
-	-	-	-	-	-	-
-	-	409,385	-	-	-	-
9,123,031	510,806	-	405,724	8,502,715	10,964,957	102,542
-	-	-	-	-	-	2,554,297
-	-	-	-	-	-	-
-	-	-	-	-	25,415	-
243,374	224	14,460	259	180,709	3,861,299	28,824
<u>10,809,124</u>	<u>4,948,572</u>	<u>425,175</u>	<u>5,782,125</u>	<u>8,683,424</u>	<u>14,856,876</u>	<u>2,813,648</u>
-	-	-	-	-	7,027,571	-
10,528,363	-	373,336	-	-	4,592,010	-
-	-	-	-	-	749,506	-
-	-	-	-	-	-	2,078,264
-	-	-	-	-	3,824,701	-
-	-	-	5,788,534	8,589,134	-	-
-	4,941,572	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,528,363</u>	<u>4,941,572</u>	<u>373,336</u>	<u>5,788,534</u>	<u>8,589,134</u>	<u>16,193,788</u>	<u>2,078,264</u>
<u>280,761</u>	<u>7,000</u>	<u>51,839</u>	<u>(6,409)</u>	<u>94,290</u>	<u>(1,336,912)</u>	<u>735,384</u>
-	-	-	-	-	-	-
-	-	-	-	-	17,518,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	17,518,000	-
<u>280,761</u>	<u>7,000</u>	<u>51,839</u>	<u>(6,409)</u>	<u>94,290</u>	<u>16,181,088</u>	<u>735,384</u>
<u>3,350,797</u>	<u>224,989</u>	<u>84,797</u>	<u>283,710</u>	<u>(666,451)</u>	<u>16,862,957</u>	<u>2,466,601</u>
<u>\$ 3,631,558</u>	<u>\$ 231,989</u>	<u>\$ 136,636</u>	<u>\$ 277,301</u>	<u>\$ (572,161)</u>	<u>\$ 33,044,045</u>	<u>\$ 3,201,985</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, 2023

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	7,806,625	-	-
Charges for services.....	-	1,509,502	-	75,763	61,483
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	106,068	-	-	-
Intergovernmental.....	485,704	100,000	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	-	-
Rental income.....	-	-	-	-	-
Other.....	-	30,457	-	-	-
Total revenues.....	485,704	1,746,027	7,806,625	75,763	61,483
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	4,022,752	-	-
Judicial.....	-	-	-	-	64,050
Public safety.....	591,170	-	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	3,401,768	-	73,407	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Other.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Total expenditures.....	591,170	3,401,768	4,022,752	73,407	64,050
Excess (deficiency) of revenues over (under) expenditures.....	(105,466)	(1,655,741)	3,783,873	2,356	(2,567)
Other financing sources (uses):					
Lease transaction.....	-	-	-	-	-
Transfers in.....	121,500	1,500,000	385,000	-	-
Transfers (out).....	-	-	(4,834,575)	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	121,500	1,500,000	(4,449,575)	-	-
Net change in fund balances.....	16,034	(155,741)	(665,702)	2,356	(2,567)
Fund balances (deficit) at beginning of year.....	356,057	849,737	9,849,536	46,419	184,787
Fund balances (deficit) at end of year.....	\$ 372,091	\$ 693,996	\$ 9,183,834	\$ 48,775	\$ 182,220

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
79,163	1,765,169	452,465	-	886	5,140,680	87,112
-	-	-	-	-	-	-
-	-	-	1,937	61,786	-	-
-	-	-	-	-	206,938	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	162,513	-	-	-	-
<u>79,163</u>	<u>1,765,169</u>	<u>614,978</u>	<u>1,937</u>	<u>62,672</u>	<u>5,347,618</u>	<u>87,112</u>
-	-	-	-	-	-	-
33,000	-	-	-	25,841	-	-
-	-	-	-	-	4,722,912	133,853
-	-	-	-	-	-	-
-	1,646,876	668,354	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	367,410	-
-	-	-	-	-	54,680	-
-	-	-	-	-	14,870	-
<u>33,000</u>	<u>1,646,876</u>	<u>668,354</u>	<u>-</u>	<u>25,841</u>	<u>5,159,872</u>	<u>133,853</u>
<u>46,163</u>	<u>118,293</u>	<u>(53,376)</u>	<u>1,937</u>	<u>36,831</u>	<u>187,746</u>	<u>(46,741)</u>
-	-	-	-	-	360,455	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	360,455	-
<u>46,163</u>	<u>118,293</u>	<u>(53,376)</u>	<u>1,937</u>	<u>36,831</u>	<u>548,201</u>	<u>(46,741)</u>
<u>168,702</u>	<u>662,927</u>	<u>57,025</u>	<u>104,498</u>	<u>397,842</u>	<u>451,610</u>	<u>462,863</u>
<u>\$ 214,865</u>	<u>\$ 781,220</u>	<u>\$ 3,649</u>	<u>\$ 106,435</u>	<u>\$ 434,673</u>	<u>\$ 999,811</u>	<u>\$ 416,122</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, 2023

	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.....	64,920	1,885,919	-	-	-
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	95,441	-
Rental income.....	-	-	-	-	-
Other.....	-	267,351	-	-	-
Total revenues.....	64,920	2,153,270	-	95,441	-
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	842,536	-	86,347	-
Judicial.....	-	1,102,736	-	-	-
Public safety.....	1,580,263	-	-	-	-
Public works.....	-	-	-	-	-
Health.....	-	-	-	-	4,020
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Other.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	689,528	-	-	-	-
Interest and fiscal charges.....	69,773	-	-	-	-
Total expenditures.....	2,339,564	1,945,272	-	86,347	4,020
Excess (deficiency) of revenues over (under) expenditures.....	(2,274,644)	207,998	-	9,094	(4,020)
Other financing sources (uses):					
Lease transaction.....	-	-	-	-	-
Transfers in.....	2,511,798	-	-	-	-
Transfers (out).....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	2,511,798	-	-	-	-
Net change in fund balances.....	237,154	207,998	-	9,094	(4,020)
Fund balances (deficit) at beginning of year.....	2,906,447	2,600,534	11,780	204,400	4,020
Fund balances (deficit) at end of year.....	\$ 3,143,601	\$ 2,808,532	\$ 11,780	\$ 213,494	\$ -

<u>Imagination Station</u>	<u>Building Regulations</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delinquency Care</u>	<u>Juvenile Court Indigent Drivers Treatment</u>	<u>Felony Diversion Program</u>	<u>Correction Treatment Facility</u>
\$ 1,160,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,640,388	-	-	-	-	-
-	-	-	-	59	-	-
133,595	-	2,537,559	1,631,614	-	1,433,349	6,325,676
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
59	-	23,118	35	-	-	-
<u>1,294,242</u>	<u>1,640,388</u>	<u>2,560,677</u>	<u>1,631,649</u>	<u>59</u>	<u>1,433,349</u>	<u>6,325,676</u>
-	1,529,409	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,077,400	1,040,273	-	1,524,773	5,431,830
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,328,842	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,328,842</u>	<u>1,529,409</u>	<u>3,077,400</u>	<u>1,040,273</u>	<u>-</u>	<u>1,524,773</u>	<u>5,431,830</u>
<u>(34,600)</u>	<u>110,979</u>	<u>(516,723)</u>	<u>591,376</u>	<u>59</u>	<u>(91,424)</u>	<u>893,846</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(34,600)</u>	<u>110,979</u>	<u>(516,723)</u>	<u>591,376</u>	<u>59</u>	<u>(91,424)</u>	<u>893,846</u>
98,966	2,239,755	918,329	2,344,534	5,959	158,203	579,165
<u>\$ 64,366</u>	<u>\$ 2,350,734</u>	<u>\$ 401,606</u>	<u>\$ 2,935,910</u>	<u>\$ 6,018</u>	<u>\$ 66,779</u>	<u>\$ 1,473,011</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, 2023

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-	-
Charges for services.....	600,716	-	130,453	5,331,924	200,000
Licenses and permits.....	-	-	-	-	-
Fines and forfeitures.....	-	-	-	8,433	-
Intergovernmental.....	-	-	-	25,142	-
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	-	583	-
Rental income.....	-	-	-	13,626	-
Other.....	338	5,023	-	29,151	9,300
Total revenues.....	601,054	5,023	130,453	5,408,859	209,300
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	-	-	11,978	462,404
Judicial.....	751,321	1,136	155,118	2,813,608	-
Public safety.....	-	-	-	3,085,260	-
Public works.....	-	-	-	125,572	-
Health.....	-	-	-	-	-
Human services.....	-	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Other.....	-	-	-	-	-
Capital outlay.....	-	-	-	-	-
Debt service:					
Principal retirement.....	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-
Total expenditures.....	751,321	1,136	155,118	6,036,418	462,404
Excess (deficiency) of revenues over (under) expenditures.....	(150,267)	3,887	(24,665)	(627,559)	(253,104)
Other financing sources (uses):					
Lease transaction.....	-	-	-	-	-
Transfers in.....	-	-	-	235,000	-
Transfers (out).....	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	235,000	-
Net change in fund balances.....	(150,267)	3,887	(24,665)	(392,559)	(253,104)
Fund balances (deficit) at beginning of year.....	539,225	2,220	64,108	7,628,415	812,369
Fund balances (deficit) at end of year.....	\$ 388,958	\$ 6,107	\$ 39,443	\$ 7,235,856	\$ 559,265

Clerk of Courts Investment Pool	Miscellaneous	ARPA	OneOhio Opioid	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 6,826,988	\$ 22,580,154
-	-	-	-	-	7,806,625
-	-	-	-	-	28,431,882
-	-	-	-	-	1,899,708
-	-	-	1,243,972	-	2,128,975
-	-	24,731,431	-	785,855	137,398,211
-	-	-	-	-	2,554,297
-	-	-	-	-	424,311
-	-	-	-	-	39,041
-	202,815	-	-	344	5,339,558
-	202,815	24,731,431	1,243,972	7,613,187	208,602,762
-	-	26,261	-	-	18,858,249
-	-	-	-	-	20,440,519
-	-	-	-	-	36,739,674
-	-	-	-	-	25,846,319
-	-	-	-	-	9,619,126
-	-	24,705,170	-	-	87,170,263
-	-	-	-	7,600,293	13,870,707
158,783	205,792	-	-	-	364,575
-	-	-	-	-	367,410
-	-	-	-	-	978,287
-	-	-	-	-	84,643
158,783	205,792	24,731,431	-	7,600,293	214,339,772
(158,783)	(2,977)	-	1,243,972	12,894	(5,737,010)
-	-	-	-	-	360,455
-	-	-	-	-	33,569,563
-	-	-	-	-	(7,346,373)
-	-	-	-	-	723,547
-	-	-	-	-	27,307,192
(158,783)	(2,977)	-	1,243,972	12,894	21,570,182
4,131,482	(12,942)	-	276,317	347,988	86,039,068
\$ 3,972,699	\$ (15,919)	\$ -	\$ 1,520,289	\$ 360,882	\$ 107,609,250

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 42,439,949	\$ 46,024,515	\$ 3,584,566
Other.....	1,216,000	206,377	(1,009,623)
Total revenues.....	43,655,949	46,230,892	2,574,943
Expenditures:			
Human Services			
Personal services.....	23,427,611	23,339,716	87,895
Materials and supplies.....	253,101	252,369	732
Charges and services.....	24,431,825	24,259,177	172,648
Other	1,913	1,913	-
<i>Total Human Services.....</i>	<i>48,114,450</i>	<i>47,853,175</i>	<i>261,275</i>
Total expenditures.....	48,114,450	47,853,175	261,275
(Deficiency) of revenues (under) expenditures.....	(4,458,501)	(1,622,283)	2,836,218
Other financing sources:			
Transfers in.....	2,095,164	2,115,335	20,171
Net change in fund balance.....	(2,363,337)	493,052	2,856,389
Fund balance at beginning of year.....	2,118,715	2,118,715	-
<i>Prior year encumbrances appropriated.....</i>	<i>79,947</i>	<i>79,947</i>	<i>-</i>
Fund balance (deficit) at end of year.....	\$ (164,675)	\$ 2,691,714	\$ 2,856,389

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 5,250,000	\$ 5,390,364	\$ 140,364
Other.....	850	921	71
Total revenues.....	5,250,850	5,391,285	140,435
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	4,107,460	3,572,829	534,631
Materials and supplies.....	61,577	37,784	23,793
Charges and services.....	608,615	451,523	157,092
Other.....	20,000	17,000	3,000
Capital outlay and equipment.....	855,816	546,840	308,976
<i>Total General Government - Legislative and Executive.....</i>	<i>5,653,468</i>	<i>4,625,976</i>	<i>1,027,492</i>
Total expenditures.....	5,653,468	4,625,976	1,027,492
Net change in fund balance.....	(402,618)	765,309	1,167,927
Fund balance at beginning of year.....	3,181,200	3,181,200	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,118</i>	<i>2,118</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,780,700	\$ 3,948,627	\$ 1,167,927

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 61,150	\$ 32,703	\$ (28,447)
Licenses and permits.....	60,000	259,320	199,320
Fines and forfeitures.....	240,000	293,499	53,499
Intergovernmental.....	22,270,000	29,510,918	7,240,918
Investment income.....	100,000	328,439	228,439
Other.....	48,586,487	200,201	(48,386,286)
Total revenues.....	71,317,637	30,625,080	(40,692,557)
Expenditures:			
Public Works			
Personal services.....	6,829,381	6,202,841	626,540
Materials and supplies.....	991,159	637,018	354,141
Charges and services.....	19,585,238	19,457,760	127,478
Other.....	617,620	614,545	3,075
Capital outlay and equipment.....	289,081	266,614	22,467
Debt service:			
Principal retirement.....	234,079	234,079	-
<i>Total Public Works.....</i>	<i>28,546,558</i>	<i>27,412,857</i>	<i>1,133,701</i>
Total expenditures.....	28,546,558	27,412,857	1,133,701
Excess of revenues over expenditures.....	42,771,079	3,212,223	(39,558,856)
Other financing sources (uses):			
Transfers (out).....	(250,000)	-	250,000
Issuance of OPWC loans.....	1,000,000	958,547	(41,453)
Total other financing sources (uses).....	750,000	958,547	208,547
Net change in fund balance.....	43,521,079	4,170,770	(39,350,309)
Fund balance at beginning of year.....	5,780,091	5,780,091	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,752,271</i>	<i>1,752,271</i>	<i>-</i>
Fund balance at end of year.....	\$ 51,053,441	\$ 11,703,132	\$ (39,350,309)

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,000,000	\$ 4,212,403	\$ 212,403
Expenditures:			
Public Safety			
Personal services.....	1,238,033	867,990	370,043
Materials and supplies.....	1,293,202	965,097	328,105
Charges and services.....	9,946,029	9,904,587	41,442
Other.....	24,000	5,227	18,773
Capital outlay and equipment.....	1,724,208	1,378,661	345,547
<i>Total Public Safety</i>	14,225,472	13,121,562	1,103,910
Total expenditures	14,225,472	13,121,562	1,103,910
(Deficiency) of revenues (under) expenditures.....	(10,225,472)	(8,909,159)	1,316,313
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(1,042,542)	273,771	1,316,313
Fund balance at beginning of year	2,538,886	2,538,886	-
<i>Prior year encumbrances appropriated</i>	967,856	967,856	-
Fund balance at end of year	<u>\$ 2,464,200</u>	<u>\$ 3,780,513</u>	<u>\$ 1,316,313</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,681,202	\$ 4,771,340	\$ 90,138
Intergovernmental.....	552,700	550,099	(2,601)
Other.....	-	241	241
Total revenues.....	5,233,902	5,321,680	87,778
Expenditures:			
Public Safety			
Charges and services.....	102,832	96,002	6,830
Other.....	2,628,764	2,511,799	116,965
<i>Total Public Safety.....</i>	<i>2,731,596</i>	<i>2,607,801</i>	<i>123,795</i>
Total expenditures.....	2,731,596	2,607,801	123,795
Excess of revenues over expenditures.....	2,502,306	2,713,879	211,573
Other financing (uses):			
Transfers (out).....	(2,511,798)	(2,511,798)	-
Net change in fund balance.....	(9,492)	202,081	211,573
Fund balance at beginning of year.....	71,727	71,727	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,492</i>	<i>9,492</i>	<i>-</i>
Fund balance at end of year.....	\$ 71,727	\$ 283,300	\$ 211,573

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,759,500	\$ 1,591,672	\$ (167,828)
Intergovernmental.....	8,701,093	8,816,350	115,257
Other.....	238,000	226,535	(11,465)
Total revenues.....	10,698,593	10,634,557	(64,036)
Expenditures:			
General Government -			
Judicial			
Personal services.....	7,747,589	7,280,852	466,737
Charges and services.....	3,351,553	3,296,347	55,206
Other.....	5,000	-	5,000
<i>Total General Government - Judicial.....</i>	<i>11,104,142</i>	<i>10,577,199</i>	<i>526,943</i>
Total expenditures.....	11,104,142	10,577,199	526,943
Net change in fund balance.....	(405,549)	57,358	462,907
Fund balance at beginning of year.....	3,645,840	3,645,840	-
<i>Prior year encumbrances appropriated.....</i>	<i>17,503</i>	<i>17,503</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,257,794	\$ 3,720,701	\$ 462,907

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,840,000	\$ 4,430,528	\$ (409,472)
Intergovernmental.....	101,516	510,806	409,290
Other.....	-	224	224
Total revenues.....	4,941,516	4,941,558	42
Expenditures:			
Conservation and Recreation			
Charges and services.....	4,941,572	4,941,572	-
<i>Total Conservation and Recreation.....</i>	<i>4,941,572</i>	<i>4,941,572</i>	<i>-</i>
Total expenditures.....	4,941,572	4,941,572	-
Net change in fund balance.....	(56)	(14)	42
Fund balance at beginning of year.....	5,055	5,055	-
Fund balance at end of year.....	\$ 4,999	\$ 5,041	\$ 42

