

Lucas County, Ohio
Reports Issued Pursuant to the
OMB Circular A-133
Year ended December 31, 1999

Lucas County, Ohio
Reports Issued Pursuant to the
OMB Circular A-133
Year ended December 31, 1999

Lucas County, Ohio

Year ended December 31, 1999

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

Lucas County Board of Commissioners
Toledo, Ohio

We have reviewed the independent auditor's report of Lucas County, prepared by Ernst & Young LLP, for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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



JIM PETRO
Auditor of State

June 16, 2000

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

Lucas County Board of Commissioners
Toledo, Ohio

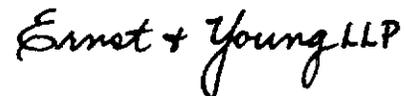
We have audited the general purpose financial statements of Lucas County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 5, 2000. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Lucas County, Ohio, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 1999 is presented for the purpose of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

May 5, 2000



Lucas County, Ohio
 Schedule of Expenditures of Federal Awards
 Year ended December 31, 1999

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - Food and Nutrition:			
Passed through Ohio Department of Education:			
Juvenile Court:			
Food Distribution Program	10.550	IRN: 083097	\$ 2,535
Child Nutrition Cluster:			
Passed through Ohio Department of Education:			
Juvenile Court:			
National School Lunch Program	10.555	IRN: 083097	76,640
National School Breakfast Program	10.553	IRN: 083097	42,510
Board of Mental Retardation:			
National School Lunch Program	10.555		3,322
Board of County Commissioners:			
Community Development Center:			
Summer Food Service Program	10.559	IRN: 089243	121,172
Child Nutrition Cluster			<u>243,644</u>
Total U.S. Department of Agriculture			<u>246,179</u>
Federal Emergency Management Agency:			
Passed through Ohio Emergency Management Agency: -			
Emergency Management Agency:			
Participating Partnership Agreement	83.534		72,169
Total Federal Emergency Management Agency			<u>72,169</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant <i>Pass Through Grantor</i> Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development (HUD):			
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grant/States Program:			
Formula Grant	14.228		691,306
Community Development Block Grant/Small Cities Program:			
Revolving Loan Fund	14.219		1,072,334
HOME Investment Partnerships	14.239		132,678
Total U.S. Department of Housing and Urban Development			<u>1,896,318</u>
U.S. Department of Education:			
Passed through Ohio Department of Education:			
Board of Mental Retardation and Developmental Disabilities:			
Special Education Grant - Title VI - B	84.027		41,114
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Drug Free Schools and Communities	84.186		312,524
Passed through Ohio Rehabilitation Services Commission:			
Lucas County Mental Health Board:			
Rehabilitation Services Commission Title I	84.126		405,441
Lucas County Mental Retardation and Developmental Disabilities:			
Rehabilitation Services Commission - Pathways	84.126		524,036
Total U.S. Department of Education			<u>929,477</u> <u>1,283,115</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant <i>Pass Through Grantor</i> Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice:			
Passed through Ohio Office of Criminal Justice Services - Criminal Justice Coordinating Council:			
Juvenile Court:			
Title V Police Probation Team	16.548	JV-T50-5006	4,050
Title V Reaching Out Project	16.548	JV-T50-5018	52,134
Effective Collaborations for Timely Adoptions	16.548	90C00870-01	9,677
			<u>65,861</u>
Passed through Ohio Attorney General - Victim			
Witness Assistance Program:			
VOCA V/W	16.575		107,609
SVAA Hispanic V/W	16.575		68,912
VOCA-X Felony Crises	16.575		41,232
Passed through Ohio Office of the Governor -			
Criminal Justice Coordinating Council:			
Juvenile Court: Victims of Crime Act	16.575	34-1626339	32,715
			<u>250,468</u>
Safe Kids/Safe Streets	16.541		6,872
Passed through Ohio Office of Criminal Justice Services:			
Passed through Criminal Justice Coordinating Council:			
Juvenile Justice Delinquency Prevention - Title II:			
UPRISE	16.540	JJ-DP2-0307	22,410
Linques Suspension Intervention	16.540	JJ-IN4-0284	862
Father to Son	16.540	JJ-DP2-0286	4,594
Family Treatment Group	16.540	JJ-IN4-0288	1,591
B.R.I.D.G.E.	16.540	JJ-DP2-0290	22,503
New Visions	16.540	JJ-MO1-0308	27,143
YMCA Teen Partners	16.540	JJ-DP2-0292	31,043
			<u>110,146</u>
Passed through Ohio Attorney General - Victim			
Witness Assistance Program:			
Notification Advocate	16.579		26,452
Victims Forum	16.579		81,484
Video Project	16.579		15,610

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Byrne Memorial Law Enforcement Assistance:			
Offender Alternative	16.579	DG-F02-7580	26,123
Project Safe Solutions	16.579	DG-F02-7632	9,294
Mountain Mentors	16.579	DG-F02-7633	25,500
Information Sharing Network	16.579	DG-B01-7634	22,477
New Beginnings	16.579	DG-F01-7620	106,856
Victims Forum	16.579	DG-B01-7623	62,364
YW Teen Support	16.579	DG-F01-7624	26,252
Suburban Courts Services	16.579	DG-D02-7576	126,101
Assertive Substance Abuse	16.579	DG-F02-7626	92,702
Notification Advocate	16.579	DG-D02-7635	16,725
FA Residential Housing	16.579	DG-F01-7577	114,492
Rubicon Docket	16.579	DG-E01-7578	112,468
LCSO Youth & Women	16.579	DG-F01-7629	27,388
CHOICES	16.579	DG-F01-7637	32,256
Children's Advocacy Center	16.579	DG-D02-7630	62,559
Passed through Ohio Office of the Governor:			
Passed through Bureau of Prisons Lucas County Sheriff:			
LCSO Youth and Women's Project	16.579	DG-F01-7629	16,104
			1,003,207
Passed through Ohio Office of Criminal Justice Services:			
Passed through Criminal Justice Coordinating Council:			
Violence Against Women:			
Integrated Investigations	16.588	WF-VA2-8837	44,112
VAW Response Team	16.588	WF-VA3-8839	75,955
Directly received:			
Sheriff			
Violence Against Women	16.588	83-48-981000	35,270
Passed through Ohio Attorney General - Victim Witness Assistance Program:			
VAW Pros/VW Response	16.588		83,124
			238,461
Total U.S. Department of Justice			1,675,015

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Social Services Block Grant (Title XX)	93.667		482,260
Passed through Ohio Department of Mental Health:			
Community Mental Health Services:			
Social Services Block Grant (Title XX)	93.667		396,847
			<u>879,107</u>
Community Mental Health Services Block Grants:			
Child Adolescent/CORE	93.958		95,577
DAT - Child/Adult	93.958		12,500
Community Plan	93.958		160,343
Prevention	93.958		3,495
HAP	93.958		15,928
			<u>287,843</u>
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Block Grants for Prevention and Treatment of Substance Abuse:			
Alcohol and Drug Abuse and MH Services	93.959		2,811,207
JOBS	93.561		28,051
Passed through Ohio Department of Human Services:			
Children Services Board:			
Child Welfare Service Grant - Title IV-B	93.645		292,684
Emergency Services Assistance	93.645		120,649
			<u>413,333</u>
Independent Living Grant	93.674		36,386
Total U.S. Department of Health and Human Services			<u>4,455,927</u>
Total Federal Awards			<u>\$ 9,628,723</u>

See accompanying notes to schedule of expenditures of federal awards.

Lucas County, Ohio

Notes to the Schedule of Expenditures of Federal Awards

December 31, 1999

1. Basis of Presentation

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

2. Subrecipients

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

Program Title	CFDA Number	Amount Provided to Subrecipient
Social Services Block Grants (Title XX)	93.667	\$ 396,847
Community Mental Health Services Block Grants	93.958	287,843
Rehabilitation Services Commission Title I	84.126	405,441
Title V Police Probation Team	16.548	4,050
Effective Collaboration for Timely Adoptions	16.548	9,677
Title V Reaching Out Project	16.548	52,134
Violence Against Women	16.588	120,067
Juvenile Justice Delinquency Prevention - Title II	16.540	110,146
Byrne Memorial Law Enforcement Assistance	16.579	863,557
Victims of Crime Act	16.575	32,715

Lucas County, Ohio

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

3. Loans Outstanding

The County had the following loan balances outstanding at December 31, 1999. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grant - Revolving Loan Fund	14.219	\$ 1,072,334

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

Lucas County Board of Commissioners
Toledo, Ohio

We have audited the financial statements of Lucas County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

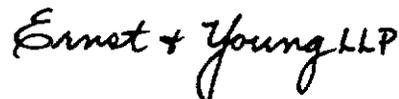
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of the County in a separate letter dated May 5, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated May 5, 2000.

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

May 5, 2000



Report on Compliance with Requirements Applicable to Each
Major Program and Internal Control Over Compliance
in Accordance with OMB Circular A-133

Lucas County Board of Commissioners
Toledo, Ohio

Compliance

We have audited the compliance of Lucas County, Ohio (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1999.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

Long-term Bonds: All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund. General Obligation proprietary bonds are retired from the related Enterprise funds. General Obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds. At December 31, 1999, the County had \$396 thousand set aside for the retirement of this debt. These funds are included in pooled cash and investments.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$35.5 million of additional unvoted general obligation debt.

Lott Industries, Inc., a discretely presented Component unit of the County has bonds payable of \$1,375 thousand that mature on August 1, 2008, with a variable interest rate that was 5.7% at December 31, 1999.

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

Lucas County Public Library. On December 11, 1997 the County issued the remaining \$13.6 million of General Obligation Bonds.

Prior-year defeasance of debt: In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On December 31, 1999, \$8,165,000 of bonds outstanding are considered defeased.

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

The County has entered into certain other agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

Operating Leases: At December 31, 1999, the County had 15 operating leases for office space and equipment. Operating lease payments are recorded as expenditures/expenses for the current period.

Lucas County, Ohio

Schedule of Findings and Questioned Costs

Year ended December 31, 1999

Part I - Summary of Auditor's Results

Financial Statement Section

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

Federal Awards Section

(viii)	Dollar threshold used to determine Type A programs:	<u>\$ 300,000</u>	
(ix)	Auditee qualified as low-risk auditee?	<u> </u> yes	<u> X </u> no
(v)	Type of auditor's report on compliance for major programs?	<u>Unqualified</u>	
(iv)	Internal control over compliance:		
	Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
	Were reportable condition(s) identified not considered to be material weakness(es)?	<u> </u> yes	<u> none reported </u>
(vi)	Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	<u> </u> yes	<u> X </u> no
(vii)	Identification of major programs:		

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant/States
14.219	Community Development Block Grant/Small Cities
84.126	Rehabilitation Services Vocational Rehabilitation Grants
14.239	HOME Investment Partnerships
16.575	Crime Victim Assistance
93.959	Block Grant for Prevention and Treatment of Substance Abuse

Part II - Schedule of Financial Statement Findings

None

Part III - Schedule of Federal Award Findings and Questioned Costs

None

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 1999

Lucas County, Ohio
Comprehensive
Annual Financial Report
for the Year Ended December 31, 1999

Larry A. Kaczala,
Lucas County Auditor

Prepared by the Lucas County Auditor's Office

Thomas E. Nichter
Chief Deputy Auditor

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

Gina-Marie Kaczala
Internal Auditor

Tammy Shelton
Reconciliation Accountant

**LUCAS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

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Larry A. Kaczala

Lucas County Auditor

One Government Center

Suite 600

Toledo, Ohio 43604-2255

Fax (419) 213-4399

(419) 213-4340

May 10, 2000

Lucas County Board of Commissioners and Citizens of Lucas County,

As Auditor of Lucas County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999.

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

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

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

awarded for the 1998 Lucas County CAFR. The *Financial Section* contains our independent auditor's, Ernst & Young LLP, opinion letter, the general purpose financial statements, and relevant supplemental financial statements and schedules for 1999. The *Statistical Section* presents historical, financial, analytical, economic and demographic information which may be useful for further analysis and comparisons.

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

The County's unemployment rate for 1999 was 5.2%, which is 1% higher than the statewide rate of 4.2%, and the national rate of 4.2%.

Three of the 1999 Fortune 500 corporations have their headquarters in the County. The County is also one of the larger oil refining centers between Chicago and the eastern seaboard with BP Oil Co. and Sun Refining and Marketing Company, Inc.

BP Oil Co. is constructing an approximately \$235 million upgrade to its Toledo area refinery, which will be one of its two remaining refineries in the United States.

The improvements will concentrate on improving BP Oil's ability to process heavy, sour crude oil.

DaimlerChrysler AG is proceeding with a \$1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant on Stickney Avenue in Toledo. Construction began in 1998. Vehicles should begin rolling off the assembly line in 2001. The project will retain nearly 5,400 jobs.

MAJOR COUNTY INITIATIVES

• Current Year Projects

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

- Lucas County's Economic Development efforts for 1999 represent an approximate investment of \$216 million of private and public funds that provide for the retention and creation of over 350 full and part-time jobs in Lucas County.
- During 1999, the County Engineer completed or let to construction \$10.6 million in infrastructure improvement or construction projects. The County spent \$695 thousand in bridge replacement and repair projects, \$3 million in major roadway improvement projects, \$5 million in minor widening and resurfacing projects, and another \$1.9 million for miscellaneous roadway preservation and maintenance projects and drainage projects.
- Renovation was completed on the conversion of the former Maumee Valley Hospital into 84 senior housing units. The Virginia Lake Apartments opened in 1999 with the official ribbon cutting to occur in early 2000. Still in the planning phase, 144 units will be built on adjacent vacant land. The County in partnership with a private developer will utilize housing tax credits and \$18 million in industrial revenue bonds to provide affordable housing to seniors.
- The new Lucas County Criminal Justice Center, to include an expanded juvenile detention facility is under construction. The facility is expected to cost \$23

million and will be completed in March 2001. The County will receive a \$6.5 million state grant and a \$500 thousand federal grant to assist with the construction costs. The County issued \$14.9 million in notes in April, 2000.

- The Cooley Canal Navigation Project and the Cooley Canal Boat Launch Ramp were substantially completed in 1999. Through partnerships with the US Army Corps of Engineers and the State of Ohio, the \$2.2 million in safe harbor improvements will include the construction of a new break wall to provide boaters with easier and safer access to Lake Erie.
- The historic Valentine theater was designated as the official theater for Lucas County. The renovated theater opened in 1999. The county has pledged contributions of \$1 million over the next 4 years for the renovation.
- **Future Projects**

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

- The Board of County Commissioner's has retained a consultant to explore options for a new stadium for the Mud Hens, Toledo's AAA baseball team. The consultant that designed the successful Gateway project in Cleveland that included Gund Arena and Jacobs Field, was hired to help the county review funding alternatives and site locations. The County has secured options for \$5 million for the site for the stadium in the warehouse district in Toledo. The County has hired an architectural firm to design the stadium and 17 private suites have been leased for 10 years for \$250 thousand each.
- Construction of the \$1.2 billion Jeep plant continues. The county has pledged \$2 million by 2002 to help the City of Toledo acquire and improve the site for the new plant.
- The State of Ohio announced plans to consolidate the Ohio Bureau of Employment Service and the Ohio Department of Human services. This will affect the job training system at the county level. It is expected that Lucas County along with the City of Toledo will be an active participant in restructuring the job training systems.

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

- **Departmental Highlights**

Annually, the County selects a department to highlight for its efforts and accomplishments. In 1999, the County's Real Estate Assessment department of the Auditor's Office has been selected for review.

Ohio law requires the county auditor to reappraise all property within the county every six years and to update values every three years. Lucas County had its last full reappraisal in 1994 and its last triennial update in 1997. The new values are calculated as of January 1, 2000.

The purpose of the 2000 reappraisal is to adjust property values to reflect changes in the market since the last reappraisal. Under Ohio law, the auditor must assess all of the real estate situated in the county at its "true value".

Lucas County contains over 198,000 individual real estate parcels and requires almost three years to complete a reappraisal. For the 2000 appraisal, the Auditor's staff will be responsible for the valuation of all property types. Lucas County is one of only six Ohio Counties that employs in-house appraisal experts to perform the revaluation.

The Auditor's Office has been on the leading edge of CAMA (Computer Assisted Mass Appraisal) and GIS (Geographic Information Systems) technology. These technologies have enabled the staff to be more productive and produce unprecedented levels of equity and accuracy.

Through these efforts the Auditor's office has been recognized nationally and internationally for our innovation in integrating CAMA and GIS technology. The honors have included the URISA (Urban and Regional Information System Association) Exemplary Systems in Government, the OGRIP (Ohio Geographically Referenced Information Project) "Best Practices" Award, and the ESRI (Environmental Systems Research Institute) International Award for Excellence for our public access system.

The community has benefited from the geographic systems development. Two products that are used by thousands of taxpayers daily are AREIS-CD, the Auditor's Real-Estate Information System compact disk and the AREIS On-line Internet "Virtual Assessor's Office"

on-line public information system. The office has distributed over 3,000 copies of the GIS-on-a-disk and has had over 9 million "hits" or action directed to the Website.

Almost 40% of the Website's activity is after regular business hours. This has in effect extended the hours of service to the public. New data never before available at one location can be found on the Website. These are: county-wide zoning, census tracts, school districts, and aerial photographs.

Coming soon to the AREIS system are color digital photographs of every structure in Lucas County available on the Web site and in office.

ACCOUNTING SYSTEM

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

A further discussion of the three (3) methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of non-GAAP basis to GAAP basis of

accounting may be found in **Note B** and **Note N**, respectively, of the *Notes to the Financial Statements*.

BUDGETARY CONTROLS

Under Ohio law, the Lucas County Board of Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the

County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in **Note B** of the *Notes to the Financial Statements*.

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

INTERNAL CONTROL

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

As a recipient of federal and state financial assistance, the County is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

GENERAL GOVERNMENTAL FUNCTIONS

- General Fund

Significant Changes in the General Fund:

A comparative schedule of the significant financial results of the General Fund for the fiscal years ended December 31, 1999 and 1998 on a GAAP basis follows:

GENERAL FUND			
Comparative Schedule of Revenues, Expenditures, and Other Financing Sources (Uses)			
(Amounts in 000's)			
	1999	1998	Increase\
	<u>Actual</u>	<u>Actual</u>	<u>(Decrease)</u>
			<u>1999-1998</u>
Revenues:			
Taxes	\$83,053	\$77,866	\$ 5,187
Charges for services	11,810	10,992	818
Licenses and permits	44	47	(3)
Fines and forfeits	672	572	100
Special assessments	23	28	(5)
Intergovernmental revenue	16,824	17,289	(465)
Investment income	10,809	10,569	240
Change in fair value of investments	(3,282)	1,082	(4,364)
Miscellaneous revenue	2,946	140	2,806
<i>Total revenues</i>	<u>\$122,899</u>	<u>\$118,585</u>	<u>\$ 4,314</u>
Expenditures:			
General government	\$ 54,332	\$51,165	\$3,167
Public safety	29,653	28,932	721
Public works	183	169	14
Health	880	1,047	(167)
Human Services	1,119	1,050	69
Conservation and recreation	1,923	1,654	269
Miscellaneous	761	997	(236)
<i>Total expenditures</i>	<u>\$88,851</u>	<u>\$85,014</u>	<u>\$3,837</u>
Other Financing Sources (Uses):			
Proceeds of capital lease transactions ..	\$681	\$ 32	\$649
Operating transfers out	(37,166)	(29,919)	(7,247)
<i>Total other financing sources (uses)</i> ..	<u>\$(36,485)</u>	<u>\$(29,887)</u>	<u>\$(6,598)</u>

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

Tax revenue increased by \$5.2 million in 1999, a 6.7% increase from 1998. This increase is attributed to additional sales tax revenues and new property tax levies.

Intergovernmental revenue decreased by \$465 thousand, a 2.7% decrease from 1998. This was attributed to the timing of reimbursements from various federal, state, and local governmental agencies.

Investment Income increased by \$240 thousand, a 2.3% increase from 1998, and the net change in fair value of investments decreased \$4.4 million, a 403% decrease from 1998. This was a result of a volatile investment market at the end to the year.

General government and public safety expenditures increased by \$3.2 million and \$721 thousand, respectively from 1999 to 1998. The 6.2% and 2.5% increases, respectively, are mainly attributed to providing more services to the public, increasing the security at the county's courthouses, increase in maintenance costs, including the purchase of vehicles and equipment, purchase of Sheriff patrol cars, increasing correctional facilities' cost and across the board wage increases. Total General fund salary costs increased by approximately \$3.9 million, a 6.5% increase from 1998.

Operating transfers (out) increased by \$7.2 million in 1999, a 24.2% increase from 1998. This is attributed to an increase in the amount of funding provided to the Capital Improvements Fund.

- **Special Revenue Funds**

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

In 1999, all Special Revenue Funds, on a combined basis, generated an excess of approximately \$7.3 million in

revenues and other resources over expenditures and other uses, increasing the combined fund balance from \$72.6 million to \$79.9 million.

- **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for, and payment of, interest and principal on long-term debt reported in the County's General Long-Term Obligations Account Group. Interest and principal retirement amounted to \$15.9 million in 1999 and \$16.0 million in 1998.

- **Capital Project Funds**

Capital outlay expenditures, including interest of \$155 thousand totaled \$12.7 million in 1999. Capital Project notes of \$5.9 million were outstanding at December 31, 1999.

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

PROPRIETARY OPERATIONS

- **Enterprise Funds**

The Enterprise Funds provide water and sewer services to several areas of Lucas and Wood Counties. Solid waste disposal and parking facilities are also operated by the County. The Enterprise Funds include the Sanitary Engineer, Water Supply System, Sewer System, Wastewater Treatment, Solid Waste, and Parking Facilities. County Enterprise Funds recorded a total increase in retained earnings of \$701 thousand during 1999.

- **Internal Service Funds**

The Internal Service Funds provide services to County departments and charges are billed as services are used. The Internal Service Funds operated by the County in 1999 were Central Supplies, Vehicle Maintenance, County-City Telephone, Self-Funded Health Insurance, Self-Funded Dental Insurance, Centralized Drug Testing, Risk Retention Insurance, and Self-Funded Workers' Compensation. Internal Service Funds recorded a total increase in retained earnings of \$4.1 million during 1999.

FIDUCIARY OPERATIONS

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

At December 31, 1999, assets held in Trust and Agency Funds totaled \$35.9 million. Liabilities relating to Trust and Agency Funds amounted to \$30.2 million.

DEBT ADMINISTRATION (Amounts in 000's)

General obligation bonds -voted/ unvoted	\$	60,060
Special assessment bonds - governmental commitment		<u>11,457</u>
<i>Total bonds</i>	\$	71,517
General obligation notes		5,920
OWDA loans - special assessment - governmental commitment		3,262
OWDA loans - proprietary		<u>22,145</u>
<i>Total OWDA debt</i>		25,407
OPWC loans - governmental commitment		1,257
OPWC loans - proprietary		<u>381</u>
<i>Total OPWC debt</i>		<u>1,638</u>
<i>Total outstanding debt</i>		<u>\$104,482</u>
Total debt per capita		<u>\$233.58</u>
Net general bonded debt per capita (net of amount available in debt service fund)		<u>\$120.88</u>
Ratio of net general bonded debt to total assessed valuation		<u>0.838%</u>

DEBT ADMINISTRATION

Moody's Investors Service rated the County's bonds at A2, and Fitch Investors Service rated the County's bonds at "A", and the County's notes were not rated. In 1999, the County issued \$535 thousand in bonds and \$5.9 million in short-term notes.

The exhibit on the previous page summarizes the bonds and notes outstanding, and various debt related statistics, as of December 31, 1999.

CASH MANAGEMENT

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

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

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

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

INVESTMENT HIGHLIGHTS

(Amounts in 000's)

Investments and Earnings	<u>1999</u>	<u>1998</u>
Total investments and		
Deposits at year-end:	\$ 225,510	\$ 194,120
Interest revenue:	10,809	10,569

RISK MANAGEMENT

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

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

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

INDEPENDENT AUDIT

Included in this report on page 18 is an unqualified audit opinion rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and the account groups of the County as of and for the tax year ended December 31, 1999. As part of the annual preparation of a CAFR, the County subjects all the financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (Certificate) awarded by the Government Finance Officers Association of the United States and Canada (GFOA). Each annual report must also satisfy generally accepted accounting principles and disclose applicable legal compliance requirements. The County was awarded the Certificate for the fiscal years ended December 31, 1984 - 1998.

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

ACKNOWLEDGMENTS

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

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

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

Accounting

Thomas E. Nichter, Scott S. Smith, Gina-Marie Kaczala, Cheryl Myers, and Tammy Shelton

Accounts Payable/Receivable

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

Payroll

Dan Bridge

Photography

*Gina-Marie Kaczala
Jennifer Davis*

Sincerely,



Larry A. Kaczala
Lucas County Auditor
Lucas County, Ohio

**LUCAS COUNTY, OHIO
ELECTED OFFICIALS
at DECEMBER 31, 1999**

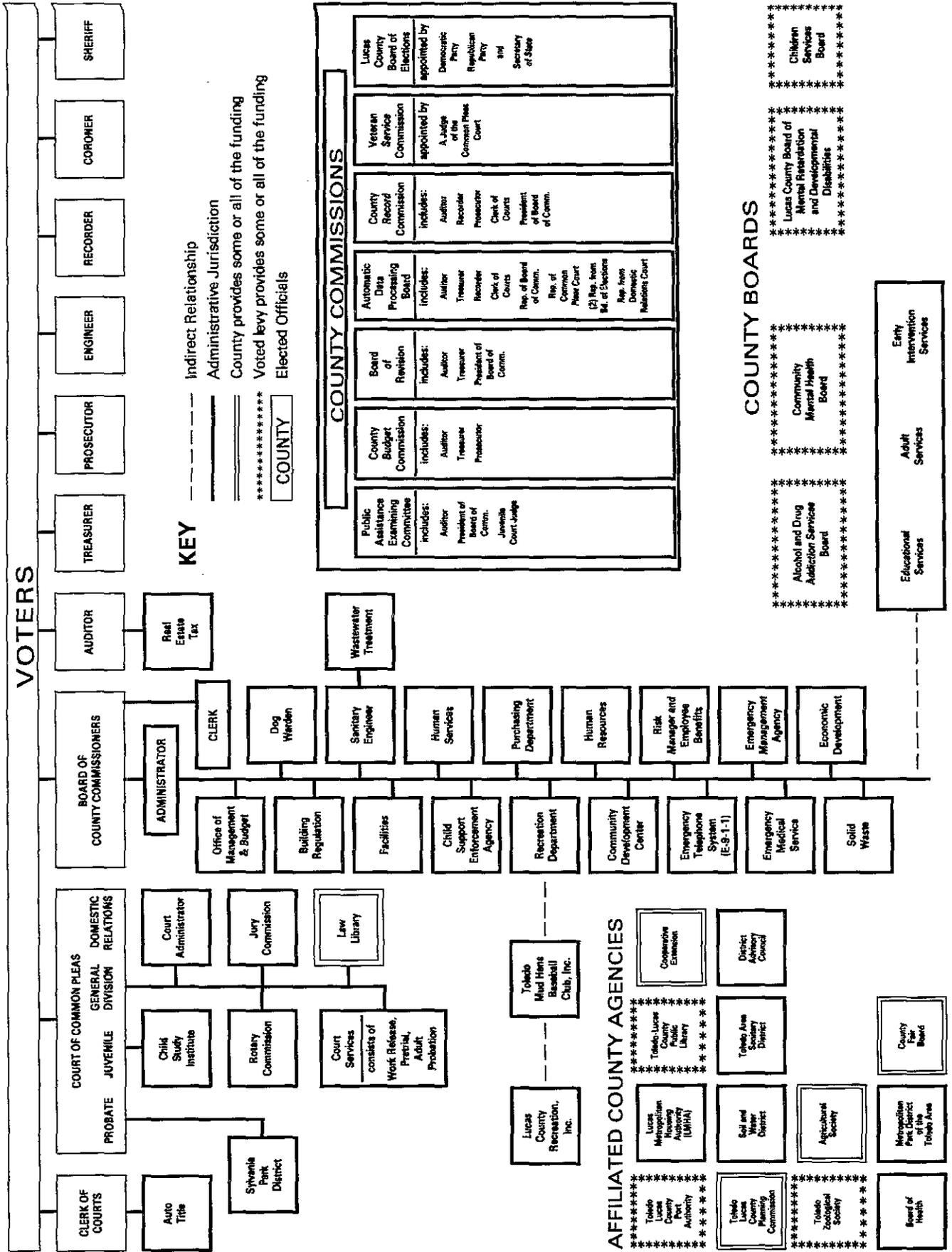
Administrators

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

Judges

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

COUNTY ORGANIZATION LUCAS COUNTY



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

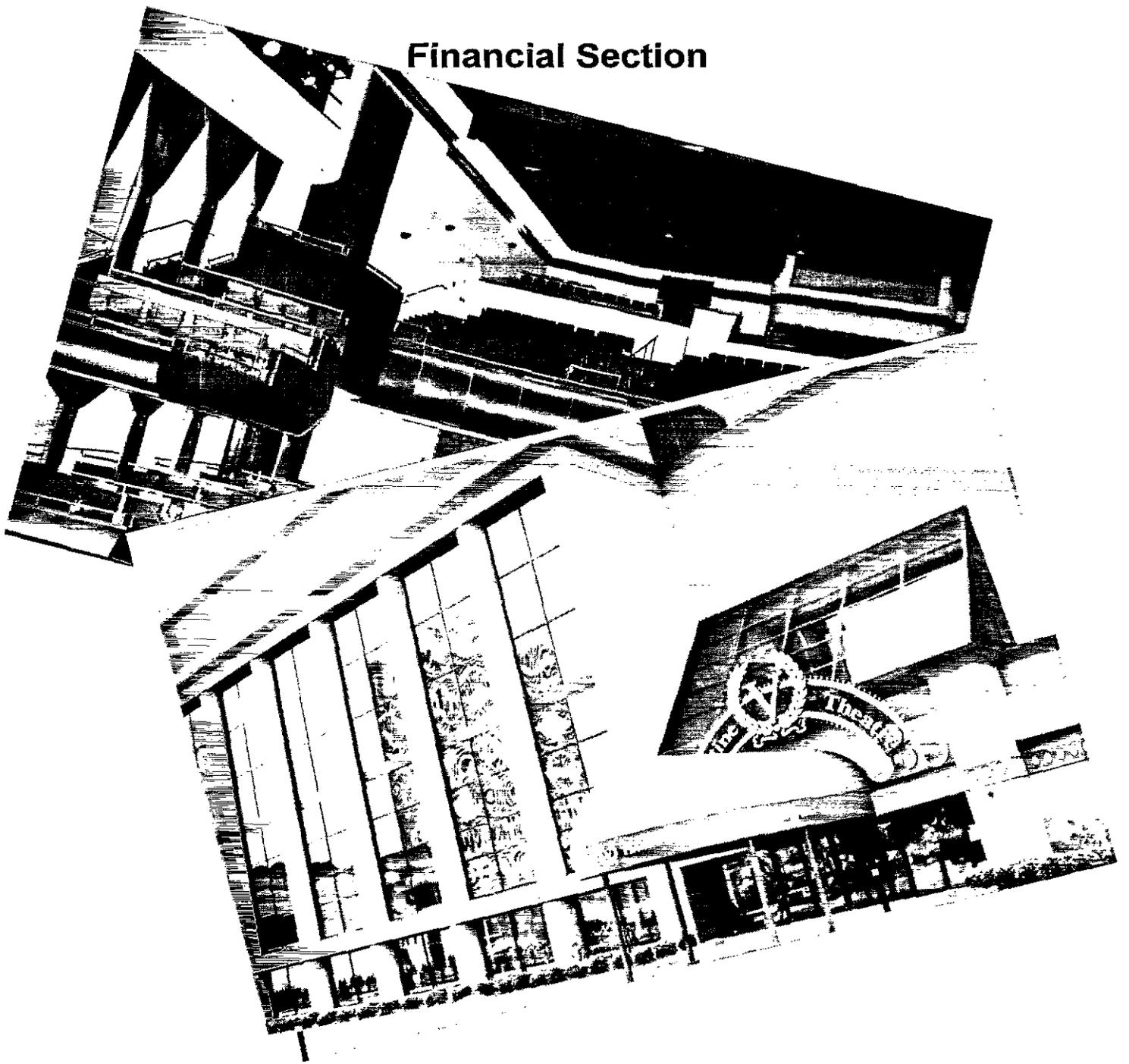
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Cary Brueck
President

Jeffrey L. Esser
Executive Director

Financial Section



The Valentine Theatre, built by George Ketcham, opened on December 25, 1895. The theatre, designed by Toledo architect E. O. Fallis, boasted the largest stage between New York and Chicago and one of the first cantilevered theatre balconies in the United States. All of the great artists of the late nineteenth and early twentieth century performed here.

Loew's Theatres completed a major renovation in 1942 and operations continued until 1976. In 1982, a dedicated group of community leaders in search of an affordable

performance venue for local artists, saved the Valentine from the threat of the wrecking ball.

The renovation completed in 1999 had a total cost of \$28 million, \$18.5 million of which came from the State of Ohio. The remainder was generously contributed by the City of Toledo, Lucas County, the corporate community, national & local foundations, and thousands of individual donors. Lucas County has pledged contributions of \$1 million over the next 4 years for the renovations.

Report of Independent Auditors

Lucas County Board of Commissioners
Toledo, Ohio

We have audited the general purpose financial statements of Lucas County, Ohio as of and for the year ended December 31, 1999, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. The financial statements of the discretely presented component units were not audited in accordance with Government Auditing Standards. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinion.

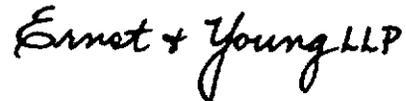
In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Lucas County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary funds and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note T to the accompanying general purpose financial statements, during 1999, the County changed its method of reporting to include Lott Industries, Inc. as a discretely presented component unit as defined by Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity".

In accordance with Government Auditing Standards, we have also issued our report dated May 5, 2000 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants.

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

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

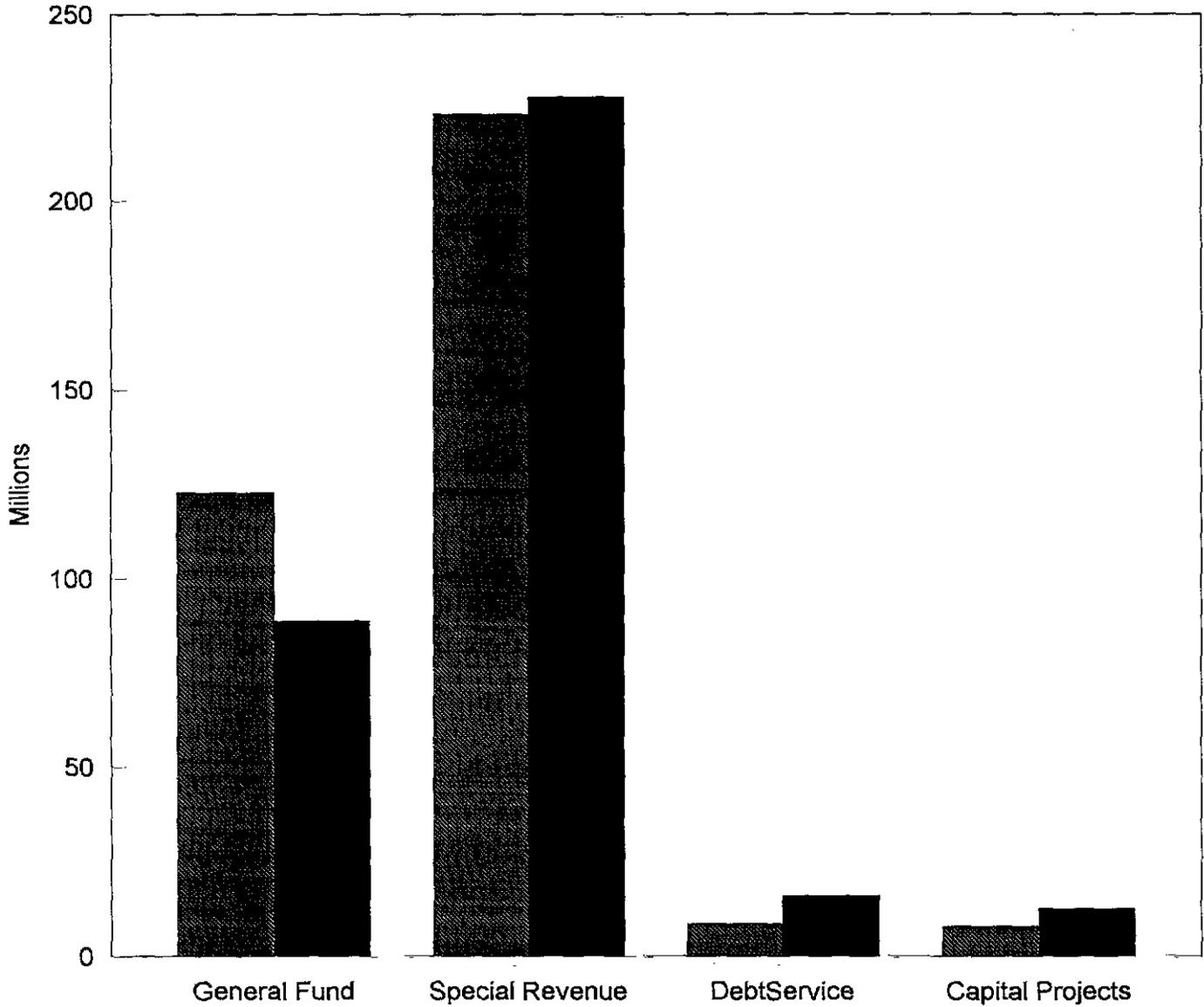


May 5, 2000

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Combined Chart of All Governmental Funds

Total Revenue and Total Expenditures



■ Total Revenue

■ Total Expenditures

Year Ended December 31, 1999

**LUCAS COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED
COMPONENT UNITS
DECEMBER 31, 1999
(Amounts in 000's)**

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Assets and other debits:				
Pooled cash and cash equivalents (Note C).....	\$2,662	\$12,362	\$829	\$4,570
Pooled investments (Note C).....	13,690	73,794	4,948	27,278
Segregated cash accounts (Note C).....	-	-	-	-
Receivables (net of allowances for uncollectables)				
Taxes.....	24,755	63,815	-	5,922
Accounts.....	687	541	-	-
Special assessments.....	2	-	18,503	-
Accrued interest.....	2,050	-	-	-
Loans.....	-	1,072	-	-
Due from other funds (Note D).....	-	-	-	-
Due from other governments.....	498	5,295	86	473
Inventory: materials and supplies.....	-	371	-	-
Property, plant and equipment (Note E)				
Land.....	-	-	-	-
Land improvements.....	-	-	-	-
Buildings, structures and improvements.....	-	-	-	-
Furniture, fixtures and equipment.....	-	-	-	-
Less: accumulated depreciation.....	-	-	-	-
Construction-in-progress (Note E).....	-	-	-	-
Prepaid expenses.....	-	-	-	-
Amount available in debt service fund.....	-	-	-	-
Amount to be provided for retirement of general long-term obligations.....	-	-	-	-
<i>Total assets and other debits</i>	<u>\$44,344</u>	<u>\$157,250</u>	<u>\$24,366</u>	<u>\$38,243</u>

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

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		1999 Totals (Memorandum Only)	Discretely Presented Component Units
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Obligations		
\$841	\$4,325	\$23,664	\$-	\$-	\$49,253	\$844
5,012	25,811	5,117	-	-	155,650	8,672
-	-	7,135	-	-	7,135	-
-	-	-	-	-	94,492	-
3,791	10	-	-	-	5,029	1,472
-	-	-	-	-	18,505	-
-	-	-	-	-	2,050	-
-	-	-	-	-	1,072	-
-	466	-	-	-	466	-
221	-	-	-	-	6,573	-
34	63	-	-	-	468	284
402	83	-	14,940	-	15,425	698
98,713	-	-	-	-	98,713	-
23,287	30	-	124,197	-	147,514	7,761
12,577	1,203	-	24,970	-	38,750	3,497
(50,261)	(1,044)	-	-	-	(51,305)	(3,262)
636	-	-	3,874	-	4,510	-
-	-	-	-	-	0	86
-	-	-	-	5,986	5,986	-
-	-	-	-	110,135	110,135	-
<u>\$95,253</u>	<u>\$30,947</u>	<u>\$35,916</u>	<u>\$167,981</u>	<u>\$116,121</u>	<u>\$710,421</u>	<u>\$20,052</u>

continued

**LUCAS COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED
COMPONENT UNITS-(continued)
DECEMBER 31, 1999
(Amounts in 000's)**

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue	Debt Service	Capital Projects
Liabilities:				
Accounts Payable.....	\$1,276	\$8,613	\$-	\$1,432
Accrued wages and benefits.....	3,757	5,573	-	-
Due to other funds (Note D).....	88	44	-	-
Due to other governments.....	1,901	826	-	-
Claims payable - current (Note S).....	-	-	-	-
Deferred revenue (Note J).....	12,958	62,334	18,360	5,780
Matured bonds payable.....	-	-	10	-
Matured interest payable.....	-	-	10	-
Accrued interest payable.....	-	-	-	-
Unapportioned monies.....	-	-	-	-
Deposits.....	-	-	-	-
Payroll withholdings.....	-	-	-	-
Notes payable (Note F).....	-	-	-	5,920
Bonds payable (Note G).....	-	-	-	-
OWDA loans payable (Note G).....	-	-	-	-
OPWC loans payable (Note G).....	-	-	-	-
Other long term obligations.....	-	-	-	-
Claims payable-noncurrent (Note S).....	-	-	-	-
Landfill obligation-noncurrent (Note Q).....	-	-	-	-
Obligations under capital leases (Note G).....	-	-	-	-
Total liabilities.....	19,980	77,390	18,380	13,132
Equity and other credits:				
Contributed capital (Note M).....	-	-	-	-
Investments in general fixed assets.....	-	-	-	-
Retained earnings: unreserved.....	-	-	-	-
Fund balances				
Reserved-				
Reserved for encumbrances.....	1,615	16,872	-	10,096
Reserved for inventory.....	-	371	-	-
Reserved for loans receivable.....	-	1,072	-	-
Unreserved-				
Designated for debt service.....	-	-	5,986	-
Designated for charity.....	-	119	-	-
Undesignated.....	22,749	61,426	-	15,015
Total equity and other credits.....	24,364	79,860	5,986	25,111
Total liabilities, equity, and other credits.....	\$44,344	\$157,250	\$24,366	\$38,243

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

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		1999 Totals (Memorandum Only)	Discretely Presented Component Units
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Obligations		
\$201	\$983	\$258	\$-	\$-	\$12,763	\$878
578	161	2	-	15,332	25,403	213
3	331	-	-	-	466	-
13	-	-	-	-	2,740	-
-	3,453	-	-	-	3,453	-
-	-	-	-	-	99,432	56
30	-	-	-	-	40	-
4	-	-	-	-	14	-
1	-	-	-	-	1	-
-	-	21,258	-	-	21,258	-
-	-	7,282	-	-	7,282	-
-	-	1,402	-	-	1,402	-
-	-	-	-	-	5,920	15
-	-	-	-	71,517	71,517	1,375
22,145	-	-	-	3,262	25,407	-
381	-	-	-	1,257	1,638	-
-	-	-	-	-	0	1,792
-	3,364	-	-	-	3,364	-
-	-	-	-	12,405	12,405	-
-	32	-	-	12,348	12,380	-
23,356	8,324	30,202	-	116,121	306,885	4,329
68,793	-	-	-	-	68,793	-
-	-	-	167,981	-	167,981	-
3,104	22,623	-	-	-	25,727	1,145
-	-	-	-	-	28,583	-
-	-	-	-	-	371	-
-	-	-	-	-	1,072	-
-	-	-	-	-	5,986	-
-	-	-	-	-	119	-
-	-	5,714	-	-	104,904	14,578
71,897	22,623	5,714	167,981	-	403,536	15,723
\$95,253	\$30,947	\$35,916	\$167,981	\$116,121	\$710,421	\$20,052

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS,
AND DISCRETELY PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes (Note J).....	\$83,053	\$63,144	\$5,321	\$5,706
Charges for services.....	11,810	10,831	-	-
Licenses and permits.....	44	-	-	-
Fines and forfeits.....	672	136	-	-
Special assessments.....	23	-	1,793	306
Intergovernmental revenue (Note K).....	16,824	136,554	-	-
Investment income.....	10,809	-	-	-
Net change in fair value of investments.....	(3,282)	-	-	-
Miscellaneous revenue.....	2,948	12,537	1,493	1,936
<i>Total revenues.....</i>	<u>122,899</u>	<u>223,202</u>	<u>8,607</u>	<u>7,948</u>
Expenditures:				
Current:				
General government-				
Legislative and executive.....	21,028	11,338	-	-
Judicial.....	33,304	13,623	-	-
Public safety.....	29,653	16,851	-	-
Public works.....	183	16,970	-	-
Health.....	880	80,287	-	-
Human services.....	1,119	81,156	-	-
Conservation and recreation.....	1,923	4,208	-	-
Miscellaneous.....	761	3,673	28	-
Capital outlay.....	-	-	-	12,562
Debt service-				
Principal retirement.....	-	-	10,342	-
Interest and fiscal charges.....	-	-	5,593	155
<i>Total expenditures.....</i>	<u>88,851</u>	<u>228,106</u>	<u>15,963</u>	<u>12,717</u>
<i>Excess of revenues over (under) expenditures.....</i>	34,048	(4,904)	(7,356)	(4,769)
Other financing sources (uses):				
Proceeds of capital lease transactions.....	681	-	-	-
Proceeds of bonds.....	-	-	-	535
Operating transfers in (Note O).....	-	12,580	6,855	18,109
Operating transfers (out) (Note O).....	(37,166)	(378)	(165)	(584)
<i>Total other financing sources (uses).....</i>	<u>(36,485)</u>	<u>12,202</u>	<u>6,690</u>	<u>18,060</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses (Note N).....</i>	(2,437)	7,298	(666)	13,291
Fund balance at beginning of year (Note T).....	26,801	72,562	6,652	11,820
Fund balance at end of year.....	<u>\$24,364</u>	<u>\$79,860</u>	<u>\$5,986</u>	<u>\$25,111</u>

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

FIDUCIARY FUND TYPES	1999 Totals (Memorandum Only)	Discretely Presented Component Units
Expendable Trust Funds		
\$-	\$157,224	\$-
-	22,641	5,944
-	44	-
-	808	-
-	2,122	-
-	153,378	2,544
-	10,809	-
-	(3,282)	-
<u>3,198</u>	<u>22,110</u>	<u>1,709</u>
3,198	365,854	10,197
-	32,366	-
-	46,927	-
-	46,504	-
-	17,153	-
-	81,167	10,637
-	82,275	-
-	6,131	-
2,855	7,317	-
-	12,562	-
-	10,342	-
-	5,748	-
<u>2,855</u>	<u>348,492</u>	<u>10,637</u>
343	17,362	(440)
-	681	-
-	535	-
-	37,544	-
-	(38,293)	-
<u>0</u>	<u>467</u>	<u>0</u>
343	17,829	(440)
<u>5,371</u>	<u>123,206</u>	<u>15,018</u>
<u>\$5,714</u>	<u>\$141,035</u>	<u>\$14,578</u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES - (continued)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$78,369	\$81,949	\$3,580
Charges for services.....	10,986	12,029	1,043
Licenses and permits.....	54	44	(10)
Special assessments.....	31	23	(8)
Fines and forfeits.....	521	558	37
Intergovernmental revenue.....	16,694	18,136	1,442
Investment income.....	7,800	10,007	2,207
Miscellaneous revenue.....	1,450	2,505	1,055
<i>Total revenues.....</i>	<u>115,905</u>	<u>125,251</u>	<u>9,346</u>
Expenditures:			
Current:			
General government-			
Legislative and executive.....	25,348	23,157	2,191
Judicial.....	35,057	34,019	1,038
Public safety.....	30,257	29,785	472
Public works.....	355	238	117
Health.....	1,244	885	359
Human services.....	1,067	1,051	16
Conservation and recreation.....	2,032	2,005	27
Miscellaneous.....	1,069	931	138
Capital outlay.....	-	-	0
Debt service-			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total expenditures.....</i>	<u>96,429</u>	<u>92,071</u>	<u>4,358</u>
<i>Excess of revenues over (under) expenditures.....</i>	<u>19,476</u>	<u>33,180</u>	<u>13,704</u>
Other financing sources (uses):			
Proceeds of notes.....	-	-	0
Proceeds of bonds.....	-	-	0
Operating transfers in.....	-	-	0
Operating transfers (out).....	(36,274)	(35,324)	950
<i>Total other financing sources (uses).....</i>	<u>(36,274)</u>	<u>(35,324)</u>	<u>950</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses (Note N)</i>	<u>(16,798)</u>	<u>(2,144)</u>	<u>14,654</u>
Fund balance at beginning of year.....	14,088	14,088	0
Prior year encumbrances appropriated.....	2,885	2,885	0
Fund balance at end of year.....	<u>\$175</u>	<u>\$14,829</u>	<u>\$14,654</u>

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

Special Revenue			Debt Service		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$61,343	\$63,005	\$1,662	\$4,968	\$5,321	353
9,904	10,804	900	-	-	0
-	-	0	-	-	0
-	-	0	-	1,713	1,713
147	132	(15)	-	-	0
127,993	137,201	9,208	-	-	0
-	-	0	-	-	0
24,104	12,214	(11,890)	1,483	1,441	(42)
223,491	223,356	(135)	6,451	8,475	2,024
12,425	10,374	2,051	-	-	0
19,000	16,194	2,806	-	-	0
26,087	19,547	6,540	-	-	0
23,242	20,260	2,982	-	-	0
95,716	92,651	3,065	-	-	0
86,018	81,792	4,226	-	-	0
4,492	4,207	285	-	-	0
3,715	3,673	42	72	28	44
-	-	0	-	-	0
-	-	0	8,789	8,782	7
-	-	0	4,781	4,781	0
270,695	248,698	21,997	13,642	13,591	51
(47,204)	(25,342)	21,862	(7,191)	(5,116)	2,075
-	-	0	-	-	0
-	-	0	-	-	0
12,474	12,580	106	5,487	4,487	(1,000)
(4,733)	(102)	4,631	(474)	(166)	308
7,741	12,478	4,737	5,013	4,321	(692)
(39,463)	(12,864)	26,599	(2,178)	(795)	1,383
58,193	58,193	0	6,571	6,571	0
18,457	18,457	0	-	-	0
<u>\$37,187</u>	<u>\$63,786</u>	<u>\$26,599</u>	<u>\$4,393</u>	<u>\$5,776</u>	<u>\$1,383</u>

continued

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES - (continued)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Capital Projects		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Taxes.....	\$6,496	\$5,698	(\$798)
Charges for services.....	-	-	0
Licenses and permits.....	-	-	0
Special assessments.....	-	306	306
Fines and forfeits.....	-	-	0
Intergovernmental revenue.....	-	-	0
Investment income.....	-	-	0
Miscellaneous revenue.....	28,504	1,998	(26,506)
<i>Total revenues.....</i>	<i>35,000</i>	<i>8,002</i>	<i>(26,998)</i>
Expenditures:			
Current:			
General government-			
Legislative and executive.....	-	-	0
Judicial.....	-	-	0
Public safety.....	-	-	0
Public works.....	-	-	0
Health.....	-	-	0
Human services.....	-	-	0
Conservation and recreation.....	-	-	0
Miscellaneous.....	-	-	0
Capital outlay.....	37,529	23,482	14,047
Debt service-			
Principal retirement.....	4,310	4,310	0
Interest and fiscal charges.....	156	156	0
<i>Total expenditures.....</i>	<i>41,995</i>	<i>27,948</i>	<i>14,047</i>
<i>Excess of revenues over (under) expenditures.....</i>	<i>(6,995)</i>	<i>(19,946)</i>	<i>(12,951)</i>
Other financing sources (uses):			
Proceeds of notes.....	-	5,922	5,922
Proceeds of bonds.....	-	535	535
Operating transfers in.....	-	18,109	18,109
Operating transfers (out).....	(2,511)	-	2,511
<i>Total other financing sources (uses).....</i>	<i>(2,511)</i>	<i>24,566</i>	<i>27,077</i>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses (Note N)</i>	<i>(9,506)</i>	<i>4,620</i>	<i>14,126</i>
Fund balance at beginning of year.....	9,391	9,391	0
Prior year encumbrances appropriated.....	6,750	6,750	0
Fund balance at end of year.....	<u>\$6,835</u>	<u>\$20,761</u>	<u>\$14,126</u>

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

Totals (Memorandum Only)

<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
\$151,176	\$155,973	\$4,797
20,890	22,833	1,943
54	44	(10)
31	2,042	2,011
668	690	22
144,687	155,337	10,650
7,800	10,007	2,207
55,541	18,158	(37,383)
<u>380,847</u>	<u>365,084</u>	<u>(15,763)</u>
37,773	33,531	4,242
54,057	50,213	3,844
56,344	49,332	7,012
23,597	20,498	3,099
96,960	93,536	3,424
87,085	82,843	4,242
6,524	6,212	312
4,856	4,632	224
37,529	23,482	14,047
13,099	13,092	7
4,937	4,937	0
<u>422,761</u>	<u>382,308</u>	<u>40,453</u>
(41,914)	(17,224)	24,690
0	5,922	5,922
0	535	535
17,961	35,176	17,215
(43,992)	(35,592)	8,400
<u>(26,031)</u>	<u>6,041</u>	<u>32,072</u>
(67,945)	(11,183)	56,762
88,243	88,243	0
28,092	28,092	0
<u>\$48,390</u>	<u>\$105,152</u>	<u>\$56,762</u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Enterprise</u>	<u>Internal Service</u>	<u>1999 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Operating revenues:				
Charges for services.....	\$9,905	\$25,996	\$35,901	\$513
Miscellaneous.....	<u>2,467</u>	<u>210</u>	<u>2,677</u>	<u>1,319</u>
<i>Total operating revenues.....</i>	12,372	26,206	38,578	1,832
Operating expenses:				
Personal services.....	3,860	1,237	5,097	572
Contract services.....	2,467	2,360	4,827	1,282
Materials and supplies.....	680	1,151	1,831	-
Heat, light and power.....	864	-	864	-
Depreciation.....	3,434	128	3,562	38
Claims.....	-	1,941	1,941	-
Change in provision for worker's compensation claims.....	-	(2,548)	(2,548)	-
Employee medical benefits.....	<u>-</u>	<u>18,096</u>	<u>18,096</u>	<u>-</u>
<i>Total operating expenses.....</i>	<u>11,305</u>	<u>22,365</u>	<u>33,670</u>	<u>1,892</u>
<i>Operating income (loss).....</i>	1,067	3,841	4,908	(60)
Nonoperating revenues (expenses):				
Interest income.....	-	286	286	58
Interest and fiscal charges.....	(1,437)	(2)	(1,439)	-
Gain on disposal of fixed assets.....	<u>-</u>	<u>-</u>	<u>0</u>	<u>2</u>
<i>Total nonoperating revenues (expenses).....</i>	<u>(1,437)</u>	<u>284</u>	<u>(1,153)</u>	<u>60</u>
<i>Income (loss) before operating transfers.....</i>	(370)	4,125	3,755	0
Operating transfers in (Note O).....	772	-	772	-
Operating transfers (out) (Note O).....	<u>(23)</u>	<u>-</u>	<u>(23)</u>	<u>-</u>
<i>Net income.....</i>	379	4,125	4,504	0
Depreciation on fixed assets acquired by federal capital grants.....	<u>322</u>	<u>-</u>	<u>322</u>	<u>-</u>
<i>Increase in retained earnings.....</i>	701	4,125	4,826	0
Retained earnings at beginning of year.....	<u>2,403</u>	<u>18,498</u>	<u>20,901</u>	<u>1,145</u>
Retained earnings at end of year.....	<u>\$3,104</u>	<u>\$22,623</u>	<u>\$25,727</u>	<u>\$1,145</u>

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

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Enterprise</u>	<u>Internal Service</u>	<u>1999 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Cash flows from operating activities:				
Cash received from customers.....	\$11,963	\$26,249	\$38,212	\$1,853
Cash paid to suppliers.....	(4,100)	(22,107)	(26,207)	(1,588)
Cash paid to employees.....	(3,883)	(1,229)	(5,112)	(641)
Net cash provided by (used in) operating activities.....	3,980	2,913	6,893	(376)
Cash flows from noncapital financing activities:				
Operating transfers in.....	772	-	772	-
Operating transfers (out).....	(23)	-	(23)	-
Net cash provided by noncapital financing activities.....	749	0	749	0
Cash flows from capital and related financing activities:				
Principal payments - bonds.....	(155)	-	(155)	-
Principal payments - loans.....	(1,192)	-	(1,192)	-
Proceeds from disposal of fixed assets.....	-	-	0	6
Purchase of fixed assets.....	(793)	(45)	(838)	(45)
Interest paid.....	(1,437)	(2)	(1,439)	-
Proceeds of capital lease transaction.....	-	34	34	-
Principal payments - capital lease.....	(10)	-	(10)	-
Net cash used in capital and related financing activities.....	(3,587)	(13)	(3,600)	(39)
Cash flows from investing activities:				
Decrease in deferred revenue.....	-	-	-	(11)
Proceeds from sale of investments.....	3,122	20,840	23,962	278
Payments for investments.....	(4,313)	(24,797)	(29,110)	-
Interest received.....	-	286	286	58
Net cash provided by (used in) investing activities.....	(1,191)	(3,671)	(4,862)	325
Net decrease in cash.....	(49)	(771)	(820)	(90)
Cash and cash equivalents, January 1.....	890	5,096	5,986	98
Cash and cash equivalents, December 31.....	<u>\$841</u>	<u>\$4,325</u>	<u>\$5,166</u>	<u>\$8</u>

LUCAS COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS-(continued)
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>1999 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Operating income (loss).....	\$1,067	\$3,841	\$4,908	(\$60)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense.....	3,434	128	3,562	38
Change in provision for worker's compensation claims.....	-	(2,548)	(2,548)	-
(Increase) decrease in operating assets:				
Accounts receivable.....	(413)	18	(395)	21
Due from other governments.....	4	-	4	-
Due from other funds.....	-	24	24	-
Inventory: materials and supplies.....	(10)	(14)	(24)	(35)
Prepaid expenses.....	-	-	-	(14)
Increase (decrease) in operating liabilities:				
Accounts payable.....	(87)	1,456	1,369	(257)
Accrued wages and benefits.....	(23)	8	(15)	(69)
Due to other governments.....	13	-	13	-
Due to other funds.....	(5)	-	(5)	-
Total adjustments.....	<u>2,913</u>	<u>(928)</u>	<u>1,985</u>	<u>(316)</u>
Net cash provided by (used in) operating activities.....	<u>\$3,980</u>	<u>\$2,913</u>	<u>\$6,893</u>	<u>(\$376)</u>

Noncash capital and related financing activities:

Enterprise funds received approximately \$2.8 million of contributed fixed assets, (approximately \$1.5 million to the Water Supply System, and \$1.3 million to the Sewer System.)

Central Supplies fund had a capital lease obligation remaining of \$32 thousand.

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

Note A - Description of Lucas County and Basis of Presentation

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

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

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

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

The discretely presented component unit column in the combined financial statements include the County's component units. They are reported in a separate column to emphasize that they are legally separate from the county. A brief description of each component unit, and its relationships to the County follows:

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

imposes a financial burden on the County. For report purposes, Preferred Properties, Inc. is a governmental component unit. Complete financial statements of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

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

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

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

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

The County uses the following fund types and account groups:

Governmental Fund Types

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

Proprietary Fund Types:

- **Enterprise Funds:** These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.
- **Internal Service Funds:** These funds are used to account for the goods or services provided by certain County depart-

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

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

Fiduciary Fund Types:

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

Account Groups:

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

Note B - Summary of Significant Accounting Policies

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

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

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

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

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

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

Each County department prepares a budget which is approved by the Board of County Commissioners. Modifications to the original budget within expenditure objects can be made by the budget manager in the Auditor's Office. The County maintains budgetary control

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note B - Summary of Significant Accounting Policies
(continued)

within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

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

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

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

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

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

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

Fixed Assets and Depreciation: All fixed assets that are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group, if they meet the County's capitalization criteria. Real property (except for infrastructure assets) is recorded at cost or estimated historical cost based on appraisal. Donated and contributed fixed assets are recorded at their fair market value on the date donated to the County. Infrastructure assets (public domain general fixed assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, lighting systems and the like) are not included in the financial statements as general fixed assets of the County. However, water supply and sanitary sewer lines are capitalized in the Water Supply and Sanitary Sewer funds, respectively, and are included as part of the Enterprise funds. These assets are classified as land improvements when the sanitary engineer has accepted them.

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

The estimated useful lives are as follows:

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

Capitalization of Interest: The County's policy is to capitalize interest on debt related to Proprietary fund construction projects until there has been substantial completion of the project. The County does not capitalize interest on Governmental fund construction projects. Capitalized interest on Proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. For 1999, no interest was capitalized.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note B - Summary of Significant Accounting Policies
(continued)

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

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

Grants and Other Intergovernmental Revenues: Local Government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of fixed assets in Proprietary funds are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Lucas County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$832 thousand of federal food stamps at December 31, 1999.

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types and as operating transfers in Proprietary funds.

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

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

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

All funds of the County participate in the program and make payments to the Self-funded Workers' Compensation Fund based on their usage of the program to cover actuarial estimates of the amounts needed to pay current-year claims. The claims liability of \$6.8 million reported in the fund at December 31, 1999 is based on the requirements of Governmental Accounting Standard Board Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Liabilities for losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at

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

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

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

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

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

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as cash and cash equivalents, and investments on the balance sheet. During 1999, investments were limited to STAR Ohio, certificates of deposit, U.S. Treasury Obligations and Mortgage-backed Securities, Commercial paper and Bankers acceptances. These investments are stated at fair value. Money market investments that mature within one year of acquisition and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost. The County's investments are covered by Custodian Safekeeping Agreements with all securities dealers of County owned purchased securities, whereby such securities are held for the County by a third party custodian.

Investment income is recorded in the General, and Self-funded Health funds. Investment income in the General fund includes earnings on all pooled investments. Investment income earned during 1999 totaled approximately \$11.1 million.

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

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

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

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

4) Obligations of the State.

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

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

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

8) The State Treasurer's Investment pool (STAROhio).