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 700	\$ 1,330	\$ 630
Fines and forfeitures.....	405,000	406,110	1,110
Other.....	14,460	14,460	-
Total revenues	<u>420,160</u>	<u>421,900</u>	<u>1,740</u>
Expenditures:			
General Government -			
Judicial			
Personal services.....	251,645	192,577	59,068
Materials and supplies.....	1,500	637	863
Charges and services.....	189,070	178,405	10,665
Capital outlay and equipment.....	14,460	3,955	10,505
<i>Total General Government - Judicial</i>	<u>456,675</u>	<u>375,574</u>	<u>81,101</u>
Total expenditures	<u>456,675</u>	<u>375,574</u>	<u>81,101</u>
Net change in fund balance.....	(36,515)	46,326	82,841
Fund balance at beginning of year	78,885	78,885	-
Fund balance at end of year	<u>\$ 42,370</u>	<u>\$ 125,211</u>	<u>\$ 82,841</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 5,620,000	\$ 5,367,551	\$ (252,449)
Intergovernmental.....	-	405,724	405,724
Other.....	-	259	259
Total revenues.....	5,620,000	5,773,534	153,534
Expenditures:			
Human Services			
Charges and services.....	5,820,000	5,778,159	41,841
Net change in fund balance.....	(200,000)	(4,625)	195,375
Fund balance at beginning of year.....	220,341	220,341	-
Fund balance at end of year.....	\$ 20,341	\$ 215,716	\$ 195,375

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 10,742,447	\$ 8,502,715	\$ (2,239,732)
Other.....	1,000	196,613	195,613
Total revenues.....	10,743,447	8,699,328	(2,044,119)
Expenditures:			
Human Services			
Personal services.....	1,425,606	1,275,646	149,960
Materials and supplies.....	21,500	21,032	468
Charges and services.....	9,200,688	7,623,011	1,577,677
Capital outlay and equipment.....	33,130	32,373	757
<i>Total Human Services.....</i>	<i>10,680,924</i>	<i>8,952,062</i>	<i>1,728,862</i>
Total expenditures.....	10,680,924	8,952,062	1,728,862
Net change in fund balance.....	62,523	(252,734)	(315,257)
Fund balance at beginning of year.....	366,291	366,291	-
<i>Prior year encumbrances appropriated.....</i>	<i>635</i>	<i>635</i>	<i>-</i>
Fund balance at end of year.....	\$ 429,449	\$ 114,192	\$ (315,257)

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 5,205	\$ 5,205	\$ -
Intergovernmental.....	14,165,155	14,165,155	-
Rental income.....	25,415	25,415	-
Other.....	3,861,299	3,861,299	-
Total revenues.....	18,057,074	18,057,074	-
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	2,194,890	2,194,890	-
Materials and supplies.....	149,691	149,691	-
Charges and services.....	2,867,918	2,867,918	-
Other.....	5,545,892	5,545,892	-
Capital outlay and equipment.....	59,636	59,636	-
<i>Total General Government - Legislative and Executive.....</i>	<i>10,818,027</i>	<i>10,818,027</i>	<i>-</i>
Judicial			
Personal services.....	2,077,219	2,077,219	-
Materials and supplies.....	48,472	48,472	-
Charges and services.....	1,829,350	1,829,350	-
Other.....	657,964	657,964	-
Capital outlay and equipment.....	15,574	15,574	-
<i>Total General Government - Judicial.....</i>	<i>4,628,579</i>	<i>4,628,579</i>	<i>-</i>
Public Safety			
Personal services.....	201,419	201,419	-
Materials and supplies.....	13,321	13,321	-
Charges and services.....	270,415	270,415	-
Other.....	99,238	99,238	-
Capital outlay and equipment.....	205,627	205,627	-
<i>Total Public Safety.....</i>	<i>790,020</i>	<i>790,020</i>	<i>-</i>
Health			
Materials and supplies.....	21,892	21,892	-
Charges and services.....	942,573	942,573	-
Other.....	3,547,638	3,547,638	-
Capital outlay and equipment.....	50,319	50,319	-
<i>Total Health.....</i>	<i>4,562,422</i>	<i>4,562,422</i>	<i>-</i>

-(Continued)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT GRANT (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total expenditures	\$ 20,799,048	\$ 20,799,048	\$ -
(Deficiency) of revenues (under) expenditures.....	(2,741,974)	(2,741,974)	-
<u>Other financing sources:</u>			
Transfers in.....	17,518,000	17,518,000	-
Net change in fund balance.....	14,776,026	14,776,026	-
Fund balance at beginning of year	16,480,434	16,480,434	-
<i>Prior year encumbrances appropriated</i>	444,875	444,875	-
Fund balance at end of year	<u>\$ 31,701,335</u>	<u>\$ 31,701,335</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 STORMWATER UTILITY
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 127,985	\$ 127,985
Intergovernmental.....	1,893,416	102,542	(1,790,874)
Special assessments.....	2,350,000	2,520,234	170,234
Other.....	-	28,824	28,824
Total revenues.....	4,243,416	2,779,585	(1,463,831)
Expenditures:			
Public Works			
Personal services.....	796,853	787,521	9,332
Materials and supplies.....	5,750	4,331	1,419
Charges and services.....	2,017,581	1,905,755	111,826
Capital outlay.....	699,811	699,707	104
<i>Total Public Works.....</i>	<i>3,519,995</i>	<i>3,397,314</i>	<i>122,681</i>
Total expenditures.....	3,519,995	3,397,314	122,681
Net change in fund balance.....	723,421	(617,729)	(1,341,150)
Fund balance at beginning of year.....	2,271,590	2,271,590	-
<i>Prior year encumbrances appropriated.....</i>	<i>253,597</i>	<i>253,597</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,248,608	\$ 1,907,458	\$ (1,341,150)

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 511,496	\$ 569,994	\$ 58,498
Expenditures:			
Public Safety			
Personal services.....	475,260	393,100	82,160
Materials and supplies.....	3,750	1,027	2,723
Charges and services.....	238,064	177,727	60,337
Other.....	1,000	-	1,000
Capital outlay and equipment.....	66,478	21,475	45,003
<i>Total Public Safety.....</i>	<i>784,552</i>	<i>593,329</i>	<i>191,223</i>
Total expenditures.....	784,552	593,329	191,223
(Deficiency) of revenues (under) expenditures.....	(273,056)	(23,335)	249,721
Other financing sources:			
Transfers in.....	159,725	121,500	(38,225)
Net change in fund balance.....	(113,331)	98,165	211,496
Fund balance at beginning of year.....	260,195	260,195	-
<i>Prior year encumbrances appropriated.....</i>	<i>25,442</i>	<i>25,442</i>	<i>-</i>
Fund balance at end of year.....	\$ 172,306	\$ 383,802	\$ 211,496

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,567,300	\$ 1,470,190	\$ (97,110)
Fines and forfeitures.....	67,525	106,068	38,543
Intergovernmental.....	-	100,000	100,000
Other.....	90,000	30,457	(59,543)
Total revenues.....	1,724,825	1,706,715	(18,110)
Expenditures:			
Health			
Personal services.....	2,676,996	2,586,187	90,809
Materials and supplies.....	354,200	352,030	2,170
Charges and services.....	328,452	325,238	3,214
Other.....	4,400	3,225	1,175
Capital outlay and equipment.....	90,886	86,531	4,355
<i>Total Health.....</i>	<i>3,454,934</i>	<i>3,353,211</i>	<i>101,723</i>
Total expenditures.....	3,454,934	3,353,211	101,723
(Deficiency) of revenues (under) expenditures.....	(1,730,109)	(1,646,496)	83,613
Other financing sources:			
Transfers in.....	1,322,000	1,500,000	178,000
Net change in fund balance.....	(408,109)	(146,496)	261,613
Fund balance at beginning of year.....	821,264	821,264	-
<i>Prior year encumbrances appropriated.....</i>	<i>46,193</i>	<i>46,193</i>	<i>-</i>
Fund balance at end of year.....	\$ 459,348	\$ 720,961	\$ 261,613

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 7,000,000	\$ 7,871,627	\$ 871,627
Other.....	385,000	-	(385,000)
Total revenues.....	7,385,000	7,871,627	486,627
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	113,716	113,245	471
Materials and supplies.....	100	30	70
Charges and services.....	4,417,142	4,153,739	263,403
Capital outlay and equipment.....	3,500	2,136	1,364
<i>Total General Government - Legislative and Executive.....</i>	<i>4,534,458</i>	<i>4,269,150</i>	<i>265,308</i>
Total expenditures.....	4,534,458	4,269,150	265,308
Excess of revenues over expenditures.....	2,850,542	3,602,477	751,935
Other financing sources (uses):			
Transfers in.....	-	385,000	385,000
Transfers (out).....	(4,834,575)	(4,834,575)	-
Total other financing sources (uses).....	(4,834,575)	(4,449,575)	385,000
Net change in fund balance.....	(1,984,033)	(847,098)	1,136,935
Fund balance at beginning of year.....	9,367,678	9,367,678	-
Fund balance at end of year.....	\$ 7,383,645	\$ 8,520,580	\$ 1,136,935

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, 2023*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ 75,700	\$ 75,763	\$ 63
<u>Expenditures:</u>			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	451	549
Other.....	77,692	77,693	(1)
<i>Total Health.....</i>	<u>78,692</u>	<u>78,144</u>	<u>548</u>
Total expenditures.....	<u>78,692</u>	<u>78,144</u>	<u>548</u>
Net change in fund balance.....	(2,992)	(2,381)	611
Fund balance at beginning of year.....	87,129	87,129	-
Fund balance at end of year.....	<u>\$ 84,137</u>	<u>\$ 84,748</u>	<u>\$ 611</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 47,500	\$ 61,483	\$ 13,983
Expenditures:			
General Government -			
Judicial			
Personal services.....	1,200	-	1,200
Charges and services.....	65,500	64,050	1,450
Total expenditures.....	66,700	64,050	2,650
Net change in fund balance.....	(19,200)	(2,567)	16,633
Fund balance at beginning of year.....	184,787	184,787	-
Fund balance at end of year.....	\$ 165,587	\$ 182,220	\$ 16,633

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 70,000	\$ 79,163	\$ 9,163
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Charges and services.....	36,000	33,000	3,000
Net change in fund balance.....	34,000	46,163	12,163
Fund balance at beginning of year.....	168,702	168,702	-
Fund balance at end of year.....	\$ 202,702	\$ 214,865	\$ 12,163

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,545,400	\$ 1,588,051	\$ 42,651
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.....	142,253	139,835	2,418
Materials and supplies.....	182,338	180,255	2,083
Charges and services.....	1,119,090	1,111,003	8,087
Other.....	162,513	162,513	-
Capital outlay and equipment.....	109,221	102,770	6,451
<i>Total Health.....</i>	<u>1,715,415</u>	<u>1,696,376</u>	<u>19,039</u>
Total expenditures.....	<u>1,715,415</u>	<u>1,696,376</u>	<u>19,039</u>
Net change in fund balance.....	(170,015)	(108,325)	61,690
Fund balance at beginning of year.....	641,464	641,464	-
<i>Prior year encumbrances appropriated.....</i>	30,919	30,919	-
Fund balance at end of year.....	<u>\$ 502,368</u>	<u>\$ 564,058</u>	<u>\$ 61,690</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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 685,000	\$ 495,535	\$ (189,465)
Other.....	-	162,513	162,513
Total revenues.....	685,000	658,048	(26,952)
Expenditures:			
Health			
Personal services.....	528,664	458,248	70,416
Materials and supplies.....	151,359	146,403	4,956
Charges and services.....	93,745	87,880	5,865
Capital outlay and equipment.....	84,701	81,335	3,366
<i>Total Health.....</i>	<i>858,469</i>	<i>773,866</i>	<i>84,603</i>
Total expenditures.....	858,469	773,866	84,603
(Deficiency) of revenues (under) expenditures.....	(173,469)	(115,818)	57,651
Other financing sources:			
Transfers in.....	75,000	-	(75,000)
Net change in fund balance.....	(98,469)	(115,818)	(17,349)
Fund balance at beginning of year.....	36,982	36,982	-
<i>Prior year encumbrances appropriated.....</i>	<i>78,836</i>	<i>78,836</i>	<i>-</i>
Fund balance at end of year.....	\$ 17,349	\$ -	\$ (17,349)

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ -	\$ 1,937	\$ 1,937
Net change in fund balance.....	-	1,937	1,937
Fund balance at beginning of year.....	104,498	104,498	-
Fund balance at end of year.....	\$ 104,498	\$ 106,435	\$ 1,937

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,200	\$ 887	\$ (313)
Fines and forfeitures.....	60,000	61,785	1,785
Total revenues.....	61,200	62,672	1,472
Expenditures:			
General Government -			
Judicial			
Materials and supplies.....	20,000	14,535	5,465
Charges and services.....	80,000	11,306	68,694
Total expenditures.....	100,000	25,841	74,159
Net change in fund balance.....	(38,800)	36,831	75,631
Fund balance at beginning of year.....	397,842	397,842	-
Fund balance at end of year.....	\$ 359,042	\$ 434,673	\$ 75,631

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 5,482,211	\$ 5,123,278	\$ (358,933)
Expenditures:			
Public Safety			
Personal services.....	5,439,645	4,663,562	776,083
Materials and supplies.....	84,320	47,371	36,949
Charges and services.....	28,000	-	28,000
Capital outlay and equipment.....	121,916	34,787	87,129
<i>Total Public Safety.....</i>	<u>5,673,881</u>	<u>4,745,720</u>	<u>928,161</u>
Total expenditures.....	<u>5,673,881</u>	<u>4,745,720</u>	<u>928,161</u>
Excess/(deficiency) of revenues over/(under) expenditures.....	<u>(191,670)</u>	<u>377,558</u>	<u>569,228</u>
Other financing sources:			
Transfers (out).....	<u>(318,728)</u>	<u>(318,728)</u>	<u>-</u>
Net change in fund balance.....	(510,398)	58,830	569,228
Fund balance at beginning of year.....	689,857	689,857	-
Fund balance at end of year.....	<u>\$ 179,459</u>	<u>\$ 748,687</u>	<u>\$ 569,228</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 120,000	\$ 87,112	\$ (32,888)
Expenditures:			
Public Safety			
Personal services.....	82,683	78,163	4,520
Materials and supplies.....	1,875	1,675	200
Charges and services.....	54,796	54,796	-
<i>Total Public Safety</i>	139,354	134,634	4,720
Total expenditures	139,354	134,634	4,720
Net change in fund balance.....	(19,354)	(47,522)	(28,168)
Fund balance at beginning of year	465,705	465,705	-
Fund balance at end of year	<u>\$ 446,351</u>	<u>\$ 418,183</u>	<u>\$ (28,168)</u>

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 64,920	\$ 64,920
Intergovernmental.....	33,000	-	(33,000)
Total revenues.....	33,000	64,920	31,920
Expenditures:			
Public Safety			
Personal services.....	338,539	305,256	33,283
Materials and supplies.....	25,051	7,550	17,501
Charges and services.....	2,285,495	2,183,750	101,745
Capital outlay and equipment.....	149,580	94,684	54,896
<i>Total Public Safety.....</i>	<i>2,798,665</i>	<i>2,591,240</i>	<i>207,425</i>
Total expenditures.....	2,798,665	2,591,240	207,425
(Deficiency) of revenues (under) expenditures.....	(2,765,665)	(2,526,320)	239,345
Other financing sources:			
Transfers in.....	2,575,000	2,511,798	(63,202)
Net change in fund balance.....	(190,665)	(14,522)	176,143
Fund balance at beginning of year.....	1,481,831	1,481,831	-
<i>Prior year encumbrances appropriated.....</i>	<i>184,064</i>	<i>184,064</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,475,230	\$ 1,651,373	\$ 176,143

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,500,000	\$ 1,885,919	\$ 385,919
Other.....	405,500	267,351	(138,149)
Total revenues.....	1,905,500	2,153,270	247,770
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	702,592	682,614	19,978
Materials and supplies.....	16,575	11,282	5,293
Charges and services.....	206,729	174,942	31,787
Other.....	67	67	-
Capital outlay and equipment.....	3,925	3,925	-
<i>Total General Government - Legislative and Executive.....</i>	<i>929,888</i>	<i>872,830</i>	<i>57,058</i>
Judicial			
Personal services.....	965,070	925,941	39,129
Materials and supplies.....	15,000	2,054	12,946
Charges and services.....	335,218	174,673	160,545
Other.....	67	67	-
Capital outlay and equipment.....	3,500	-	3,500
<i>Total General Government - Judicial.....</i>	<i>1,318,855</i>	<i>1,102,735</i>	<i>216,120</i>
Total expenditures.....	2,248,743	1,975,565	273,178
Net change in fund balance.....	(343,243)	177,705	520,948
Fund balance at beginning of year.....	2,683,809	2,683,809	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,100</i>	<i>9,100</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,349,666	\$ 2,870,614	\$ 520,948

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund balance at beginning of year.....	\$ 11,780	\$ 11,780	\$ -
Fund balance at end of year.....	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 T.I.P.P.
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.....	\$ 85,000	\$ 101,489	\$ 16,489
Expenditures:			
General Government -			
Legislative and Executive			
Personal service.....	87,310	83,537	3,773
Charges and services.....	1,918	-	1,918
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	89,228	83,537	5,691
Total expenditures.....	89,228	83,537	5,691
Net change in fund balance.....	(4,228)	17,952	22,180
Fund balance at beginning of year.....	198,352	198,352	-
Fund balance at end of year.....	<u>\$ 194,124</u>	<u>\$ 216,304</u>	<u>\$ 22,180</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, 2023*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Expenditures:</u>			
Health			
Other.....	\$ 4,020	\$ 4,020	\$ -
Net change in fund balance.....	(4,020)	(4,020)	-
Fund balance at beginning of year.....	<u>4,020</u>	<u>4,020</u>	<u>-</u>
Fund balance at end of year.....	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 1,250,000	\$ 1,158,753	\$ (91,247)
Intergovernmental.....	42,396	133,595	91,199
Other.....	-	59	59
Total revenues.....	1,292,396	1,292,407	11
Expenditures:			
Conservation and Recreation			
Charges and services.....	1,325,679	1,325,679	-
Other.....	3,163	3,163	-
<i>Total Conservation and Recreation.....</i>	<i>1,328,842</i>	<i>1,328,842</i>	<i>-</i>
Total expenditures.....	1,328,842	1,328,842	-
Net change in fund balance.....	(36,446)	(36,435)	11
Fund balance at beginning of year.....	41,446	41,446	-
Fund balance at end of year.....	\$ 5,000	\$ 5,011	\$ 11

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BUILDING REGULATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 1,600,000	\$ 1,593,838	\$ (6,162)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,484,870	1,320,630	164,240
Materials and supplies.....	27,500	24,968	2,532
Charges and services.....	381,905	291,142	90,763
Other.....	1,000	-	1,000
Capital outlay and equipment.....	9,500	716	8,784
<i>Total General Government - Legislative and Executive.....</i>	<u>1,904,775</u>	<u>1,637,456</u>	<u>267,319</u>
Total expenditures.....	<u>1,904,775</u>	<u>1,637,456</u>	<u>267,319</u>
Net change in fund balance.....	(304,775)	(43,618)	261,157
Fund balance at beginning of year.....	2,267,183	2,267,183	-
<i>Prior year encumbrances appropriated.....</i>	4,305	4,305	-
Fund balance at end of year.....	<u>\$ 1,966,713</u>	<u>\$ 2,227,870</u>	<u>\$ 261,157</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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 3,067,391	\$ 3,067,391	\$ -
Other.....	23,119	23,119	-
Total revenues.....	3,090,510	3,090,510	-
Expenditures:			
General Government -			
Public Safety			
Personal services.....	2,722,413	2,722,413	-
Materials and supplies.....	51,984	51,984	-
Charges and services.....	194,563	194,563	-
Other.....	22,804	22,804	-
Capital outlay and equipment.....	84,631	84,631	-
<i>Total Public Safety.....</i>	<i>3,076,395</i>	<i>3,076,395</i>	<i>-</i>
Total expenditures.....	3,076,395	3,076,395	-
Net change in fund balances.....	14,115	14,115	-
Fund balance at beginning of year.....	502,543	502,543	-
<i>Prior year encumbrances appropriated.....</i>	<i>577</i>	<i>577</i>	<i>-</i>
Fund balance at end of year.....	\$ 517,235	\$ 517,235	\$ -

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,648,177	\$ 1,648,177	\$ -
Other.....	35	35	-
Total revenues.....	1,648,212	1,648,212	-
Expenditures:			
Public Safety			
Personal services.....	166,064	166,064	-
Materials and supplies.....	4,115	4,115	-
Charges and services.....	896,585	896,585	-
Capital outlay and equipment.....	574	574	-
<i>Total Public Safety.....</i>	<i>1,067,338</i>	<i>1,067,338</i>	<i>-</i>
Total expenditures.....	1,067,338	1,067,338	-
Net change in fund balance.....	580,874	580,874	-
Fund balance at beginning of year.....	2,430,608	2,430,608	-
<i>Prior year encumbrances appropriated.....</i>	<i>47,173</i>	<i>47,173</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,058,655	\$ 3,058,655	\$ -

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, 2023*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Fines and forfeitures.....	\$ 500	\$ 59	\$ (441)
Expenditures:			
General Government -			
Judicial			
Charges and services.....	1,000	-	1,000
Net change in fund balance.....	(500)	59	559
Fund balance at beginning of year.....	5,959	5,959	-
Fund balance at end of year.....	\$ 5,459	\$ 6,018	\$ 559

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,433,349	\$ 1,433,349	\$ -
Expenditures:			
Public Safety			
Personal services.....	1,383,941	1,383,941	-
Materials and supplies.....	7,661	7,661	-
Charges and services.....	115,864	115,864	-
Capital outlay and equipment.....	925	925	-
<i>Total Public Safety</i>	1,508,391	1,508,391	-
Total expenditures	1,508,391	1,508,391	-
Net change in fund balance.....	(75,042)	(75,042)	-
Fund balance at beginning of year	192,834	192,834	-
Fund balance at end of year	\$ 117,792	\$ 117,792	\$ -

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 5,034,107	\$ 5,034,107	\$ -
Expenditures:			
Public Safety			
Personal services.....	4,061,045	4,061,045	-
Materials and supplies.....	429,289	429,289	-
Charges and services.....	946,359	946,359	-
Capital outlay and equipment.....	47,027	47,027	-
<i>Total Public Safety</i>	5,483,720	5,483,720	-
Total expenditures	5,483,720	5,483,720	-
Net change in fund balance.....	(449,613)	(449,613)	-
Fund balance at beginning of year	782,265	782,265	-
<i>Prior year encumbrances appropriated</i>	7,952	7,952	-
Fund balance at end of year	<u>\$ 340,604</u>	<u>\$ 340,604</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE COURT GUARDIANSHIP SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 608,000	\$ 600,716	\$ (7,284)
Other.....	-	338	338
Total revenues.....	608,000	601,054	(6,946)
Expenditures:			
General Government -			
Judicial			
Personal services.....	704,375	693,335	11,040
Materials and supplies.....	8,500	1,918	6,582
Charges and services.....	55,795	44,645	11,150
Other.....	9,500	5,189	4,311
<i>Total General Government - Judicial.....</i>	<i>778,170</i>	<i>745,087</i>	<i>33,083</i>
Total expenditures.....	778,170	745,087	33,083
Net change in fund balance.....	(170,170)	(144,033)	26,137
Fund balance at beginning of year.....	559,566	559,566	-
Fund balance at end of year.....	\$ 389,396	\$ 415,533	\$ 26,137

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ 1,500	\$ 5,023	\$ 3,523
Expenditures:			
General Government -			
Judicial			
Materials and supplies.....	1,363	1,062	301
Charges and services.....	137	137	-
<i>Total General Government - Judicial.....</i>	<u>1,500</u>	<u>1,199</u>	<u>301</u>
Total expenditures.....	<u>1,500</u>	<u>1,199</u>	<u>301</u>
Net change in fund balance.....	-	3,824	3,824
Fund balance at beginning of year.....	<u>2,220</u>	<u>2,220</u>	<u>-</u>
Fund balance at end of year.....	<u>\$ 2,220</u>	<u>\$ 6,044</u>	<u>\$ 3,824</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 PROBATION SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 137,000	\$ 130,453	\$ (6,547)
Expenditures:			
General Government -			
Judicial			
Personal services.....	37,463	29,150	8,313
Other.....	16,800	13,529	3,271
Capital outlay and equipment.....	114,000	113,848	152
<i>Total General Government -</i>			
<i>Judicial.....</i>	168,263	156,527	11,736
Total expenditures.....	168,263	156,527	11,736
Net change in fund balance.....	(31,263)	(26,074)	5,189
Fund balance at beginning of year.....	65,517	65,517	-
Fund balance at end of year.....	\$ 34,254	\$ 39,443	\$ 5,189

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 5,235,564	\$ 5,292,881	\$ 57,317
Fines and forfeitures.....	-	8,433	8,433
Intergovernmental.....	50,000	25,142	(24,858)
Investment income.....	1,000	675	(325)
Rental income.....	12,000	13,626	1,626
Other.....	73,954	29,151	(44,803)
Total revenues.....	5,372,518	5,369,908	(2,610)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	200,000	56,845	143,155
Charges and services.....	23,954	-	23,954
Other.....	10,625	10,625	-
Capital outlay and equipment.....	176,349	1,349	175,000
<i>Total General Government - Legislative and Executive.....</i>	<i>410,928</i>	<i>68,819</i>	<i>342,109</i>
Judicial			
Personal services.....	936,929	833,389	103,540
Materials and supplies.....	295,628	227,755	67,873
Charges and services.....	1,505,912	1,200,070	305,842
Other.....	79,000	43,476	35,524
Capital outlay and equipment.....	810,475	381,292	429,183
<i>Total General Government - Judicial.....</i>	<i>3,627,944</i>	<i>2,685,982</i>	<i>941,962</i>
Public Safety			
Personal services.....	2,681,083	2,592,520	88,563
Materials and supplies.....	141,182	122,445	18,737
Charges and services.....	247,708	281,744	(34,036)
Other.....	25,000	22,745	2,255
Capital outlay and equipment.....	128,045	117,110	10,935
<i>Total Public Safety.....</i>	<i>3,223,018</i>	<i>3,136,564</i>	<i>86,454</i>
Public Works			
Other.....	125,572	125,572	-
Miscellaneous			
Other.....	1,643,073	-	1,643,073
Total expenditures.....	9,030,535	6,016,937	3,013,598
Deficiency of revenues under expenditures.....	(3,658,017)	(647,029)	3,010,988
Other financing sources:			
Transfers in.....	590,500	585,000	(5,500)
Total other financing sources (uses).....	590,500	585,000	(5,500)
Net change in fund balance.....	(3,067,517)	(62,029)	3,005,488
Fund balance at beginning of year.....	13,994,142	13,994,142	-
<i>Prior year encumbrances appropriated.....</i>	<i>54,582</i>	<i>54,582</i>	<i>-</i>
Fund balance at end of year.....	\$ 10,981,207	\$ 13,986,695	\$ 3,005,488

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other.....	\$ -	\$ 9,300	\$ 9,300
Total revenues.....	-	9,300	9,300
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	442,022	413,992	28,030
Materials and supplies.....	2,200	673	1,527
Charges and services.....	113,609	34,606	79,003
Other.....	190,000	929	189,071
Capital outlay and equipment.....	1,500	-	1,500
<i>Total General Government - Legislative and Executive.....</i>	<i>749,331</i>	<i>450,200</i>	<i>299,131</i>
Total expenditures.....	749,331	450,200	299,131
(Deficiency) of revenues (under) expenditures.....	(749,331)	(440,900)	308,431
Other financing sources:			
Transfers in.....	690,711	200,000	(490,711)
Net change in fund balance.....	(58,620)	(240,900)	(182,280)
Fund balance at beginning of year.....	822,457	822,457	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,343</i>	<i>1,343</i>	<i>-</i>
Fund balance at end of year.....	\$ 765,180	\$ 582,900	\$ (182,280)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CLERK OF COURTS INVESTMENT POOL
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund balance at beginning of year.....	\$ 1,450,000	\$ 1,450,000	\$ -
Fund balance at end of year.....	<u>\$ 1,450,000</u>	<u>\$ 1,450,000</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MISCELLANEOUS FUND
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>			
Other.....	\$ 245,000	\$ 202,815	\$ (42,185)
<u>Expenditures:</u>			
Other			
Other.....	245,000	234,675	10,325
Net change in fund balance.....	-	(31,860)	(31,860)
Fund balance (deficit) at beginning of year.....	<u>(12,942)</u>	<u>(12,942)</u>	<u>-</u>
Fund balance (deficit) at end of year.....	<u>\$ (12,942)</u>	<u>\$ (44,802)</u>	<u>\$ (31,860)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 AMERICAN RESCUE PLAN FUND
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental.....	\$ -	\$ -	\$ -
Expenditures:			
Human Services			
Personal services.....	55,511	46,507	9,004
Charges and services.....	29,942,260	24,659,430	5,282,830
Capital outlay and equipment.....	2,229	2,229	-
<i>Total Human Services.....</i>	<u>30,000,000</u>	<u>24,708,166</u>	<u>5,291,834</u>
Total expenditures.....	<u>30,000,000</u>	<u>24,708,166</u>	<u>5,291,834</u>
Net change in fund balance.....	(30,000,000)	(24,708,166)	5,291,834
Fund balance at beginning of year.....	<u>33,317,422</u>	<u>33,317,422</u>	-
Fund balance at end of year.....	<u>\$ 3,317,422</u>	<u>\$ 8,609,256</u>	<u>\$ 5,291,834</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ONE OHIO OPIOID
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ -	\$ 1,243,972	\$ 1,243,972
Net change in fund balance.....	-	1,243,972	1,243,972
Fund balance at beginning of year.....	<u>276,317</u>	<u>276,317</u>	<u>-</u>
Fund balance at end of year.....	<u>\$ 276,317</u>	<u>\$ 1,520,289</u>	<u>\$ 1,243,972</u>

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 2,950,000	\$ 3,027,786	\$ 77,786
Investment income.....	67,800	121,093	53,293
Other.....	-	5,732	5,732
Total revenues.....	3,017,800	3,154,611	136,811
Expenditures:			
General Government -			
Judicial			
Personal services.....	2,417,381	2,136,063	281,318
Materials and supplies.....	80,500	78,730	1,770
Charges and services.....	271,620	260,995	10,625
Other.....	407,000	-	407,000
Capital outlay and equipment.....	101,500	58,750	42,750
<i>Total General Government - Judicial.....</i>	<i>3,278,001</i>	<i>2,534,538</i>	<i>743,463</i>
Total expenditures.....	3,278,001	2,534,538	743,463
Excess (deficiency) of revenues over (under) expenditures.....	(260,201)	620,073	880,274
Other financing (uses):			
Transfers (out).....	(250,000)	-	250,000
Net change in fund balance.....	(510,201)	620,073	1,130,274
Fund balance at beginning of year.....	9,054,143	9,054,143	-
Fund balance at end of year.....	\$ 8,543,942	\$ 9,674,216	\$ 1,130,274

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 355,000	\$ 360,146	\$ 5,146
Expenditures:			
General Government - Legislative and Executive			
Personal services.....	264,847	259,015	5,832
Materials and supplies.....	6,320	6,320	-
Charges and services.....	4,614	5,926	(1,312)
Capital outlay and equipment.....	81,486	80,950	536
<i>Total General Government - Legislative and Executive.....</i>	<u>357,267</u>	<u>352,211</u>	<u>5,056</u>
Total expenditures.....	<u>357,267</u>	<u>352,211</u>	<u>5,056</u>
Net change in fund balance.....	(2,267)	7,935	10,202
Fund balance at beginning of year.....	1,300,345	1,300,345	-
<i>Prior year encumbrances appropriated.....</i>	100	100	-
Fund balance at end of year.....	<u>\$ 1,298,178</u>	<u>\$ 1,308,380</u>	<u>\$ 10,202</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Other financing (uses):</u>			
Transfers (out).....	\$ (6,479,901)	\$ -	\$ 6,479,901
Net change in fund balance.....	(6,479,901)	-	6,479,901
Fund balance at beginning of year.....	\$ 9,214,934	\$ 9,214,934	\$ -
Fund balance at end of year.....	\$ 2,735,033	\$ 9,214,934	\$ 6,479,901

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 7,450,000	\$ 6,816,198	\$ (633,802)
Intergovernmental.....	152,334	785,855	633,521
Other.....	-	344	344
Total revenues.....	7,602,334	7,602,397	63
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,600,293	7,600,293	-
Net change in fund balance.....	2,041	2,104	63
Fund balance at beginning of year.....	9,627	9,627	-
Fund balance at end of year.....	\$ 11,668	\$ 11,731	\$ 63

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, 2023

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 7,017,008	\$ 11,766,566	\$ 1,076,095	\$ 19,859,669
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,069,850	1,122,996	26,191	2,219,037
Total current assets.....	8,086,858	12,889,562	1,102,286	22,078,706
Noncurrent assets:				
Net pension asset.....	39,155	9,334	-	48,489
Capital assets:				
Nondepreciable capital assets.....	-	227,696	-	227,696
Depreciable capital assets, net.....	1,220,251	2,360,495	-	3,580,746
Total capital assets, net.....	1,220,251	2,588,191	-	3,808,442
Total noncurrent assets.....	1,259,406	2,597,525	-	3,856,931
Total assets.....	9,346,264	15,487,087	1,102,286	25,935,637
Deferred outflows of resources:				
Pension.....	2,126,428	514,958	-	2,641,386
OPEB.....	329,195	79,779	-	408,974
Total deferred outflows of resources.....	2,455,623	594,737	-	3,050,360
Liabilities:				
Current liabilities:				
Accounts payable.....	12,695	2,012,988	-	2,025,683
Accrued wages and benefits payable.....	133,407	32,984	-	166,391
Due to other funds.....	550	176	-	726
Due to other governments.....	20,611	5,096	-	25,707
Accrued interest payable.....	1,458	140	-	1,598
Compensated absences payable - current.....	244,210	65,220	-	309,430
Lease payable - current.....	48,254	6,646	-	54,900
OWDA loans payable - current.....	-	79,643	-	79,643
Total current liabilities.....	461,185	2,202,893	-	2,664,078
Long-term liabilities:				
Compensated absences payable.....	116,021	25,700	-	141,721
Lease payable.....	37,067	24,879	-	61,946
OWDA loans payable.....	-	316,444	-	316,444
Net pension liability.....	5,208,118	1,241,602	-	6,449,720
Net OPEB liability.....	109,424	26,086	-	135,510
Total long-term liabilities.....	5,470,630	1,634,711	-	7,105,341
Total liabilities.....	5,931,815	3,837,604	-	9,769,419
Deferred inflows of resources:				
Pension.....	193,119	34,821	-	227,940
OPEB.....	38,328	9,070	-	47,398
Total deferred inflows of resources.....	231,447	43,891	-	275,338
Net position:				
Net investment in capital assets.....	1,134,930	2,160,579	-	3,295,509
Restricted for Pension.....	39,155	9,334	-	48,489
Unrestricted.....	4,464,540	10,030,416	1,102,286	15,597,242
Total net position.....	\$ 5,638,625	\$ 12,200,329	\$ 1,102,286	\$ 18,941,240