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

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

- Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

- Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 - Investments that are uninsured or unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

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

Based on the above criteria, the County's deposits and investments at December 31, 1999 are classified as follows:

**Amount Available for
 Deposit or Investment**

(Amounts in 000's)

Carrying amounts per
 combined balance sheet:

Pooled \$ 204,903
 Segregated 7,135

Outstanding Checks 13,769
 Other reconciling items (net) (297)

Amount available for deposit
 and investment (Bank balances
 of deposits/fair value
 of investments) **\$ 225,510**

Deposits: At year-end the County
 had the following deposits
 eligible under Ohio law:

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

(Amounts in 000's)

FDIC insured deposits	\$ 1,525	\$ -	\$ -	\$ 1,525	
Insured by the financial institutions collateral pool	-	-	6,982	6,982	
Certificates of deposit	-	29,285	-	29,285	
Total deposits	\$ 1,525	\$ 29,285	\$ 6,982	\$ 37,792	

Investments: At year-end
 the County had the following
 investments:

U.S. Treasury Notes	\$35,905	\$ -	\$ -		\$35,905
U.S. Treasury Bills	912	-	-		912
United States Agency Securities ..	110,102	-	-		110,102
Commercial Paper	9,803	-	-		9,803
Bankers Acceptances	8,103	-	-		8,103
Investment in the state treasurer's Investment pool (1)	-	-	-		22,893
Total investments	\$164,825	\$ -	\$ -		\$187,718

⁽¹⁾ The County's investment in the state treasurer's investment program is not categorized because they are not evidenced by securities that exist in physical or book entry form.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

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

Amount Available for Deposit or Investment	(Amounts in 000's)
Carrying amounts per combined balance sheet:	
Pooled	<u>\$ 9,516</u>

Amount available for deposit and investment (Bank balances of deposits/fair value of investments)	<u>\$ 9,516</u>
--	-----------------

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

	Risk Category			Bank Balance	Fair Value
	1	2	3		
	(Amounts in 000's)				
FDIC insured deposits	\$294	\$ -	\$ -	\$ 294	
Insured by the financial Institutions collateral pool	-	-	1,748	1,748	
Certificates of deposit	<u>-</u>	<u>4,053</u>	<u>-</u>	<u>4,053</u>	
 Total deposits	 <u>\$294</u>	 <u>\$4,053</u>	 <u>\$1,748</u>	 <u>\$6,095</u>	

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

US Treasury Notes	\$ 743	\$ -	\$ -	\$ 743
United States Agency Securities ...	1,874	-	-	1,874
Money Market	99	-	-	99
Corporate Bonds	502	-	-	502
Mortgage Backed Securities	<u>203</u>	<u>-</u>	<u>-</u>	<u>203</u>
 Total investments	 <u>\$3,421</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$3,421</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note D - Interfund Receivables and Payables

Due to / Due from other funds balances as of December 31, 1999 follow:

	Due From / Due To (Amounts in 000's)	
General Fund	\$-	\$ 88
Special Revenue funds:		
Emergency medical	-	10
Child support enforcement agency	-	9
Real estate assessment	-	2
Public assistance	-	8
Children services board	-	3
Other	-	12
Enterprise funds:		
Solid waste	-	3
Internal Service funds:		
Central supplies	40	-
Vehicle maintenance	55	-
Self-funded health insurance	-	331
Self-funded dental insurance	330	-
Centralized drug testing	<u>41</u>	-
Totals	<u>\$466</u>	<u>\$466</u>

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

Below is a summary of the changes in general fixed assets by asset type: on the following page is a summary of proprietary and discretely presented component units fixed assets by asset type:

Lott Industries, Inc. is excluded from the beginning balance in the General Fixed Assets as it is now presented as a discretely presented component unit. See Note T.

Capital Leases: General fixed assets recorded under capital leases accounted for \$344 thousand in land, \$16.6 million in buildings and \$1.9 million in equipment at December 31, 1999.

Construction-in-progress: The \$3,874 thousand balance in construction-in-progress for the General Fixed Assets reflects \$3,225 in alterations to the Juvenile Court Detention Facility, and other miscellaneous projects. The estimated cost to complete these projects is \$38.4 million. The \$636 thousand in the enterprise construction-in-progress is for an elevated water tank. The estimated cost to complete this project is \$2.1 million.

Schedule of Changes in General Fixed Assets by Asset Type

General Fixed Asset Type	Balance January 1, 1999	Current Year		Balance December 31, 1999
		Additions	Deletions	
(Amounts in 000's)				
Land	\$15,239	\$-	\$299	\$14,940
Buildings, structures and improvements	126,054	-	1,857	124,197
Furniture, fixtures and equipment	28,969	4,521	8,520	24,970
Construction-in-progress	<u>587</u>	<u>3,287</u>	<u>-</u>	<u>3,874</u>
Total general fixed assets	<u>\$170,849</u>	<u>\$7,808</u>	<u>\$10,676</u>	<u>\$167,981</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

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

<u>Fixed Asset Type</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Discretely Presented Component Units</u>
	(Amounts in 000's)		
Land	\$402	\$83	\$ 698
Buildings, structures, and improvements	23,287	30	7,761
Land improvements	98,713	-	-
Furniture, fixtures and equipment	12,577	1,203	3,497
Construction-in-progress	<u>636</u>	<u>-</u>	<u>-</u>
<i>Total fixed assets</i>	135,615	1,316	11,956
Less: accumulated depreciation:			
Contributed assets	(11,937)	-	-
Purchased assets	<u>(38,324)</u>	<u>(1,044)</u>	<u>(3,262)</u>
<i>Total accumulated depreciation</i>	<u>(50,261)</u>	<u>(1,044)</u>	<u>(3,262)</u>
<i>Total net fixed assets</i>	<u>\$85,354</u>	<u>\$272</u>	<u>\$8,694</u>

Note F - Notes Payable

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

County intends to refinance the notes until such bonds are issued. All notes payable were in the capital projects fund. Notes outstanding at December 31, 1999 follows:

<u>Note Issue</u>	<u>Rate</u>	<u>(Amounts in 000's)</u>
<i>Capital Projects:</i>		
Sewer and Waterlines	3.90% - 4.28%	<u>\$5,920</u>
<i>Total capital projects notes</i>		<u>\$5,920</u>

Lucas County Recreation, Inc. and Toledo Mud Hens Baseball Club Inc. have available a \$500,000 line of credit with an interest rate at 2% above the rate paid on certificates of deposit (7.68% at October 31, 1999). There were no outstanding borrowings at October 31, 1999.

Preferred Properties Inc. and affiliates has a note payable of \$15 thousand with an interest rate of 9.7% due in July of 2002. They also have various mortgages payable totaling \$1,782 thousand secured by real estate with interest rates varying from 0% to 9.00%

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note G - Long-term Debt and Other Obligations

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

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 1999 (Amounts in 000's)	Additions	Deductions	Balance December 31, 1999
Bonds						
<i>General Obligation Bonds- Unvoted</i>						
1986 County public assistance building.....	8.000%	12/01/11	\$2,860	-	\$220	\$2,640
1986 Convention center land.....	6.500%	12/01/12	4,715	-	335	4,380
1988 Family Court Center construction & Courthouse renovation.....	7.375%	08/01/07	7,870	-	870	7,000
1990 Courthouse renovation & work release/pretrial facility.....	5.550%	12/01/00	925	-	450	475
1992 Regional jail.....	3.400%	12/01/07	2,800	-	250	2,550
1994 County building.....	4.000%	12/01/04	7,970	-	1,160	6,810
1995 Correctional facilities.....	5.700%	12/01/15	2,215	-	85	2,130
1995 Court services building.....	4.300%	12/01/15	1,995	-	75	1,920
1996 Refunding.....	6.800%	12/01/11	8,800	-	80	8,720
1996 Refunding.....	4.250%	12/01/11	8,800	-	80	8,720
<i>General Obligations Bonds-voted</i>						
1996 Library improvement.....	4.300%	12/01/05	15,150	-	2,315	12,835
1997 Library improvement.....	6.000%	12/01/05	12,600	-	2,000	10,600
1997 Library improvement.....	3.800%	12/01/05	12,600	-	2,000	10,600
1997 Library improvement.....	5.300%	12/01/05	12,600	-	2,000	10,600
<i>Total general obligation bonds voted/unvoted.....</i>			<u>67,900</u>	<u>0</u>	<u>7,840</u>	<u>60,060</u>
<i>General Obligation Bonds-Enterprise</i>						
1979 Water Supply line.....	5.750%	12/01/99	185	-	185	0
1979 Water Supply line.....	7.125%	12/01/99	185	-	185	0
<i>Special Assessment-Governmental Commitment (Self-Supporting)</i>						
1964 Sanitary sewer.....	3.500%	12/01/04	6	-	1	5
1974-1977 Sanitary sewer.....	5.125%	11/01/14	224	-	13	211
1977 Sanitary sewer.....	7.625%	11/01/14	224	-	13	211
1981-1984 Sanitary sewer.....	9.625%	12/01/04	257	-	48	209
1984 Sanitary sewer.....	12.000%	12/01/04	257	-	48	209
1987 Sanitary sewer.....	7.500%	12/01/07	135	-	15	120
1988 Sanitary sewer.....	7.500%	12/01/08	295	-	25	270

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 1999 (Amounts in 000's)	Additions	Deductions	Balance December 31, 1999
Bonds						
<i>Special Assessment-Governmental Commitment (Self-Supporting)-(continued)</i>						
1989 Sanitary sewer.....	6.750%					
	7.000%	12/01/09	850	-	55	795
1979 Waterline.....	6.625%	12/01/99	7	-	7	0
1980-	8.125%					
1985 Waterline.....	8.500%	12/01/04	24	-	12	12
1990 Waterline.....	6.800%					
	6.850%	12/01/10	300	-	15	285
1992 Briarfield Parkway.....	3.400%					
	6.200%	12/01/02	905	-	210	695
1992 Sewers & waterlines.....	3.400%					
	6.650%	12/01/11	385	-	20	365
1992 Sewers & waterlines.....	3.400%					
	6.650%	12/01/12	785	-	40	745
1994 McCord Road improvements.....	4.000%					
	5.700%	12/01/03	65	-	10	55
1994 Sewer & waterlines.....	4.000%					
	6.050%	12/01/13	790	-	35	755
1995 Sewers & waterlines.....	4.300%					
	6.800%	12/01/14	605	-	25	580
1996 Sewers & waterlines.....	4.250%					
	6.500%	12/01/16	2,335	-	65	2,270
1997 Sewers & waterlines.....	4.900%					
	5.450%	12/01/17	1,195	-	40	1,155
1998 Sewers & waterlines.....	4.250%					
	5.000%	12/01/18	2,460	-	65	2,395
1999 Sewers & waterlines.....	4.000%					
	6.000%	12/01/19	-	535	-	535
<i>Total special assessment bonds-(self-supporting).....</i>			<u>11,623</u>	<u>535</u>	<u>701</u>	<u>11,457</u>
Total bonds.....			<u>\$79,708</u>	<u>\$535</u>	<u>\$8,726</u>	<u>\$71,517</u>
Ohio Water Development Authority (OWDA) Loans						
<i>Special Assessment-Governmental Commitment</i>						
1983-	7.380%					
1984 Sewers.....	7.670%	01/01/07	\$1,778	-	\$169	\$1,609
1991 Sewers.....	6.160%					
	7.450%	07/01/11	1,360	-	70	1,290
1994 water.....	6.720%	07/01/19	372	-	9	363
<i>Enterprise Funds</i>						
1984 Sewer system.....	6.240%	01/01/07	3,289	-	287	3,002

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 1999 (Amounts in 000's)	Additions	Deductions	Balance December 31, 1999
<i>Enterprise Funds (cont.)</i>						
1980-	6.250%					
1984 Wastewater treatment...	11.190%	07/01/13	2,808	-	223	2,585
1990 Water supply system....	7.760%	01/01/10	430	-	26	404
1991 Water supply system....	7.450%					
	7.500%	07/01/11	730	-	39	691
1993 Water supply system....	6.160%	07/01/18	1,001	-	28	973
1994 Sewer system.....	6.720%	07/01/14	831	-	32	799
1994 Wastewater.....	5.770%	07/01/15	10,328	-	394	9,934
1995 Water supply system....	6.350%	01/01/21	474	-	10	464
1997 Water supply system....	5.860%	07/01/17	1,819	-	57	1,762
1997 Sanitary Engineer.....	5.860%	07/01/17	1,581	-	50	1,531
Total OWDA loans.....			<u>\$26,801</u>	<u>\$0</u>	<u>\$1,394</u>	<u>\$25,407</u>
Ohio Public Works						
Commission Loans						
<i>Governmental Commitment</i>						
1993 Road improvements.....	0.000%	07/01/04	\$149	-	\$27	\$122
1994 Road improvements.....	0.000%	07/01/05	508	-	69	439
1995 Road improvements.....	0.000%	07/01/06	285	-	38	247
1997 Road improvements.....	0.000%	07/01/07	186	-	22	164
1999 Road improvements.....	0.000%	07/01/10	-	285	-	285
<i>Enterprise Funds.....</i>						
1994 Wastewater.....	0.000%	01/01/16	254	-	14	240
1994 Sewer system.....	0.000%	07/01/04	172	-	31	141
Total OPWC loans.....			<u>\$1,554</u>	<u>\$285</u>	<u>\$201</u>	<u>\$1,638</u>
Other Obligations						
Capital lease Obligations						
Governmental.....			\$13,063	\$681	\$1,396	\$12,348
Enterprise.....			10	-	10	0
Internal Service.....			0	34	2	32
			<u>\$13,073</u>	<u>\$715</u>	<u>\$1,408</u>	<u>\$12,380</u>
Accrued wages and benefits- governmental funds.....			<u>\$14,197</u>	<u>\$2,023</u>	<u>\$888</u>	<u>\$15,332</u>
Landfill obligation.....			<u>\$12,254</u>	<u>\$151</u>	<u>-</u>	<u>\$12,405</u>

Future Long-term Debt: a summary of the County's future long-term debt funding requirements as of December 31, 1999 follows (Amounts in 000's):

Year of Funding	Bonds		OWDA		OPWC	
	Principal	Interest	Principal	Interest	Principal	Interest
2000.....	\$8,224	\$4,075	\$728	\$813	\$101	\$-
2001.....	8,617	3,619	1,532	1,552	230	-
2002.....	8,882	3,150	1,633	1,450	230	-
2003.....	8,904	2,665	1,625	1,343	230	-
2004.....	8,204	2,166	1,619	1,235	230	-
2005-2009.....	18,676	5,688	7,897	4,617	479	-
2010-2014.....	8,045	1,674	7,960	2,100	97	-
2015-2019.....	1,965	218	2,357	278	41	-
2020-2023.....	-	-	56	5	-	-
Total.....	<u>\$71,517</u>	<u>\$23,255</u>	<u>\$25,407</u>	<u>\$13,393</u>	<u>\$1,638</u>	<u>\$0</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

Long-term Bonds: All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund. General Obligation proprietary bonds are retired from the related Enterprise funds. General Obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds. At December 31, 1999, the County had \$396 thousand set aside for the retirement of this debt. These funds are included in pooled cash and investments.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$35.5 million of additional unvoted general obligation debt.

Lott Industries, Inc., a discretely presented Component unit of the County has bonds payable of \$1,375 thousand that mature on August 1, 2008, with a variable interest rate that was 5.7% at December 31, 1999.

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

Lucas County Public Library. On December 11, 1997 the County issued the remaining \$13.6 million of General Obligation Bonds.

Prior-year defeasance of debt: In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On December 31, 1999, \$8,165,000 of bonds outstanding are considered defeased.

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

The County has entered into certain other agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

Operating Leases: At December 31, 1999, the County had 15 operating leases for office space and equipment. Operating lease payments are recorded as expenditures/expenses for the current period.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

**Note G- Long-term Debt and Other Obligations- (con-
tinued)**

The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 1999 are as follows (Amounts in 000's):

<u>Year</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2000	\$ 2,317	\$ 52
2001	2,298	18
2002	2,188	4
2003	1,918	-
2004	1,916	-
2005 and thereafter ...	<u>6,757</u>	<u>-</u>
<i>Total minimum lease payments</i>	\$17,394	<u>\$ 74</u>
Less: amount repre- senting interest	<u>5,014</u>	
<i>Present value of future minimum lease payments</i>	<u>\$ 12,380</u>	

Accrued Wages and Benefits: Unpaid vested hours at December 31, 1999 representing this liability for all governmental funds are as follows (Amounts in 000's):

	<u>Hours</u>
Vacation	443
Sick	331
Compensation	41

Deferred Compensation: County employees have the option of participating in three state-wide deferred compensation plans, created in accordance with the

Internal Revenue Code Section 457. Under these plans, employees elect to have a portion of their pay deferred until a future time. According to these plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee.

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

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

As of December 31, 1999 there were 171 series of Industrial, Hospital and Commercial Housing Revenue

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note G - Long-term Debt and other Obligation-
(continued)

Bonds outstanding. The aggregate principal amount payable for the 30 series issued after January 1, 1995 was \$501,687,000. The aggregate principal amount payable for the 141 series issued and with bonds outstanding issued prior to January 1, 1995, could not be determined; however, their original issue amounts total \$759,775,000.

Note H - Pension and Other Post-Retirement Obligations

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. Law enforcement officers in the County Sheriff's department contribute 9% of their annual compensation and the County contributes 16.7% of the same base. The County is required to contribute 22.05% of annual compensation for employees of the County engineer based upon a contract with their respective union. All other eligible County employees contribute 8.5% of their annual compensation with the County contributing 13.55% of the same amount. The County's contribution to PERS for the years ending December 31, 1999, 1998, and 1997, were \$17.2 million, \$16.3 million, and \$15.4 million respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates.

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. Contribution requirements for the fiscal years ended June 30, 1999, 1998 and 1997 were 9.30% of covered payroll for employees and 14% for employers. The County's contribution requirement to STRS for the years ending December 31, 1999, 1998, and 1997, were \$148 thousand, \$169 thousand, and \$200 thousand respectively, equal to the required contribution for each year. All contributions to STRS were made within the required due dates.

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

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to PERS. PERS provides post-retirement health coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirees is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. During 1999, employer contributions, equal to 4.2% of member covered payroll, were used to fund health care expenses.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care and medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870 million.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

The number of eligible participants as of December 31, 1999 from PERS as a whole was 118,062. A portion of each employer's contribution is set aside for the funding of post-retirement health care. Lucas County's 1999 employee health care contribution was \$5.2 million. The PERS plan's net health care expenses for the year ended December 31, 1999 as a whole was \$524 million.

The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate for Local government employer units was 13.55% of covered payroll, of which 4.2% was the portion of that was used to fund health care. The law enforcement employer rate for 1999 was 16.7% and 4.2% was used to fund health care.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The Ohio Revised Code provides statutory authority allowing the STRS Board of Trustees to provide health care coverage to all eligible employees. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Board allocates employer contributions equal to 2% of covered payroll to the health care reserve fund within the employer's trust fund from which payments for health care benefits are paid. However, for the fiscal year ended June 30, 1999, the board allocated employer contributions equal to 8% of covered payroll to the health care reserve fund. The balance in the health care reserve

fund was \$2,783 million at June 30, 1999 (the latest information available). The 8% contribution for Lucas County amounted to \$85 thousand. The number of participants eligible to receive health care benefits as of July 1, 1999 was 95,796. The STRS plan's net health care expenses for the year ended June 30, 1999 as a whole was \$250 million. The health care reserve fund allocation for the year ended June 30, 2000, will be 8% of covered payroll.

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

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

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

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

Note I - Fund Balance and Retained Earnings Deficits

At December 31, 1999, the following funds had deficits:

<u>Fund</u>	<u>Deficit</u> <u>(Amounts</u> <u>in 000's)</u>
<i>Enterprise:</i>	
Sewer System	\$5,642

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note I - Fund Balance and Retained Earnings Deficits
(continued)

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

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

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification, upon which taxes collected in 1999 were based is as follows:

(Amounts in 000's)

Real property	\$ 5,100,496
Public utility and tangible personal property	<u>1,322,332</u>
<i>Total assessed property value</i>	<u>\$ 6,422,828</u>

In 1999, real property taxes were levied on January 19th, on the assessed values as of January 1, 1998, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 1994.

Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value (as defined). In 1999, each business was eligible to receive a \$10 thousand exemption in assessed value which was reimbursed by the State.

Real property taxes are payable annually or semi-annually. In 1999, if paid annually, payment was due by February 19th. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 19th, with the remainder due July 23th.

By July, 1999, the final collection date, 98.6% of the total current and delinquent property taxes billed in 1999 were collected.

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

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

The delinquent real property taxes outstanding and available to the County within the first 60 days of 2000 were recorded as 1999 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Although total property taxes levied for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 1999, and are not available for appropriation and use until 2000. The deferred revenues are offset by these property tax receivables and special assessment receivables related to future capital service projects

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are accrued as revenue, as measurable and available. Sales tax revenue for 1999 amounted to \$65.5 million.

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

mill limit for the General Fund. An additional 15.75 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	<u>Voter Authorized Rate(a)</u>	<u>Rate Levied for Current Year Collection Agricultural/ Residential(b)</u>	<u>Commercial/ Industrial</u>	<u>Final Collection Year</u>
Senior services .....	.25	.212384	.245057	2004
Metroparks	1.40	1.397267	1.400000	2008
Community mental health .	1.50	1.117609	1.355440	2005/2009
Board of mental retardation	4.50	2.704168	3.505858	continuous
Children services	3.50	3.000378	3.413422	2001/2003
Port authority .....	.40	.339814	.392091	2004
Library	1.85	1.743851	1.850000	2005/2007
Zoo improvements .....	.95	.848662	.950000	2005
Zoo operating .....	.70	.625696	.700000	2002
911 Telephone system ..	.70	.625330	.700000	2001
Total	<u>15.75</u>	<u>12.615159</u>	<u>14.511868</u>	

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

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note K - Intergovernmental Revenue

A summary of the principal items of intergovernmental revenue follows:

	Intergovernmental Revenue (Amounts in 000's)
General Fund	
Local government taxes	\$ 8,815
Defense of indigents	1,904
Sheriff security	528
Indirect cost recovery	1,029
Child support enforcement incentives	1,127
Work release	915
Municipal/Pretrial jail space reimbursement	2,223
Other	<u>283</u>
<i>Total general fund</i>	<u>\$ 16,824</u>
Special Revenue Funds	
Federal and state health and human services grants and reimbursements ..	\$ 82,073
Motor vehicle and gas tax	14,658
Child support enforcement incentives	7,726
Children services board state grants and reimbursements	14,445
Drug and alcohol addiction services grant	5,177
Youth services, treatment delinquent care subsidy state grants	3,949
Community development grants	4,257
Correctional Treatment Facility	2,974
Other	<u>1,295</u>
<i>Total special revenue funds</i>	<u>\$136,554</u>

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note L - Segment Information for Enterprise Funds

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

treatment, recycling, and parking services. Segment information for the year ended December 31, 1999 follows (Amounts in 000's):

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating revenues.....	\$3,556	\$1,332	\$4,083	\$1,789
Depreciation.....	240	1,236	569	1,339
Operating income (loss).....	487	(611)	1,372	(273)
Net income (loss).....	371	(135)	599	(548)
Current capital- contributions.....	-	1,473	-	1,287
Property, plant and equipment- additions.....	109	1,473	20	1,288
deletions.....	182	90	178	35
Net working capital.....	1,765	810	3,188	1,941
Total assets.....	5,024	33,570	18,862	36,822
Bonds and other long- term liabilities.....	1,505	4,207	12,436	3,758
Total fund equity.....	3,087	29,178	5,873	32,868

Note M - Contributed Capital

During 1999, contributed capital in Enterprise funds changed by the following amounts (Amounts in 000's):

	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>	<u>Total</u>
Contributed capital, January 1.....	\$24,764	\$4,144	\$37,447	\$66,355
Contributions from developers - fixed assets.....	924	-	1,178	2,102
Contributions from special assessments - fixed assets.....	549	-	109	658
Depreciation on fixed assets acquired by federal capital grants....	(9)	(89)	(224)	(322)
Contributed capital, December 31.....	<u>\$26,228</u>	<u>\$4,055</u>	<u>\$38,510</u>	<u>\$68,793</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total Enterprise Funds</u>	<u>Discretely Presented Component Unit</u>
\$1,363	\$249	\$12,372	\$1,832
48	2	3,434	38
(100)	192	1,067	(60)
(100)	192	379	-
-	-	2,760	-
28	-	2,918	45
38	11	534	67
190	555	8,449	1,014
420	555	95,253	1,376
-	-	21,906	-
336	555	71,897	1,145

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note N - Reconciliation of Budget Basis to GAAP Basis

A reconciliation for all governmental funds at December 31, 1999 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows (Amounts in 000's):

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
<i>Budget Basis</i>	(\$2,144)	(\$12,864)	(\$795)	\$4,620
Net adjustments for revenue accruals.....	(2,352)	(154)	132	(54)
Net adjustments for expenditure accruals.....	1,605	3,720	(2,372)	5,135
Net adjustments for encumbrances.....	1,615	16,872	-	10,096
Net adjustments for other financing sources (uses) accruals.	(1,161)	(276)	2,369	(6,506)
<i>GAAP Basis</i>	<u>(\$2,437)</u>	<u>\$7,298</u>	<u>(\$666)</u>	<u>\$13,291</u>

Note O - Interfund Transfers

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

Transfer From	Transfer To				
	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
General.....	\$12,580	\$6,477	\$18,109	\$-	\$37,166
Special Revenue.....	-	378	-	-	378
Debt Service.....	-	-	-	165	165
Capital Projects.....	-	-	-	584	584
Enterprise.....	-	-	-	23	23
<i>Total</i>	<u>\$12,580</u>	<u>\$6,855</u>	<u>\$18,109</u>	<u>\$772</u>	<u>\$38,316</u>

Note P - Amendments to Original Appropriations Budget

Amendments beyond the object level must be approved by the Board of County Commissioners. In 1999, the original appropriation measure was increased by the Commissioners approximately as

follows: General Fund, \$14.2 million; Special Revenue Funds, \$3.8 million; Capital Projects, \$10 million; Enterprise Funds, \$183 thousand; Internal Service Funds, \$190 thousand.

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note Q - Contingencies

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates approximately \$12.4 million will be needed to enact the plan, of which approximately \$12 thousand of the costs is to be incurred in the next year. The current liability of \$12 thousand is included in accounts payable in the Capital Projects Fund with the remaining \$12.4 million in the General Long-Term Obligation Account Group. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

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

Note R - Joint Venture

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

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

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

All debt for the construction of the jail was incurred by the participating governmental agencies, and are not liabilities of the Corrections Commission of Northwest Ohio. Lucas County has approximately \$2.5 million of bonds outstanding at year end for construction of the regional jail.

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

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

LUCAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS-(continued)
DECEMBER 31, 1999

Note S - Risk Management

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

The claims liability of \$6.8 million reported in the internal service funds at December 31, 1999, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 1998 and 1999 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers Compensation Claims	Claim Payments	Balance at End of Year
1998..	\$8,812	\$19,019	\$(210)	\$18,766	\$8,655
1999..	\$8,655	\$20,747	\$(2,548)	\$20,037	\$6,817

Note T - Reporting change

Due to the relationship between Lott Industries, Inc. and the County described in Note A, Lott Industries is reported as a discretely presented component unit in 1999. During 1998, Lott Industries was blended with the Board of Mental Retardation; a special revenue fund. The impact of this reporting change on the financial statements is presented below:

	Special Revenue Fund Balance	Investment in General Fixed Assets	General Long Term Obligations Bonds-Payable
Balance at December 31, 1998, as previously reported:.....	\$76,999	\$177,389	\$81,218
Lott Industries presented as a discretely presented component unit instead of being blended with the Board of Mental Retardation:.....	<u>(4,437)</u>	<u>(6,540)</u>	<u>(1,510)</u>
Balance at December 31, 1998, as restated:.....	<u>\$72,562</u>	<u>\$170,849</u>	<u>\$79,708</u>

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Combining Financial Statements and Schedules



Pictured above is the new addition to the downtown Toledo-Lucas County Library. The addition is projected to cost \$24.9 million when complete, covering almost 2 acres.

The Wintergarden section of the addition is an atrium-type architectural space that links the historic library to the new wing.



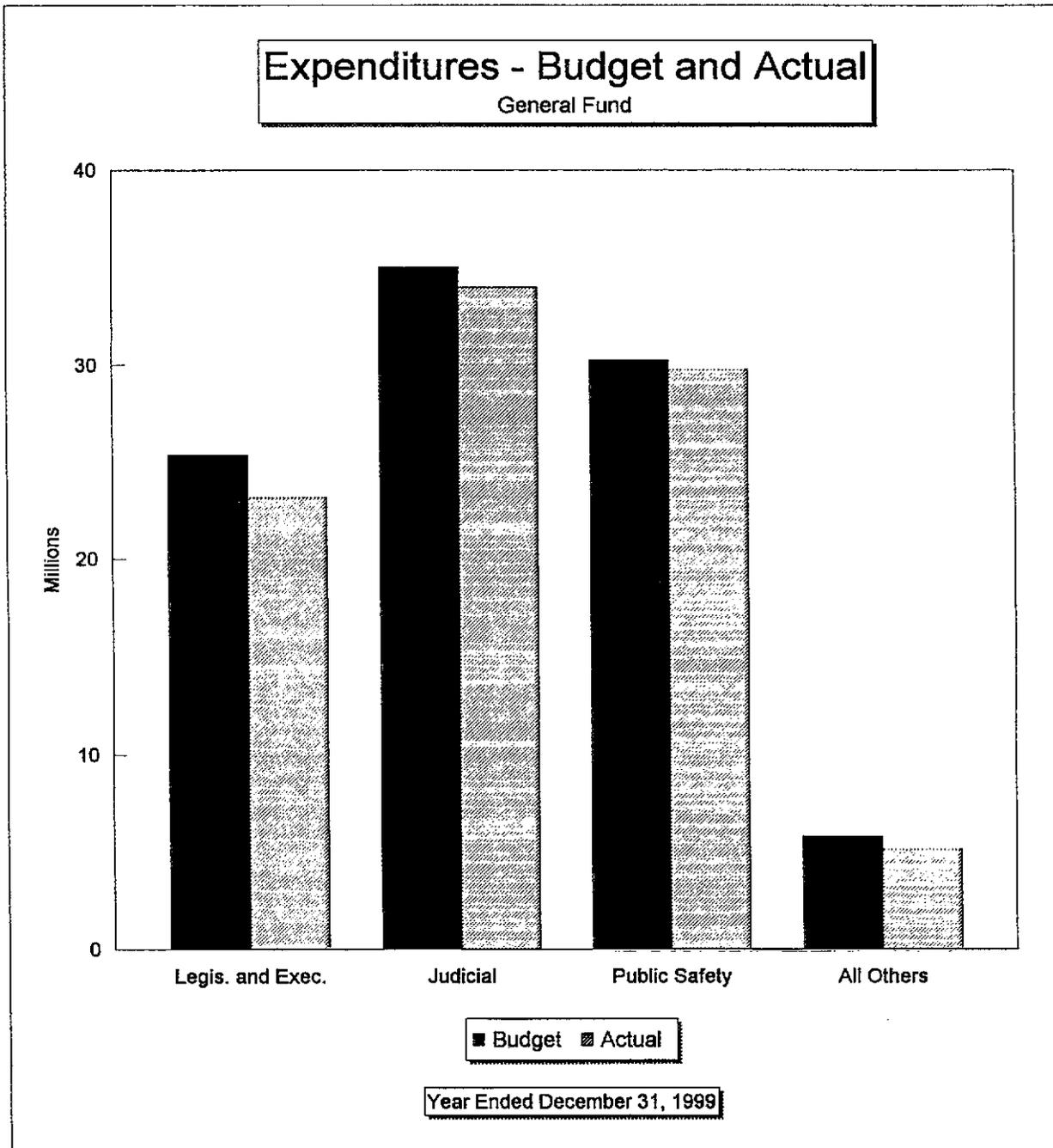
The walls of glass soar to a 74-foot-high ceiling, providing natural light to the heart of the main library complex.

The new addition will include a parkade below that can accommodate 300 cars and a rooftop civic plaza that will open in the summer of 2000.

**LUCAS COUNTY, OHIO
GENERAL FUND
December 31, 1999**

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

accounted for in other funds or account groups.