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services.....	\$ 5,348,677	\$ 13,751,258	\$ 195,534	\$ 19,295,469
Special assessments.....	-	1,541,723	-	1,541,723
Other.....	602	2	-	604
<i>Total operating revenues.....</i>	<u>5,349,279</u>	<u>15,292,983</u>	<u>195,534</u>	<u>20,837,796</u>
Operating expenses:				
Personal services.....	4,166,258	942,522	-	5,108,780
Contract services.....	630,956	13,075,810	106,920	13,813,686
Materials and supplies.....	424,586	254,315	-	678,901
Heat, light and power.....	55,528	12,592	-	68,120
Depreciation/amortization.....	211,384	366,161	-	577,545
Other.....	61	10,265	86,580	96,906
<i>Total operating expenses.....</i>	<u>5,488,773</u>	<u>14,661,665</u>	<u>193,500</u>	<u>20,343,938</u>
<i>Operating income (loss).....</i>	<u>(139,494)</u>	<u>631,318</u>	<u>2,034</u>	<u>493,858</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges.....	(16,059)	(26,768)	-	(42,827)
Loss on disposal of capital assets.....	-	(86,995)	-	(86,995)
Intergovernmental.....	56,093	-	-	56,093
<i>Total nonoperating revenues (expenses).....</i>	<u>40,034</u>	<u>(113,763)</u>	<u>-</u>	<u>(73,729)</u>
<i>Change in net position.....</i>	<u>(99,460)</u>	<u>517,555</u>	<u>2,034</u>	<u>420,129</u>
<i>Net position at beginning of year (restated).....</i>	<u>5,738,085</u>	<u>11,682,774</u>	<u>1,100,252</u>	<u>18,521,111</u>
<i>Net position at end of year.....</i>	<u>\$ 5,638,625</u>	<u>\$ 12,200,329</u>	<u>\$ 1,102,286</u>	<u>\$ 18,941,240</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 5,322,954	\$ 14,799,200	\$ 249,355	\$ 20,371,509
Cash received from special assessments.....	-	1,541,723	-	1,541,723
Cash received from other operations.....	602	2	-	604
Cash payments to employees.....	(4,070,200)	(920,583)	-	(4,990,783)
Cash payments for contractual services.....	(669,684)	(13,131,583)	(106,920)	(13,908,187)
Cash payments for materials and supplies.....	(424,586)	(254,315)	-	(678,901)
Cash payments for heat, light and power.....	(55,528)	(12,592)	-	(68,120)
Cash payments for other expenses.....	(61)	(10,265)	(86,580)	(96,906)
<i>Net cash provided by operating activities.....</i>	<u>103,497</u>	<u>2,011,587</u>	<u>55,855</u>	<u>2,170,939</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	56,093	-	-	56,093
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	-	(667,092)	-	(667,092)
Principal paid on leases payable.....	(65,452)	(3,717)	-	(69,169)
Interest paid on leases payable.....	(16,069)	(1,042)	-	(17,111)
Principal paid on loans.....	-	(75,327)	-	(75,327)
Interest paid on loans.....	-	(25,586)	-	(25,586)
<i>Net cash used in capital and related financing activities.....</i>	<u>(81,521)</u>	<u>(772,764)</u>	<u>-</u>	<u>(854,285)</u>
Net increase in cash and cash equivalents.....	78,069	1,238,823	55,855	1,372,747
<i>Cash and cash equivalents at beginning of year (restated)....</i>	<u>6,938,939</u>	<u>10,527,743</u>	<u>1,020,240</u>	<u>18,486,922</u>
<i>Cash and cash equivalents at end of year.....</i>	<u>\$ 7,017,008</u>	<u>\$ 11,766,566</u>	<u>\$ 1,076,095</u>	<u>\$ 19,859,669</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss).....	\$ (139,494)	\$ 631,318	\$ 2,034	\$ 493,858
Adjustments:				
Depreciation/amortization.....	211,384	366,161	-	577,545
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(25,723)	1,047,942	53,821	1,076,040
(Increase) in deferred outflows of resources - pension.....	(1,420,485)	(322,651)	-	(1,743,136)
(Increase) in deferred outflows of resources - OPEB.....	(324,856)	(74,986)	-	(399,842)
Decrease in net pension asset.....	34,199	7,742	-	41,941
Decrease in net OPEB asset.....	593,591	138,177	-	731,768
(Decrease) in accounts payable.....	(38,750)	(55,769)	-	(94,519)
Increase (decrease) in accrued wages and benefits.....	14,127	(6,364)	-	7,763
Increase (decrease) in due to other funds.....	22	(4)	-	18
Increase (decrease) in due to other governments.....	2,182	(984)	-	1,198
(Decrease) in deferred inflows of resources - pension.....	(1,866,587)	(456,636)	-	(2,323,223)
(Decrease) in deferred inflows of resources - OPEB.....	(583,644)	(144,076)	-	(727,720)
Increase in net pension liability.....	3,534,582	852,033	-	4,386,615
Increase in net OPEB liability.....	109,424	26,086	-	135,510
Increase in compensated absences payable.....	3,525	3,598	-	7,123
<i>Net cash provided by operating activities.....</i>	<u>\$ 103,497</u>	<u>\$ 2,011,587</u>	<u>\$ 55,855</u>	<u>\$ 2,170,939</u>

Noncash Transactions:

During 2023, the Sanitary Engineer Fund received capital assets from the solid waste fund with a cost of \$33,806 and accumulated depreciation of \$33,806 for a net book value of \$0.

During 2023, the Solid Waste Fund entered into a lease payable of \$35,242, which provided capital assets with a cost of \$35,922.

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 4,136,476	\$ 5,318,116	\$ 1,181,640
Other.....	10,000	6,111	(3,889)
Total operating revenues.....	4,146,476	5,324,227	1,177,751
<u>Operating expenses:</u>			
Personal services.....	4,581,567	4,070,735	510,832
Contract services.....	711,832	652,275	59,557
Materials and supplies.....	445,455	431,097	14,358
Other.....	1,000	61	939
Capital outlay and equipment.....	163,000	148,623	14,377
Total operating expenses.....	5,902,854	5,302,791	600,063
Operating loss.....	(1,756,378)	21,436	1,777,814
<u>Nonoperating revenues:</u>			
Intergovernmental.....	130,000	56,093	(73,907)
Total nonoperating revenues.....	130,000	56,093	(73,907)
Net change in net position.....	(1,626,378)	77,529	1,703,907
Net position at beginning of year (restated).....	6,884,244	6,884,244	-
<i>Prior year encumbrances appropriated.....</i>	<i>20,773</i>	<i>20,773</i>	<i>-</i>
Net position at end of year.....	\$ 5,278,639	\$ 6,982,546	\$ 1,703,907

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 13,675,500	\$ 14,799,149	\$ 1,123,649
Special assessments.....	1,505,000	1,541,723	36,723
Other.....	5,000,000	53	(4,999,947)
Total operating revenues.....	20,180,500	16,340,925	(3,839,575)
<u>Operating expenses:</u>			
Personal services.....	1,022,070	920,583	101,487
Contract services.....	18,318,356	13,658,374	4,659,982
Materials and supplies.....	322,093	256,513	65,580
Other.....	101,500	10,265	91,235
Capital outlay and equipment.....	926,993	913,908	13,085
Total operating expenses.....	20,691,012	15,759,643	4,931,369
Operating income (loss).....	(510,512)	581,282	1,091,794
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(75,328)	(75,327)	1
Interest and fiscal charges.....	(25,586)	(25,586)	-
Total nonoperating revenues (expenses).....	(100,914)	(100,913)	1
Net change in net position.....	(611,426)	480,369	1,091,795
Net position at beginning of year.....	10,032,029	10,032,029	-
<i>Prior year encumbrances appropriated.....</i>	<i>491,779</i>	<i>491,779</i>	<i>-</i>
Net position at end of year.....	\$ 9,912,382	\$ 11,004,177	\$ 1,091,795

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 195,600	\$ 249,355	\$ 53,755
<u>Operating expenses:</u>			
Contract services.....	150,000	106,920	43,080
Other.....	100,000	86,580	13,420
Total operating expenses.....	250,000	193,500	56,500
Net change in net position.....	(54,400)	55,855	110,255
Net position at beginning of year.....	1,020,240	1,020,240	-
Net position at end of year.....	\$ 965,840	\$ 1,076,095	\$ 110,255

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.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2023

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 61,329	\$ 15,291	\$ 2,784,219
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	846	-	3,454
Due from other funds.....	-	16,744	-	41,712
Materials and supplies inventory.....	-	4,298	-	-
Prepayments.....	-	92,598	-	4,052
Total current assets.....	32,877	175,815	15,291	2,833,437
Noncurrent assets:				
Net pension asset.....	-	328	-	1,565
Capital assets:				
Nondepreciable capital assets.....	-	-	39,736	-
Depreciable capital assets, net.....	-	-	62,984	471,217
Total capital assets, net.....	-	-	102,720	471,217
Total noncurrent assets.....	-	328	102,720	472,782
Total assets.....	32,877	176,143	118,011	3,306,219
Deferred outflows of resources:				
Pension.....	-	23,362	-	86,376
OPEB.....	-	2,782	-	13,382
Total deferred outflows of resources.....	-	26,144	-	99,758
Liabilities:				
Current liabilities:				
Accounts payable.....	-	23	-	10
Accrued wages and benefits payable.....	-	1,543	-	4,991
Due to other funds.....	-	22	-	-
Due to other governments.....	-	238	-	771
Compensated absences payable - current.....	-	-	-	-
Claims payable - current.....	-	-	-	-
Total current liabilities.....	-	1,826	-	5,772
Long-term liabilities:				
Compensated absences payable.....	-	-	-	-
Net pension liability.....	-	43,645	-	208,218
Net OPEB liability.....	-	917	-	4,375
Total long-term liabilities.....	-	44,562	-	212,593
Total liabilities.....	-	46,388	-	218,365
Deferred inflows of resources:				
Pension.....	-	745	5,009	9,581
OPEB.....	-	415	812	1,544
Total deferred inflows of resources.....	-	1,160	5,821	11,125
Net position:				
Investment in capital assets.....	-	-	102,720	471,217
Restricted for pension.....	-	328	-	1,565
Unrestricted.....	32,877	154,411	9,470	2,703,705
Total net position.....	\$ 32,877	\$ 154,739	\$ 112,190	\$ 3,176,487

<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>Total Internal Service Funds</u>
\$ 8,000,183	\$ 6,013,506	\$ 9,084,229	\$ 16,822,529	\$ 7,470,863	\$ 50,285,026
-	-	-	-	-	4,300
-	-	-	-	-	58,456
-	-	-	-	-	4,298
-	-	1,832,865	1,934,507	-	3,864,022
<u>8,000,183</u>	<u>6,013,506</u>	<u>10,917,094</u>	<u>18,757,036</u>	<u>7,470,863</u>	<u>54,216,102</u>
3,593	-	1,081	2,650	-	9,217
-	-	-	-	-	39,736
-	-	-	-	-	534,201
-	-	-	-	-	573,937
<u>3,593</u>	<u>-</u>	<u>1,081</u>	<u>2,650</u>	<u>-</u>	<u>583,154</u>
<u>8,003,776</u>	<u>6,013,506</u>	<u>10,918,175</u>	<u>18,759,686</u>	<u>7,470,863</u>	<u>54,799,256</u>
205,026	-	58,716	166,098	-	539,578
<u>30,182</u>	<u>-</u>	<u>9,085</u>	<u>22,323</u>	<u>-</u>	<u>77,754</u>
<u>235,208</u>	<u>-</u>	<u>67,801</u>	<u>188,421</u>	<u>-</u>	<u>617,332</u>
122	-	110	29,741	-	30,006
9,524	-	5,933	5,595	-	27,586
2,411	-	22	44	-	2,499
1,471	-	917	272,219	-	275,616
23,040	-	20,964	-	-	44,004
3,959,070	50,381	-	30,000	-	4,039,451
<u>3,995,638</u>	<u>50,381</u>	<u>27,946</u>	<u>337,599</u>	<u>-</u>	<u>4,419,162</u>
10,696	-	8,272	-	-	18,968
477,887	-	143,830	352,495	-	1,226,075
10,041	-	3,022	7,406	-	25,761
<u>498,624</u>	<u>-</u>	<u>155,124</u>	<u>359,901</u>	<u>-</u>	<u>1,270,804</u>
<u>4,494,262</u>	<u>50,381</u>	<u>183,070</u>	<u>697,500</u>	<u>-</u>	<u>5,689,966</u>
3,431	-	2,472	3,146	-	24,384
<u>3,810</u>	<u>-</u>	<u>1,131</u>	<u>2,881</u>	<u>-</u>	<u>10,593</u>
<u>7,241</u>	<u>-</u>	<u>3,603</u>	<u>6,027</u>	<u>-</u>	<u>34,977</u>
-	-	-	-	-	573,937
3,593	-	1,081	2,650	-	9,217
<u>3,733,888</u>	<u>5,963,125</u>	<u>10,798,222</u>	<u>18,241,930</u>	<u>7,470,863</u>	<u>49,108,491</u>
<u>\$ 3,737,481</u>	<u>\$ 5,963,125</u>	<u>\$ 10,799,303</u>	<u>\$ 18,244,580</u>	<u>\$ 7,470,863</u>	<u>\$ 49,691,645</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Imaging Lab</u>	<u>Central Supplies</u>	<u>Vehicle Maintenance</u>	<u>Telecommunications</u>
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 213,260	\$ -	\$ 544,896
Other.....	-	-	-	859
<i>Total operating revenues.....</i>	<u>-</u>	<u>213,260</u>	<u>-</u>	<u>545,755</u>
<u>Operating expenses:</u>				
Personal services.....	-	29,555	(76,978)	160,413
Contract services.....	-	14,179	-	151,153
Materials and supplies.....	-	167,005	-	10
Employee medical benefits.....	-	-	-	-
Depreciation.....	-	-	2,249	78,536
Other.....	-	-	-	-
<i>Total operating expenses.....</i>	<u>-</u>	<u>210,739</u>	<u>(74,729)</u>	<u>390,112</u>
<i>Operating income (loss).....</i>	<u>-</u>	<u>2,521</u>	<u>74,729</u>	<u>155,643</u>
<u>Nonoperating revenue:</u>				
Interest income.....	-	-	-	-
<i>Total nonoperating revenue.....</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in net position.....</i>	<u>-</u>	<u>2,521</u>	<u>74,729</u>	<u>155,643</u>
<i>Net position at beginning of year.....</i>	<u>32,877</u>	<u>152,218</u>	<u>37,461</u>	<u>3,020,844</u>
<i>Net position at end of year.....</i>	<u>\$ 32,877</u>	<u>\$ 154,739</u>	<u>\$ 112,190</u>	<u>\$ 3,176,487</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>Total Internal Service Funds</u>
\$ 30,699,719	\$ 2,735,187	\$ -	\$ 2,573,416	\$ 8,706,734	\$ 45,473,212
373,619	343	2,961,318	2,000	3,564	3,341,703
<u>31,073,338</u>	<u>2,735,530</u>	<u>2,961,318</u>	<u>2,575,416</u>	<u>8,710,298</u>	<u>48,814,915</u>
370,073	-	126,348	285,617	-	895,028
2,246,987	115,300	4,325,968	384,888	8,958,038	16,196,513
7,094	-	64	1,471	-	175,644
33,215,025	2,102,420	-	1,829,670	-	37,147,115
-	-	-	-	-	80,785
555	-	-	-	-	555
<u>35,839,734</u>	<u>2,217,720</u>	<u>4,452,380</u>	<u>2,501,646</u>	<u>8,958,038</u>	<u>54,495,640</u>
<u>(4,766,396)</u>	<u>517,810</u>	<u>(1,491,062)</u>	<u>73,770</u>	<u>(247,740)</u>	<u>(5,680,725)</u>
555,086	-	-	-	-	555,086
<u>555,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,086</u>
(4,211,310)	517,810	(1,491,062)	73,770	(247,740)	(5,125,639)
<u>7,948,791</u>	<u>5,445,315</u>	<u>12,290,365</u>	<u>18,170,810</u>	<u>7,718,603</u>	<u>54,817,284</u>
<u>\$ 3,737,481</u>	<u>\$ 5,963,125</u>	<u>\$ 10,799,303</u>	<u>\$ 18,244,580</u>	<u>\$ 7,470,863</u>	<u>\$ 49,691,645</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 216,742	\$ -	\$ 544,607
Cash received from other operations.....	-	-	-	859
Cash payments to employees.....	-	(37,521)	-	(149,781)
Cash payments for contractual services.....	-	(14,179)	-	(155,237)
Cash payments for materials and supplies.....	-	(160,933)	-	(10)
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<u>-</u>	<u>4,109</u>	<u>-</u>	<u>240,438</u>
Cash flows from investing activities:				
Interest received.....	-	-	-	-
Net increase (decrease) in cash and cash equivalents.....				
	-	4,109	-	240,438
Cash and cash equivalents at beginning of year.....	32,877	57,220	15,291	2,543,781
Cash and cash equivalents at end of year.....	<u>\$ 32,877</u>	<u>\$ 61,329</u>	<u>\$ 15,291</u>	<u>\$ 2,784,219</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ 2,521	\$ 74,729	\$ 155,643
Adjustments:				
Depreciation.....	-	-	2,249	78,536
Changes in assets and liabilities:				
Decrease in materials and supplies inventory.....	-	61	-	-
Decrease in accounts receivable.....	-	123	-	22
Decrease (increase) in due from other funds.....	-	3,359	-	(311)
(Increase) decrease in prepayments.....	-	7,402	-	(4,052)
(Increase) in deferred outflows of resources - pension.....	-	(19,965)	-	(50,838)
(Increase) in deferred outflows of resources - OPEB.....	-	(2,765)	-	(11,330)
Decrease in net pension asset.....	-	25	-	1,436
Decrease in net OPEB asset.....	-	2,860	-	24,284
(Decrease) in accounts payable.....	-	(1,391)	-	(32)
Increase (decrease) in accrued wages and benefits.....	-	889	-	716
Increase in due to other funds.....	-	-	-	-
Increase in due to other governments.....	-	137	-	110
(Decrease) in deferred inflows of resources - pension.....	-	(18,158)	(49,492)	(74,327)
(Decrease) in deferred inflows of resources - OPEB.....	-	(7,488)	(27,486)	(23,547)
Increase in net pension liability.....	-	35,582	-	139,753
Increase in net OPEB liability.....	-	917	-	4,375
Increase (decrease) in compensated absences.....	-	-	-	-
(Decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<u>\$ -</u>	<u>\$ 4,109</u>	<u>\$ -</u>	<u>\$ 240,438</u>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Total Internal Service Funds
\$ 30,699,719	\$ 2,735,187		\$ 2,608,324	\$ 8,706,734	\$ 45,511,313
373,619	343	2,961,318	2,000	3,564	3,341,703
(363,044)		(114,830)	(259,988)	-	(925,164)
(2,263,931)	(115,300)	(4,122,724)	(384,888)	(8,958,038)	(16,014,297)
(7,094)		(64)	(1,471)		(169,572)
(33,337,138)	(2,102,874)		(2,304,642)	-	(37,744,654)
(555)		-	-		(555)
<u>(4,898,424)</u>	<u>517,356</u>	<u>(1,276,300)</u>	<u>(340,665)</u>	<u>(247,740)</u>	<u>(6,001,226)</u>
555,086	-	-	-	-	555,086
(4,343,338)	517,356	(1,276,300)	(340,665)	(247,740)	(5,446,140)
12,343,521	5,496,150	10,360,529	17,163,194	7,718,603	55,731,166
<u>\$ 8,000,183</u>	<u>\$ 6,013,506</u>	<u>\$ 9,084,229</u>	<u>\$ 16,822,529</u>	<u>\$ 7,470,863</u>	<u>\$ 50,285,026</u>
\$ (4,766,396)	\$ 517,810	\$ (1,491,062)	\$ 73,770	\$ (247,740)	\$ (5,680,725)
-	-	-	-	-	80,785
-	-	-	-	-	61
-	-	-	34,908	-	35,053
-	-	-	-	-	3,048
-	-	205,061	139,911	-	348,322
(140,091)		(40,474)	(124,391)	-	(375,759)
(23,235)		(8,993)	(17,868)	-	(64,191)
2,141		817	1,033	-	5,452
46,397		15,362	29,805	-	118,708
(16,976)		(1,817)	(404,067)	-	(424,283)
2,246		3,053	(96)	-	6,808
32	-	-	-	-	32
346		472	66,928	-	67,993
(167,097)		(54,329)	(109,518)	-	(472,921)
(45,458)		(16,202)	(29,190)	-	(149,371)
347,077		100,519	268,464	-	891,395
10,041		3,022	7,406	-	25,761
(25,338)		8,271		-	(17,067)
(122,113)	(454)		(277,760)	-	(400,327)
<u>\$ (4,898,424)</u>	<u>\$ 517,356</u>	<u>\$ (1,276,300)</u>	<u>\$ (340,665)</u>	<u>\$ (247,740)</u>	<u>\$ (6,001,226)</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, 2023*