**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures:			
General Government-			
<i>Legislative and executive</i>			
<i>Department of Personnel-</i>			
Personal services.....	\$528	\$435	\$93
Materials and supplies.....	8	6	2
Charges and services.....	147	129	18
Capital outlay and equipment.....	10	9	1
 <i>Commissioners-</i>			
Personal services.....	891	888	3
Materials and supplies.....	20	17	3
Charges and services.....	137	129	8
Capital outlay and equipment.....	14	12	2
 <i>Management and Budget-</i>			
Personal services.....	406	349	57
Materials and supplies.....	8	7	1
Charges and services.....	86	51	35
Capital outlay and equipment.....	15	14	1
 <i>Auditor-</i>			
Personal services.....	1,204	1,190	14
Materials and supplies.....	112	104	8
Charges and services.....	241	223	18
Capital outlay and equipment.....	28	28	0
 <i>Auditor Personal Property-</i>			
Personal services.....	385	373	12
Materials and supplies.....	16	14	2
Charges and services.....	17	9	8
Capital outlay and equipment.....	5	3	2
 <i>Auditor Real Property Evaluation-</i>			
Personal services.....	679	643	36
Materials and supplies.....	11	9	2
Charges and services.....	20	11	9
Capital outlay and equipment.....	26	23	3
 <i>Treasurer-</i>			
Personal services.....	891	864	27
Materials and supplies.....	124	123	1
Charges and services.....	117	109	8
Capital outlay and equipment.....	16	16	0
 <i>Treasurer Personal Property-</i>			
Personal services.....	218	207	11
Materials and supplies.....	4	2	2
Charges and services.....	4	4	0

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Legislative and executive - continued</i>			
<i>Budget Commission-</i>			
Personal services.....	79	79	0
Materials and supplies.....	1	0	1
Charges and services.....	2	1	1
 <i>Board of Revision-</i>			
Personal services.....	\$146	\$142	\$4
Materials and supplies.....	5	4	1
Charges and services.....	4	1	3
Capital outlay and equipment.....	22	21	1
 <i>Audit-</i>			
Charges and services.....	165	126	39
 <i>Planning Commission-</i>			
Charges and services.....	398	398	0
 <i>Data Processing-</i>			
Personal services.....	1,667	1,490	177
Materials and supplies.....	31	29	2
Charges and services.....	310	277	33
Capital outlay and equipment.....	574	572	2
 <i>Hotel Motel Administration-</i>			
Personal services.....	53	53	0
Materials and supplies.....	2	1	1
Charges and services.....	2	0	2
Capital outlay and equipment.....	2	2	0
 <i>Department of Purchasing-</i>			
Personal services.....	334	330	4
Materials and supplies.....	9	8	1
Charges and services.....	18	9	9
Capital outlay and equipment.....	4	3	1
 <i>Board of Elections-</i>			
Personal services.....	1,172	1,092	80
Materials and supplies.....	189	174	15
Charges and services.....	595	474	121
Capital outlay and equipment.....	46	45	1
 <i>Capital Maintenance-</i>			
Charges and services.....	608	260	348
Capital outlay and equipment.....	175	134	41
 <i>Facilities-</i>			
Personal services.....	3,193	2,981	212
Materials and supplies.....	272	239	33
Charges and services.....	6,820	6,334	486
Capital outlay and equipment.....	84	76	8

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Legislative and executive - continued</i>			
<i>Recorder-</i>			
Personal services.....	\$578	\$568	\$10
Materials and supplies.....	48	46	2
Charges and services.....	45	40	5
Capital outlay and equipment.....	7	7	0
 <i>Taxes-</i>			
Charges and services.....	245	193	52
 <i>Insurance-</i>			
Personal services.....	86	44	42
Charges and services.....	763	744	19
 <i>Other-</i>			
Charges and services.....	<u>206</u>	<u>159</u>	<u>47</u>
 <i>Total legislative and executive.....</i>	 <u>25,348</u>	 <u>23,157</u>	 <u>2,191</u>
 <i>Judicial</i>			
<i>Prosecutor-</i>			
Personal services.....	4,151	4,099	52
Materials and supplies.....	54	51	3
Charges and services.....	142	111	31
Capital outlay and equipment.....	18	17	1
 <i>Court Rehabilitation & Correction-</i>			
Personal services.....	301	300	1
Materials and supplies.....	13	11	2
Charges and services.....	41	35	6
Capital outlay and equipment.....	11	11	0
 <i>Court of Appeals-</i>			
Materials and supplies.....	41	35	6
Charges and services.....	165	152	13
Capital outlay and equipment.....	33	33	0
 <i>Common Pleas Court-</i>			
Personal services.....	2,433	2,429	4
Materials and supplies.....	95	93	2
Charges and services.....	372	302	70
Capital outlay and equipment.....	47	45	2

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Judicial - continued</i>			
<i>Work Release-</i>			
Personal services.....	\$1,410	\$1,400	\$10
Materials and supplies.....	91	87	4
Charges and services.....	248	235	13
Capital outlay and equipment.....	27	25	2
<i>Jury Commission-</i>			
Personal services.....	67	67	0
Materials and supplies.....	21	16	5
Charges and services.....	276	264	12
Capital outlay and equipment.....	2	1	1
<i>Adult Probation-</i>			
Personal services.....	1,066	1,050	\$16
Materials and supplies.....	105	102	3
Charges and services.....	45	28	17
Capital outlay and equipment.....	18	17	1
<i>Pretrial Presentence Division-</i>			
Personal services.....	1,471	1,439	32
Materials and supplies.....	98	93	5
Charges and services.....	43	33	10
Capital outlay and equipment.....	20	15	5
<i>Domestic Relations Court-</i>			
Personal services.....	2,089	2,088	1
Materials and supplies.....	22	17	5
Charges and services.....	222	166	56
Capital outlay and equipment.....	37	36	1
<i>Juvenile Court-</i>			
Personal services.....	5,730	5,665	65
Materials and supplies.....	212	203	9
Charges and services.....	631	537	94
Capital outlay and equipment.....	109	109	0
<i>Common Pleas Security-</i>			
Personal services.....	788	780	8
Materials and supplies.....	3	2	1
Charges and services.....	27	13	14
Capital outlay and equipment.....	8	8	0

continued

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
General Government - continued			
<i>Judicial - continued</i>			
<i>Detention Home-</i>			
Personal services.....	\$2,139	\$2,137	\$2
Materials and supplies.....	248	244	4
Charges and services.....	372	342	30
Capital outlay and equipment.....	86	82	4
<i>Probate Court-</i>			
Personal services.....	1,576	1,553	23
Materials and supplies.....	25	25	0
Charges and services.....	99	84	15
<i>Integrated Justice System-</i>			
Personal services.....	72	69	3
Materials and supplies.....	2	1	1
Charges and services.....	212	196	16
Capital outlay and equipment.....	320	313	7
<i>Clerk of Courts-</i>			
Personal services.....	1,438	1,400	38
Materials and supplies.....	306	293	13
Charges and services.....	67	64	3
Capital outlay and equipment.....	69	69	0
<i>Community Supervision-</i>			
Personal services.....	429	421	8
Materials and supplies.....	2	1	1
Charges and services.....	136	108	28
Capital outlay and equipment.....	3	2	1
<i>Public Defenders</i>			
Charges and services.....	3,630	3,410	220
<i>Municipal Courts-</i>			
Personal services.....	591	576	15
Charges and services.....	87	70	17
<i>Law Library-</i>			
Personal services.....	112	112	0
<i>Miscellaneous-</i>			
Charges and services.....	233	227	6
<i>Total judicial.....</i>	<u>35,057</u>	<u>34,019</u>	<u>1,038</u>

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Public safety			
<i>Medical Corrections-</i>			
Personal services.....	672	632	40
Materials and supplies.....	3	3	0
Charges and services.....	328	316	12
Capital outlay and equipment.....	7	4	3
<i>Coroner-</i>			
Personal services.....	\$848	\$847	\$1
Materials and supplies.....	51	42	9
Charges and services.....	85	79	6
Capital outlay and equipment.....	14	14	0
<i>Sheriff - New Class-</i>			
Personal services.....	0	0	0
Materials and supplies.....	1	0	1
Charges and services.....	14	2	12
<i>Sheriff - Corrections center-</i>			
Personal services.....	12,680	12,639	41
Materials and supplies.....	220	203	17
Charges and services.....	1,190	1,110	80
Capital outlay and equipment.....	11	11	0
<i>Sheriff - Law Enforcement-</i>			
Personal services.....	3,474	3,433	41
Materials and supplies.....	106	102	4
Charges and services.....	524	517	7
Capital outlay and equipment.....	7	7	0
<i>Sheriff - Administration</i>			
Personal services.....	1,705	1,568	137
Materials and supplies.....	49	47	2
Charges and services.....	303	274	29
Capital outlay and equipment.....	17	17	0
<i>Sheriff - 911 Call Takers-</i>			
Personal services.....	557	554	3
Charges and services.....	12	12	0
<i>Public Safety Contracts-</i>			
Personal services.....	1,032	1,018	14
Charges and services.....	12	12	0
<i>Public Safety Court Security-</i>			
Personal services.....	3,011	2,998	13
Charges and services.....	46	46	0

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Public safety - continued			
<i>Incarceration Facility-</i>			
Charges and services.....	2,692	2,692	0
<i>Other-</i>			
Charges and services.....	586	586	0
<i>Total public safety</i>	<u>30,257</u>	<u>29,785</u>	<u>472</u>
Public works			
<i>Engineer-</i>			
Personal services.....	128	123	5
Materials and supplies.....	16	15	1
Charges and services.....	87	69	18
Capital outlay and equipment.....	12	10	2
<i>Ditch Maintenance-</i>			
Personal services.....	7	0	7
Charges and services.....	105	21	84
<i>Total public works</i>	<u>355</u>	<u>238</u>	<u>117</u>
Health			
<i>Maumee Valley Historical Society-</i>			
Charges and services.....	\$50	\$50	\$0
<i>Registration of Vital Statistics-</i>			
Charges and services.....	9	0	9
<i>Other Health-</i>			
Charges and services.....	1,185	835	350
<i>Total health</i>	<u>1,244</u>	<u>885</u>	<u>359</u>
Human services			
<i>Veterans Service Commission-</i>			
Personal services.....	329	325	4
Materials and supplies.....	9	6	3
Charges and services.....	513	506	7
Capital outlay and equipment.....	11	10	1
<i>Veterans Service-</i>			
Charges and services.....	18	17	1
<i>Miscellaneous</i>			
Charges and services.....	187	187	0
<i>Total human services</i>	<u>1,067</u>	<u>1,051</u>	<u>16</u>

**LUCAS COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued)
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Conservation and recreation			
<i>Recreation-</i>			
Personal services.....	744	744	0
Materials and supplies.....	186	180	6
Charges and services.....	570	552	18
Capital outlay and equipment.....	133	132	1
<i>Agriculture-</i>			
Charges and services.....	343	341	2
<i>Miscellaneous-</i>			
Charges and services.....	56	56	0
<i>Total conservation and recreation.....</i>	<u>2,032</u>	<u>2,005</u>	<u>27</u>
Miscellaneous			
<i>Contingencies-</i>			
Charges and services.....	\$111	\$0	\$111
<i>Other-</i>			
Charges and services.....	958	931	27
<i>Total miscellaneous.....</i>	<u>1,069</u>	<u>931</u>	<u>138</u>
<i>Total expenditures.....</i>	<u>\$96,429</u>	<u>\$92,071</u>	<u>\$4,358</u>

LUCAS COUNTY, OHIO
SPECIAL REVENUE FUNDS
December 31, 1999

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

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

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

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

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

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

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

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

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

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

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

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

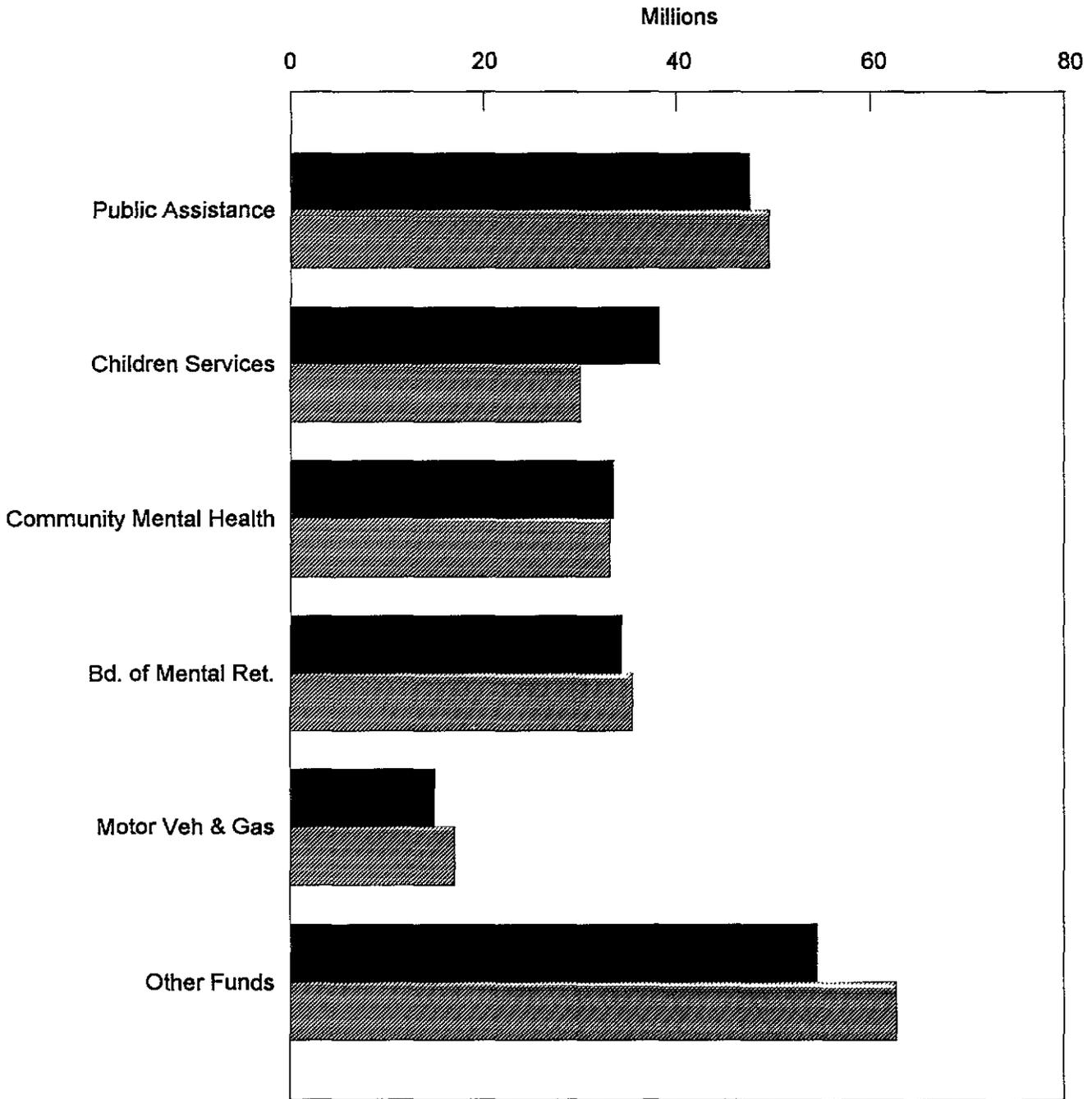
Other Special Revenue Funds- To account for revenues from: fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. Summarized information on the financial activity and balances of the following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

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

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

Combining Chart of Revenues and Expenditures

All Special Revenue Funds



■ Total Revenues ▨ Total Expenditures

Year Ended December 31, 1999

LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999
(Amounts in 000's)

	<u>Public Assistance</u>	<u>Community Mental Health</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Children Services Board</u>
Assets and other debits:					
Pooled cash and cash equivalents.....	\$2,146	\$1,097	\$300	\$709	\$2,948
Pooled investments.....	12,809	6,546	1,794	4,234	17,599
Receivables (net of allowances for uncollectables)					
Taxes.....	-	9,198	-	-	21,228
Accounts.....	-	-	-	224	32
Loans.....	-	-	-	-	-
Due from other governments.....	6	1,745	-	488	819
Inventory: materials and supplies.....	-	-	-	371	-
Total assets.....	<u>\$14,961</u>	<u>\$18,586</u>	<u>\$2,094</u>	<u>\$6,026</u>	<u>\$42,626</u>
Liabilities:					
Accounts Payable.....	\$3,253	\$2,355	\$87	\$586	\$272
Accrued wages and benefits.....	1,368	38	121	304	981
Due to other funds.....	8	-	2	-	3
Due to other governments.....	2	-	-	-	-
Deferred revenue.....	-	8,980	-	-	20,724
Total liabilities.....	<u>4,631</u>	<u>11,373</u>	<u>210</u>	<u>890</u>	<u>21,980</u>
Fund balances:					
Reserved for encumbrances.....	445	6,468	253	1,902	1,389
Reserved for inventory.....	-	-	-	371	-
Reserved for loans receivable.....	-	-	-	-	-
Unreserved-					
Designated for charity.....	-	-	-	-	-
Undesignated.....	9,885	745	1,631	2,863	19,257
Total fund balances.....	<u>10,330</u>	<u>7,213</u>	<u>1,884</u>	<u>5,136</u>	<u>20,646</u>
Total liabilities and fund balances.....	<u>\$14,961</u>	<u>\$18,586</u>	<u>\$2,094</u>	<u>\$6,026</u>	<u>\$42,626</u>

<u>Board of Mental Retardation</u>	<u>Emergency Medical Services</u>	<u>Emergency Telephone System</u>	<u>Zoo Operating</u>	<u>Child Support Enforcement Agency</u>	<u>Other Special Revenue Funds</u>	<u>Total</u>
\$1,850	\$314	\$975	\$5	\$515	\$1,503	\$12,362
11,044	1,872	5,822	27	3,074	8,973	73,794
21,676	-	4,364	4,365	-	2,984	63,815
12	-	-	-	130	143	541
-	-	-	-	-	1,072	1,072
1,648	-	-	-	-	589	5,295
-	-	-	-	-	0	371
<u>\$36,230</u>	<u>\$2,186</u>	<u>\$11,161</u>	<u>\$4,397</u>	<u>\$3,719</u>	<u>\$15,264</u>	<u>\$157,250</u>
\$812	\$158	\$19	\$0	\$163	\$908	\$8,613
1,568	74	17	-	474	630	5,573
-	10	-	-	9	12	44
-	810	-	-	-	14	826
<u>21,199</u>	<u>-</u>	<u>4,259</u>	<u>4,260</u>	<u>-</u>	<u>2,912</u>	<u>62,334</u>
<u>23,577</u>	<u>1,052</u>	<u>4,295</u>	<u>4,260</u>	<u>646</u>	<u>4,476</u>	<u>77,390</u>
2,104	430	808	-	180	2,893	16,872
-	-	-	-	-	0	371
-	-	-	-	-	1,072	1,072
-	-	-	-	-	119	119
<u>10,549</u>	<u>704</u>	<u>6,058</u>	<u>137</u>	<u>2,893</u>	<u>6,704</u>	<u>61,426</u>
<u>12,653</u>	<u>1,134</u>	<u>6,866</u>	<u>137</u>	<u>3,073</u>	<u>10,788</u>	<u>79,860</u>
<u>\$36,230</u>	<u>\$2,186</u>	<u>\$11,161</u>	<u>\$4,397</u>	<u>\$3,719</u>	<u>\$15,264</u>	<u>\$157,250</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Public Assistance</u>	<u>Community Mental Health</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Children Services Board</u>
Revenues:					
Taxes.....	\$-	\$8,038	\$-	\$-	\$20,451
Charges for services.....	-	-	3,267	82	-
Fines and forfeits.....	-	-	-	58	-
Intergovernmental revenue.....	47,561	24,346	-	14,658	14,445
Miscellaneous revenue.....	-	1,107	51	165	3,377
<i>Total revenues</i>	<u>47,561</u>	<u>33,491</u>	<u>3,318</u>	<u>14,963</u>	<u>38,273</u>
Expenditures					
Current					
Legislative and executive.....	-	-	3,247	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	-	-
Public works.....	-	-	-	17,015	-
Health.....	-	33,149	-	-	-
Human services.....	49,607	-	-	-	30,094
Conservation and recreation.....	-	-	-	-	-
Miscellaneous.....	-	-	-	-	-
<i>Total expenditures</i>	<u>49,607</u>	<u>33,149</u>	<u>3,247</u>	<u>17,015</u>	<u>30,094</u>
<i>Excess revenue over (under)</i> <i>expenditures</i>	(2,046)	342	71	(2,052)	8,179
Other financing sources (uses):					
Operating transfers in.....	3,200	-	-	-	-
Operating transfers (out).....	-	-	-	(111)	-
<i>Total other financing</i> <i>sources (uses)</i>	<u>3,200</u>	<u>0</u>	<u>0</u>	<u>(111)</u>	<u>0</u>
<i>Excess of revenues and other</i> <i>financing sources over (under)</i> <i>expenditures and other uses</i>	1,154	342	71	(2,163)	8,179
Fund balance at beginning of year.....	<u>9,176</u>	<u>6,871</u>	<u>1,813</u>	<u>7,299</u>	<u>12,467</u>
Fund balance at end of year.....	<u>\$10,330</u>	<u>\$7,213</u>	<u>\$1,884</u>	<u>\$5,136</u>	<u>\$20,646</u>

Board of Mental Retardation	Emergency Medical Services	Emergency Telephone System	Zoo Operating	Child Support Enforcement Agency	Other Special Revenue Funds	Total
\$20,939	\$-	\$4,204	\$4,206	\$-	\$5,306	\$63,144
8	-	-	-	1,403	6,071	10,831
-	-	-	-	-	78	136
6,553	-	-	-	7,726	21,265	136,554
6,835	8	2	1	94	897	12,537
<u>34,335</u>	<u>8</u>	<u>4,206</u>	<u>4,207</u>	<u>9,223</u>	<u>33,617</u>	<u>223,202</u>
-	-	-	-	-	8,091	11,338
-	-	-	-	10,820	2,803	13,623
-	8,207	1,292	-	-	7,352	16,851
-	-	-	-	-	(45)	16,970
35,485	-	-	-	-	11,653	80,287
-	-	-	-	-	1,455	81,156
-	-	-	4,207	-	1	4,208
-	-	-	-	-	3,673	3,673
<u>35,485</u>	<u>8,207</u>	<u>1,292</u>	<u>4,207</u>	<u>10,820</u>	<u>34,983</u>	<u>228,106</u>
(1,150)	(8,199)	2,914	0	(1,597)	(1,366)	(4,904)
-	7,600	-	-	-	1780	12,580
-	-	(120)	-	-	(147)	(378)
<u>0</u>	<u>7,600</u>	<u>(120)</u>	<u>0</u>	<u>0</u>	<u>1,633</u>	<u>12,202</u>
(1,150)	(599)	2,794	0	(1,597)	267	7,298
<u>13,803</u>	<u>1,733</u>	<u>4,072</u>	<u>137</u>	<u>4,670</u>	<u>10,521</u>	<u>72,562</u>
<u>\$12,653</u>	<u>\$1,134</u>	<u>\$6,866</u>	<u>\$137</u>	<u>\$3,073</u>	<u>\$10,788</u>	<u>\$79,860</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$39,755	\$47,556	\$7,801
<i>Total revenues</i>	39,755	47,556	7,801
Expenditures:			
Current:			
Human services			
Personal services.....	24,471	24,252	219
Materials and supplies.....	621	551	70
Charges and services.....	25,089	23,766	1,323
Capital outlay and equipment.....	419	371	48
<i>Total expenditures</i>	50,600	48,940	1,660
<i>Excess of revenues over (under) expenditures</i>	(10,845)	(1,384)	9,461
Other financing sources:			
Operating transfers in.....	3,200	3,200	0
<i>Total other financing sources</i>	3,200	3,200	0
<i>Excess of revenues and other financing sources over (under) expenditures</i>	(7,645)	1,816	9,461
Fund balance at beginning of year.....	11,510	11,510	0
Prior year encumbrances appropriated.....	965	965	0
Fund balance at end of year.....	<u>\$4,830</u>	<u>\$14,291</u>	<u>\$9,461</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$8,031	\$8,002	(\$29)
Intergovernmental revenue.....	25,735	24,284	(1,451)
Miscellaneous revenue.....	1,300	1,106	(194)
<i>Total revenues.....</i>	<u>35,066</u>	<u>33,392</u>	<u>(1,674)</u>
Expenditures:			
Current:			
Health			
Personal services.....	989	688	301
Materials and supplies.....	35	23	12
Charges and services.....	40,820	40,624	196
Capital outlay and equipment.....	63	18	45
<i>Total expenditures.....</i>	<u>41,907</u>	<u>41,353</u>	<u>554</u>
<i>Excess of revenues over (under) expenditures....</i>	(6,841)	(7,961)	(1,120)
Fund balance at beginning of year.....	1,495	1,495	0
Prior year encumbrances appropriated.....	5,346	5,346	0
Fund balance (deficit) at end of year.....	<u>\$0</u>	<u>(\$1,120)</u>	<u>(\$1,120)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$3,180	\$3,267	\$87
Miscellaneous revenue.....	50	50	0
<i>Total revenues.....</i>	<u>3,230</u>	<u>3,317</u>	<u>87</u>
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	2,246	2,071	175
Materials and supplies.....	62	49	13
Charges and services.....	990	829	161
Capital outlay and equipment.....	505	489	16
<i>Total expenditures.....</i>	<u>3,803</u>	<u>3,438</u>	<u>365</u>
<i>Excess of revenues over (under) expenditures....</i>	(573)	(121)	452
Fund balance at beginning of year.....	1,539	1,539	0
Prior year encumbrances appropriated.....	412	412	0
Fund balance at end of year.....	<u>\$1,378</u>	<u>\$1,830</u>	<u>\$452</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE and GAS TAX - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$75	\$82	\$7
Fines and forfeits.....	55	54	(1)
Intergovernmental revenue.....	15,680	15,138	(542)
Miscellaneous revenue.....	95	152	57
<i>Total revenues</i>	<u>15,905</u>	<u>15,426</u>	<u>(479)</u>
Expenditures:			
Current:			
Public works			
Personal services.....	5,467	4,997	470
Materials and supplies.....	880	711	169
Charges and services.....	16,094	13,948	2,146
Capital outlay and equipment.....	801	604	197
<i>Total expenditures</i>	<u>23,242</u>	<u>20,260</u>	<u>2,982</u>
<i>Excess of revenues over (under) expenditures</i>	(7,337)	(4,834)	2,503
Fund balance at beginning of year.....	5,461	5,461	0
Prior year encumbrances appropriated.....	1,876	1,876	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$2,503</u>	<u>\$2,503</u>

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$19,847	\$20,424	\$577
Intergovernmental revenue.....	11,603	13,839	2,236
Miscellaneous revenue.....	<u>3,485</u>	<u>3,132</u>	<u>(353)</u>
<i>Total revenues.....</i>	<i>34,935</i>	<i>37,395</i>	<i>2,460</i>
Expenditures:			
Current:			
Human services			
Personal services.....	17,983	16,658	1,325
Materials and supplies.....	945	758	187
Charges and services.....	14,273	13,608	665
Capital outlay and equipment.....	<u>617</u>	<u>374</u>	<u>243</u>
<i>Total expenditures.....</i>	<i><u>33,818</u></i>	<i><u>31,398</u></i>	<i><u>2,420</u></i>
<i>Excess of revenues over (under) expenditures....</i>	<i>1,117</i>	<i>5,997</i>	<i>4,880</i>
Fund balance at beginning of year.....	12,188	12,188	0
Prior year encumbrances appropriated.....	<u>893</u>	<u>893</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$14,198</u></u>	<u><u>\$19,078</u></u>	<u><u>\$4,880</u></u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
BOARD OF MENTAL RETARDATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$20,101	\$20,912	\$811
Charges for services.....	74	8	(66)
Intergovernmental revenue.....	5,936	6,211	275
Miscellaneous revenue.....	<u>5,656</u>	<u>6,840</u>	<u>1,184</u>
<i>Total revenues.....</i>	<i>31,767</i>	<i>33,971</i>	<i>2,204</i>
Expenditures:			
Current:			
Health			
Personal services.....	28,019	27,365	654
Materials and supplies.....	1,114	974	140
Charges and services.....	8,889	7,657	1,232
Capital outlay and equipment.....	<u>1,443</u>	<u>1,439</u>	<u>4</u>
<i>Total expenditures.....</i>	<i><u>39,465</u></i>	<i><u>37,435</u></i>	<i><u>2,030</u></i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(7,698)</i>	<i>(3,464)</i>	<i>4,234</i>
Fund balance at beginning of year.....	11,780	11,780	0
Prior year encumbrances appropriated.....	<u>1,908</u>	<u>1,908</u>	<u>0</u>
Fund balance at end of year.....	<u><u>\$5,990</u></u>	<u><u>\$10,224</u></u>	<u><u>\$4,234</u></u>

**LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	\$6	\$8	\$2
<i>Total revenues.....</i>	<u>6</u>	<u>8</u>	<u>2</u>
Expenditures:			
Current:			
Public Safety			
Personal services.....	1,197	1,166	31
Materials and supplies.....	529	479	50
Charges and services.....	7,964	7,815	149
Capital outlay and equipment.....	432	241	191
<i>Total expenditures.....</i>	<u>10,122</u>	<u>9,701</u>	<u>421</u>
<i>Excess of revenues over (under) expenditures....</i>	(10,116)	(9,693)	423
Other financing sources:			
Operating transfers in.....	7,600	7,600	0
<i>Total other financing sources.....</i>	<u>7,600</u>	<u>7,600</u>	<u>0</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(2,516)	(2,093)	423
Fund balance at beginning of year.....	1,140	1,140	0
Prior year encumbrances appropriated.....	1,744	1,744	0
Fund balance at end of year.....	<u>\$368</u>	<u>\$791</u>	<u>\$423</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY TELEPHONE SYSTEM - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$4,004	\$4,199	\$195
Miscellaneous revenue.....	2	2	0
<i>Total revenues.....</i>	<u>4,006</u>	<u>4,201</u>	<u>195</u>
Expenditures:			
Current:			
Public safety			
Personal services.....	626	363	263
Materials and supplies.....	15	7	8
Charges and services.....	7,110	1,859	5,251
Capital outlay and equipment.....	87	35	52
<i>Total expenditures.....</i>	<u>7,838</u>	<u>2,264</u>	<u>5,574</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>(3,832)</u>	<u>1,937</u>	<u>5,769</u>
Fund balance at beginning of year.....	3,199	3,199	0
Prior year encumbrances appropriated.....	839	839	0
Fund balance at end of year.....	<u>\$206</u>	<u>\$5,975</u>	<u>\$5,769</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ZOO OPERATING - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$4,029	\$4,200	\$171
Miscellaneous revenue.....	452	2	(450)
<i>Total revenues</i>	<u>4,481</u>	<u>4,202</u>	<u>(279)</u>
Expenditures:			
Current:			
Conservation and Recreation			
Charges and services.....	4,481	4,208	273
<i>Total expenditures</i>	<u>4,481</u>	<u>4,208</u>	<u>273</u>
<i>Excess of revenues over (under) expenditures...</i>	0	(6)	(6)
Fund balance at beginning of year.....	38	38	0
Fund balance at end of year.....	<u>\$38</u>	<u>\$32</u>	<u>(\$6)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT AGENCY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,428	\$1,409	(\$19)
Intergovernmental revenue.....	9,018	7,726	(1,292)
Miscellaneous revenue.....	40	90	50
<i>Total revenues.....</i>	<u>10,486</u>	<u>9,225</u>	<u>(1,261)</u>
Expenditures:			
Current:			
General government			
Judicial			
Personal services.....	8,532	7,966	566
Materials and supplies.....	533	470	63
Charges and services.....	2,717	2,576	141
Capital outlay and equipment.....	82	67	15
<i>Total expenditures.....</i>	<u>11,864</u>	<u>11,079</u>	<u>785</u>
<i>Excess of revenues over (under) expenditures.....</i>	<u>(1,378)</u>	<u>(1,854)</u>	<u>(476)</u>
Fund balance at beginning of year.....	4,991	4,991	0
Prior year encumbrances appropriated.....	110	110	0
Fund balance at end of year.....	<u>\$3,723</u>	<u>\$3,247</u>	<u>(\$476)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$922	\$918	(\$4)
Fines and forfeits.....	57	54	(3)
Miscellaneous revenue.....	160	147	(13)
<i>Total revenues.....</i>	<u>1,139</u>	<u>1,119</u>	<u>(20)</u>
Expenditures:			
Current:			
Health			
Personal services.....	1,004	930	74
Materials and supplies.....	104	101	3
Charges and services.....	205	189	16
Capital outlay and equipment.....	10	9	1
<i>Total expenditures.....</i>	<u>1,323</u>	<u>1,229</u>	<u>94</u>
<i>Excess of revenues over (under) expenditures....</i>	(184)	(110)	74
Other financing sources:			
Operating transfers in.....	158	-	(158)
<i>Total other financing sources.....</i>	<u>158</u>	<u>0</u>	<u>(158)</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(26)	(110)	(84)
Fund balance at beginning of year.....	107	107	0
Prior year encumbrances appropriated.....	25	25	0
Fund balance at end of year.....	<u>\$106</u>	<u>\$22</u>	<u>(\$84)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
HOTEL LODGING TAX - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$3,800	\$3,814	\$14
<i>Total revenues.....</i>	3,800	3,814	14
Expenditures:			
Current:			
Miscellaneous			
Charges and services.....	3,700	3,665	35
<i>Total expenditures.....</i>	3,700	3,665	35
<i>Excess of revenues over (under) expenditures....</i>	100	149	49
Fund balance at beginning of year.....	-	-	0
Fund balance at end of year.....	<u>\$100</u>	<u>\$149</u>	<u>\$49</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
LITTER CONTROL - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