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

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 300,000	\$ 216,742	\$ (83,258)
<u>Operating expenses:</u>			
Personal services.....	44,652	37,522	7,130
Contract services.....	17,550	14,179	3,371
Materials and supplies.....	352,500	159,541	192,959
Capital outlay and equipment.....	2,000	-	2,000
Total operating expenses.....	416,702	211,242	205,460
Operating income (loss).....	(116,702)	5,500	122,202
<u>Nonoperating revenues:</u>			
Transfer in.....	70,000	-	(70,000)
Net change in net position.....	(46,702)	5,500	52,202
Net position at beginning of year.....	55,806	55,806	-
Net position at end of year.....	\$ 9,104	\$ 61,306	\$ 52,202

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Net position at beginning of year.....	15,291	15,291	-
Net position at end of year.....	\$ 15,291	\$ 15,291	\$ -

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 554,400	\$ 544,607	\$ (9,793)
Other.....	-	859	859
Total operating revenues.....	554,400	545,466	(8,934)
<u>Operating expenses:</u>			
Personal services.....	151,109	149,781	1,328
Contract services.....	257,745	166,459	91,286
Materials and supplies.....	3,000	10	2,990
Other.....	1,000	-	1,000
Capital outlay and equipment.....	51,200	7,370	43,830
Total operating expenses.....	464,054	323,620	140,434
Net change in net position.....	90,346	221,846	131,500
Net position at beginning of year.....	2,543,739	2,543,739	-
Net position at end of year.....	\$ 2,634,085	\$ 2,765,585	\$ 131,500

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 29,362,387	\$ 30,699,719	\$ 1,337,332
Other.....	102,250	373,619	271,369
Total operating revenues.....	29,464,637	31,073,338	1,608,701
<u>Operating expenses:</u>			
Personal services.....	416,538	363,044	53,494
Materials and supplies.....	36,988,413	36,561,320	427,093
Employee medical benefits.....	12,300	7,094	5,206
Other.....	3,682	555	3,127
Capital outlay and equipment.....	21,382	8,986	12,396
Total operating expenses.....	37,442,315	36,940,999	501,316
Operating loss.....	(7,977,678)	(5,867,661)	2,110,017
<u>Nonoperating revenues:</u>			
Interest income.....	150,000	559,555	409,555
Total nonoperating revenues.....	150,000	559,555	409,555
Net change in net position.....	(7,827,678)	(5,308,106)	2,519,572
Net position at beginning of year.....	6,169,549	6,169,549	-
<i>Prior year encumbrances appropriated.....</i>	<i>6,153,644</i>	<i>6,153,644</i>	<i>-</i>
Net position at end of year.....	\$ 4,495,515	\$ 7,015,087	\$ 2,519,572

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 3,279,573	\$ 2,735,187	\$ (544,386)
Other.....	-	343	343
Total operating revenues.....	3,279,573	2,735,530	(544,043)
<u>Operating expenses:</u>			
Employee medical benefits.....	2,777,013	2,545,453	231,560
Net change in net position.....	502,560	190,077	(312,483)
Net position at beginning of year.....	5,024,137	5,024,137	-
<i>Prior year encumbrances appropriated.....</i>	<i>472,013</i>	<i>472,013</i>	<i>-</i>
Net position at end of year.....	\$ 5,998,710	\$ 5,686,227	\$ (312,483)

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 3,300,000	\$ 2,961,318	\$ (338,682)
<u>Operating expenses:</u>			
Personal services.....	216,870	114,831	102,039
Contract services.....	4,533,109	4,243,304	289,805
Materials and supplies.....	600	64	536
Capital outlay and equipment.....	70	70	-
Total operating expenses.....	4,750,649	4,358,269	392,380
Net change in net position.....	(1,450,649)	(1,396,951)	53,698
Net position at beginning of year.....	10,354,924	10,354,924	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,678</i>	<i>3,678</i>	<i>-</i>
Net position at end of year.....	\$ 8,907,953	\$ 8,961,651	\$ 53,698

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,234,000	\$ 2,608,324	\$ 374,324
Other.....	-	2,000	2,000
Total operating revenues.....	2,234,000	2,610,324	376,324
<u>Operating expenses:</u>			
Personal services.....	271,681	259,988	11,693
Materials and supplies.....	2,522,883	2,286,748	236,135
Employee medical benefits.....	6,000	1,471	4,529
Capital outlay and equipment.....	1,025	-	1,025
Total operating expenses.....	2,801,589	2,548,207	253,382
Net change in net position.....	(567,589)	62,117	629,706
Net position at beginning of year.....	16,729,386	16,729,386	-
Net position at end of year.....	\$ 16,161,797	\$ 16,791,503	\$ 629,706

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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 8,527,518	\$ 8,706,734	\$ 179,216
Other.....	-	3,564	3,564
Total operating revenues.....	8,527,518	8,710,298	182,780
<u>Operating expenses:</u>			
Employee medical benefits.....	10,426,155	10,026,155	400,000
Net change in net position.....	(1,898,637)	(1,315,857)	582,780
Net position at beginning of year.....	6,292,448	6,292,448	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,426,155</i>	<i>1,426,155</i>	<i>-</i>
Net position at end of year.....	\$ 5,819,966	\$ 6,402,746	\$ 582,780

LUCAS COUNTY, OHIO

Custodial Funds – Fund Descriptions

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Undivided Taxes Fund

To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Local Government Fund

To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Recorder's Housing Fees Fund

This accounts for the collection of low and moderate income housing fees as specified by the ORC. Such fees shall be paid to the Treasurer of State pursuant to section 319.63 of ORC.

Estate Tax Fund

To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Other Funds

To maintain and account for resources and uses for: taxes, research, deposits, licenses, auto title fees, County court, juvenile court and probate court related receipts, and estate. Other Custodial funds include:

Payment in lieu of Taxes	Bankruptcy Claims
Grain Tax	Cigarette Licenses
Escheated Estates	Children's Trust
Coroner Escrow	Advance Payments
Recorder's Housing Trust Fee	Intangibles
Auto Title fees	County Courts
Candidacy Fees	Miscellaneous

Lucas County Family and Children First Council Fund

To process the accounting transactions as the administrative agent for the council.

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 Board of Health Fund

To process the accounting transactions as the administrative agent for the board of health.

Lucas County 911 Council of Governments (COG)

To process the accounting transactions as the administrative agent for the Lucas County 911 Council of Governments.

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, OHIO

COMBINING STATEMENT OF FIUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2023

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
<u>Assets:</u>				
Equity in pooled cash and cash equivalents.....	\$ 18,361,548	\$ -	\$ 296,564	\$ 50
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real property and other taxes.....	1,079,561,781	-	-	-
Accounts.....	-	-	-	-
Due from other governments.....	72,480,869	5,719,893	-	-
Total assets.....	1,170,404,198	5,719,893	296,564	50
<u>Liabilities:</u>				
Due to other governments.....	79,621,274	5,719,893	-	-
Total liabilities.....	79,621,274	5,719,893	-	-
<u>Deferred inflows of resources:</u>				
Property taxes levied for the next fiscal year.....	876,424,708	-	-	-
Total deferred inflows of resources.....	876,424,708	-	-	-
<u>Net position:</u>				
Restricted for individuals, organizations and other governments.....	214,358,216	-	296,564	50
Total net position.....	\$ 214,358,216	\$ -	\$ 296,564	\$ 50

<u>Other Funds</u>	<u>Family & Children First Council</u>	<u>Soil & Water Conservation District</u>	<u>Olander Park District</u>	<u>Local Emergency Planning Commission</u>	<u>Board of Health</u>	<u>Lucas County 911 COG</u>
\$ 372,393	\$ 448,519	\$ 274,865	\$ 1,871,489	\$ 163,078	\$ 6,412,729	\$ 9,949,772
5,224,889	-	-	-	-	-	-
-	-	-	-	-	-	-
79	-	-	-	-	-	-
-	-	-	31,321	-	-	-
<u>5,597,361</u>	<u>448,519</u>	<u>274,865</u>	<u>1,902,810</u>	<u>163,078</u>	<u>6,412,729</u>	<u>9,949,772</u>
<u>5,073,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,073,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>523,916</u>	<u>448,519</u>	<u>274,865</u>	<u>1,902,810</u>	<u>163,078</u>	<u>6,412,729</u>	<u>9,949,772</u>
<u>\$ 523,916</u>	<u>\$ 448,519</u>	<u>\$ 274,865</u>	<u>\$ 1,902,810</u>	<u>\$ 163,078</u>	<u>\$ 6,412,729</u>	<u>\$ 9,949,772</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIUCIARY NET POSITION
 CUSTODIAL FUNDS (Continued)
 DECEMBER 31, 2023

	TIPP	Total Custodial Funds
<u>Assets:</u>		
Equity in pooled cash and cash equivalents.....	\$ -	\$ 38,151,007
Cash in segregated accounts.....	20,653	5,245,542
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	1,079,561,781
Accounts.....	-	79
Due from other governments.....	-	78,232,083
Total assets.....	20,653	1,201,190,492
<u>Liabilities:</u>		
Due to other governments.....	20,653	90,435,265
Total liabilities.....	20,653	90,435,265
<u>Deferred inflows of resources:</u>		
Property taxes levied for the next fiscal year.....	-	876,424,708
Total deferred inflows of resources.....	-	876,424,708
<u>Net position:</u>		
Restricted for individuals, organizations and other governments..	-	234,330,519
Total net position.....	\$ -	\$ 234,330,519



LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
Additions:				
Intergovernmental.....	\$ 8,091,260	\$ 31,312,741	\$ -	\$ -
Amounts received as fiscal agent.....	-	-	-	-
Licenses, permits and fees for other governments.....	-	-	1,230,871	-
Fines and forfeitures for other governments.....	-	-	-	-
Property tax collection for other governments.....	568,717,366	-	-	-
Special assessments collections for other governments.....	11,155,833	-	-	-
Earnings on investments.....	-	-	-	-
Other custodial fund collections.....	-	-	-	-
Total additions.....	587,964,459	31,312,741	1,230,871	-
Deductions:				
Distributions to the State of Ohio.....	-	-	1,289,275	-
Distributions of state funds to other governments.....	7,900,768	31,312,741	-	-
Distributions as fiscal agent.....	-	-	-	-
Licenses, permits and fees distributions to other governments ..	-	-	-	-
Fines and forfeitures distributions to other governments.....	-	-	-	-
Property tax distributions to other governments.....	555,638,015	-	-	-
Other custodial fund disbursements.....	-	-	-	6,551
Total deductions.....	563,538,783	31,312,741	1,289,275	6,551
Net change in fiduciary net position.....	24,425,676	-	(58,404)	(6,551)
Net position beginning of year.....	189,932,540	-	354,968	6,601
Net position end of year.....	\$ 214,358,216	\$ -	\$ 296,564	\$ 50

Other Funds	Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	7,522,749	437,222	1,965,429	68,204	17,476,692	16,107,005
85,333,905	-	-	-	-	-	-
6,573,807	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,624,152	-	-	-	-	-	-
<u>95,531,864</u>	<u>7,522,749</u>	<u>437,222</u>	<u>1,965,429</u>	<u>68,204</u>	<u>17,476,692</u>	<u>16,107,005</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,703,676	469,082	1,485,616	67,692	17,607,567	16,255,337
85,333,905	-	-	-	-	-	-
6,574,586	-	-	-	-	-	-
-	-	-	-	-	-	-
3,681,610	-	-	-	-	-	-
<u>95,590,101</u>	<u>7,703,676</u>	<u>469,082</u>	<u>1,485,616</u>	<u>67,692</u>	<u>17,607,567</u>	<u>16,255,337</u>
(58,237)	(180,927)	(31,860)	479,813	512	(130,875)	(148,332)
<u>582,153</u>	<u>629,446</u>	<u>306,725</u>	<u>1,422,997</u>	<u>162,566</u>	<u>6,543,604</u>	<u>10,098,104</u>
<u>\$ 523,916</u>	<u>\$ 448,519</u>	<u>\$ 274,865</u>	<u>\$ 1,902,810</u>	<u>\$ 163,078</u>	<u>\$ 6,412,729</u>	<u>\$ 9,949,772</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>TIPP</u>	<u>Total</u>
Additions:		
Intergovernmental.....	\$ -	\$ 39,404,001
Amounts received as fiscal agent.....	-	43,577,301
Licenses, permits and fees for other governments.....	-	86,564,776
Fines and forfeitures for other governments.....	-	6,573,807
Property tax collection for other governments.....	12,612,564	581,329,930
Special assessments collections for other governments.....	-	11,155,833
Earnings on investments.....	5,765	5,765
Other custodial fund collections.....	-	3,624,152
Total additions.....	<u>12,618,329</u>	<u>772,235,565</u>
Deductions:		
Distributions to the State of Ohio.....	-	1,289,275
Distributions of state funds to other governments.....	-	39,213,509
Distributions as fiscal agent.....	-	43,588,970
Licenses, permits and fees distributions to other governments ..	-	85,333,905
Fines and forfeitures distributions to other governments.....	-	6,574,586
Property tax distributions to other governments.....	12,618,329	568,256,344
Other custodial fund disbursements.....	-	3,688,161
Total deductions.....	<u>12,618,329</u>	<u>747,944,750</u>
Net change in fiduciary net position.....	-	24,290,815
Net position beginning of year.....	<u>-</u>	<u>210,039,704</u>
Net position end of year.....	<u>\$ -</u>	<u>\$ 234,330,519</u>

Statistical Section



Metroparks Toledo Bicycling

Bicycling is one of the most popular and fastest growing outdoor activities in America. Most Metroparks have all-purpose trails, bike-pedestrian paths, or bike trails. Some parks connect to regional trails for longer two-wheel adventures.

In addition, Metroparks is a participant in Bike Month each May, and partners with Maumee Valley Adventurers to sponsor two annual bike tours: The Metroparks Tour in July and the Tombstone Tour and Family Haunted Ride in October.

Statistical Section

This part of the Lucas County's Annual Comprehensive Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends	264
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	274
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	288
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	297
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position.	
Operating Information	299
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report of the corresponding year.

**TABLE 1
LUCAS COUNTY, OHIO**

*NET POSITION BY COMPONENT
LAST TEN YEARS
(Amounts in 000's)*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>Governmental Activities:</u>				
Net investment in capital assets.....	\$ 225,600	\$ 230,538	\$ 189,812	\$ 205,100
Restricted.....	224,339	205,441	194,604	136,771
Unrestricted.....	<u>141,627</u>	<u>111,184</u>	<u>40,349</u>	<u>(109,140)</u>
Total Governmental Activities Net Position.....	<u>591,566</u>	<u>547,163</u>	<u>424,765</u>	<u>232,731</u>
<u>Business-type Activities:</u>				
Net investment in capital assets.....	76,821	69,950	73,460	73,335
Restricted.....	69	-	-	-
Unrestricted.....	<u>42,806</u>	<u>48,140</u>	<u>38,946</u>	<u>32,441</u>
Total Business-type Activities Net Position.....	<u>119,696</u>	<u>118,090</u>	<u>112,406</u>	<u>105,776</u>
<u>Primary Government:</u>				
Net investment in capital assets.....	302,421	300,488	263,272	278,435
Restricted.....	224,408	205,441	194,604	136,771
Unrestricted.....	<u>184,433</u>	<u>159,324</u>	<u>79,295</u>	<u>(76,699)</u>
Total Primary Government Net Position.....	<u>\$ 711,262</u>	<u>\$ 665,253</u>	<u>\$ 537,171</u>	<u>\$ 338,507</u>

¹ 2017 amounts were restated to reflect the implementation of GASB Statement No. 75.