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

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT GRANT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$-	\$4,296	\$4,296
Miscellaneous revenue.....	12,000	99	(11,901)
<i>Total revenues.....</i>	<u>12,000</u>	<u>4,395</u>	<u>(7,605)</u>
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	206	150	56
Materials and supplies.....	254	12	242
Charges and services.....	2,112	1,559	553
Capital outlay and equipment.....	594	343	251
<i>Total legislative and executive.....</i>	<u>3,166</u>	<u>2,064</u>	<u>1,102</u>
Judicial			
Personal services.....	1,012	611	401
Materials and supplies.....	17	12	5
Charges and services.....	2,430	1,678	752
Capital outlay and equipment.....	476	130	346
<i>Total judicial.....</i>	<u>3,935</u>	<u>2,431</u>	<u>1,504</u>
Public safety			
Materials and supplies.....	19	-	19
Charges and services.....	685	635	50
Capital outlay and equipment.....	2	2	0
<i>Total public safety.....</i>	<u>706</u>	<u>637</u>	<u>69</u>
Miscellaneous			
Charges and services.....	15	8	7
<i>Total miscellaneous.....</i>	<u>15</u>	<u>8</u>	<u>7</u>
Conservation & recreation			
Charges and services.....	11	-	11
<i>Total conservation & recreation.....</i>	<u>11</u>	<u>0</u>	<u>11</u>
<i>Total expenditures.....</i>	<u>7,833</u>	<u>5,140</u>	<u>2,693</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>4,167</u>	<u>(745)</u>	<u>(4,912)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL- (continued)
(NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT GRANT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Other financing (uses):			
Operating transfers in.....	\$-	\$302	\$302
Operating transfers (out).....	<u>(4,733)</u>	<u>(102)</u>	<u>4,631</u>
<i>Total other financing sources (uses).....</i>	<u>(4,733)</u>	<u>200</u>	<u>4,933</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other financing uses.....</i>	(566)	(545)	21
Fund balance at beginning of year.....	394	394	0
Prior year encumbrances appropriated.....	<u>1,207</u>	<u>1,207</u>	<u>0</u>
Fund balance at end of year.....	<u>\$1,035</u>	<u>\$1,056</u>	<u>\$21</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY MANAGEMENT AGENCY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$180	\$196	\$16
Miscellaneous revenue.....	15	15	0
<i>Total revenues.....</i>	<u>195</u>	<u>211</u>	<u>16</u>
Expenditures:			
Current:			
Public safety			
Personal services.....	244	237	7
Materials and supplies.....	9	7	2
Charges and services.....	78	41	37
Capital outlay and equipment.....	4	2	2
<i>Total expenditures.....</i>	<u>335</u>	<u>287</u>	<u>48</u>
<i>Excess of revenues over (under) expenditures....</i>	(140)	(76)	64
Other financing sources:			
Operating transfers in.....	136	98	38
<i>Total other financing sources.....</i>	<u>136</u>	<u>98</u>	<u>38</u>
<i>Excess of revenues and other financing sources over (under) expenditures.....</i>	(4)	22	26
Fund balance at beginning of year.....	32	32	0
Prior year encumbrances appropriated.....	4	4	0
Fund balance at end of year.....	<u>\$32</u>	<u>\$58</u>	<u>\$26</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MARRIAGE LICENSE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$200	\$209	\$9
<i>Total revenues.....</i>	200	209	9
Expenditures:			
Current:			
Health			
Charges and services.....	250	200	50
<i>Total expenditures.....</i>	250	200	50
<i>Excess of revenues over (under) expenditures....</i>	(50)	9	59
Fund balance at beginning of year.....	106	106	0
Fund balance at end of year.....	<u>\$56</u>	<u>\$115</u>	<u>\$59</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CORONER'S LAB FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$212	\$317	\$105
<i>Total revenues.....</i>	212	317	105
Expenditures:			
Current:			
Health			
Materials and supplies.....	37	26	11
Charges and services.....	149	53	96
Capital outlay and equipment.....	72	40	32
<i>Total expenditures.....</i>	258	119	139
<i>Excess of revenues over (under) expenditures....</i>	(46)	198	244
Fund balance at beginning of year.....	137	137	0
Prior year encumbrances appropriated.....	53	53	0
Fund balance at end of year.....	<u>\$144</u>	<u>\$388</u>	<u>\$244</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT DRUG FUND- SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeits.....	\$25	\$10	(\$15)
<i>Total revenues.....</i>	25	10	(15)
Expenditures:			
Current:			
Public safety			
Charges and services.....	25	-	25
<i>Total expenditures.....</i>	25	0	25
<i>Excess of revenues over (under) expenditures....</i>	0	10	10
Fund balance at beginning of year.....	4	4	0
Fund balance at end of year.....	<u>\$4</u>	<u>\$14</u>	<u>\$10</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DELINQUENT REAL ESTATE TAX AND ASSESSMENT
COLLECTION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,000	\$1,324	\$324
Miscellaneous revenue.....	600	445	(155)
<i>Total revenues.....</i>	<u>1,600</u>	<u>1,769</u>	<u>169</u>
Expenditures:			
<i>Current:</i>			
<i>General government</i>			
Legislative and executive			
Personal services.....	988	924	64
Charges and services.....	85	37	48
Materials and supplies.....	703	584	119
Capital outlay and equipment.....	33	19	14
<i>Total expenditures.....</i>	<u>1,809</u>	<u>1,564</u>	<u>245</u>
<i>Excess of revenues over (under) expenditures....</i>	(209)	205	414
Fund balance at beginning of year.....	302	302	0
Prior year encumbrances appropriated.....	23	23	0
Fund balance at end of year.....	<u>\$116</u>	<u>\$530</u>	<u>\$414</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
TAX INSTALLMENT PAYMENT PLAN - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	\$50	\$49	(\$1)
<i>Total revenues.....</i>	50	49	(1)
Expenditures:			
Current:			
General government			
Legislative and executive			
Materials and supplies.....	14	7	7
Charges and services.....	8	3	5
Capital outlays and equipment.....	20	13	7
<i>Total expenditures.....</i>	42	23	19
<i>Excess of revenues over (under) expenditures....</i>	8	26	18
Fund balance at beginning of year.....	110	110	0
Prior year encumbrances appropriated.....	2	2	0
Fund balance at end of year.....	<u>\$120</u>	<u>\$138</u>	<u>\$18</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
EMERGENCY PLANNING FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$30	\$42	\$12
Miscellaneous revenue.....	10	6	(4)
<i>Total revenues.....</i>	<u>40</u>	<u>48</u>	<u>8</u>
Expenditures:			
Current:			
General government			
Public safety			
Materials and supplies.....	1	-	1
Charges and services.....	114	92	22
Capital outlays and equipment.....	3	-	3
<i>Total expenditures.....</i>	<u>118</u>	<u>92</u>	<u>26</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>(78)</u>	<u>(44)</u>	<u>34</u>
Fund balance at beginning of year.....	80	80	0
Prior year encumbrances appropriated.....	3	3	0
Fund balance at end of year.....	<u>\$5</u>	<u>\$39</u>	<u>\$34</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous revenue.....	\$85	\$66	(\$19)
<i>Total revenues.....</i>	<u>85</u>	<u>66</u>	<u>(19)</u>
Expenditures:			
Current:			
General government			
Judicial			
Charges and services.....	86	64	22
<i>Total expenditures.....</i>	<u>86</u>	<u>64</u>	<u>22</u>
<i>Excess of revenues over (under) expenditures....</i>	(1)	2	3
Fund balance at beginning of year.....	54	54	0
Prior year encumbrances appropriated.....	1	1	0
Fund balance at end of year.....	<u>\$54</u>	<u>\$57</u>	<u>\$3</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DRUG & ALCOHOL SERVICES BOARD - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$8,035	\$6,837	(\$1,198)
<i>Total revenues</i>	8,035	6,837	(1,198)
Expenditures:			
Current:			
Health			
Personal services.....	362	356	6
Materials and supplies.....	13	11	2
Charges and services.....	7,631	7,612	19
Capital outlay and equipment.....	3	2	1
<i>Total expenditures</i>	8,009	7,981	28
<i>Excess of revenues over (under) expenditures....</i>	26	(1,144)	(1,170)
Fund balance (deficit) at beginning of year.....	(2,059)	(2,059)	0
Prior year encumbrances appropriated.....	2,033	2,033	0
Fund balance (deficit) at end of year.....	<u>\$0</u>	<u>(\$1,170)</u>	<u>(\$1,170)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
COMMUNITY MR/RES SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$4,458	\$3,487	(\$971)
<i>Total revenues.....</i>	<u>4,458</u>	<u>3,487</u>	<u>(971)</u>
Expenditures:			
Current:			
Health			
Charges and services.....	4,504	4,334	170
<i>Total expenditures.....</i>	<u>4,504</u>	<u>4,334</u>	<u>170</u>
<i>Excess of revenues over (under) expenditures....</i>	(46)	(847)	(801)
Fund balance at beginning of year.....	465	465	0
Prior year encumbrances appropriated.....	46	46	0
Fund balance (deficit) at end of year.....	<u>\$465</u>	<u>(\$336)</u>	<u>(\$801)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
SENIOR SERVICES - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$1,532	\$1,454	(\$78)
Miscellaneous revenue.....	<u>68</u>	<u>-</u>	<u>(68)</u>
<i>Total revenues.....</i>	1,600	1,454	(146)
Expenditures:			
Current:			
Human services			
Charges and services.....	<u>1,600</u>	<u>1,454</u>	<u>146</u>
<i>Total expenditures.....</i>	<u>1,600</u>	<u>1,454</u>	<u>146</u>
<i>Excess of revenues over (under) expenditures....</i>	0	0	0
Fund balance at beginning of year.....	<u>11</u>	<u>11</u>	<u>0</u>
Fund balance at end of year.....	<u>\$11</u>	<u>\$11</u>	<u>\$0</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ECONOMIC DEVELOPMENT FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$50	\$4	(\$46)
Intergovernmental revenue.....	10	\$159	149
Miscellaneous revenue.....	30	4	(26)
<i>Total revenues.....</i>	<i>90</i>	<i>167</i>	<i>77</i>
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services.....	325	317	8
Materials and supplies.....	4	4	0
Charges and services.....	1,751	1,726	25
<i>Total expenditures.....</i>	<i>2,080</i>	<i>2,047</i>	<i>33</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(1,990)</i>	<i>(1,880)</i>	<i>110</i>
Other financing sources:			
Operating transfers in.....	1,380	1,380	0
<i>Total other financing sources.....</i>	<i>1,380</i>	<i>1,380</i>	<i>0</i>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses.....</i>	<i>(610)</i>	<i>(500)</i>	<i>110</i>
Fund balance at beginning of year.....	555	555	0
Prior year encumbrances appropriated.....	491	491	0
Fund balance at end of year.....	\$436	\$546	\$110

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS FUND - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeits.....	\$10	\$14	\$4
<i>Total revenues.....</i>	10	14	4
Expenditures:			
Current:			
Judicial			
Charges and services.....	10	-	10
<i>Total expenditures.....</i>	10	0	10
<i>Excess of revenues over (under) expenditures....</i>	0	14	14
Fund balance at beginning of year.....	66	66	0
Fund balance at end of year.....	<u>\$66</u>	<u>\$80</u>	<u>\$14</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MV ENFORCEMENT AND EDUCATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	<u>\$20</u>	<u>\$8</u>	<u>(\$12)</u>
<i>Total revenues.....</i>	<u>20</u>	<u>8</u>	<u>(12)</u>
Expenditures:			
Current:			
Judicial			
Charges and services.....	<u>20</u>	<u>2</u>	<u>18</u>
<i>Total expenditures.....</i>	<u>20</u>	<u>2</u>	<u>18</u>
<i>Excess of revenues over (under) expenditures....</i>	<u>0</u>	<u>6</u>	<u>6</u>
Fund balance at beginning of year.....	<u>26</u>	<u>26</u>	<u>0</u>
Fund balance at end of year.....	<u>\$26</u>	<u>\$32</u>	<u>\$6</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
BUILDING REGULATIONS - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,072	\$1,376	\$304
<i>Total revenues.....</i>	<u>1,072</u>	<u>1,376</u>	<u>304</u>
Expenditures:			
Current:			
Legislative and executive			
Personal services.....	931	923	8
Materials and supplies.....	24	22	2
Charges and services.....	222	188	34
Capital outlay and equipment.....	5	3	2
<i>Total expenditures.....</i>	<u>1,182</u>	<u>1,136</u>	<u>46</u>
<i>Excess of revenues over (under) expenditures....</i>	(110)	240	350
Fund balance at beginning of year.....	768	768	0
Prior year encumbrances appropriated.....	5	5	0
Fund balance at end of year.....	<u>\$663</u>	<u>\$1,013</u>	<u>\$350</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CERTIFICATE OF TITLE ADMINISTRATION - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$1,375	\$1,491	\$116
<i>Total revenues</i>	1,375	1,491	116
Expenditures:			
Current:			
Legislative and executive			
Personal services.....	1,187	1,171	16
Materials and supplies.....	58	54	4
Charges and services.....	523	380	143
Capital outlay and equipment.....	36	27	9
<i>Total expenditures</i>	1,804	1,632	172
<i>Excess of revenues over (under) expenditures</i>	(429)	(141)	288
Fund balance at beginning of year.....	1,308	1,308	0
Prior year encumbrances appropriated.....	15	15	0
Fund balance at end of year.....	<u>\$894</u>	<u>\$1,182</u>	<u>\$288</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
RECORDER EQUIPMENT - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$215	\$272	\$57
<i>Total revenues</i>	215	272	57
Expenditures:			
General government:			
Legislative and executive			
Materials and supplies.....	5	3	2
Charges and services.....	78	40	38
Capital outlays and equipment.....	259	59	200
<i>Total expenditures</i>	342	102	240
<i>Excess of revenues over (under) expenditures....</i>	(127)	170	297
<i>Fund balance at beginning of year</i>	465	465	0
<i>Prior year encumbrance appropriated</i>	17	17	0
<i>Fund balance at end of year</i>	<u>\$355</u>	<u>\$652</u>	<u>\$297</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
PROBATION SERVICE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.....	\$80	\$120	\$40
<i>Total revenues.....</i>	80	120	40
Expenditures:			
Current:			
Judicial			
Charges and services.....	101	58	43
Capital outlays and equipment.....	3	2	1
<i>Total expenditures.....</i>	104	60	44
<i>Excess of revenues over (under) expenditures....</i>	(24)	60	84
Fund balance at beginning of year.....	159	159	0
Prior year encumbrances appropriated.....	4	4	0
Fund balance at end of year.....	<u>\$139</u>	<u>\$223</u>	<u>\$84</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JUVENILE FELONY CARE - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$1,571	\$2,225	\$654
<i>Total revenues.....</i>	<i>1,571</i>	<i>2,225</i>	<i>654</i>
Expenditures:			
Current:			
Public safety			
Personal services.....	411	387	24
Materials and supplies.....	1	-	1
Charges and services.....	1,535	1,358	177
<i>Total expenditures.....</i>	<i>1,947</i>	<i>1,745</i>	<i>202</i>
<i>Excess of revenues over (under) expenditures....</i>	<i>(376)</i>	<i>480</i>	<i>856</i>
Fund balance at beginning of year.....	1,452	1,452	0
Prior year encumbrances appropriated.....	278	278	0
Fund balance at end of year.....	<u>\$1,354</u>	<u>\$2,210</u>	<u>\$856</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JUVENILE TREATMENT CENTER - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$1,933	\$1,328	(\$605)
<i>Total revenues.....</i>	<u>1,933</u>	<u>1,328</u>	<u>(605)</u>
Expenditures:			
Current:			
Public safety			
Personal services.....	1,612	1,578	34
Materials and supplies.....	141	128	13
Charges and services.....	234	222	12
Capital outlays and Equipment.....	<u>2</u>	<u>2</u>	<u>0</u>
<i>Total expenditures.....</i>	<u>1,989</u>	<u>1,930</u>	<u>59</u>
<i>Excess of revenues over (under) expenditures....</i>	(56)	(602)	(546)
Fund balance at beginning of year.....	189	189	0
Prior year encumbrances appropriated.....	<u>56</u>	<u>56</u>	<u>0</u>
Fund balance (deficit) at end of year.....	<u>\$189</u>	<u>(\$357)</u>	<u>(\$546)</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
FELONY DIVERSION PROGRAM - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	1,150	904	(246)
<i>Total revenues</i>	1,150	904	(246)
Expenditures:			
Current:			
General government			
Judicial			
Personal services.....	923	754	169
Materials and supplies.....	6	4	2
Charges and services.....	242	169	73
Capital outlay and equipment.....	5	1	4
<i>Total expenditures</i>	1,176	928	248
<i>Excess of revenues over (under) expenditures</i>	(26)	(24)	2
Fund balance at beginning of year.....	24	24	0
Prior year encumbrances appropriated.....	7	7	0
Fund balance at end of year.....	<u>\$5</u>	<u>\$7</u>	<u>\$2</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CORRECTIONAL TREATMENT FACILITY - SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenue.....	\$2,900	\$2,974	\$74
<i>Total revenues.....</i>	2,900	2,974	74
Expenditures:			
Current:			
Public safety			
Personal services.....	2,167	2,164	3
Materials and supplies.....	67	48	19
Charges and services.....	736	651	85
Capital outlays and equipment.....	38	28	10
<i>Total expenditures.....</i>	3,008	2,891	117
<i>Excess of revenues over (under) expenditures....</i>	(108)	83	191
Fund balance at beginning of year.....	95	95	0
Prior year encumbrances appropriated.....	92	92	0
Fund balance at end of year.....	<u>\$79</u>	<u>\$270</u>	<u>\$191</u>

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**LUCAS COUNTY, OHIO
CAPITAL PROJECTS FUND
December 31, 1999**

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

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

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

**LUCAS COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>Permanent Zoo Improvement</u>	<u>Capital Improvements</u>	<u>Total</u>
Assets:			
Pooled cash and cash equivalents.....	\$8	\$4,564	\$4,570
Pooled investments.....	37	27,241	27,278
Receivables (net of allowances for uncollectables)	-		
Taxes.....	5,922	-	5,922
Due from other governments.....	-	473	473
Total assets.....	<u>\$5,965</u>	<u>\$32,278</u>	<u>\$38,243</u>
Liabilities:			
Accounts payable.....	\$-	\$1,432	\$1,432
Deferred revenue.....	5,780	-	5,780
Notes payable.....	-	5,920	5,920
Total liabilities.....	<u>5,780</u>	<u>7,352</u>	<u>13,132</u>
Fund balances:			
Reserved for encumbrances.....	-	10,096	10,096
Unreserved-undesignated.....	185	14,830	15,015
Total fund balances.....	<u>185</u>	<u>24,926</u>	<u>25,111</u>
 Total liabilities and fund balances.....	 <u>\$5,965</u>	 <u>\$32,278</u>	 <u>\$38,243</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Permanent Zoo Improvement</u>	<u>Capital Improvements</u>	<u>Total</u>
Revenues:			
Taxes.....	\$5,706	\$-	\$5,706
Special assessments.....	-	306	306
Miscellaneous revenue.....	2	1,934	1,936
<i>Total revenues.....</i>	<u>5,708</u>	<u>2,240</u>	<u>7,948</u>
Expenditures			
Current:			
Capital outlay.....	5,658	6,904	12,562
Debt service-			
Interest and fiscal charges.....	-	155	155
<i>Total expenditures.....</i>	<u>5,658</u>	<u>7,059</u>	<u>12,717</u>
<i>Excess revenues over (under) expenditures.....</i>	50	(4,819)	(4,769)
Other financing sources:			
Proceeds of bonds.....	-	535	535
Operating transfers in.....	-	18,109	18,109
Operating transfers (out).....	-	(584)	(584)
<i>Total other financing sources.....</i>	<u>0</u>	<u>18,060</u>	<u>18,060</u>
<i>Excess of revenue and other financing sources over (under) expenditures and other uses.....</i>	50	13,241	13,291
Fund balance at beginning of year.....	135	11,685	11,820
Fund balance at end of year.....	<u>\$185</u>	<u>\$24,926</u>	<u>\$25,111</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
PERMANENT ZOO IMPROVEMENT - CAPITAL PROJECTS FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$6,496	\$5,698	(\$798)
Miscellaneous revenue.....	-	2	2
<i>Total revenues.....</i>	<u>6,496</u>	<u>5,700</u>	<u>(796)</u>
Expenditures:			
Current:			
Capital outlay-			
Construction contracts.....	6,496	5,658	838
<i>Total expenditures.....</i>	<u>6,496</u>	<u>5,658</u>	<u>838</u>
<i>Excess revenues over (under) expenditures.....</i>	0	42	42
Fund balance at beginning of year.....	0	0	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$42</u>	<u>\$42</u>

LUCAS COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
CAPITAL IMPROVEMENTS - CAPITAL PROJECTS FUND
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Special assessments.....	\$-	\$306	\$306
Miscellaneous revenue.....	28,504	1,996	(26,508)
<i>Total revenues.....</i>	28,504	2,302	(26,202)
Expenditures:			
Current:			
Capital outlay-			
Construction contracts.....	31,033	17,824	13,209
Debt service			
Principal retirement.....	4,310	4,310	0
Interest and fiscal charges.....	156	156	0
<i>Total expenditures.....</i>	35,499	22,290	13,209
<i>Excess of revenues over (under) expenditures.....</i>	(6,995)	(19,988)	(12,993)
Other financing sources (uses):			
Proceeds of notes.....	-	5,922	5,922
Proceeds of bonds.....	-	535	535
Operating transfers in.....	-	18,109	18,109
Operating transfers (out).....	(2,511)	-	2,511
<i>Total other financing sources (uses).....</i>	(2,511)	24,566	27,077
<i>Excess of revenue and other financing sources over (under) expenditures and other uses.....</i>	(9,506)	4,578	14,084
Fund balance at beginning of year.....	9,391	9,391	0
Prior year encumbrances appropriated.....	6,750	6,750	0
Fund balance at end of year.....	<u>\$6,635</u>	<u>\$20,719</u>	<u>\$14,084</u>

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**LUCAS COUNTY, OHIO
ENTERPRISE FUNDS
December 31, 1999**

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

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

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

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

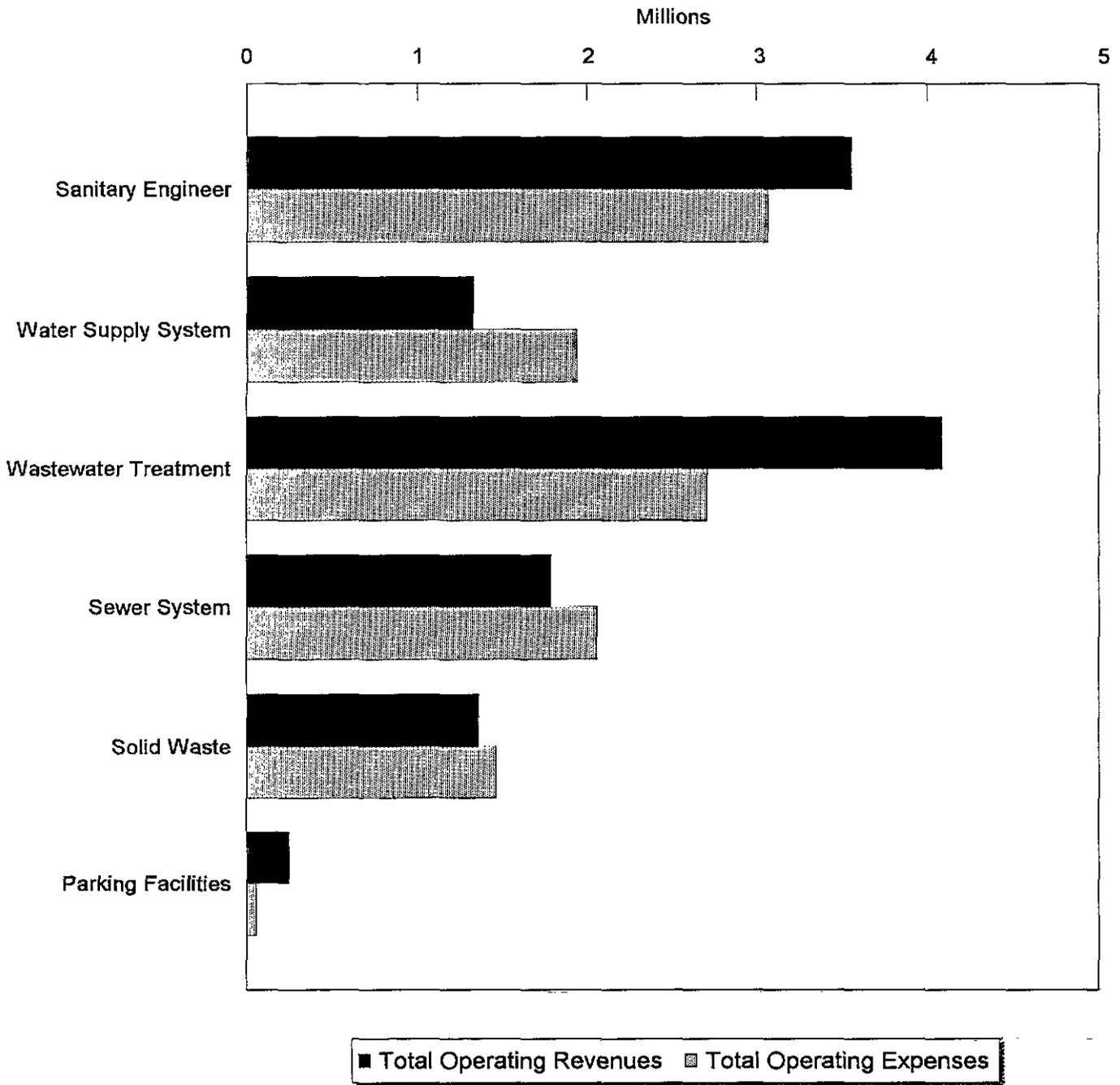
Sewer System- To account for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

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

Parking Facilities- To account for operation of parking facilities.

Combining Chart of Operating Revenues and Expenses

Enterprise Funds



Year Ended December 31, 1999

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$146	\$56	\$309	\$229
Pooled investments.....	871	336	1,841	1,366
Receivables (net of allowances for uncollectables)				
Accounts.....	1,180	398	1,557	526
Due from other governments.....	-	205	-	16
Inventory: materials and supplies.....	-	-	34	-
Total current assets.....	2,197	995	3,741	2,137
Property, plant and equipment-				
Land.....	154	199	39	10
Land improvements.....	-	45,637	-	53,076
Buildings, structures and improvements.....	3,006	2,839	17,442	-
Furniture, fixtures and equipment.....	1,390	1,641	9,248	-
Less: accumulated depreciation.....	(1,723)	(18,377)	(11,608)	(18,401)
Construction in progress.....	-	636	-	-
Total assets.....	\$5,024	\$33,570	\$18,862	\$36,822
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$40	\$66	\$61	\$12
Accrued wages and benefits.....	366	-	153	-
Due to other funds.....	-	-	-	-
Due to other governments.....	-	-	13	-
Matured interest payable.....	-	4	-	-
Matured bonds payable.....	-	30	-	-
Accrued interest payable.....	-	1	-	-
Current portion of long-term debt.....	26	84	326	184
Total current liabilities.....	432	185	553	196
Obligations under capital leases.....	-	-	-	-
OWDA loans payable.....	1,505	4,207	12,203	3,633
OPWC loans payable.....	-	-	233	125
Total liabilities.....	1,937	4,392	12,989	3,954
Equity:				
Contributed capital.....	-	26,228	4,055	38,510
Retained earnings (deficit) - unreserved.....	3,087	2,950	1,818	(5,642)
Total fund equity.....	3,087	29,178	5,873	32,868
Total liabilities and fund equity.....	\$5,024	\$33,570	\$18,862	\$36,822

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$23	\$78	\$841
135	463	5,012
116	14	3,791
-	-	221
-	-	34
274	555	9,899
-	-	402
-	-	98,713
-	-	23,287
298	-	12,577
(152)	-	(50,261)
-	-	636
<u>\$420</u>	<u>\$555</u>	<u>\$95,253</u>
\$22	\$0	\$201
59	-	578
3	-	3
-	-	13
-	-	4
-	-	30
-	-	1
-	-	620
84	0	1,450
-	-	0
-	-	21,548
-	-	358
84	0	23,356
-	-	68,793
336	555	3,104
336	555	71,897
<u>\$420</u>	<u>\$555</u>	<u>\$95,253</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating revenues:				
Charges for services.....	\$2,890	\$729	\$4,083	\$591
Miscellaneous.....	666	603	-	1,198
<i>Total operating revenues.....</i>	<u>3,556</u>	<u>1,332</u>	<u>4,083</u>	<u>1,789</u>
Operating expenses:				
Personal services.....	2,340	-	954	-
Contract services.....	203	364	405	636
Materials and supplies.....	259	56	303	17
Heat, light and power.....	27	287	480	70
Depreciation.....	240	1,236	569	1,339
<i>Total operating expenses.....</i>	<u>3,069</u>	<u>1,943</u>	<u>2,711</u>	<u>2,062</u>
<i>Operating income (loss).....</i>	487	(611)	1,372	(273)
Nonoperating revenues (expenses):				
Interest and fiscal charges.....	(93)	(296)	(773)	(275)
<i>Total nonoperating revenues and (expenses).....</i>	<u>(93)</u>	<u>(296)</u>	<u>(773)</u>	<u>(275)</u>
<i>Income (loss) before operating transfers.....</i>	394	(907)	599	(548)
Operating transfer in.....	-	772	-	-
Operating transfer (out).....	(23)	-	-	-
<i>Net income (loss).....</i>	371	(135)	599	(548)
Depreciation on fixed assets acquired by federal capital grants.....	-	9	89	224
<i>Increase (decrease) in retained earnings.....</i>	371	(126)	688	(324)
Retained earnings (deficit) at beginning of year.....	<u>2,716</u>	<u>3,076</u>	<u>1,130</u>	<u>(5,318)</u>
Retained earnings (deficit) at end of year.....	<u>\$3,087</u>	<u>\$2,950</u>	<u>\$1,818</u>	<u>(\$5,642)</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$1,363	\$249	\$9,905
-	-	2,467
<u>1,363</u>	<u>249</u>	<u>12,372</u>
566	-	3,860
804	55	2,467
45	-	680
-	-	864
<u>48</u>	<u>2</u>	<u>3,434</u>
<u>1,463</u>	<u>57</u>	<u>11,305</u>
(100)	192	1,067
<u>-</u>	<u>-</u>	<u>(1,437)</u>
<u>0</u>	<u>-</u>	<u>(1,437)</u>
(100)	192	(370)
-	-	772
<u>-</u>	<u>-</u>	<u>(23)</u>
(100)	192	379
<u>-</u>	<u>-</u>	<u>322</u>
(100)	192	701
<u>436</u>	<u>363</u>	<u>2,403</u>
<u>\$336</u>	<u>\$555</u>	<u>\$3,104</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Cash flows from operating activities:				
Cash received from customers.....	\$3,419	\$1,301	\$3,846	\$1,769
Cash paid to suppliers.....	(489)	(681)	(1,224)	(717)
Cash paid to employees.....	(2,353)	-	(972)	-
Net cash provided by (used in) operating activities.....	<u>577</u>	<u>620</u>	<u>1,650</u>	<u>1,052</u>
Cash flows from noncapital financing activities:				
Operating transfers in.....	-	772	-	-
Operating transfers (out).....	(23)	-	-	-
Net cash provided by (used in) noncapital financing activities.....	<u>(23)</u>	<u>772</u>	<u>0</u>	<u>0</u>
Cash flows from capital and related financing activities:				
Principal payments - bonds.....	-	(155)	-	-
Principal payments - OWDA loans.....	(50)	(161)	(617)	(319)
Principal payments - OPWC loans.....	-	-	(14)	(31)
Purchase of fixed assets.....	(109)	(639)	(17)	-
Interest paid.....	(93)	(296)	(773)	(275)
Principal payments - capital lease.....	-	-	-	-
Net cash used in capital and related financing activities.....	<u>(252)</u>	<u>(1,251)</u>	<u>(1,421)</u>	<u>(625)</u>
Cash Flows from investing activities:				
Proceeds from sales of investments.....	\$364	98	\$1,476	\$650
Payments for investments.....	(655)	(230)	(1,759)	(1,069)
Net cash provided by (used in) investing activities.....	<u>(291)</u>	<u>(132)</u>	<u>(\$283)</u>	<u>(419)</u>
Net increase (decrease) in cash.....	11	9	(54)	8
Cash and cash equivalents, January 1.....	135	47	363	221
Cash and cash equivalents, December 31....	<u>\$146</u>	<u>\$56</u>	<u>\$309</u>	<u>\$229</u>

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
\$1,348	\$280	\$11,963
(934)	(55)	(4,100)
(558)	-	(3,883)
(144)	225	3,980
-	-	772
-	-	(23)
0	0	749
-	-	(155)
-	-	(1,147)
-	-	(45)
(28)	-	(793)
-	-	(1,437)
(10)	-	(10)
(38)	0	(3,587)
453	81	3,122
(312)	(288)	(4,313)
141	(207)	(1,191)
(41)	18	(49)
64	60	890
<u>\$23</u>	<u>\$78</u>	<u>\$841</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS (continued)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

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

	<u>Sanitary Engineer</u>	<u>Water Supply System</u>	<u>Waste- Water Treatment</u>	<u>Sewer System</u>
Operating income (loss).....	\$487	(\$611)	\$1,372	(\$273)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense.....	240	1,236	569	1,339
(Increase) decrease in operating assets:				
Accounts receivable.....	(137)	(35)	(237)	(20)
Due from other governments.....	-	4	-	-
Inventory.....	-	-	(10)	-
Increase (decrease) in operating liabilities:				
Accounts payable.....	3	26	(39)	6
Due to other governments.....	-	-	13	-
Accrued wages and benefits.....	(13)	-	(18)	-
Due to other funds.....	(3)	-	-	-
<i>Total adjustments</i>	<u>90</u>	<u>1,231</u>	<u>278</u>	<u>1,325</u>
<i>Net cash provided by (used in) operating activities</i>	<u>\$577</u>	<u>\$620</u>	<u>\$1,650</u>	<u>\$1,052</u>

**Noncash capital and related
financing activities:**

Enterprise funds received approximately \$2.8 million of contributed fixed assets, (approximately \$1.5 million to the Water Supply System, and \$1.3 million to the Sewer System.)