² 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

2019	2018 ⁽²⁾	2017 ⁽¹⁾	2016	2015	2014
\$ 214,204	\$ 214,821	\$ 211,940	\$ 213,982	\$ 211,446	\$ 210,484
120,341	102,742	116,938	106,148	103,579	92,712
(139,484)	(101,343)	(97,950)	31,570	17,443	(6,551)
<u>195,061</u>	<u>216,220</u>	<u>230,928</u>	<u>351,700</u>	<u>332,468</u>	<u>296,645</u>
73,813	80,277	78,391	78,880	81,791	82,152
-	-	-	-	-	-
29,010	28,417	27,702	29,918	25,075	23,393
<u>102,823</u>	<u>108,694</u>	<u>106,093</u>	<u>108,798</u>	<u>106,866</u>	<u>105,545</u>
288,017	295,098	290,331	292,862	293,237	292,636
120,341	102,742	116,938	106,148	103,579	92,712
(110,474)	(72,926)	(70,248)	61,488	42,518	16,842
<u>\$ 297,884</u>	<u>\$ 324,914</u>	<u>\$ 337,021</u>	<u>\$ 460,498</u>	<u>\$ 439,334</u>	<u>\$ 402,190</u>

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(Amounts in 000's)

Program Revenues:	2023	2022	2021	2020
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 22,336	\$ 24,822	\$ 21,963	\$ 19,630
Judicial.....	10,264	10,616	10,641	8,096
Public safety	12,506	9,956	10,179	11,960
Public works.....	3,955	2,731	4,077	3,882
Health.....	4,957	3,533	3,914	3,523
Human services.....	626	5,983	6,078	5,281
Conservation and recreation.....	-	-	-	-
Interest and fiscal charges.....	2,046	1,638	585	-
Operating grants and contributions.....	204,113	203,051	169,527	177,991
Capital grants and contributions.....	2,404	12,325	961	824
Total Governmental Activities Program Revenues.....	263,207	274,655	227,925	231,187
Business-type activities: Charges for Services				
Water supply.....	2,391	2,057	2,646	2,445
Wastewater treatment.....	9,070	8,111	8,029	8,042
Sewer system.....	2,659	2,223	2,651	2,545
Sanitary engineer.....	5,349	4,865	5,411	5,275
Solid waste.....	15,293	16,138	13,578	4,502
Parking facilities.....	195	268	226	265
Operating grants and contributions.....	4,834	1,766	522	9,589
Capital grants and contributions.....	672	4,733	2,193	2,963
Total Business-type Activities Program Revenues.....	40,463	40,161	35,256	35,626
Total Primary Government Program Revenues.....	303,670	314,816	263,181	266,813
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	80,563	69,432	54,992	65,082
Judicial.....	74,367	50,007	31,529	64,790
Public safety.....	85,614	64,243	36,359	91,449
Public works.....	35,133	34,286	30,234	30,849
Health.....	99,859	72,859	65,299	74,143
Human services.....	151,563	144,112	74,204	109,953
Conservation and recreation.....	14,306	13,821	14,962	13,580
Interest and fiscal charges.....	7,969	4,823	4,468	3,956
Total Governmental Activities Expense.....	549,374	453,583	312,047	453,802
Business-type activities:				
Water supply.....	3,656	3,037	3,141	2,802
Wastewater treatment.....	10,044	8,829	6,161	7,874
Sewer system.....	4,484	3,664	3,808	2,886
Sanitary engineer.....	5,607	4,236	2,405	5,527
Solid waste.....	14,797	14,284	12,509	13,230
Parking facilities.....	193	194	199	151
Total Business-type Activities Program Expense.....	38,781	34,244	28,223	32,470
Total Primary Government Program Expense.....	588,155	487,827	340,270	486,272

	2019	2018	2017	2016	2015	2014
\$	21,694	\$ 20,550	\$ 19,267	\$ 16,769	\$ 16,411	\$ 16,622
	8,961	8,752	8,412	9,363	9,820	9,264
	8,133	8,278	6,963	6,419	6,763	5,294
	4,354	3,723	2,810	2,817	4,455	3,495
	3,218	3,496	4,549	5,521	5,859	5,281
	24	4	10	3	6	4
	1	-	-	-	-	-
	927	-	2,415	54	1,500	2,943
	187,477	164,172	164,911	167,255	168,288	184,381
	2,396	1,586	2,190	1,400	1,982	1,039
	<u>237,185</u>	<u>210,561</u>	<u>211,527</u>	<u>209,601</u>	<u>215,084</u>	<u>228,323</u>
	2,445	2,496	2,368	2,273	2,034	2,137
	7,326	6,757	6,293	6,056	6,213	5,884
	2,356	2,090	2,061	1,946	2,079	2,101
	7,447	5,651	5,559	5,421	5,049	4,853
	3,354	3,193	3,266	4,018	3,053	3,050
	363	288	236	194	209	146
	13,578	11,201	9,950	9,612	9,360	9,628
	2,747	4,525	2,537	2,118	1,731	2,036
	<u>39,616</u>	<u>36,201</u>	<u>32,270</u>	<u>31,638</u>	<u>29,728</u>	<u>29,835</u>
	<u>276,801</u>	<u>246,762</u>	<u>243,797</u>	<u>241,239</u>	<u>244,812</u>	<u>258,158</u>
	67,721	65,781	62,125	66,737	59,538	54,548
	81,405	66,933	69,612	60,063	56,315	55,723
	104,872	95,758	98,253	87,127	81,589	78,649
	27,227	20,840	20,206	14,997	17,328	29,105
	102,770	103,919	102,345	102,827	96,919	108,120
	112,637	102,793	103,304	91,813	87,537	90,948
	14,449	14,367	13,809	14,560	14,378	14,176
	3,407	4,029	3,587	4,134	4,552	4,595
	<u>514,488</u>	<u>474,420</u>	<u>473,241</u>	<u>442,258</u>	<u>418,156</u>	<u>435,864</u>
	4,565	2,959	3,566	3,114	3,115	3,032
	16,715	8,388	6,449	5,942	5,482	4,842
	4,359	3,025	4,955	5,438	3,434	3,428
	6,413	7,298	5,209	4,436	5,081	4,569
	13,203	11,680	11,424	10,634	11,220	10,976
	270	292	204	152	225	147
	<u>45,525</u>	<u>33,642</u>	<u>31,807</u>	<u>29,716</u>	<u>28,557</u>	<u>26,994</u>
	<u>560,013</u>	<u>508,062</u>	<u>505,048</u>	<u>471,974</u>	<u>446,713</u>	<u>462,858</u>

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION (continued)
LAST TEN YEARS
(Amounts in 000's)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (286,167)	\$ (178,928)	\$ (84,122)	\$ (222,615)
Business-type Activities.....	1,682	5,917	7,033	3,156
Total Primary Government Net Expense.....	<u>(284,485)</u>	<u>(173,011)</u>	<u>(77,089)</u>	<u>(219,459)</u>
<u>General Revenues:</u>				
Property Tax.....	124,473	122,143	121,669	117,996
Sales Tax.....	123,154	123,784	121,076	104,865
Other Tax.....	7,806	8,035	6,807	4,715
Grant and Entitlements not restricted to specific programs.....	41,054	56,056	23,504	19,807
Investment Income.....	16,404	5,542	2,238	4,968
Increase (decrease) in fair value of investments.....	11,563	(19,600)	(4,333)	1,526
Other.....	6,036	5,106	4,635	5,993
Transfers.....	80	260	560	415
Total Governmental Activities.....	<u>330,570</u>	<u>301,326</u>	<u>276,156</u>	<u>260,285</u>
Business-type Activities				
Other.....	5	27	157	212
Transfers.....	(80)	(260)	(560)	(415)
Total Business-type Activities.....	<u>(75)</u>	<u>(233)</u>	<u>(403)</u>	<u>(203)</u>
Total Primary Government.....	<u>330,495</u>	<u>301,093</u>	<u>275,753</u>	<u>260,082</u>
<u>Change in Net Position:</u>				
Governmental Activities.....	44,403	122,398	192,034	37,670
Business-type Activities.....	1,607	5,684	6,630	2,953
Total Primary Government Change in Net Position.....	<u>\$ 46,010</u>	<u>\$ 128,082</u>	<u>\$ 198,664</u>	<u>\$ 40,623</u>

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ (277,303)	\$ (263,859)	\$ (261,714)	\$ (232,657)	\$ (203,072)	\$ (207,541)
(5,909)	2,559	463	1,922	1,171	2,841
<u>(283,212)</u>	<u>(261,300)</u>	<u>(261,251)</u>	<u>(230,735)</u>	<u>(201,901)</u>	<u>(204,700)</u>
112,237	116,020	108,627	109,509	105,616	99,531
103,857	100,176	102,017	106,284	100,294	82,062
8,101	7,246	6,671	6,422	5,720	5,348
20,524	11,508	33,248	21,894	19,495	21,811
7,162	5,052	3,753	2,497	2,022	1,564
2,428	444	(840)	(592)	(261)	(7)
1,835	2,792	2,622	5,774	6,009	5,144
-	-	-	-	-	-
<u>256,144</u>	<u>243,238</u>	<u>256,098</u>	<u>251,788</u>	<u>238,895</u>	<u>215,453</u>
38	42	192	10	151	942
-	-	-	-	-	-
<u>38</u>	<u>42</u>	<u>192</u>	<u>10</u>	<u>151</u>	<u>942</u>
<u>256,182</u>	<u>243,280</u>	<u>256,290</u>	<u>251,798</u>	<u>239,046</u>	<u>216,395</u>
(21,159)	(20,621)	(5,616)	19,131	35,823	7,912
(5,871)	2,601	655	1,932	1,322	3,783
<u>\$ (27,030)</u>	<u>\$ (18,020)</u>	<u>\$ (4,961)</u>	<u>\$ 21,063</u>	<u>\$ 37,145</u>	<u>\$ 11,695</u>

TABLE 3
LUCAS COUNTY, OHIO

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>General Fund:</u>				
Nonspendable.....	\$ 1,829	\$ 1,574	\$ 1,726	\$ 1,298
Restricted.....	7,337	7,154	7,401	7,327
Committed.....	6,677	6,384	6,034	5,777
Assigned.....	2,465	1,331	4,357	1,452
Unassigned.....	54,459	48,505	61,883	55,514
Total General Fund.....	<u>72,767</u>	<u>64,948</u>	<u>81,401</u>	<u>71,368</u>
<u>All Other Governmental Funds:</u>				
Nonspendable.....	2,618	2,472	1,987	1,170
Restricted.....	240,604	225,096	218,782	196,219
Committed.....	124,481	104,529	41,153	60,929
Unassigned (deficit).....	<u>(603)</u>	<u>(679)</u>	<u>(643)</u>	<u>(33)</u>
Total All Other Governmental Funds.....	<u>367,100</u>	<u>331,418</u>	<u>261,279</u>	<u>258,285</u>
Total Governmental Funds.....	<u>\$ 439,867</u>	<u>\$ 396,366</u>	<u>\$ 342,680</u>	<u>\$ 329,653</u>

Note:

¹ 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

2019	2018 ⁽¹⁾	2017	2016	2015	2014
\$ 1,561	\$ 2,155	\$ 1,935	\$ 1,526	\$ 1,416	\$ 1,161
295	294	276	266	276	268
5,537	5,187	4,849	4,808	5,870	6,698
1,248	2,656	2,984	8,385	1,634	4,214
<u>53,882</u>	<u>50,224</u>	<u>49,149</u>	<u>33,077</u>	<u>41,176</u>	<u>32,808</u>
<u>62,523</u>	<u>60,516</u>	<u>59,193</u>	<u>48,062</u>	<u>50,372</u>	<u>45,149</u>
1,652	1,435	1,874	2,160	2,056	721
171,663	142,355	119,426	102,994	89,990	76,224
35,423	30,814	18,740	12,707	8,502	9,766
<u>(395)</u>	<u>(2,429)</u>	<u>(484)</u>	<u>(191)</u>	<u>(346)</u>	<u>(4,035)</u>
<u>208,343</u>	<u>172,175</u>	<u>139,556</u>	<u>117,670</u>	<u>100,202</u>	<u>82,676</u>
<u>\$ 270,866</u>	<u>\$ 232,691</u>	<u>\$ 198,749</u>	<u>\$ 165,732</u>	<u>\$ 150,574</u>	<u>\$ 127,825</u>

TABLE 4
LUCAS COUNTY, OHIO

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues:				
Taxes.....	\$ 253,396	\$ 252,034	\$ 246,548	\$ 226,324
Charges for services.....	45,100	48,170	49,314	44,667
Licenses and permits.....	1,930	2,585	1,352	1,522
Fines and forfeitures.....	2,430	1,401	1,147	2,271
Intergovernmental.....	239,513	254,679	179,533	188,082
Special assessments.....	3,863	3,416	3,490	3,564
Investment income.....	27,865	(13,922)	(2,107)	6,539
Rental income and other revenue.....	18,679	21,024	19,125	13,656
Total revenues.....	592,776	569,387	498,402	486,625
Expenditures:				
Current:				
General government:				
Legislative and executive.....	69,858	69,920	63,064	57,084
Judicial.....	70,168	63,925	60,675	59,178
Public safety.....	81,038	85,243	80,985	84,599
Public works.....	26,325	30,660	23,284	22,522
Health.....	98,146	81,767	83,965	74,732
Human services.....	148,558	162,659	111,077	105,856
Conservation and recreation.....	14,154	13,875	15,201	13,665
Capital outlay.....	26,277	2,927	36,574	18,030
Miscellaneous.....	2,788	39,585	1,650	1,175
Debt service:				
Principal retirement.....	5,757	4,226	5,155	4,721
Interest and fiscal charges.....	7,850	4,020	4,165	3,495
Bond issuance costs.....	-	429	-	256
Note issuance costs.....	88	119	287	487
Total expenditures.....	551,007	559,355	486,082	445,800
Excess (deficiency) of revenues over (under) expenditures.....	41,769	10,032	12,320	40,825
Other financing sources (uses):				
Issuance of loans.....	723	240	212	567
Bond issuance.....	-	41,580	-	17,000
Refunded bonds redeemed.....	-	-	-	-
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	-	-	-	-
Premium on bonds issued.....	-	1,953	-	1,326
Premium on notes issued.....	-	-	-	329
Discount on bonds issued.....	-	(379)	-	(60)
Lease transaction.....	929	-	-	-
Transfers in.....	79,416	79,579	41,035	66,862
Transfers (out).....	(79,336)	(79,319)	(40,540)	(68,062)
Total other financing sources (uses).....	1,732	43,654	707	17,962
Net change in fund balances.....	\$ 43,501	\$ 53,686	\$ 13,027	\$ 58,787
Debt service as a percentage of noncapital expenditures.....	2.6%	1.6%	2.1%	1.9%

	2019	2018	2017	2016	2015	2014
\$	223,681	\$ 222,505	\$ 218,665	\$ 220,767	\$ 208,025	\$ 187,059
	37,996	37,151	36,129	35,527	36,615	35,123
	2,059	2,121	1,259	1,062	1,098	1,104
	1,267	1,236	1,160	1,089	1,069	768
	199,225	181,123	195,555	181,248	181,449	199,088
	3,537	3,482	3,622	3,722	3,761	3,857
	9,537	5,383	2,793	2,456	3,083	1,608
	13,994	9,386	9,198	13,749	12,194	14,279
	<u>491,296</u>	<u>462,387</u>	<u>468,381</u>	<u>459,620</u>	<u>447,294</u>	<u>442,886</u>
	56,307	55,224	54,112	65,890	55,381	49,475
	67,542	61,590	60,559	58,159	55,859	54,177
	82,034	82,942	82,842	81,292	78,966	79,739
	21,593	18,036	16,884	18,963	19,382	31,231
	95,926	100,911	98,281	102,247	96,382	107,565
	99,062	96,408	95,240	89,913	88,737	90,835
	14,380	14,332	13,933	7,546	14,467	14,135
	14,186	6,768	6,366	10,327	5,377	3,691
	292	240	190	494	1	1,445
	4,311	3,920	4,015	5,369	5,635	5,358
	3,426	3,374	3,064	4,309	4,456	4,687
	145	214	396	425	114	34
	21	29	55	69	55	46
	<u>459,225</u>	<u>443,988</u>	<u>435,937</u>	<u>445,003</u>	<u>424,812</u>	<u>442,418</u>
	<u>32,071</u>	<u>18,399</u>	<u>32,444</u>	<u>14,617</u>	<u>22,482</u>	<u>468</u>
	378	143	457	16	300	97
	5,000	9,255	27,300	39,815	7,790	715
	-	-	(28,159)	(40,048)	(7,817)	-
	-	-	-	-	-	-
	250	-	-	-	-	-
	525	378	778	658	141	35
	-	-	179	251	-	144
	-	-	-	-	-	-
	-	-	138	23	39	42
	32,596	28,538	26,582	24,764	19,243	18,597
	<u>(32,646)</u>	<u>(28,685)</u>	<u>(26,702)</u>	<u>(24,939)</u>	<u>(19,428)</u>	<u>(18,637)</u>
	<u>6,103</u>	<u>9,629</u>	<u>573</u>	<u>540</u>	<u>268</u>	<u>993</u>
\$	<u>38,174</u>	<u>28,028</u>	<u>33,017</u>	<u>15,157</u>	<u>22,750</u>	<u>1,461</u>
	1.8%	1.7%	1.7%	2.3%	2.5%	2.4%

**TABLE 5
LUCAS COUNTY, OHIO**

*GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS
(Amounts in 000's)*

<u>Year</u>	<u>General & Tangible Personal Property Tax</u>	<u>Sales Tax</u>	<u>Lodging Tax</u>	<u>Investment Income</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089
2017	108,825	103,169	6,671	2,793	36,129	1,160
2018	115,429	99,830	7,246	5,383	37,151	1,236
2019	112,308	103,272	8,101	9,537	37,996	1,267
2020	116,857	104,752	4,715	6,539	44,667	2,271
2021	119,470	120,271	6,807	(2,107)	49,314	1,352
2022	120,722	123,277	8,035	(13,922)	48,170	1,401
2023	122,226	123,363	7,807	27,865	45,100	2,430