<u>Solid Waste</u>	<u>Parking Facilities</u>	<u>Total</u>
(\$100)	\$192	\$1,067
48	2	3,434
(15)	31	(413)
-	-	4
-	-	(10)
(83)	-	(87)
-	-	13
8	-	(23)
(2)	-	(5)
<u>(44)</u>	<u>33</u>	<u>2,913</u>
<u>(\$144)</u>	<u>\$225</u>	<u>\$3,980</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	SANITARY ENGINEER		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$2,896	\$2,789	(\$107)
Miscellaneous.....	320	631	311
<i>Total operating revenues.....</i>	<u>3,216</u>	<u>3,420</u>	<u>204</u>
Operating expenses:			
Personal services.....	2,375	2,353	22
Contract services.....	436	367	69
Materials and supplies.....	341	253	88
Capital outlay.....	137	126	11
<i>Total operating expenses.....</i>	<u>3,289</u>	<u>3,099</u>	<u>190</u>
<i>Operating income (loss).....</i>	<u>(73)</u>	<u>321</u>	<u>394</u>
Non-operating revenues (expenses):			
Principal retirement.....	(51)	(50)	1
Interest and fiscal charges.....	(95)	(93)	2
<i>Total nonoperating revenues (expenses).....</i>	<u>(146)</u>	<u>(143)</u>	<u>3</u>
<i>Income (loss) before operating transfers.....</i>	<u>(219)</u>	<u>178</u>	<u>397</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(219)</u>	<u>178</u>	<u>397</u>
Retained earnings at beginning of year.....	562	562	0
Prior year encumbrances appropriated.....	153	153	0
Retained earnings at end of year.....	<u>\$496</u>	<u>\$893</u>	<u>\$397</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>WATER SUPPLY SYSTEM</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$639	\$695	\$56
Miscellaneous.....	3,625	604	(3,021)
<i>Total operating revenues.....</i>	<u>4,264</u>	<u>1,299</u>	<u>(2,965)</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	3,575	806	2,769
Materials and supplies.....	31	23	8
Capital outlay.....	-	-	0
<i>Total operating expenses.....</i>	<u>3,606</u>	<u>829</u>	<u>2,777</u>
<i>Operating income</i>	<u>658</u>	<u>470</u>	<u>(188)</u>
Nonoperating revenues (expenses):			
Principal retirement.....	(359)	(316)	43
Interest and fiscal charges.....	(338)	(297)	41
<i>Total nonoperating revenues (expenses).....</i>	<u>(697)</u>	<u>(613)</u>	<u>84</u>
<i>Income (loss) before operating transfers.....</i>	<u>(39)</u>	<u>(143)</u>	<u>(104)</u>
Operating transfers in.....	-	166	166
<i>Net income (loss).....</i>	<u>(39)</u>	<u>23</u>	<u>62</u>
Retained earnings at beginning of year.....	90	90	0
Prior year encumbrances appropriated.....	161	161	0
Retained earnings at end of year.....	<u>\$212</u>	<u>\$274</u>	<u>\$62</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	WASTEWATER TREATMENT		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$3,870	\$3,849	(\$21)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<i>3,870</i>	<i>3,849</i>	<i>(21)</i>
Operating expenses:			
Personal services.....	1,005	973	32
Contract services.....	1,144	1,044	100
Materials and supplies.....	434	357	77
Capital outlay.....	87	76	11
<i>Total operating expenses.....</i>	<i>2,670</i>	<i>2,450</i>	<i>220</i>
<i>Operating income.....</i>	<i>1,200</i>	<i>1,399</i>	<i>199</i>
Nonoperating revenues (expenses):			
Principal retirement.....	(640)	(631)	9
Interest and fiscal charges.....	(790)	(773)	17
<i>Total nonoperating revenues (expenses).....</i>	<i>(1,430)</i>	<i>(1,404)</i>	<i>26</i>
<i>Income (loss) before operating transfers.....</i>	<i>(230)</i>	<i>(5)</i>	<i>225</i>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<i>(230)</i>	<i>(5)</i>	<i>225</i>
Retained earnings at beginning of year.....	1,591	1,591	0
Prior year encumbrances appropriated.....	330	330	0
Retained earnings at end of year.....	<u>\$1,691</u>	<u>\$1,916</u>	<u>\$225</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	SEWER SYSTEM		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$160	\$572	\$412
Miscellaneous.....	1,310	1,199	(111)
<i>Total operating revenues.....</i>	<u>1,470</u>	<u>1,771</u>	<u>301</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	880	762	118
Materials and supplies.....	-	-	0
Capital outlay.....	-	-	0
<i>Total operating expenses.....</i>	<u>880</u>	<u>762</u>	<u>118</u>
<i>Operating income.....</i>	590	1,009	419
Nonoperating revenues (expenses):			
Principal retirement.....	(366)	(350)	16
Interest and fiscal charges.....	(280)	(276)	4
<i>Total nonoperating revenues (expenses).....</i>	<u>(646)</u>	<u>(626)</u>	<u>20</u>
<i>Income (loss) before operating transfers.....</i>	(56)	383	439
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(56)</u>	<u>383</u>	<u>439</u>
Retained earnings at beginning of year.....	1,152	1,152	0
Prior year encumbrances appropriated.....	16	16	0
Retained earnings at end of year.....	<u>\$1,112</u>	<u>\$1,551</u>	<u>\$439</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	SOLID WASTE FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,440	\$1,348	(\$92)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>1,440</u>	<u>1,348</u>	<u>(92)</u>
Operating expenses:			
Personal services.....	569	556	13
Contract services.....	1,062	1,035	27
Materials and supplies.....	24	20	4
Capital outlay.....	11	9	2
<i>Total operating expenses.....</i>	<u>1,666</u>	<u>1,620</u>	<u>46</u>
<i>Operating income (loss).....</i>	<u>(226)</u>	<u>(272)</u>	<u>(46)</u>
Nonoperating revenues (expenses):			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total nonoperating revenues (expenses).....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(226)</u>	<u>(272)</u>	<u>(46)</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(226)</u>	<u>(272)</u>	<u>(46)</u>
Retained earnings at beginning of year.....	181	181	0
Prior year encumbrances appropriated.....	159	159	0
Retained earnings at end of year.....	<u>\$114</u>	<u>\$68</u>	<u>(\$46)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	PARKING FACILITIES		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$272	\$280	\$8
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>272</u>	<u>280</u>	<u>8</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	309	57	252
Materials and supplies.....	10	-	10
Capital outlay.....	10	-	10
<i>Total operating expenses.....</i>	<u>329</u>	<u>57</u>	<u>272</u>
<i>Operating income (loss).....</i>	<u>(57)</u>	<u>223</u>	<u>280</u>
Nonoperating revenues (expenses):			
Principal retirement.....	-	-	0
Interest and fiscal charges.....	-	-	0
<i>Total nonoperating revenues (expenses).....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(57)</u>	<u>223</u>	<u>280</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(57)</u>	<u>223</u>	<u>280</u>
Retained earnings at beginning of year.....	258	258	0
Prior year encumbrances appropriated.....	57	57	0
Retained earnings at end of year.....	<u>\$258</u>	<u>\$538</u>	<u>\$280</u>

**LUCAS COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
 (NON-GAAP BUDGETARY BASIS)
 ALL ENTERPRISE FUNDS
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>TOTAL</u>		Variance: Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Operating revenues:			
Charges for services.....	9,277	9,533	\$256
Miscellaneous.....	5,255	2,434	(2,821)
<i>Total operating revenues.....</i>	<u>14,532</u>	<u>11,967</u>	<u>(2,565)</u>
Operating expenses:			
Personal services.....	3,949	3,882	67
Contract services.....	7,406	4,071	3,335
Materials and supplies.....	840	653	187
Capital outlay.....	245	211	34
<i>Total operating expenses.....</i>	<u>12,440</u>	<u>8,817</u>	<u>3,623</u>
<i>Operating income</i>	<u>2,092</u>	<u>3,150</u>	<u>1,058</u>
Nonoperating revenues (expenses):			
Principal retirement.....	(1,416)	(1,347)	69
Interest and fiscal charges.....	(1,503)	(1,439)	64
<i>Total nonoperating revenues (expenses).....</i>	<u>(2,919)</u>	<u>(2,786)</u>	<u>133</u>
<i>Income (loss) before operating transfers.....</i>	<u>(827)</u>	<u>364</u>	<u>1,191</u>
Operating transfers in.....	-	166	166
<i>Net income (loss).....</i>	<u>(827)</u>	<u>530</u>	<u>1,357</u>
Retained earnings at beginning of year.....	3,834	3,834	0
Prior year encumbrances appropriated.....	876	876	0
Retained earnings at end of year.....	<u>\$3,883</u>	<u>\$5,240</u>	<u>\$1,357</u>

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LUCAS COUNTY, OHIO
INTERNAL SERVICE FUNDS
December 31, 1999

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

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

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

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

Self-Funded Health Insurance - To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Self-Funded Dental Insurance- To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

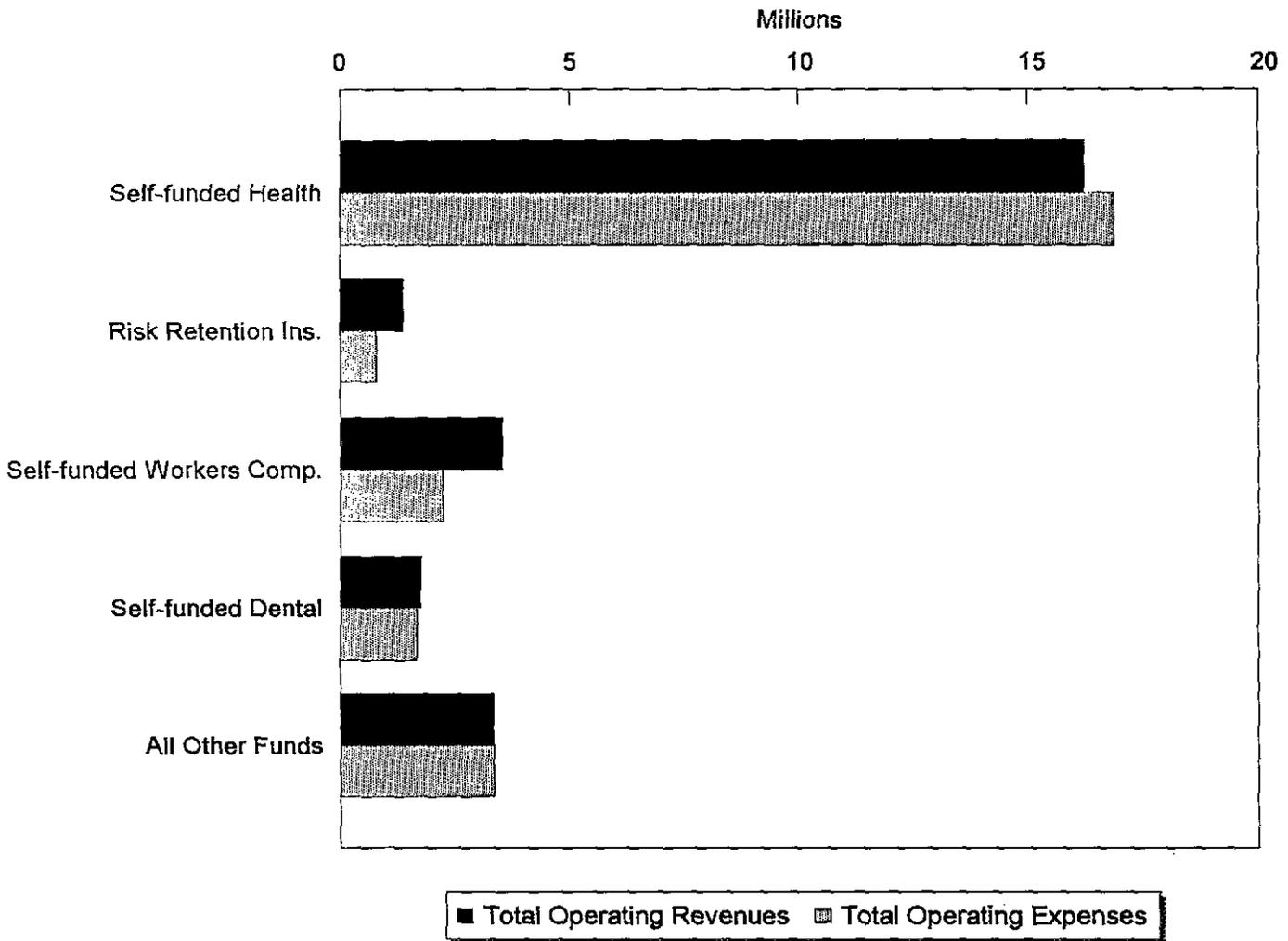
Centralized Drug Testing- To account for drug testing charges incurred by the jail and other criminal justice system departments.

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

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

Combining Chart of Operating Revenues and Expenses

Internal Service Funds



Year Ended December 31, 1999

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$27	\$31	\$74	\$767
Pooled investments.....	159	184	445	4,577
Accounts receivable.....	4	1	3	1
Due from other funds.....	40	55	-	-
Inventory: materials and supplies.....	43	20	-	-
<i>Total current assets</i>	<u>273</u>	<u>291</u>	<u>522</u>	<u>5,345</u>
Property, plant and equipment:				
Land.....	-	83	-	-
Buildings, structures and improvements.....	-	30	-	-
Furniture, fixtures and equipment.....	216	133	831	13
Less: accumulated depreciation.....	(184)	(151)	(699)	(4)
<i>Total assets</i>	<u>\$305</u>	<u>\$386</u>	<u>\$654</u>	<u>\$5,354</u>
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$81	\$33	\$201	470
Accrued wages and benefits.....	4	48	16	12
Due to other funds.....	-	-	-	331
Claims payable-current.....	-	-	-	1,644
<i>Total current liabilities</i>	<u>85</u>	<u>81</u>	<u>217</u>	<u>2,457</u>
Claims payable-noncurrent.....	-	-	-	-
Obligations under capital leases.....	32	-	-	-
<i>Total liabilities</i>	<u>117</u>	<u>81</u>	<u>217</u>	<u>2,457</u>
Retained earnings:				
Retained earnings (deficit)-unreserved....	188	305	437	2,897
<i>Total liabilities and fund equity</i>	<u>\$305</u>	<u>\$386</u>	<u>\$654</u>	<u>\$5,354</u>

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$3	\$1,053	\$2,356	\$14	\$4,325
18	6,286	14,060	82	25,811
-	1	-	-	10
41	-	-	330	466
-	-	-	-	83
<u>62</u>	<u>7,340</u>	<u>16,416</u>	<u>426</u>	<u>30,675</u>
-	-	-	-	83
-	-	-	-	30
-	-	10	-	1,203
-	-	(6)	-	(1,044)
<u>\$62</u>	<u>\$7,340</u>	<u>\$16,420</u>	<u>\$426</u>	<u>\$30,947</u>
\$25	\$169	\$4	-	\$983
31	18	32	-	161
-	-	-	-	331
-	-	1,478	331	3,453
<u>56</u>	<u>187</u>	<u>1,514</u>	<u>331</u>	<u>4,928</u>
-	-	3,364	-	3,364
-	-	-	-	32
<u>56</u>	<u>187</u>	<u>4,878</u>	<u>331</u>	<u>8,324</u>
6	7,153	11,542	95	22,623
<u>\$62</u>	<u>\$7,340</u>	<u>\$16,420</u>	<u>\$426</u>	<u>\$30,947</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Operating revenues:				
Charges for service.....	\$782	\$526	\$1,428	\$16,159
Miscellaneous.....	1	110	33	60
<i>Total operating revenues.....</i>	<u>783</u>	<u>636</u>	<u>1,461</u>	<u>16,219</u>
Operating expenses:				
Personal services.....	61	331	119	134
Contract services.....	45	29	1,317	277
Materials and supplies.....	652	252	1	6
Depreciation.....	15	25	43	13
Claims payments.....	-	-	-	-
Change in provision for worker's compensation claims.....	-	-	-	-
Employee medical benefits.....	-	-	-	16,429
<i>Total operating expenses.....</i>	<u>773</u>	<u>637</u>	<u>1,480</u>	<u>16,859</u>
<i>Operating income (loss).....</i>	10	(1)	(19)	(640)
Nonoperating revenues (expenses):				
Interest income.....	-	-	-	286
Interest and fiscal charges.....	(2)	-	-	-
Loss on disposal of fixed assets.....	-	-	-	-
<i>Total nonoperating revenues and (expenses).....</i>	<u>(2)</u>	<u>0</u>	<u>0</u>	<u>286</u>
<i>Income (loss) before operating transfers.....</i>	8	(1)	(19)	(354)
Operating transfers in.....	-	-	-	-
<i>Net income (loss).....</i>	8	(1)	(19)	(354)
Retained earnings at beginning of year.....	<u>180</u>	<u>306</u>	<u>456</u>	<u>3,251</u>
Retained earnings at end of year.....	<u>\$188</u>	<u>\$305</u>	<u>\$437</u>	<u>\$2,897</u>

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$455	\$1,365	\$3,532	\$1,749	\$25,996
-	1	-	5	210
455	1,366	3,532	1,754	26,206
230	163	199	-	1,237
-	553	73	68	2,360
224	11	5	-	1,151
6	7	19	-	128
-	-	1,941	-	1,941
-	-	(2,548)	-	(2,548)
-	67	-	1,600	18,096
460	801	(311)	1,666	22,365
(5)	565	3,843	88	3,841
-	-	-	-	286
-	-	-	-	(2)
-	-	-	-	0
0	0	0	0	284
(5)	565	3,843	88	4,125
-	-	-	-	0
(5)	565	3,843	88	4,125
11	6,588	7,699	7	18,498
<u>\$8</u>	<u>\$7,153</u>	<u>\$11,542</u>	<u>\$95</u>	<u>\$22,623</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Cash flows from operating activities:				
Cash received from customers.....	\$751	\$638	\$1,556	\$16,218
Cash paid to suppliers.....	(632)	(283)	(1,147)	(15,584)
Cash paid to employees.....	(63)	(331)	(115)	(134)
Net cash provided by (used in) operating activities.....	<u>56</u>	<u>24</u>	<u>294</u>	<u>500</u>
Cash flows from noncapital financing activities:				
Operating transfers in.....	-	-	-	-
Net cash provided by noncapital financing activities.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash flows from capital and related financing activities:				
Purchase of fixed assets.....	(34)	(6)	-	(5)
Interest and fiscal charges.....	(2)	-	-	-
Proceeds of capital lease transaction.....	34	-	-	-
Net cash used in capital and related financing activities.....	<u>(2)</u>	<u>(6)</u>	<u>0</u>	<u>(5)</u>
Cash flows from investing activities:				
Proceeds from sale of investments.....	69	157	-	3,300
Payments for investments.....	(121)	(181)	(263)	(4,177)
Interest received.....	-	-	-	286
Net cash provided by (used in) investing activities.....	<u>(52)</u>	<u>(24)</u>	<u>(263)</u>	<u>(591)</u>
Net increase (decrease) in cash and cash equivalents.....	<u>2</u>	<u>(6)</u>	<u>31</u>	<u>(96)</u>
Cash and cash equivalents, January 1.....	<u>25</u>	<u>37</u>	<u>43</u>	<u>863</u>
Cash and cash equivalents, December 31.....	<u>\$27</u>	<u>\$31</u>	<u>\$74</u>	<u>\$767</u>

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
\$434	\$1,365	\$3,532	\$1,755	\$26,249
(221)	(554)	(2,019)	(1,667)	(22,107)
<u>(230)</u>	<u>(163)</u>	<u>(193)</u>	<u>-</u>	<u>(1,229)</u>
(17)	648	1,320	88	2,913
-	-	-	-	0
0	0	0	0	0
-	-	-	-	(\$45)
-	-	-	-	(2)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>
0	0	0	0	(13)
48	5,265	12,001	-	20,840
(35)	(6,125)	(13,819)	(76)	(24,797)
-	-	-	-	286
<u>13</u>	<u>(860)</u>	<u>(1,818)</u>	<u>(76)</u>	<u>(3,671)</u>
(4)	(212)	(498)	12	(771)
7	1,265	2,854	2	5,096
<u>\$3</u>	<u>\$1,053</u>	<u>\$2,356</u>	<u>\$14</u>	<u>\$4,325</u>

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS-(continued)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

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

	<u>Central Supplies</u>	<u>Vehicle Mainten- ance</u>	<u>County- City Telephone</u>	<u>Self- Funded Health Insurance</u>
Operating Income (loss):.....	\$10	(\$1)	(\$19)	(\$640)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense.....	15	25	43	13
Change in provision for worker's compensation claims.....	-	-	-	-
(Increase) decrease in operating assets:				
Accounts receivable.....	8	1	11	(1)
Due from other funds.....	(40)	1	84	-
Inventory: materials and supplies.....	(9)	(5)	-	-
Increase (decrease) in operating liabilities:				
Accounts payable.....	74	3	171	1,127
Due to other funds.....	-	-	-	1
Accrued wages and benefits.....	(2)	-	4	-
<i>Total adjustments</i>	<u>46</u>	<u>25</u>	<u>313</u>	<u>1,140</u>
Net cash provided by (used in) operating activities.....	<u>\$56</u>	<u>\$24</u>	<u>\$294</u>	<u>\$500</u>

Noncash capital and related financing activities:

Central Supplies fund had a capital lease obligation remaining of \$32 thousand.

<u>Centralized Drug Testing</u>	<u>Risk Retention Insurance</u>	<u>Self- Funded Workers' Comp.</u>	<u>Self- Funded Dental Insurance</u>	<u>Total</u>
(\$5)	\$565	\$3,843	\$88	\$3,841
6	7	19	-	128
-	-	(2,548)	-	(2,548)
-	(1)	-	-	18
(21)	-	-	-	24
-	-	-	-	(14)
3	78	-	-	1,456
-	(1)	-	-	0
-	-	6	-	8
<u>(12)</u>	<u>83</u>	<u>(2,523)</u>	<u>0</u>	<u>(928)</u>
<u>(\$17)</u>	<u>\$648</u>	<u>\$1,320</u>	<u>\$88</u>	<u>\$2,913</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	CENTRAL SUPPLIES		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$899	\$751	(\$148)
Miscellaneous.....	2	1	(1)
<i>Total operating revenues.....</i>	<u>901</u>	<u>752</u>	<u>(149)</u>
Operating expenses:			
Personal services.....	64	63	1
Contract services.....	97	66	31
Materials and supplies.....	761	681	80
Capital outlay.....	9	2	7
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>931</u>	<u>812</u>	<u>119</u>
<i>Operating income (loss).....</i>	<u>(30)</u>	<u>(60)</u>	<u>(30)</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(30)</u>	<u>(60)</u>	<u>(30)</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(30)</u>	<u>(60)</u>	<u>(30)</u>
Retained earnings at beginning of year.....	94	94	0
Prior year encumbrances appropriated.....	38	38	0
Retained earnings at end of year.....	<u>\$102</u>	<u>\$72</u>	<u>(\$30)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	VEHICLE MAINTENANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$576	\$526	(\$50)
Miscellaneous.....	143	111	(32)
<i>Total operating revenues.....</i>	<i>719</i>	<i>637</i>	<i>(82)</i>
Operating expenses:			
Personal services.....	339	331	8
Contract services.....	80	68	12
Materials and supplies.....	385	318	67
Capital outlay.....	18	17	1
Claim Payments.....	-	-	0
Employee Medical Benefits.....	-	-	0
<i>Total operating expenses.....</i>	<i>822</i>	<i>734</i>	<i>88</i>
<i>Operating income (loss).....</i>	<i>(103)</i>	<i>(97)</i>	<i>6</i>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Income (loss) before operating transfers.....</i>	<i>(103)</i>	<i>(97)</i>	<i>6</i>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<i>(103)</i>	<i>(97)</i>	<i>6</i>
Retained earnings at beginning of year.....	93	93	0
Prior year encumbrances appropriated.....	104	104	0
Retained earnings at end of year.....	<u>\$94</u>	<u>\$100</u>	<u>\$6</u>

**LUCAS COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
 (NON-GAAP BUDGETARY BASIS)
 ALL INTERNAL SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>COUNTY-CITY TELEPHONE</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$1,252	\$1,524	\$272
Miscellaneous.....	-	32	32
<i>Total operating revenues.....</i>	<u>1,252</u>	<u>1,556</u>	<u>304</u>
Operating expenses:			
Personal services.....	117	115	2
Contract services.....	1,316	1,227	89
Materials and supplies.....	1	1	0
Capital outlay.....	-	-	0
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>1,434</u>	<u>1,343</u>	<u>91</u>
<i>Operating income (loss).....</i>	<u>(182)</u>	<u>213</u>	<u>395</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(182)</u>	<u>213</u>	<u>395</u>
Operating transfers in.....	-	-	170
<i>Net income (loss).....</i>	<u>(182)</u>	<u>213</u>	<u>395</u>
Retained earnings at beginning of year.....	123	123	0
Prior year encumbrances appropriated.....	102	102	0
Retained earnings at end of year.....	<u>\$43</u>	<u>\$438</u>	<u>\$395</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>SELF-FUNDED HEALTH INSURANCE</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating revenues:			
Charges for services.....	\$16,100	\$16,159	\$59
Miscellaneous.....	36	59	23
<i>Total operating revenues.....</i>	<u>16,136</u>	<u>16,218</u>	<u>82</u>
Operating expenses:			
Personal services.....	144	134	10
Contract services.....	469	451	18
Materials and supplies.....	10	9	1
Capital outlay.....	5	3	2
Claim payments.....	-	-	0
Employee medical benefits.....	19,846	19,386	460
<i>Total operating expenses.....</i>	<u>20,474</u>	<u>19,983</u>	<u>491</u>
<i>Operating income (loss).....</i>	<u>(4,338)</u>	<u>(3,765)</u>	<u>573</u>
Nonoperating revenues:			
Interest income.....	280	286	6
<i>Total nonoperating revenues.....</i>	<u>280</u>	<u>286</u>	<u>6</u>
<i>Income (loss) before operating transfers.....</i>	<u>(4,058)</u>	<u>(3,479)</u>	<u>579</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(4,058)</u>	<u>(3,479)</u>	<u>579</u>
Retained earnings at beginning of year.....	2,028	2,028	0
Prior year encumbrances appropriated.....	2,535	2,535	0
Retained earnings at end of year.....	<u>\$505</u>	<u>\$1,084</u>	<u>\$579</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	CENTRALIZED DRUG TESTING		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$445	\$434	(\$11)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>445</u>	<u>434</u>	<u>(11)</u>
Operating expenses:			
Personal services.....	231	230	1
Contract services.....	21	15	6
Materials and supplies.....	228	218	10
Capital outlay.....	13	11	2
Claim payments.....	-	-	0
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>493</u>	<u>474</u>	<u>19</u>
<i>Operating income (loss).....</i>	<u>(48)</u>	<u>(40)</u>	<u>8</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(48)</u>	<u>(40)</u>	<u>8</u>
Operating transfers in.....	10	-	(10)
<i>Net income (loss).....</i>	<u>(38)</u>	<u>(40)</u>	<u>(2)</u>
Retained earnings at beginning of year.....	6	6	0
Prior year encumbrances appropriated.....	32	32	0
Retained earnings at end of year.....	<u>\$0</u>	<u>(\$2)</u>	<u>(\$2)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	RISK RETENTION INSURANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,370	\$1,364	(\$6)
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>1,370</u>	<u>1,364</u>	<u>(6)</u>
Operating expenses:			
Personal services.....	163	162	1
Contract services.....	733	498	235
Materials and supplies.....	7	6	1
Capital outlay.....	7	6	1
Claim payments.....	557	64	493
Employee Medical Benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>1,467</u>	<u>736</u>	<u>731</u>
<i>Operating income (loss).....</i>	<u>(97)</u>	<u>628</u>	<u>725</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(97)</u>	<u>628</u>	<u>725</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(97)</u>	<u>628</u>	<u>725</u>
Retained earnings at beginning of year.....	6,615	6,615	0
Prior year encumbrances appropriated.....	76	76	0
Retained earnings at end of year.....	<u>\$6,594</u>	<u>\$7,319</u>	<u>\$725</u>

**LUCAS COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
 (NON-GAAP BUDGETARY BASIS)
 ALL INTERNAL SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	SELF-FUNDED WORKER'S COMP.		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$3,446	\$3,532	\$86
Miscellaneous.....	-	-	0
<i>Total operating revenues.....</i>	<u>3,446</u>	<u>3,532</u>	<u>86</u>
Operating expenses:			
Personal services.....	200	193	7
Contract services.....	128	77	51
Materials and supplies.....	3	3	0
Capital outlay.....	6	4	2
Claim payments.....	2,500	1,941	559
Employee medical benefits.....	-	-	0
<i>Total operating expenses.....</i>	<u>2,837</u>	<u>2,218</u>	<u>619</u>
<i>Operating income.....</i>	609	1,314	705
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income before operating transfers.....</i>	609	1,314	705
Operating transfers in.....	-	-	0
<i>Net income.....</i>	609	1,314	705
Retained earnings at beginning of year.....	15,089	15,089	0
Prior year encumbrances appropriated.....	7	7	0
Retained earnings at end of year.....	<u>\$15,705</u>	<u>\$16,410</u>	<u>\$705</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	SELF-FUNDED DENTAL INSURANCE		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services.....	\$1,989	\$1,749	(\$240)
Miscellaneous.....	-	5	5
<i>Total operating revenues.....</i>	<u>1,989</u>	<u>1,754</u>	<u>(235)</u>
Operating expenses:			
Personal services.....	-	-	0
Contract services.....	71	71	0
Materials and supplies.....	-	-	0
Capital outlay.....	-	-	0
Claim payments.....	-	-	0
Employee medical benefits.....	1,927	1,926	1
<i>Total operating expenses.....</i>	<u>1,998</u>	<u>1,997</u>	<u>1</u>
<i>Operating income (loss).....</i>	<u>(9)</u>	<u>(243)</u>	<u>(234)</u>
Nonoperating revenues:			
Interest income.....	-	-	0
<i>Total nonoperating revenues.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (loss) before operating transfers.....</i>	<u>(9)</u>	<u>(243)</u>	<u>(234)</u>
Operating transfers in.....	-	-	0
<i>Net income (loss).....</i>	<u>(9)</u>	<u>(243)</u>	<u>(234)</u>
Retained earnings (deficit) at beginning of year.....	(115)	(115)	0
Prior year encumbrances appropriated.....	124	124	0
Retained earnings (deficit) at end of year.....	<u>\$0</u>	<u>(\$234)</u>	<u>(\$234)</u>