<u>Licenses & Permits</u>	<u>Special Assessments</u>	<u>Intergovernmental Revenue</u>	<u>Other</u>	<u>Total</u>
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620
1,259	3,622	195,555	9,198	468,381
2,121	3,482	181,123	9,386	462,387
2,059	3,537	199,225	13,994	491,296
1,522	3,564	188,082	13,656	486,625
1,147	3,490	179,533	19,125	498,402
2,585	3,416	254,679	21,024	569,387
1,930	3,863	239,513	18,679	592,776

**TABLE 6
LUCAS COUNTY, OHIO**

*ASSESSED AND ACTUAL VALUE OF REAL PROPERTY
LAST TEN YEARS
(Amounts in 000's)*

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37
2017/2018	5,034,294	1,867,742	23,961	6,925,997	17.37
2018/2019	5,503,637	1,909,791	30,127	7,443,555	17.37
2019/2020	5,527,264	1,951,501	31,950	7,510,715	17.52
2020/2021	5,572,538	2,011,624	32,415	7,616,577	17.52
2021/2022	6,442,628	2,083,510	31,066	8,557,204	17.42
2022/2023	6,491,876	2,073,407	33,257	8,598,540	17.42

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
16.774767	16.821007	19,299,611	35.0%
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%
17.005977	17.272290	19,721,354	35.0%
17.027117	17.272742	19,788,563	35.0%
15.818182	17.107277	21,267,300	35.0%
15.990967	17.335643	21,459,186	35.0%
15.989643	17.401239	21,761,649	35.0%
14.084578	16.660712	24,449,154	35.0%
14.078721	16.613884	24,567,257	35.0%

**TABLE 7
LUCAS COUNTY, OHIO**

*PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN YEARS
(Per \$1,000 of Assessed Valuation)*

Taxable Year/Collection Year:	2022/2023	2021/2022	2020/2021	2019/2020
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.65	3.65	3.65
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.75	0.75	0.75	0.75
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	0.65	0.65	0.75	0.75
Total Lucas County Direct Tax Rate	17.42	17.42	17.52	17.52
<u>Other Countywide Taxes:</u>				
Metroparks	4.30	4.30	4.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	\$ 22.12	\$ 22.12	\$ 22.22	\$ 20.22
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ -	\$ 2.50	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 3.70	\$ 3.70	\$ 3.70	\$ 3.70

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 levy expired and switched to sales tax in 2023. TARTA is not levied in every County taxing district, but is levied in:

City of Maumee
Village of Ottawa Hills
City of Sylvania
City of Toledo
City of Waterville
Sylvania Township

3) The Toledo-Lucas County Public Library levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

Source: Lucas County Auditor

<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>	<u>2013/2014</u>
\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
6.00	6.00	6.00	6.00	6.00	6.00
3.65	3.65	3.65	3.25	3.25	3.25
2.50	2.50	2.50	2.50	2.50	2.50
0.60	0.60	0.60	0.60	0.60	0.45
0.17	0.17	0.17	0.17	0.17	0.17
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00	1.00
0.75	0.75	0.75	0.85	0.85	0.85
<u>17.37</u>	<u>17.37</u>	<u>17.37</u>	<u>17.07</u>	<u>17.07</u>	<u>16.92</u>
2.30	2.30	2.30	2.30	2.30	2.30
0.40	0.40	0.40	0.40	0.40	0.40
<u>\$ 20.07</u>	<u>\$ 20.07</u>	<u>\$ 20.07</u>	<u>\$ 19.77</u>	<u>\$ 19.77</u>	<u>\$ 19.62</u>
\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
\$ 3.70	\$ 3.70	\$ 2.90	\$ 2.90	\$ 2.90	\$ 2.90

**TABLE 7
LUCAS COUNTY, OHIO**

*PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (Continued)
LAST TEN YEARS
(per \$1,000 of Assessed Valuation)*

Taxable Year/Collection Year:	<u>2022/2023</u>	<u>2021/2022</u>	<u>2020/2021</u>	<u>2019/2020</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 71.60	\$ 72.00	\$ 72.77	\$ 72.77
Evergreen	43.60	42.35	42.20	42.20
Maumee	91.15	93.55	93.95	93.95
Oregon	68.45	68.95	69.10	69.30
Otsego	45.55	45.55	45.40	46.00
Ottawa Hills	147.05	146.63	146.63	139.05
Springfield	77.72	77.74	78.17	78.48
Swanton	57.55	59.70	59.93	59.93
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	86.30	86.50	87.20	88.01
Sylvania Area Joint Rec Dist ¹	1.65	1.70	1.78	1.78
Toledo	71.37	71.48	72.05	72.66
Washington	90.05	90.05	90.40	90.40
<u>Career Centers:</u>				
Four County	4.20	4.20	4.20	4.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.30	5.30	5.30	5.05
Jerusalem	12.50	12.50	12.50	11.00
Monclova	9.10	7.50	7.50	7.50
Providence	9.95	9.95	9.95	9.95
Richfield	11.00	11.20	11.30	8.30
Spencer	4.50	4.50	4.50	4.50
Springfield	15.40	11.20	11.20	11.20
Swanton	6.10	6.10	6.10	6.10
Sylvania	24.97	24.97	24.97	23.07
Olander Park ²	1.00	1.00	1.00	1.00
Washington	30.50	30.50	30.50	30.50
Waterville	16.35	16.35	16.35	13.10
<u>Municipalities:</u>				
Village of Berkey	7.00	4.00	4.00	4.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	2.50	2.50	2.50	2.50
Village of Ottawa Hills	8.00	8.00	8.00	8.00
Village of Swanton	3.50	3.50	5.20	5.00
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	6.95	6.95	6.95	3.70
Village of Whitehouse	6.75	6.75	6.75	3.50

- 1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.
- 2) The Olander Park System System is levied in the same taxing districts as Sylvania Township.
- 3) The Swanton Public Library is levied in the same districts as the Swanton Public School System.

Source: Lucas County Auditor

<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>	<u>2013/2014</u>
\$ 72.66	\$ 73.77	\$ 73.78	\$ 71.30	\$ 71.30	\$ 71.60
43.60	43.60	44.10	44.20	44.40	46.05
93.95	88.65	88.65	88.65	88.75	84.95
69.20	69.70	69.75	69.65	65.60	65.60
46.35	46.20	46.20	47.00	46.85	49.20
139.05	139.05	139.05	140.05	142.65	142.65
77.66	78.55	80.32	80.53	74.75	75.15
60.30	60.30	62.75	62.56	62.64	63.19
1.50	1.50	1.50	1.50	1.50	1.50
87.99	88.56	88.45	83.30	83.50	83.60
2.00	2.11	2.11	2.10	2.10	2.10
72.85	73.58	73.58	73.10	73.10	67.40
83.50	83.50	83.50	83.50	83.50	78.60
4.20	4.20	4.20	3.20	3.20	3.20
3.20	3.20	3.20	3.20	3.20	3.20
5.05	5.05	5.05	5.05	5.05	5.05
11.00	10.75	10.75	10.75	9.75	9.75
7.50	7.50	7.50	7.50	7.50	7.50
6.95	6.95	6.95	6.95	6.95	6.95
8.30	8.40	8.40	8.40	8.30	8.20
4.50	4.50	4.50	8.00	8.00	8.00
11.20	11.20	11.20	11.20	11.20	11.20
6.10	6.10	6.10	6.10	6.10	5.30
23.07	23.07	23.07	23.07	22.97	21.47
1.00	1.00	0.20	0.70	0.70	0.70
30.50	30.50	30.50	30.50	30.50	26.75
14.60	14.60	14.60	14.60	14.60	14.00
4.00	4.00	4.00	4.00	4.00	4.00
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
2.50	2.50	2.50	2.50	2.50	4.00
8.00	8.00	8.00	8.00	8.00	4.10
5.00	5.00	5.00	5.00	5.00	4.50
5.10	5.10	5.10	5.10	5.10	5.10
4.40	4.40	4.40	4.40	4.40	4.40
3.70	3.70	3.70	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, 2023 AND DECEMBER 31, 2014
(Amounts in 000's)*

<u>Firm</u>	<u>^a2023 Assessed Real Estate Values</u>	<u>2023 Percent Assessed Value to Total 2023 Assessed Property Values</u>
GLP Capital LP	\$ 56,928	0.66%
Kroger Co	12,273	0.14%
Harvey Tolson/Tolson Investments/Harveyco	11,366	0.13%
Wal-Mart	9,596	0.11%
Meijer	9,477	0.11%
Ramco	9,398	0.11%
RSH 506	9,214	0.11%
Seagate Land Partners/One Seagate Partners	8,260	0.10%
DDRM	7,693	0.09%
Dana Limited	7,292	0.08%
Totals	<u>\$ 141,497</u>	<u>1.65%</u>

^a Does not include hospitals, governments, or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2022 property values, collected during 2023.

	<u>2014 Assessed Real Estate Values</u>	<u>2014 Percent Assessed Value to Total 2014 Assessed Property Values</u>
Toledo Gaming Ventures LLC	\$ 56,561	0.83%
Star-West Franklin Park	18,424	0.27%
DFG	16,755	0.25%
Kroger Co.	15,847	0.23%
LC-Spring Hollow/Hawthorne Hills/County Club/Woodlands	15,678	0.23%
One Seagate Partners LLC	14,000	0.21%
Wal Mart/Scott Lee	11,732	0.17%
Harvey Tolson/Tolson Investments/Harveyco	10,281	0.15%
The Andersons	10,146	0.15%
Meijer Stores	9,692	0.14%
Totals	<u>\$ 179,116</u>	<u>2.65%</u>

Source: Lucas County Auditor

**TABLE 9
LUCAS COUNTY, OHIO**

*TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2023 AND DECEMBER 31, 2014
(Amounts in 000's)*

<u>Utility</u>	<u>2023 Assessed Public Utility Values</u>	<u>2023 Percent of Utilities Assessed Value to Total 2023 Assessed Value</u>
Toledo Edison/First Energy	\$ 208,250	2.42%
American Transmission	158,386	1.84%
Columbia Gas of Ohio, Inc.	92,679	1.08%
Nexus Gas Transmission LLC	53,597	0.62%
Norfolk Southern Combined	19,611	0.23%
Totals	\$ 532,523	6.19%

Source: Lucas County Auditor

<u>Utility</u>	<u>2014 Assessed Public Utility Values</u>	<u>2014 Percent of Utilities Assessed Value to Total 2014 Assessed Value</u>
Toledo Edison	\$ 190,629	2.82%
Columbia Gas of Ohio, Inc.	50,574	0.75%
American Transmission	32,758	0.48%
CSX Transportation	7,410	0.11%
Norfolk Southern Combined	4,472	0.07%
Totals	\$ 285,843	4.23%

Source: Lucas County Auditor

TABLE 10
LUCAS COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS ¹ - REAL AND PUBLIC UTILITY
LAST TEN YEARS
(Amounts in 000's)

<u>Tax Levy Year</u>	<u>Collection Year</u>	<u>Current Tax Levied</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected During Levy Year</u>
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477
2016	2017	123,626	12,379	136,005	121,747
2017	2018	124,523	13,470	137,993	123,607
2018	2019	126,656	14,225	140,881	125,220
2019	2020	130,657	16,580	147,237	129,720
2020	2021	133,297	19,998	153,295	129,717
2021	2022	134,791	21,547	156,338	132,126
2022	2023	135,783	24,886	160,669	134,307

1) Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government which include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System.

Source: Lucas County Auditor

<u>Percent Collected During Levy Year</u>	<u>Subsequent Period Collections</u>	<u>Total Tax Collected</u>	<u>Percent Collected of Adjusted Levy</u>
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%
89.52%	5,752	127,499	93.75%
89.57%	4,353	127,960	92.73%
88.88%	3,792	129,012	91.58%
88.10%	3,375	133,095	90.40%
84.62%	3,015	132,732	86.59%
84.51%	4,945	137,071	87.68%
83.59%	4,462	138,769	86.37%

**TABLE 11
LUCAS COUNTY, OHIO**

*SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS
(Amounts in 000's)*

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected¹	Delinquent Assessments Collected as a Percent of Assessment Levies
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%
2016	2017	4,451	4,158	93.42%	241	5.41%
2017	2018	4,364	3,967	90.90%	253	5.80%
2018	2019	4,780	4,518	94.52%	219	4.58%
2019	2020	4,953	4,715	95.19%	154	3.11%
2020	2021	4,979	4,698	94.36%	223	4.48%
2021	2022	5,443	5,133	94.30%	264	4.85%
2022	2023	5,690	5,393	94.78%	284	4.99%

1) Penalties and interest are considered part of the tax obligation by Ohio law, and thus are included in delinquent assessments collected.

Source: Lucas County Auditor

Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies
4,624	98.32%	623
4,661	100.34%	632
4,600	100.02%	730
4,399	98.83%	866
4,220	96.70%	897
4,737	99.10%	1,007
4,869	98.30%	1,054
4,921	98.84%	1,196
5,397	99.15%	1,339
5,677	99.77%	1,313

TABLE 12
LUCAS COUNTY, OHIO

*RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Amounts in 000's)*

	<u>2023</u>	<u>2022⁵</u>	<u>2021⁴</u>	<u>2020</u>
<u>Governmental Activities:</u>				
General obligation bonds	\$ 126,985	\$ 130,830	\$ 92,220	\$ 96,365
Unamortized bond premiums	4,753	5,045	3,331	3,579
Unamortized bond discounts	(415)	(431)	(57)	(63)
Special assessment bonds with governmental commitment	2,747	3,458	4,220	5,055
Revenue bonds	563	577	590	603
OPWC loans	2,373	1,884	1,845	1,795
Lease payable ³	2,985	2,460	2,740	-
SBITA payable	1,437	1,987	-	-
Subtotal	<u>141,428</u>	<u>145,810</u>	<u>104,889</u>	<u>107,334</u>
<u>Business-type Activities:</u>				
OWDA loans	20,329	22,112	23,828	25,344
OPWC loans	6,125	4,873	5,030	5,204
Financed purchase note payable ³	-	97	191	-
Lease payable ³	117	151	218	283
Subtotal	<u>26,571</u>	<u>27,233</u>	<u>29,267</u>	<u>30,831</u>
Total	<u>\$ 167,999</u>	<u>\$ 173,043</u>	<u>\$ 134,156</u>	<u>\$ 138,165</u>
Percentage of personal income ¹	N/A	0.75%	0.57%	0.63%
Amount per capita (not thousands) ²	\$ 395.70	\$ 401.82	\$ 306.56	\$ 322.55

¹⁾ **Source:** Income Data from Bureau of Economic Analysis.

²⁾ **Source:** Population Data provided from U.S. Census Bureau.

³⁾ Capital leases were reclassified as lease payable or financed purchase note payable in accordance with GASB Statement No. 87

⁴⁾ Amounts were restated for the implementation of GASB Statement No. 87

⁵⁾ Amounts were restated for the implementation of GASB Statement No. 96

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$	83,060	\$ 81,220	\$ 74,610	\$ 75,575	\$ 74,665	\$ 77,035
	2,316	2,098	1,864	1,184	572	467
	(6)	(9)	(12)	(15)	(18)	(21)
	5,988	6,664	7,732	8,848	10,157	11,480
	615	627	638	649	2,424	4,183
	1,308	1,074	1,058	716	796	605
	-	70	140	78	88	114
	-	-	-	-	-	-
	<u>93,281</u>	<u>91,744</u>	<u>86,030</u>	<u>87,035</u>	<u>88,684</u>	<u>93,863</u>
	27,097	22,893	15,558	15,452	15,274	16,430
	4,776	3,282	2,304	2,524	2,752	2,407
	-	-	-	-	-	-
	377	-	87	260	428	592
	<u>32,250</u>	<u>26,175</u>	<u>17,949</u>	<u>18,236</u>	<u>18,454</u>	<u>19,429</u>
\$	<u><u>125,531</u></u>	<u><u>117,919</u></u>	<u><u>103,979</u></u>	<u><u>105,271</u></u>	<u><u>107,138</u></u>	<u><u>113,292</u></u>
	0.61%	0.59%	0.54%	0.56%	0.59%	0.64%
\$	293.06	\$ 273.67	\$ 241.31	\$ 243.41	\$ 247.04	\$ 260.27

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2023
(Amounts in 000's)

	General Obligation (GO) Debt ¹ Outstanding	Percent Applicable to County ⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 141,428	100.0%	\$ 141,428
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	90,987	100.0%	90,987
School Districts ⁴ wholly located in Lucas County	219,021	100.0%	219,021
Anthony Wayne	45,736	94.9%	43,403
Evergreen	1,270	20.6%	262
Four County Career Center	1,750	1.6%	28
Otsego	8,365	9.6%	803
Swanton LSD	540	30.8%	166
Sylvania Area Joint Rec District	3,420	100.0%	3,420
Total Overlapping Debt	<u>371,089</u>		<u>358,090</u>
<i>Total direct and overlapping debt</i>	<u>\$ 512,517</u>		<u>\$ 499,518</u>

¹⁾ Includes General Obligation (GO) debt exempted from statutory debt limitations but nevertheless included in this table as outstanding GO debt of the County and other local subdivisions, and excludes defeased obligation of \$5,000 in SS#84.

²⁾ Municipalities wholly located within Lucas County are: Berkey, Harbor View, Holland, Maumee, Oregon, Ottawa Hills, Sylvania, Toledo, Waterville, and Whitehouse.

³⁾ Townships wholly located within Lucas County are: Harding, Jerusalem, Monclova, Providence, Richfield, Spencer, Springfield, Swanton, Sylvania, Washington, and Waterville.

⁴⁾ School districts wholly located within the legal boundaries of Lucas County are Maumee (CSD), Oregon (CSD), Ottawa Hills (LSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD), and Washington (LSD).

⁵⁾ Percent based on most current assessed value within the County in effect as of December 31st.