LUCAS COUNTY, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL-(continued)
(NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	TOTAL		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Operating revenues:			
Charges for services.....	\$26,077	\$26,039	(\$38)
Miscellaneous.....	181	208	27
<i>Total operating revenues.....</i>	<u>26,258</u>	<u>26,247</u>	<u>(11)</u>
Operating expenses:			
Personal services.....	1,258	1,228	30
Contract services.....	2,915	2,473	442
Materials and supplies.....	1,395	1,236	159
Capital outlay.....	58	43	15
Claim payments.....	3,057	2,005	1,052
Employee medical benefits.....	21,773	21,312	461
<i>Total operating expenses.....</i>	<u>30,456</u>	<u>28,297</u>	<u>2,159</u>
<i>Operating income (loss).....</i>	<u>(4,198)</u>	<u>(2,050)</u>	<u>2,148</u>
Nonoperating revenues:			
Interest income.....	280	286	6
<i>Total nonoperating revenues.....</i>	<u>280</u>	<u>286</u>	<u>6</u>
<i>Income (loss) before operating transfers.....</i>	<u>(3,918)</u>	<u>(1,764)</u>	<u>2,154</u>
Operating transfers in.....	10	-	(10)
<i>Net income (loss).....</i>	<u>(3,908)</u>	<u>(1,764)</u>	<u>2,144</u>
Retained earnings at beginning of year.....	23,933	23,933	0
Prior year encumbrances appropriated.....	3,018	3,018	0
Retained earnings at end of year.....	<u>\$23,043</u>	<u>\$25,187</u>	<u>\$2,144</u>

**LUCAS COUNTY, OHIO
FIDUCIARY FUNDS
December 31, 1999**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

continued

LUCAS COUNTY, OHIO
FIDUCIARY FUNDS-(continued)
DECEMBER 31, 1999

Agency Funds-(continued)

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

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

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

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

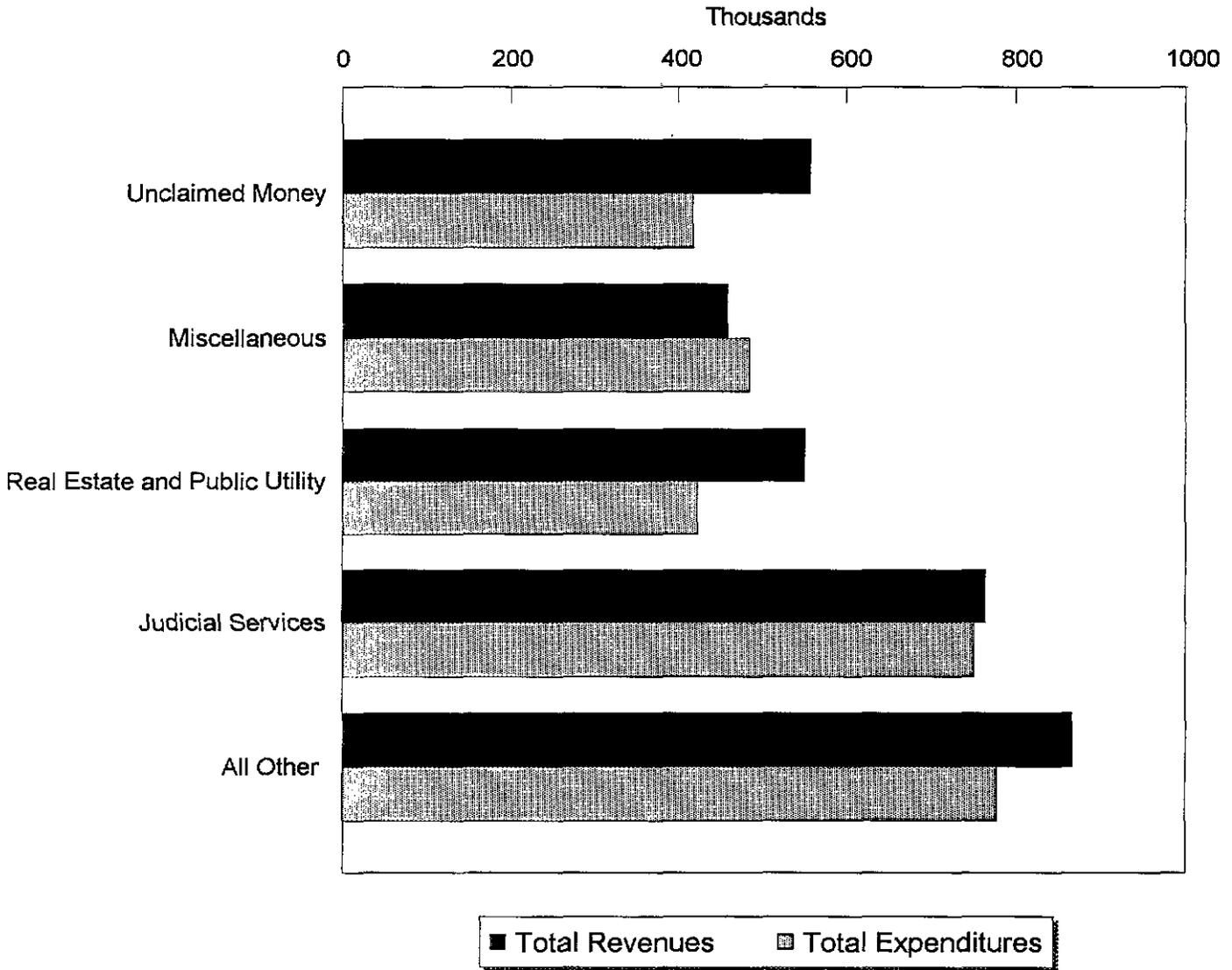
Other Agency Funds- To maintain and account for resources and uses for: taxes, research, deposits, licenses and estate. Other Agency funds include:

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

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

Combining Chart of Revenues and Expenditures

All Expendable Trust Funds



Year Ended December 31, 1999

**COMBINING BALANCE SHEET
ALL FIDUCIARY FUND TYPES
DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Expendable Trust Funds</u>				
	<u>Unclaimed Money Trust</u>	<u>Miscel- laneous Trust</u>	<u>Real Estate and Public Utility Settlement Trust</u>	<u>Cash Taps Trust</u>	<u>General Trust</u>
Assets:					
Pooled cash and cash equivalents.....	\$210	\$4	\$172	\$1	\$9
Segregated cash.....	-	-	-	-	-
Pooled investments.....	1,251	23	1,030	5	51
<i>Total assets</i>	<u>\$1,461</u>	<u>\$27</u>	<u>\$1,202</u>	<u>\$6</u>	<u>\$60</u>
Liabilities:					
Accounts Payable.....	\$16	\$1	\$25	\$2	\$-
Accrued wages and benefits.....	-	-	-	-	-
Unapportioned monies.....	-	-	-	-	-
Deposits held due to others.....	-	-	-	-	-
Payroll withholdings.....	-	-	-	-	-
<i>Total liabilities</i>	16	1	25	2	0
Fund balances:					
Undesignated.....	1,445	26	1,177	4	60
<i>Total fund balances</i>	<u>1,445</u>	<u>26</u>	<u>1,177</u>	<u>4</u>	<u>60</u>
<i>Total liabilities and fund balances</i>	<u>\$1,461</u>	<u>\$27</u>	<u>\$1,202</u>	<u>\$6</u>	<u>\$60</u>

Expendable Trust Funds

<u>Juvenile Assistance Trust</u>	<u>Judicial Services Trust</u>	<u>Other Trust Funds</u>	<u>Total Expendable Trust Funds</u>	<u>Total Agency Funds</u>	<u>Total</u>
\$37	\$402	\$22	857	\$22,807	\$23,664
-	-	-	-	7,135	7,135
<u>224</u>	<u>2,401</u>	<u>132</u>	<u>5,117</u>	<u>-</u>	<u>5,117</u>
<u>\$261</u>	<u>\$2,803</u>	<u>\$154</u>	<u>\$5,974</u>	<u>\$29,942</u>	<u>\$35,916</u>
\$11	\$201	\$2	258	-	258
-	-	2	2	-	2
-	-	-	0	21,258	21,258
-	-	-	0	7,282	7,282
-	-	-	0	1,402	1,402
<u>11</u>	<u>201</u>	<u>4</u>	<u>260</u>	<u>29,942</u>	<u>30,202</u>
<u>250</u>	<u>2,602</u>	<u>150</u>	<u>5,714</u>	<u>0</u>	<u>5,714</u>
<u>250</u>	<u>2,602</u>	<u>150</u>	<u>5,714</u>	<u>0</u>	<u>5,714</u>
<u>\$261</u>	<u>\$2,803</u>	<u>\$154</u>	<u>\$5,974</u>	<u>\$29,942</u>	<u>\$35,916</u>

**LUCAS COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>Unclaimed Money Trust</u>	<u>Miscel- laneous Trust</u>	<u>Real Estate and Public Utility Settlement Trust</u>	<u>Cash Taps Trust</u>
Revenues:				
Miscellaneous.....	\$557	\$459	\$551	\$69
<i>Total revenues.....</i>	557	459	551	69
Expenditures:				
Current:				
Miscellaneous.....	418	485	423	66
<i>Total expenditures.....</i>	418	485	423	66
Excess of revenue over (under) expenditures.....	139	(26)	128	3
Fund balance at beginning of year.....	1,306	52	1,049	1
Fund balance at end of year.....	<u>\$1,445</u>	<u>\$26</u>	<u>\$1,177</u>	<u>\$4</u>

<u>General Trust</u>	<u>Juvenile Assistance Trust</u>	<u>Contingencies Trust</u>	<u>Judicial Services Trust</u>	<u>Other Trust Funds</u>	<u>Total</u>
<u>\$195</u>	<u>\$52</u>	<u>\$197</u>	<u>\$764</u>	<u>\$354</u>	<u>3,198</u>
195	52	197	764	354	3,198
<u>183</u>	<u>62</u>	<u>197</u>	<u>751</u>	<u>270</u>	<u>2,855</u>
<u>183</u>	<u>62</u>	<u>197</u>	<u>751</u>	<u>270</u>	<u>2,855</u>
12	(10)	0	13	84	343
<u>48</u>	<u>260</u>	<u>0</u>	<u>2,589</u>	<u>66</u>	<u>5,371</u>
<u>\$60</u>	<u>\$250</u>	<u>\$0</u>	<u>\$2,602</u>	<u>\$150</u>	<u>\$5,714</u>

**LUCAS COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
Payroll Fund				
Assets:				
Pooled cash and cash equivalents.....	\$1,231	\$150,598	\$150,427	\$1,402
Liabilities:				
Payroll withholdings.....	\$1,231	\$150,598	\$150,427	\$1,402
Real Estate Fund				
Assets:				
Pooled cash and cash equivalents.....	\$12,684	\$339,976	\$340,720	\$11,940
Liabilities:				
Unapportioned monies.....	\$12,684	\$339,976	\$340,720	\$11,940
General Personal Fund				
Assets:				
Pooled cash and cash equivalents.....	\$2,716	\$81,609	\$81,830	\$2,495
Liabilities:				
Unapportioned monies.....	\$2,716	\$81,609	\$81,830	\$2,495
Prosecutor				
Assets:				
Segregated cash.....	\$190	\$235	\$223	\$202
Liabilities:				
Deposits.....	\$190	\$235	\$223	\$202
Estate Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	\$4,811	\$13,969	\$13,064	\$5,716
Liabilities:				
Unapportioned monies.....	\$4,811	\$13,969	\$13,064	\$5,716
Hotel Lodging Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	\$332	\$3,576	\$3,814	\$94
Liabilities:				
Unapportioned monies.....	\$332	\$3,576	\$3,814	\$94

**LUCAS COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS-(continued)
 YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>Beginning Balance January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance December 31, 1999</u>
Local Government Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$0</u>	<u>\$39,652</u>	<u>\$39,652</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$39,652</u>	<u>\$39,652</u>	<u>\$0</u>
Auto License Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$0</u>	<u>\$3,600</u>	<u>\$3,579</u>	<u>\$21</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$3,600</u>	<u>\$3,579</u>	<u>\$21</u>
Gasoline Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$0</u>	<u>\$553</u>	<u>\$555</u>	<u>(\$2)</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$553</u>	<u>\$555</u>	<u>(\$2)</u>
Trailer Tax Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$157</u>	<u>\$1,360</u>	<u>\$1,325</u>	<u>\$192</u>
Liabilities:				
Unapportioned monies.....	<u>\$157</u>	<u>\$1,360</u>	<u>\$1,325</u>	<u>\$192</u>
Subdivision Advance Fund				
Assets:				
Pooled cash and cash equivalents.....	<u>\$0</u>	<u>\$326,326</u>	<u>\$326,319</u>	<u>\$7</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$326,326</u>	<u>\$326,319</u>	<u>\$7</u>

continued

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS-(continued)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
Undivided Interest Fund				
Assets:				
Pooled cash and cash equivalents.....	(\$20)	\$10,944	\$10,920	\$4
Liabilities:				
Unapportioned monies.....	(\$20)	\$10,944	\$10,920	\$4
Clerk of Courts				
Assets:				
Segregated cash.....	\$2,736	\$45,718	\$45,439	\$3,015
Liabilities:				
Deposits.....	\$2,736	\$45,718	\$45,439	\$3,015
Common Pleas Court				
Assets:				
Segregated cash.....	\$30	\$1,570	\$1,488	\$112
Liabilities:				
Deposits.....	\$30	\$1,570	\$1,488	\$112
Common Pleas Court-Probate Court				
Assets:				
Segregated cash.....	\$204	\$1,338	\$1,359	\$183
Liabilities:				
Deposits.....	\$204	\$1,338	\$1,359	\$183
Child Support Enforcement Agency				
Assets:				
Segregated cash.....	\$533	\$92,405	\$92,312	\$626
Liabilities:				
Deposits.....	\$533	\$92,405	\$92,312	\$626
Juvenile Court				
Assets:				
Segregated cash.....	\$171	\$741	\$729	\$183
Liabilities:				
Deposits.....	\$171	\$741	\$729	\$183

continued

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS-(continued)
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
Sheriff				
Assets:				
Segregated cash.....	\$257	\$6,035	\$6,024	\$268
Liabilities:				
Deposits.....	\$257	\$6,035	\$6,024	\$268
Children Services				
Assets:				
Segregated cash.....	\$1,006	\$1,805	\$1,857	\$954
Liabilities:				
Deposits.....	\$1,006	\$1,805	\$1,857	\$954
T.I.P.P. Program				
Assets:				
Segregated cash.....	\$1,516	\$4,965	\$4,889	\$1,592
Liabilities:				
Deposits.....	\$1,516	\$4,965	\$4,889	\$1,592
Other Agency Funds				
Assets:				
Pooled cash and cash equivalents.....	\$482	\$3,076	\$2,620	\$938
Liabilities:				
Deposits held due to others.....	\$133	\$841	\$827	\$147
Unapportioned monies.....	349	2,235	1,793	791
Total Liabilities.....	\$482	\$3,076	\$2,620	\$938
Total				
Assets:				
Pooled cash and cash equivalents.....	\$22,393	\$975,239	\$974,825	\$22,807
Segregated cash.....	6,643	154,812	154,320	7,135
Total Assets.....	\$29,036	\$1,130,051	\$1,129,145	\$29,942
Liabilities:				
Unapportioned monies.....	\$21,029	\$823,800	\$823,571	\$21,258
Deposits.....	6,776	155,653	155,147	7,282
Payroll withholding.....	1,231	150,598	150,427	1,402
Total Liabilities.....	\$29,036	\$1,130,051	\$1,129,145	\$29,942

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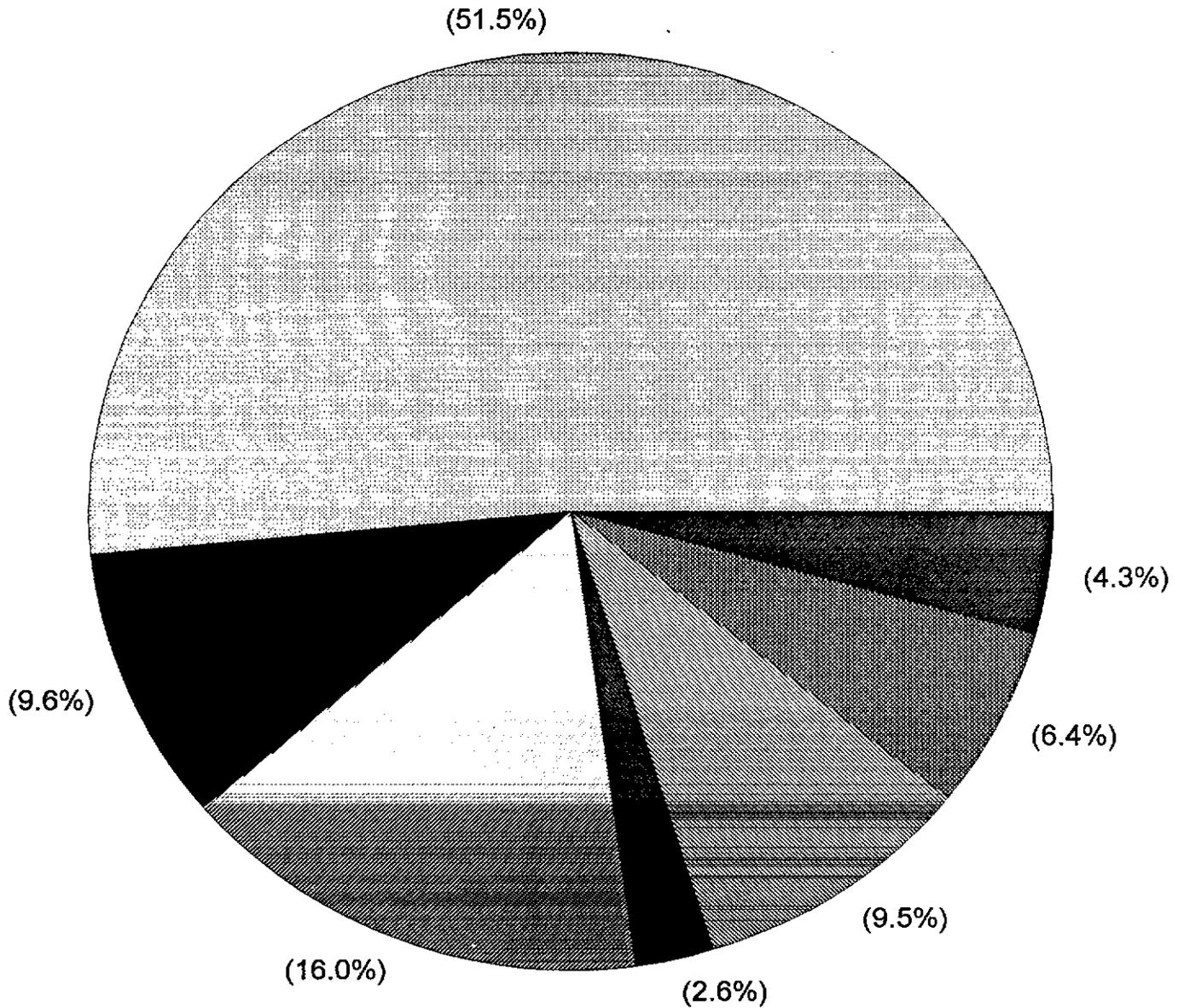
**LUCAS COUNTY, OHIO
GENERAL FIXED ASSETS ACCOUNT GROUP
DECEMBER 31, 1999**

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

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

General Fixed Assets by Function

All General Fixed Assets



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

Year Ended December 31, 1999

LUCAS COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS ACTIVITY BY SOURCE
DECEMBER 31, 1999
(Amounts in 000's)

<u>General Fixed Assets</u>	<u>Balance December 31, 1999</u>
Land.....	\$14,940
Building, structures and improvements.....	124,197
Furniture, fixtures and equipment.....	24,970
Construction-in-progress.....	<u>3,874</u>
<i>Total general fixed assets</i>	<u>\$167,981</u>

<u>Investment by Fund In General Fixed Assets</u>	<u>Balance December 31, 1999</u>
Acquired before January 1, 1984.....	\$38,076
General Fund.....	87,717
Special Revenue Funds.....	22,882
Capital Projects Funds.....	<u>19,306</u>
<i>Total investment in general fixed assets</i>	<u>\$167,981</u>

LUCAS COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
DECEMBER 31, 1999
(Amounts in 000's)

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings Structures and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Total</u>
General Government				
<i>Legislative and executive</i>				
Commissioners.....	-\$9,910	\$70,715	\$254	\$80,879
Auditor-real estate.....	-	-	-	0
Data processing.....	-	-	2,060	2,060
Other legislative and executive.....	-	73	1,538	1,611
<i>Judicial</i>				
Courts.....	-	497	1,159	1,656
Courts support.....	8	65	324	397
Courts administration.....	647	12,653	339	13,639
Other judicial.....	-	-	128	128
<i>Total general government.....</i>	<u>10,565</u>	<u>84,003</u>	<u>5,802</u>	<u>100,370</u>
Public safety				
Coroner.....	-	-	26	26
Sheriff.....	2,646	18,516	1,317	22,479
Other public safety.....	-	-	3,741	3,741
<i>Total public safety.....</i>	<u>2,646</u>	<u>18,516</u>	<u>5,084</u>	<u>26,246</u>
Public works				
Highways and streets.....	-	465	3,855	4,320
<i>Total public works.....</i>	<u>0</u>	<u>465</u>	<u>3,855</u>	<u>4,320</u>
Health				
Mental health.....	-	-	3,004	3,004
Mental retardation.....	685	5,969	5,134	11,788
Other health.....	67	407	365	839
<i>Total health.....</i>	<u>752</u>	<u>6,376</u>	<u>8,503</u>	<u>15,631</u>
Human services				
Public assistance.....	810	8,501	936	10,247
Children services.....	-	-	184	184
Other human services.....	-	-	35	35
<i>Total human services.....</i>	<u>810</u>	<u>8,501</u>	<u>1,155</u>	<u>10,466</u>
Recreation				
Recreation.....	167	6,336	571	7,074
<i>Total recreation.....</i>	<u>167</u>	<u>6,336</u>	<u>571</u>	<u>7,074</u>
Construction				
Construction-in-progress.....	-	3,874	-	3,874
<i>Total construction.....</i>	<u>0</u>	<u>3,874</u>	<u>0</u>	<u>3,874</u>
<i>Total general fixed assets.....</i>	<u>\$14,940</u>	<u>\$128,071</u>	<u>\$24,970</u>	<u>\$167,981</u>

LUCAS COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

<u>Function and Activity</u>	<u>Balance January 1, 1999</u>	<u>Current Year</u>		<u>Balance December 31, 1999</u>
		<u>Additions</u>	<u>Deletions</u>	
General Government				
<i>Legislative and executive</i>				
Commissioners.....	\$80,976	\$180	\$277	\$80,879
Auditor-real estate.....	35	-	35	0
Data processing.....	1,222	1,191	353	2,060
Other legislative and executive.....	3,044	339	1,772	1,611
<i>Judicial</i>				
Courts.....	2,963	329	1,636	1,656
Courts support.....	674	11	288	397
Courts administration.....	13,694	72	127	13,639
Other judicial.....	275	8	155	128
<i>Total general government.....</i>	<u>102,883</u>	<u>2,130</u>	<u>4,643</u>	<u>100,370</u>
Public safety				
Coroner.....	34	5	13	26
Sheriff.....	22,433	313	267	22,479
Other public safety.....	4,320	7	586	3,741
<i>Total public safety.....</i>	<u>26,787</u>	<u>325</u>	<u>866</u>	<u>26,246</u>
Public works				
Highways and streets.....	4,588	277	545	4,320
<i>Total public works.....</i>	<u>4,588</u>	<u>277</u>	<u>545</u>	<u>4,320</u>
Health				
Mental health.....	3,079	403	478	3,004
Mental retardation.....	11,290	1,097	599	11,788
Other health.....	947	137	245	839
<i>Total health.....</i>	<u>15,316</u>	<u>1,637</u>	<u>1,322</u>	<u>15,631</u>
Human services				
Public assistance.....	10,541	-	294	10,247
Children services.....	2,983	36	2,835	184
Other human services.....	59	-	24	35
<i>Total human services.....</i>	<u>13,583</u>	<u>36</u>	<u>3,153</u>	<u>10,466</u>
Recreation				
Recreation.....	7,105	116	147	7,074
<i>Total recreation.....</i>	<u>7,105</u>	<u>116</u>	<u>147</u>	<u>7,074</u>
Construction				
Construction-in-progress.....	587	3,287	-	3,874
<i>Total construction.....</i>	<u>587</u>	<u>3,287</u>	<u>0</u>	<u>3,874</u>
<i>Total general fixed assets.....</i>	<u>\$170,849</u>	<u>\$7,808</u>	<u>\$10,676</u>	<u>\$167,981</u>

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LUCAS COUNTY, OHIO
DISCRETELY PRESENTED COMPONENT UNITS
December 31, 1999

Discretely Presented Component Units- are entities that are legally separate from the County but for which the county is financially accountable, or its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

Toledo Mud Hens Baseball Club, Inc. - is organized to own, manage, and operate a professional baseball club.

Lott Industries, Inc.,- is a nonprofit organization affiliated with the Lucas County Board of Mental Retardation and Developmental Disabilities (LCBMR/DD), a special revenue fund of the county. It provides employment for individuals with mental retardation and developmental disabilities by obtaining work competitively from the private and public sectors.

Community Living Options, Inc. - is a non-profit corporation that provides residential assistance and support services to individuals with mental retardation and developmental disabilities.

Preferred Properties, Inc. - and Affiliates is a not-for-profit corporation organized to provide affordable and accessible housing to persons with disabilities.

**LUCAS COUNTY, OHIO
COMBINING BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 1999
(Amounts in 000's)**

	<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Lott Industries Inc.</u>	<u>Preferred Properties Inc.</u>	<u>Comunity Living Options, Inc.</u>
Assets:				
Current assets-				
Pooled cash and cash equivalents.....	\$8	\$225	\$86	\$525
Investments.....	1,043	3,760	-	3,869
Receivables (net of allowances for uncollectables)				
Accounts.....	73	1,042	203	154
Prepaid expenses.....	14	46	20	6
Inventory: materials and supplies.....	<u>107</u>	<u>177</u>	<u>-</u>	<u>-</u>
Total current assets.....	1,245	5,250	309	4,554
Property, plant and equipment-				
Land.....	-	188	510	-
Buildings, structures and improvements.....	-	3,946	3,815	-
Furniture, fixtures and equipment.....	423	2,940	79	55
Less: accumulated depreciation.....	<u>(292)</u>	<u>(2,364)</u>	<u>(566)</u>	<u>(40)</u>
Total assets.....	<u>\$1,376</u>	<u>\$9,960</u>	<u>\$4,147</u>	<u>\$4,569</u>
Liabilities:				
Current liabilities-				
Accounts Payable.....	\$142	\$194	\$16	\$526
Accrued wages and benefits.....	33	162	18	-
Deferred revenue.....	56	-	-	-
Current portion of long-term debt.....	<u>-</u>	<u>140</u>	<u>10</u>	<u>-</u>
Total current liabilities.....	231	496	44	526
Notes Payable.....	-	-	15	-
Bonds Payable.....	-	1,235	-	-
Other long term obligations.....	<u>-</u>	<u>-</u>	<u>1,782</u>	<u>-</u>
Total liabilities.....	231	1,731	1,841	526
Equity:				
Fund Balance.....	-	8,229	2,306	4,043
Retained earnings - unreserved.....	<u>1,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund equity.....	<u>1,145</u>	<u>8,229</u>	<u>2,306</u>	<u>4,043</u>
Total liabilities and fund equity.....	<u>\$1,376</u>	<u>\$9,960</u>	<u>\$4,147</u>	<u>\$4,569</u>

Total

\$844
8,672

1,472
86
284

11,358

698

7,761
3,497
(3,262)

\$20,052

\$878
213
56
150

1,297

15
1,235
1,782

4,329

14,578
1,145

15,723

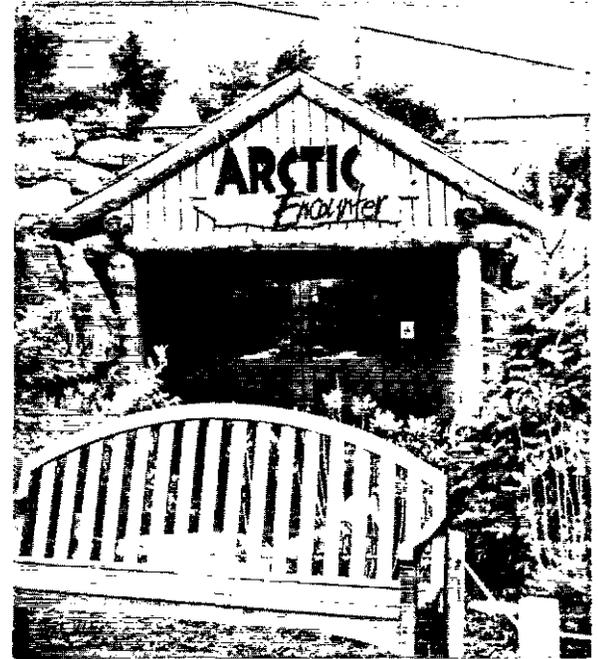
\$20,052

LUCAS COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DISCRETELY PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	<u>Lott Industries Inc.</u>	<u>Prefernd Properties Inc.</u>	<u>Community Living Options, Inc.</u>	<u>Total</u>
Revenues:				
Charges for services.....	5,640	304	-	\$5,944
Intergovernmental revenue.....	-	260	2,284	\$2,544
Miscellaneous revenue.....	1,172	89	448	\$1,709
<i>Total revenues.....</i>	<u>6,812</u>	<u>653</u>	<u>2,732</u>	<u>10,197</u>
Expenditures				
Current:				
Health.....	6,205	629	3,803	\$10,637
<i>Total expenditures.....</i>	<u>6,205</u>	<u>629</u>	<u>3,803</u>	<u>10,637</u>
<i>Excess revenue over (under) expenditures.....</i>	607	24	(1,071)	(440)
Fund balance at beginning of year.....	<u>7,622</u>	<u>2,282</u>	<u>5,114</u>	<u>\$15,018</u>
Fund balance at end of year.....	<u>\$8,229</u>	<u>\$2,306</u>	<u>\$4,043</u>	<u>\$14,578</u>

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Statistical Section



The Toledo Zoo unveiled its newest and most anticipated exhibit, the **Arctic Encounter** on January 7, 2000, featuring underwater viewing of polar bears and seals with an extensive interpretive area about life at the "top of the world".

The Polar bear exhibit features a land area of 6,000 square feet with a 1,600 square foot (12' deep) pool along with a fresh water stream that will be sporadically stocked with fish.