Source: Ohio Municipal Advisory Council (Debt), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

TABLE 14
LUCAS COUNTY, OHIO

Pledged Revenue - Last Ten Years
(Amounts in 000's)

2006 Sanitary Sewer Bond 772¹

Year	Special Assessments Collected	Debt Service		Coverage
		Principal	Interest	
2014	40	9	31	1.00
2015	40	10	30	1.00
2016	39	10	30	0.98
2017	39	11	29	0.98
2018	38	11	29	0.95
2019	36	12	28	0.90
2020	38	12	28	0.95
2021	41	13	27	1.03
2022	43	13	27	1.08
2023	42	14	26	1.05

¹ Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in Note 10 of the Basic Financial Statements.

TABLE 15
LUCAS COUNTY, OHIO

Legal Debt Margin Information
Last Ten Years
(Amounts in 000's)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Debt Limit	\$ 227,464	\$ 226,933	\$ 225,085	\$ 201,222	\$ 197,576
Total net debt applicable to limit	<u>28,097</u>	<u>33,686</u>	<u>27,930</u>	<u>23,023</u>	<u>11,598</u>
Legal Debt Margin	<u>\$ 199,367</u>	<u>\$ 193,247</u>	<u>\$ 197,155</u>	<u>\$ 178,199</u>	<u>\$ 185,978</u>
Total net debt applicable to the limit as a percentage of debt limit	12.35%	14.84%	12.41%	11.44%	5.87%

Legal Debt Margin Calculation for 2023

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>221,464</u>
Total direct legal debt limitation		227,464
Total of all county debt outstanding ²	\$	138,222

Less:³

Special assessment bonds	\$	2,747
Less: nonexempt special assessment debt		(197)
Exempt general obligation debt:		
2022 Capital facility improvement notes		41,580
2018 Capital facilities improvement bonds		5,880
2017 Convention center and arena improvement refunding bonds		7,930
2017 Arena improvement refunding bonds		13,805
2016 Tax exempt arena and convention center refunding bonds		<u>38,380</u>
Total exempt debt		<u>(110,125)</u>
Total net indebtedness (voted and unvoted) subject to the direct debt limitation		<u>28,097</u>
Direct legal debt margin		<u>\$ 199,367</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$	91,586
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(28,097)</u>
Total unvoted legal debt margin		<u>\$ 63,489</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 2023/2024 collection year, as they are in effect by December 31, 2023.

2018	2017	2016	2015	2014
\$ 183,836	\$ 180,495	\$ 179,344	\$ 177,397	\$ 174,751
5,314	11,373	11,038	6,829	11,387
<u>\$ 178,522</u>	<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>	<u>\$ 163,364</u>
2.89%	6.30%	6.15%	3.85%	6.52%

TABLE 16
LUCAS COUNTY, OHIO

*RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
(Amounts in 000's)*

Year	Total Population <small>(i,ii)</small>	Personal Income <small>(iii)</small>	Per Capita Income <small>(iii)</small>	Total Assessed Value <small>(iv)</small>	Gross General Bonded Debt	Less Debt Service Fund Balance
2014	435,286	17,717,149	40,702	7,050,027	77,481	2,295
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	19,356,004	44,921	7,279,790	76,462	1,837
2018	430,887	19,900,137	46,290	7,413,428	83,309	1,823
2019	428,348	20,507,085	47,875	7,963,023	85,370	2,726
2020	428,348	21,853,130	51,024	8,108,886	99,881	6,970
2021	429,191	23,221,254	54,105	9,063,381	95,494	7,715
2022	426,643	22,794,670	53,428	9,137,312	134,444	12,497
2023	425,484	NA	NA	9,158,559	131,687	15,392

(i): Not in thousands

(ii): **Source:** U.S. Census Bureau

(iii): **Source:** Bureau of Economic Analysis.

(iv): Total assessed value includes public utility personal property in addition to total real property.

Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Year
75,186	1.066%	172.73	2014
73,861	1.032%	170.31	2015
75,884	1.050%	175.46	2016
74,625	1.025%	173.19	2017
81,486	1.099%	189.11	2018
82,644	1.038%	192.94	2019
92,911	1.146%	216.91	2020
87,779	0.969%	204.52	2021
121,947	1.335%	285.83	2022
116,295	1.270%	273.32	2023

TABLE 17
LUCAS COUNTY, OHIO

*RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN YEARS
(Amounts in 000's)*

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	Total General Governmental Expenditures ¹	Ratio of Total Debt Service to General Governmental Expenditures
2014	2,260	3,708	5,968	442,418	1.35%
2015	10,160	3,551	13,711	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%
2018	2,645	3,956	6,601	443,988	1.49%
2019	3,160	3,710	6,870	459,225	1.50%
2020	3,695	3,752	7,447	460,980	1.62%
2021	4,145	3,358	7,503	486,082	1.54%
2022	2,970	3,200	6,170	559,355	1.10%
2023	3,845	5,561	9,406	551,301	1.71%

¹⁾ Refer to: "Table 4 - Changes in Fund Balances Government Funds".

**TABLE 18
LUCAS COUNTY, OHIO**

*DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2023*

POPULATION DENSITY

Census Year	*Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2
2020	341.0	431,279	1,264.7

Source: Bureau of Census-United States Department of Commerce
*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%
2017	201,000	12,400	5.8%	5.0%	4.4%
2018	198,800	10,900	5.2%	4.5%	3.9%
2019	200,200	9,900	4.7%	4.1%	3.7%
2020	189,900	21,700	10.3%	5.2%	6.5%
2021	192,200	12,800	6.2%	5.1%	5.3%
2022	193,800	9,000	4.4%	4.0%	3.6%
2023	196,800	8,600	4.2%	3.5%	3.6%

2023 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	193,300	9,500	4.7%	4.2%	3.9%
February	195,200	9,600	4.7%	4.2%	3.9%
March	196,800	9,000	4.4%	3.9%	3.6%
April	197,300	7,800	3.8%	3.1%	3.1%
May	197,400	8,200	4.0%	3.3%	3.4%
June	197,000	8,600	4.2%	3.7%	3.8%
July	197,500	8,400	4.1%	3.5%	3.8%
August	197,400	8,500	4.1%	3.6%	3.9%
September	196,800	8,100	3.9%	3.4%	3.6%
October	197,600	10,400	5.0%	3.3%	3.6%
November	198,000	7,700	3.7%	3.0%	3.5%
December	197,200	7,500	3.6%	3.1%	3.5%

Sources: Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

**TABLE 19
LUCAS COUNTY, OHIO**

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

<u>Top 2023 Private & Public Employers</u>			
Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	10,164	Health Care	5.16%
University of Toledo	6,355	Education (advanced)/Health Care	3.23%
Stellantis - Toledo North Plant; Toledo South Plant	5,472	Automotive Manufacturing	2.78%
Mercy Health Partners	5,300	Health Care	2.69%
Toledo Public Schools	4,118	Education (primary-secondary)	2.09%
Lucas County ¹	2,920	Government	1.48%
City of Toledo	2,773	Government	1.41%
Kroger	2,700	Retail/Grocery	1.37%
Wal-Mart	1,900	Retail/Grocery	0.97%
Meijer, Inc.	1,800	Retail/Grocery	0.91%
Libbey Glass	1,700	Glass Manufacturing	0.86%
General Motors-Toledo Propulsion Systems	1,600	Automotive Manufacturing	0.81%
United Parcel Service	1,600	Delivery and Supply Chain Management	0.81%
State of Ohio	1,585	Government Insulation, Roofing, and Composite	0.81%
Owens Corning	1,200	Manufacturing	0.61%
Top fifteen total employed	51,187	Percent of total county employment	25.99%
Total County Employment	196,800		
Percent of total county employment	25.99%		

<u>Top 2014 Private & Public Employers</u>			
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)	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	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/Process/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	Government	0.82%
State of Ohio	1,523	Health Care	0.79%
Top fifteen total employed	57,583	Percent of total county employment	30.00%
Total County Employment	191,900		
Percent of total county employment	30.00%		

Sources: ReferenceUSA database (Toledo Public Library), Ohio Labor Market Information website, and contact with Employer.

¹ From the records of the Lucas County Auditor, including organizations for which Lucas County is the common paymaster.

**TABLE 20
LUCAS COUNTY, OHIO**

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Auditor ¹	86	91	92	90	102	100	110	112	114	114
Board of Elections	47	66	42	47	52	65	33	34	38	48
Building Regulation	12	12	11	10	11	11	10	9	10	7
Clerk of Courts	69	69	66	66	69	71	72	70	71	71
Commissioners ²	113	103	99	90	95	102	95	93	86	71
Facilities	74	71	71	47	49	45	45	40	38	37
Recorder	14	14	12	11	12	12	14	13	13	12
Treasurer	24	23	21	20	21	25	24	25	25	26
Judicial										
Common Pleas Court ³	304	303	302	307	330	344	310	310	307	293
Domestic Relations Court	46	46	43	38	42	44	41	42	41	42
Juvenile Court	183	175	173	175	207	213	211	216	207	210
Law Library	2	3	3	3	4	4	4	3	3	3
Probate Court	37	37	38	35	33	34	36	35	33	33
Prosecutors Office	96	92	91	89	97	100	98	100	102	97
Public Safety										
Coroner	26	26	26	23	24	22	21	22	20	18
Emergency Management Agency	5	5	5	4	5	5	6	6	6	5
Emergency Medical Services	17	21	20	35	38	37	36	37	38	39
Emergency Telephone	0	0	0	8	8	9	9	8	9	10
Sheriff	431	443	448	482	488	510	502	523	509	499
Human Services										
Child Support Enforcement	95	94	87	89	88	90	93	94	92	92
Children Services	368	362	370	353	372	358	350	338	342	349
Jobs and Family Services	300	284	294	307	312	312	321	322	320	327
Veterans Service Commission	18	18	18	18	18	17	18	18	17	19
Health										
Developmental Disabilities	294	285	288	275	274	296	339	449	509	566
Dog Warden	34	29	29	26	26	24	25	22	24	25
Mental Health & Recovery	22	16	18	19	19	18	18	17	18	16
Public Works										
Engineer/Road Maintenance	74	71	68	68	75	71	66	67	66	66
Sanitary Engineer	41	44	44	43	39	41	42	41	41	42
Solid Waste	11	10	9	10	9	10	10	10	10	10
Vehicle Maintenance	0	0	0	2	2	3	3	3	3	3
Water & Sewer Operations	23	20	23	23	22	22	21	21	19	20
Totals	2,866	2,833	2,811	2,813	2,943	3,015	2,983	3,100	3,131	3,170

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

Operating Indicators and Capital Asset Statistics

Function/Program	2023	2022	2021	2020
General government:				
<u>Auditor</u>				
Real Estate Transfers	13,658	10,696	11,648	10,255
Parcels on File	205,774	206,176	205,170	205,563
Dog licenses sold	40,260	42,344	43,287	47,994
Weights & Measures - Number of Inspections	843	772	784	600
Weights & Measures - Devices Tested	6,529	6,478	6,263	6,240
Weights & Measures - Locations Visited	491	492	487	460
<u>Commissioners</u>				
Resolutions presented	1,135	1,103	1,086	1,011
<u>Purchasing</u>				
Bid contracts awarded	21	25	19	14
Purchase orders issued	26,034	32,440	38,831	27,170
<u>Recorder</u>				
Deeds recorded	16,377	20,530	20,918	18,014
Mortgages recorded	10,205	14,659	19,545	18,402
<u>Treasurer</u>				
Net portfolio earnings	\$ 15,764,754	\$ 4,534,591	\$ 2,598,128	\$ 6,278,775
<u>Board of Elections</u>				
Registered voters	297,160	294,080	294,475	295,297
Voters last general election	120,876	134,534	69,380	201,938
Percentage of registered voters that voted	40.68%	45.75%	23.56%	68.38%
<u>Risk Management</u>				
Workers comp claims	120	122	104	133
<u>Clerk of Courts</u>				
Titles processed	277,864	298,951	333,412	302,040
Judicial				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	569	560	514	441
Cases filed - Lucas County	307	308	265	211
<u>Common Pleas Court</u>				
Civil cases filed	4,053	3,750	2,891	2,833
Criminal cases filed	1,509	2,140	2,090	1,712
<u>Domestic Relations Court</u>				
Cases filed	1,193	1,184	1,300	1,203
<u>Juvenile Court</u>				
Cases filed	8,573	9,192	10,246	9,520
<u>Probate Court</u>				
Cases filed	6,483	6,582	6,731	6,174

	2019	2018	2017	2016	2015	2014
	10,326	10,383	9,981	9,106	8,422	7,894
	205,450	205,620	205,940	205,565	206,969	206,900
	51,643	53,205	54,211	54,705	58,142	60,668
	741	798	754	1,022	842	842
	7,760	7,673	5,611	8,242	6,338	7,539
	487	487	490	509	511	581
	1,168	1,128	1,114	1,067	1,066	1,156
	26	23	29	26	21	19
	6,620	3,965	4,266	6,485	6,181	4,300
	20,722	21,172	21,606	20,642	18,735	18,494
	14,576	15,445	13,962	13,869	12,435	12,031
\$	6,063,408	\$ 5,032,481	\$ 3,638,406	\$ 2,235,507	\$ 1,771,601	\$ 1,256,431
	287,509	307,230	301,806	300,997	287,382	312,568
	56,389	154,622	91,264	200,973	114,294	109,449
	19.61%	50.33%	30.24%	66.77%	39.77%	35.02%
	103	122	149	151	173	162
	331,848	339,858	344,978	361,775	370,668	337,394
	642	568	591	615	621	642
	304	270	318	321	328	280
	4,209	3,973	4,543	4,976	4,780	4,138
	1,859	1,950	2,020	2,215	2,128	2,045
	1,318	1,457	1,478	1,635	1,559	1,571
	11,444	11,743	12,045	9,179	8,978	8,278
	6,537	6,740	7,258	7,525	7,575	7,828

**TABLE 21
LUCAS COUNTY, OHIO**

*OPERATING INDICATORS BY FUNCTION/PROGRAM (Continued)
LAST TEN YEARS*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	349	366	362	343
Prisoners booked	12,662	11,981	11,432	11,640
Incidents reported ¹	N/A	N/A	384,545	39,298
Civil papers served	14,018	13,467	12,796	11,262
<u>Emergency Services</u>				
911 calls received	N/A	N/A	365,241	373,847
EMS calls for service	82,717	80,565	81,264	74,301
<u>Animal Care & Control</u>				
Service requests	6,724	6,440	4,698	3,945
Dogs adopted	1,036	1,042	989	844
Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	2,890	2,597	2,326	2,657
<u>Job and Family Services</u>				
Clients-food stamps	91,251	77,622	90,923	100,913
Clients-Medicaid	150,645	157,922	160,333	148,674
<u>Children Services</u>				
Children placed in adoptive homes	78	83	81	77
Child welfare investigations	4,234	4,004	4,857	4,642
Children in foster home care	479	435	407	405
Children served in paid placement	509	467	442	432
<u>Child Support Enforcement Agency</u>				
Active support orders	47,839	50,262	53,119	53,322
Percentage of collected support orders	67.31%	66.42%	66.07%	68.40%
Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,290	2,300	2,256	2,320
Children served county wide	2,173	2,140	1,886	1,914
Public Works				
<u>Engineer</u>				
Miles of road resurfaced	17	17	17	19
Culverts built or replaced	0	1	0	0
County bridges repaired or replaced	4	0	4	0
<u>Water and Sewer Operations</u>				
Permits/taps	527	313	566	505
Emergency/maintained responses	357	403	535	349
Million of gallons per day - average daily flow	16.3	15.9	16.9	14.9

¹ Beginning in 2021, these amounts are tracked by the Lucas County 911 Regional Council of Governments

2019	2018	2017	2016	2015	2014
388	401	430	448	394	426
15,849	16,453	15,485	16,464	17,535	19,339
36,210	37,702	43,395	34,491	36,831	33,319
15,761	15,779	17,543	18,181	16,946	16,585
381,186	388,583	402,783	417,729	434,324	425,997
75,997	76,123	74,855	73,991	65,681	62,114
7,728	5,894	5,568	5,885	6,470	6,656
1,184	1,122	1,034	899	766	755
4,823	4,842	6,124	6,645	5,508	4,270
90,930	80,745	105,829	112,173	92,013	93,980
131,220	137,132	146,398	117,630	136,738	133,247
84	98	88	117	58	130
5,132	4,558	4,830	4,564	4,517	4,271
439	436	475	428	400	391
467	465	500	466	426	432
54,804	56,411	57,991	59,678	60,811	51,592
68.18%	66.90%	66.12%	66.76%	67.01%	66.43%
2,279	2,087	2,128	2,079	2,019	1,976
2,054	2,105	1,968	2,366	2,204	1,866
22	18	19	14	11	9
1	0	0	2	3	1
3	3	2	2	2	3
548	578	493	573	534	539
335	321	489	434	474	234
17.3	15.1	14.9	15.4	16.3	15.9

TABLE 22
LUCAS COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

Function	2023	2022	2021	2020
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	16	15	15	15
Motor vehicles	23	18	17	13
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	5	4	3	3
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	83	59	60	52
<u>Public works</u>				
Bridges	161	161	165	165
Miles of roads	269	269	267	270
Vehicles	19	17	22	29
<u>Health and human services</u>				
Buildings	5	5	5	5
Motor vehicles	15	10	12	15
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	452	452	448	446
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	5	5	5	4
<u>Sewer system</u>				
Miles of sewer lines	299	298	294	293
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	51	41	39	28
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	3	1	3	3

Source: Respective County agency or department

2019	2018	2017	2016	2015	2014
14	14	14	13	14	14
11	37	45	43	35	34
8	8	8	8	8	8
3	18	16	15	15	15
1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496
44	119	121	115	112	117
168	162	162	162	162	162
287	303	303	303	303	303
38	52	50	52	54	54
5	6	6	6	6	7
16	46	48	60	77	83
9	9	9	9	9	9
3	3	3	3	3	3
443	440	437	435	351	350
3	3	3	3	3	3
1	1	1	1	1	1
4	7	8	9	9	8
291	288	286	284	245	279
1	1	1	1	1	1
29	38	44	40	40	42
1	1	1	1	1	1
3	7	5	2	3	3





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OHIO AUDITOR OF STATE KEITH FABER



LUCAS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/13/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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