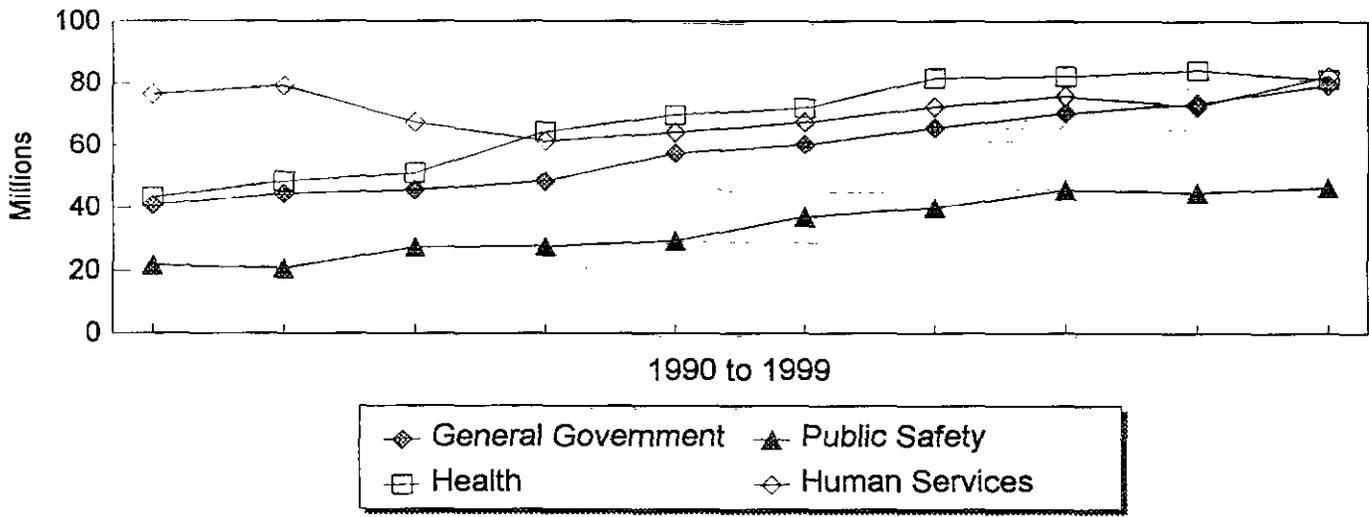
The harbor and grey seals enjoy a 4,000 square foot land exhibit and a 3,000 square foot (8-12' deep) pool that holds 210,000 gallons of chilled salt water.

There are seven salt-water streams and two waterfalls in the exhibits as well as many other natural features designed to make the residents feel at home.

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

General Governmental Expenditures by Function

Last Ten Fiscal Years



General Governmental Revenues by Source

Last Ten Fiscal Years

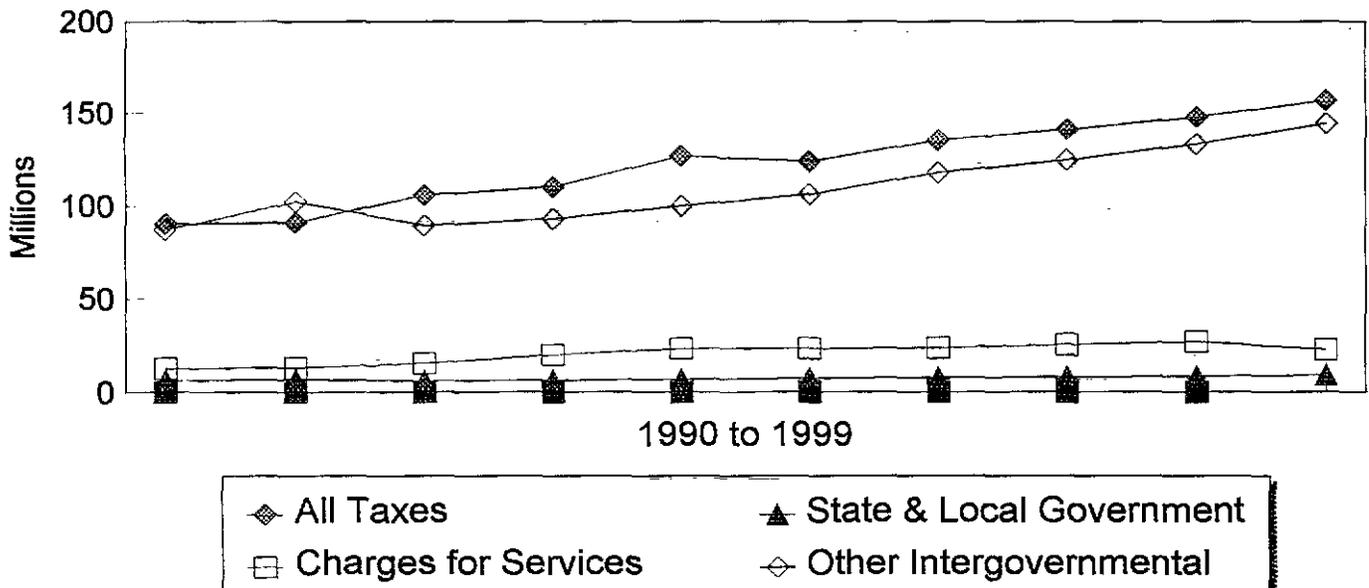


TABLE 1
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health</u>	<u>Human Services</u>
1990	\$40,703	\$21,710	\$8,656	\$42,320	\$76,461
1991	44,539	20,683	12,273	48,520	79,163
1992	45,805	27,373	11,229	51,194	67,334
1993	48,406	27,579	11,314	64,479	61,431
1994	57,490	29,531	10,126	69,735	64,307
1995	60,219	36,927	11,803	72,089	67,414
1996	65,572	39,990	13,233	81,577	72,418
1997	70,359	45,701	14,898	82,081	75,706
1998	73,476	44,937	15,151	84,043	72,653
1999	79,293	46,504	17,153	81,167	82,275

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

Source: Lucas County Auditor

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

<u>Fiscal Year</u>	<u>All Taxes</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Fines and Forfeits</u>	<u>State and Local Government Receipts</u>
1990	\$90,486	\$12,670	\$62	\$579	\$6,227
1991	91,100	12,788	70	521	6,381
1992	106,024	15,161	60	512	6,035
1993	110,250	19,894	60	561	6,322
1994	126,686	23,307	57	649	6,783
1995	123,809	23,068	50	583	7,258
1996	135,206	23,580	51	619	7,487
1997	141,051	25,182	53	693	7,852
1998	147,989	26,750	47	712	8,328
1999	157,224	22,641	44	808	8,815

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

<u>Conservation and Recreation</u>	<u>Miscellaneous</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>	<u>Fiscal Year</u>
\$4,323	\$6,563	\$7,032	\$7,925	\$215,693	1990
4,214	6,721	7,830	7,982	231,925	1991
4,370	2,127	9,377	7,974	226,783	1992
4,336	2,118	12,847	8,404	240,914	1993
4,706	2,451	21,656	9,098	269,100	1994
4,856	3,024	9,530	10,705	276,567	1995
4,828	3,573	13,634	23,115	317,940	1996
4,950	3,694	29,351	14,674	341,414	1997
5,730	4,275	11,050	16,309	327,624	1998
6,131	7,317	12,562	16,090	348,492	1999

<u>Other Inter- Governmental Receipts</u>	<u>Depository and Investment Earnings</u>	<u>Special Assessments</u>	<u>Miscellaneous</u>	<u>Total</u>	<u>Fiscal Year</u>
\$87,080	\$5,062	\$790	\$7,352	\$210,308	1990
102,077	4,254	916	8,721	226,828	1991
89,310	3,881	1,054	12,488	234,525	1992
93,153	4,265	1,624	12,896	249,025	1993
99,871	5,605	1,739	13,781	278,478	1994
106,201	8,196	1,356	15,749	286,270	1995
117,796	8,320	2,216	17,470	312,745	1996
124,563	9,871	1,801	23,741	334,807	1997
133,125	11,651	2,313	16,482	347,397	1998
144,563	7,527	2,122	22,110	365,854	1999

Real General Governmental Expenditures and Revenues

Last Ten Fiscal Years

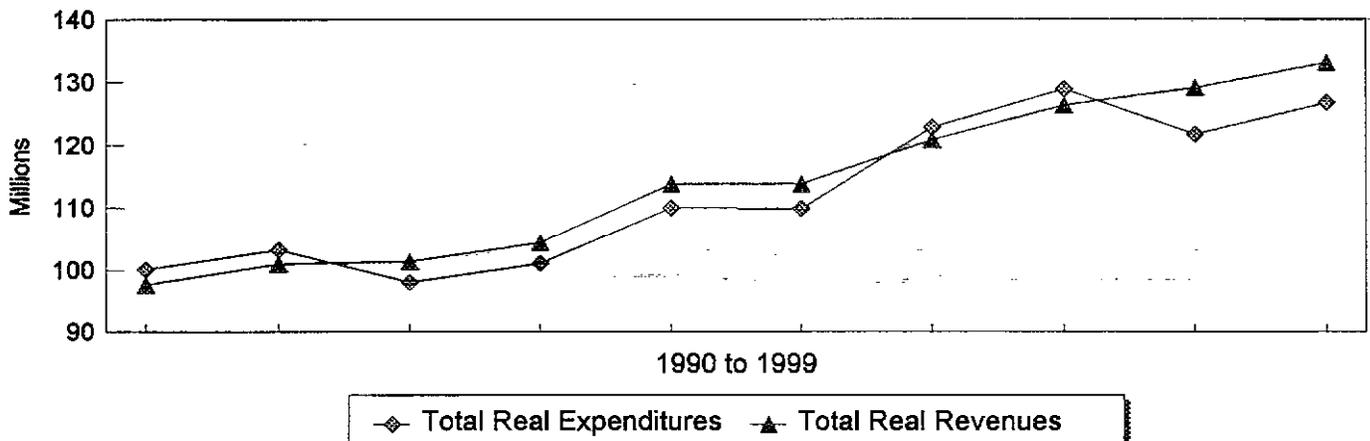


TABLE 3
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES AND REVENUES
ADJUSTED FOR INFLATION¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

<u>Fiscal Year</u>	<u>Total Nominal Expenditures</u>	<u>Total Nominal Revenues</u>	<u>Average² CPI-U</u>	<u>Total Real Expenditures</u>	<u>Total Real Revenues</u>	<u>Fiscal Year</u>
1990	\$215,693	\$210,308	391.4	\$100,021	\$97,524	1990
1991	231,925	226,828	408.0	103,173	100,905	1991
1992	226,783	234,525	420.3	97,933	101,276	1992
1993	240,914	249,025	432.9	101,007	104,408	1993
1994	269,100	278,478	444.0	110,004	113,837	1994
1995	276,567	286,270	456.5	109,960	113,818	1995
1996	317,940	312,745	469.9	122,805	120,799	1996
1997	341,414	334,807	480.8	128,882	126,388	1997
1998	327,624	347,397	488.3	121,777	129,127	1998
1999	348,492	365,854	499.0	126,756	133,071	1999

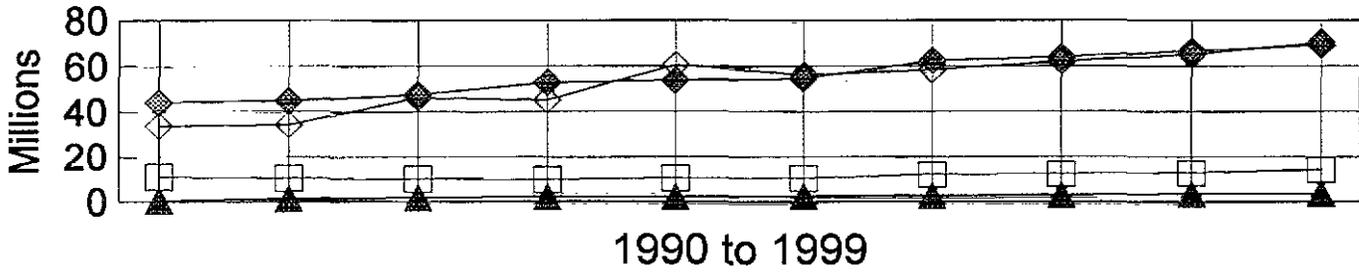
¹ Between 1989 and 1998 real expenditures increased by 26.7% or \$26.7 million, while real revenues increased by 36.4% or \$35.5 million over the same period.

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

Source: Lucas County Auditor

Tax Revenue by Source

Last Ten Fiscal Years



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

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

Fiscal Year	General Property Tax	Tangible ¹ Personal Tax	Property Transfer Tax	County ² Sales Tax	Total	Fiscal Year
1990	\$44,077	\$10,820	\$647	\$33,942	\$89,486	1990
1991	44,894	10,310	1,411	34,485	91,100	1991
1992	47,729	10,115	1,930	46,250	106,024	1992
1993	52,926	9,915	2,272	45,137	110,250	1993
1994	53,491	10,308	2,341	60,546	126,686	1994
1995	54,563	10,523	2,562	56,161	123,809	1995
1996	62,206	12,034	2,785	58,181	135,206	1996
1997	63,821	12,289	3,006	61,935	141,051	1997
1998	66,516	12,799	3,629	65,045	147,989	1998
1999	69,124	14,021	3,638	70,441	157,224	1999

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

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

Source: Lucas County Auditor

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

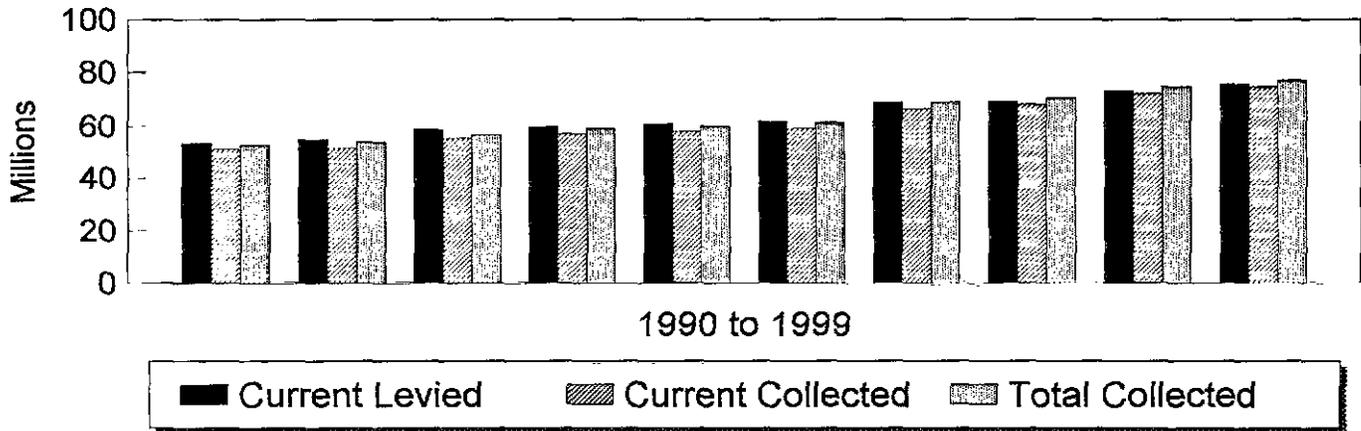
<u>Tax/Levy Collection Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Current Taxes Collected as a Percent of Taxes Levied-Current</u>	<u>Delinquent Taxes Collected</u>
1989/1990	\$53,482	\$51,071	95.49%	\$1,643
1990/1991	54,830	51,655	94.21%	2,116
1991/1992	58,694	55,208	94.06%	1,257
1992/1993	59,771	56,870	95.15%	2,045
1993/1994	60,952	57,852	94.91%	2,182
1994/1995	61,930	59,020	95.30%	2,422
1995/1996	68,897	66,619	96.69%	2,107
1996/1997	69,220	68,126	98.42%	2,268
1997/1998	73,217	72,021	98.37%	2,551
1998/1999	75,699	74,647	98.61%	2,467

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

Source: Lucas County Auditor

Property Tax Levies and Collections

Last Ten Fiscal Years



<u>Delinquent Taxes Collected as a Percent of Total Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Collections as a Percent of Taxes Levied-Current</u>	<u>Accumulated Delinquencies</u>	<u>Tax/Levy Collection Year</u>
3.12%	\$52,714	98.56%	5,185	1989/1990
3.94%	53,771	98.07%	5,675	1990/1991
2.23%	56,465	96.20%	7,021	1991/1992
3.47%	58,915	98.57%	7,107	1992/1993
3.63%	60,034	98.49%	7,100	1993/1994
3.94%	61,442	99.21%	6,227	1994/1995
3.07%	68,726	99.75%	5,972	1995/1996
3.22%	70,394	101.70%	5,977	1996/1997
3.42%	74,572	101.85%	5,796	1997/1998
3.20%	77,114	101.87%	5,760	1998/1999

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

Tax/Levy Collection Year	Real Property²		Personal Property³	
	Assessed	Estimated Actual	Assessed	Estimated Actual
1989/1990	\$3,671,201	\$10,489,146	\$845,833	\$3,132,715
1990/1991	3,759,968	10,742,766	809,109	3,236,436
1991/1992	4,090,020	11,685,771	781,574	3,126,296
1992/1993	4,110,479	11,744,226	732,320	2,929,280
1993/1994	4,180,059	11,943,026	750,332	3,001,328
1994/1995	4,441,482	12,689,949	764,626	3,058,504
1995/1996	4,481,813	12,805,180	801,851	3,207,404
1996/1997	4,550,925	13,002,643	841,559	3,366,236
1997/1998	5,014,699	14,327,711	862,362	3,449,448
1998/1999	5,100,496	14,572,846	869,274	3,477,096

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

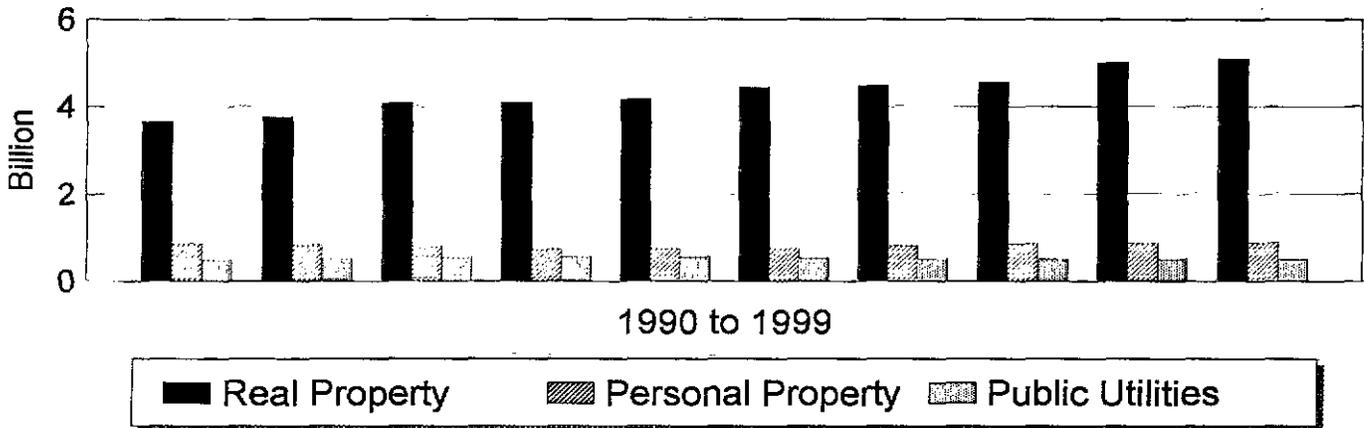
² The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note J-Property Tax Revenues" in the Notes to the Financial Statements.

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

Source: Lucas County Auditor

Assessed Value of Taxable Property

Last Ten Fiscal Years



Public Utility ^a				Assessed Value as a Percent of Estimated Actual Value	Tax/Levy Collection Year
Assessed	Estimated Actual	Assessed	Estimated Actual		
\$480,044	\$1,777,941	\$4,997,078	\$15,399,802	32.45%	1989/1990
511,390	1,894,037	5,080,467	15,873,239	32.01%	1990/1991
531,430	1,890,351	5,403,024	16,702,418	32.35%	1991/1992
551,401	1,969,289	5,394,200	16,642,795	32.41%	1992/1993
552,586	1,973,518	5,482,977	16,917,872	32.41%	1993/1994
518,515	1,831,238	5,724,623	17,579,691	32.56%	1994/1995
494,129	1,764,746	5,777,793	17,777,330	32.50%	1995/1996
490,200	1,750,714	5,882,684	18,119,593	32.47%	1996/1997
483,823	1,727,940	6,364,073	19,516,528	32.61%	1997/1998
487,012	1,739,329	6,453,593	19,777,882	32.63%	1998/1999

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

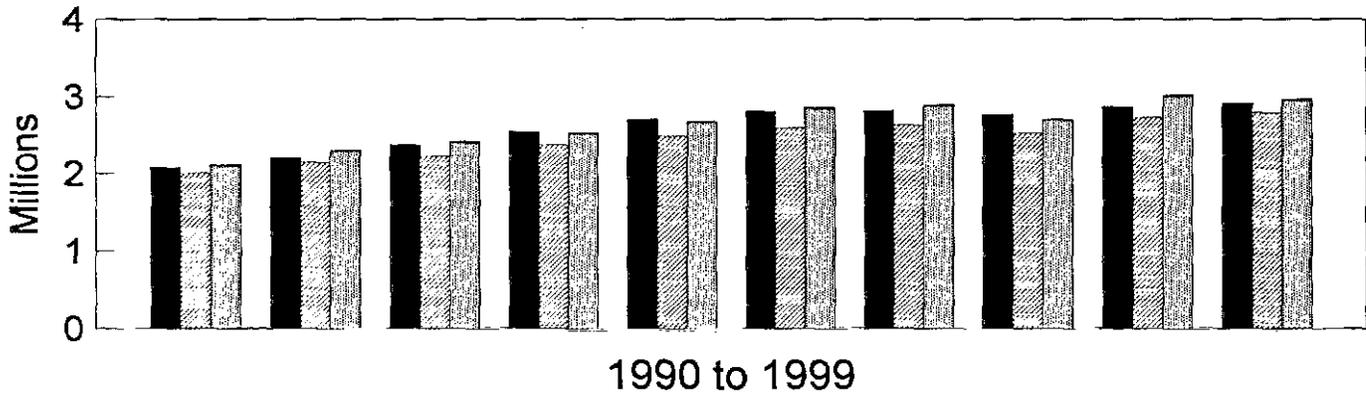
Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected
1989/1990	\$2,209	\$2,141	96.92%	\$154
1990/1991	2,368	2,224	93.92%	187
1991/1992	2,539	2,368	93.27%	160
1992/1993	2,704	2,487	91.97%	184
1993/1994	2,809	2,584	91.99%	268
1994/1995	2,810	2,630	93.59%	259
1995/1996	2,755	2,528	91.76%	172
1996/1997	2,864	2,729	95.29%	282
1997/1998	2,914	2,785	95.57%	172
1998/1999	3,125	2,891	92.51%	153

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

Source: Lucas County Auditor

Special Assessment Collections

Last Ten Fiscal Years



Current Levied
 Current Collected
 Total Collected

Delinquent Assessments Collected as a Percent of Assessment Levies

Total Assessments Collected

Total Collections as a Percent of Current Assessment Levies

Accumulated Delinquencies

Tax/Levy Collection Year

6.97%	\$2,295	103.89%	\$366	1989/1990
7.90%	2,411	101.82%	365	1990/1991
6.30%	2,528	99.57%	404	1991/1992
6.80%	2,671	98.78%	466	1992/1993
9.54%	2,852	101.53%	433	1993/1994
9.22%	2,889	102.81%	362	1994/1995
6.24%	2,700	98.00%	362	1995/1996
9.85%	3,011	105.13%	246	1996/1997
5.90%	2,957	101.48%	209	1997/1998
4.90%	3,045	97.44%	291	1998/1999

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

Taxable Year: Collection Year:	1989 1990	1990 1991	1991 1992	1992 1993
Lucas County Entities:				
General Fund.....	\$2.00	\$2.00	\$2.00	\$2.00
Board of Mental Retardation.....	3.50	3.50	3.50	4.50
Children Services Board.....	2.75	2.75	3.50	3.50
Community Mental Health.....	1.50	1.50	1.50	1.50
Emergency Medical Service.....	1.10	1.10	-	-
Senior Services.....	-	-	0.25	0.25
9-1-1 Emergency Telephone System..	0.50	0.50	0.50	0.50
Zoo (improvements).....	0.50	0.50	0.50	0.50
Zoo (operating).....	0.70	0.70	0.70	0.70
<i>Total Lucas County Entities.....</i>	<u>12.55</u>	<u>12.55</u>	<u>12.45</u>	<u>13.45</u>
Other Entities:				
Metroparks.....	1.00	1.00	1.00	1.00
Toledo-Lucas County Port Authority.....	0.35	0.35	0.35	0.35
Toledo-Lucas County Library.....	1.00	1.00	1.00	1.00
Toledo Area Regional Transportation Authority ²	2.50	2.50	2.50	2.50
<i>Total Rates.....</i>	<u>\$17.40</u>	<u>\$17.40</u>	<u>\$17.30</u>	<u>\$18.30</u>

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

² Tarta is not levied in every county taxing district.

Source: Lucas County Auditor

<u>1993</u> <u>1994</u>	<u>1994</u> <u>1995</u>	<u>1995</u> <u>1996</u>	<u>1996</u> <u>1997</u>	<u>1997</u> <u>1998</u>	<u>1998</u> <u>1999</u>
\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
4.50	4.50	4.50	4.50	4.50	4.50
3.50	3.50	3.50	3.50	3.50	3.50
1.50	1.50	1.50	1.50	1.50	1.50
-	-	-	-	-	-
0.25	0.25	0.25	0.25	0.25	0.25
0.50	0.50	0.50	0.70	0.70	0.70
0.50	0.50	1.00	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
13.45	13.45	13.95	14.10	14.10	14.10
1.00	1.00	1.00	1.00	1.00	1.40
0.40	0.40	0.40	0.40	0.40	0.40
1.00	1.00	1.85	1.85	1.85	1.85
2.50	2.50	2.50	2.50	2.50	2.50
<u>\$18.35</u>	<u>\$18.35</u>	<u>\$19.70</u>	<u>\$19.85</u>	<u>\$19.85</u>	<u>\$20.25</u>

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

Taxable Year: Collection Year:	1989 1990	1990 1991	1991 1992	1992 1993
School Districts:				
Anthony Wayne.....	\$56.10	\$56.10	\$56.10	\$62.90
Evergreen.....	40.30	39.70	39.70	39.70
Maumee.....	45.90	51.40	52.60	57.40
Oregon.....	36.30	42.30	42.30	42.30
Otsego.....	44.50	44.50	44.50	52.50
Ottawa Hills.....	86.70	90.20	90.20	97.90
Springfield.....	57.90	57.90	61.80	61.80
Swanton.....	51.40	53.60	56.20	56.20
Sylvania.....	56.30	56.20	57.05	62.30
Toledo.....	51.90	51.90	58.80	58.60
Washington.....	52.10	52.10	52.10	52.10
Joint Vocational School Districts:				
Four County.....	3.20	3.20	3.20	3.20
Penta County.....	2.20	2.20	2.20	2.20
Townships:				
Harding.....	3.30	3.30	3.30	3.30
Jerusalem.....	9.75	9.75	9.75	9.75
Monclova.....	4.90	4.90	4.90	4.90
Providence.....	4.20	4.20	4.45	6.45
Richfield.....	8.10	5.30	5.30	5.30
Spencer.....	4.50	4.50	4.50	6.00
Springfield.....	6.30	6.30	6.30	6.30
Swanton.....	4.70	5.40	5.40	5.40
Sylvania.....	15.30	15.30	15.30	16.40
Washington.....	16.10	17.20	17.20	19.20
Waterville.....	7.80	8.80	8.10	9.30
Municipalities:				
Village of Berkey.....	3.00	3.00	3.00	3.00
Village of Harbor View.....	7.00	7.00	7.00	7.00
Village of Holland.....	2.00	2.00	2.00	2.00
City of Maumee.....	4.20	4.10	4.20	4.40
City of Oregon.....	3.50	3.50	3.50	3.50
Village of Ottawa Hills.....	4.10	4.10	4.10	4.10
Village of Swanton.....	3.00	3.00	3.00	3.00
City of Sylvania.....	4.95	5.75	5.75	5.75
City of Toledo.....	4.40	4.40	4.40	4.40
Village of Waterville.....	3.50	3.50	3.50	3.50
Village of Whitehouse.....	3.70	3.50	3.50	3.50

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

Source: Lucas County Auditor

<u>1993</u> <u>1994</u>	<u>1994</u> <u>1995</u>	<u>1995</u> <u>1996</u>	<u>1996</u> <u>1997</u>	<u>1997</u> <u>1998</u>	<u>1998</u> <u>1999</u>
\$62.90	\$62.90	\$66.80	\$66.80	\$64.50	\$64.50
39.70	39.70	42.90	42.90	39.70	39.70
57.40	57.40	59.60	64.50	62.30	62.30
42.30	45.80	45.80	49.20	49.20	49.20
51.80	51.80	52.60	51.80	57.20	49.11
97.90	97.90	104.30	104.30	107.05	107.05
60.80	65.20	67.40	67.40	64.20	64.20
56.20	56.00	65.16	64.60	62.10	62.05
62.30	62.30	63.90	68.20	66.30	66.30
57.80	57.70	57.80	57.80	57.80	57.80
56.80	56.80	56.80	61.70	61.70	61.70
3.20	3.20	3.20	3.20	3.20	3.20
2.20	2.20	2.20	2.20	2.20	2.20
3.30	3.30	3.30	3.30	3.30	3.30
9.75	9.75	9.75	9.75	9.75	9.75
4.90	5.20	5.20	5.20	5.20	5.20
6.45	6.45	6.45	6.45	4.45	6.95
5.30	5.30	5.30	7.20	7.20	7.20
6.00	6.00	6.00	6.00	6.00	6.00
6.30	6.30	6.30	8.10	8.10	8.10
4.70	4.90	5.20	5.20	5.20	6.10
16.40	16.40	16.40	16.40	16.40	16.40
19.20	19.20	19.20	19.50	19.50	19.50
9.30	9.30	9.30	9.30	9.30	9.30
3.00	3.00	3.00	3.00	3.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
2.00	2.00	0.80	0.80	0.80	0.80
4.20	4.10	4.00	4.00	4.00	3.85
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
3.00	3.00	3.00	3.00	3.00	3.00
5.75	6.25	6.25	6.25	6.25	6.40
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50

TABLE 9
LUCAS COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(Dollar Amounts in 000's)

<u>Fiscal Year</u>	<u>Total(ii) Population</u>	<u>Assessed¹ Values</u>	<u>Gross General(i) Bonded Debt</u>	<u>Less Debt (i) Service Fund Balance</u>
1990	462,361	\$4,987,696	\$38,435	469
1991	465,000	5,085,845	36,790	642
1992	467,600	5,410,519	39,225	446
1993	467,500	5,432,199	37,355	857
1994	467,500	5,482,977	47,542	914
1995	457,100	5,724,623	49,250	810
1996	452,691	5,777,793	68,325	1,029
1997	452,400	5,882,684	75,500	7,372
1998	448,300	6,360,884	67,900	6,652
1999	447,300	6,453,593	60,060	5,986

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

Source (i): Lucas County Auditor
Source (ii): Toledo Regional Growth Partnership

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

<u>Fiscal¹ Year</u>	<u>General Obligation Principal</u>	<u>General Obligation Interest</u>	<u>Total² General Obligation Debt Service</u>	<u>Total¹ General Governmental Expenditures</u>
1990	\$1,645	\$2,090	\$3,735	\$215,693
1991	1,645	2,710	4,355	231,925
1992	1,650	3,095	4,745	226,783
1993	1,870	2,724	4,594	240,914
1994	1,905	2,599	4,504	269,100
1995	2,942	3,288	6,230	276,567
1996	14,845	3,588	18,433	317,940
1997	6,425	3,971	10,396	341,414
1998	7,600	4,203	11,803	327,624
1999	7,840	3,815	11,655	348,492

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

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

Source: Lucas County Auditor

<u>Net General Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Per Capita Net General Bonded Debt</u>	<u>Fiscal Year</u>
\$37,966	0.761%	82.11	1990
36,148	0.711%	77.74	1991
38,779	0.717%	82.93	1992
36,498	0.672%	78.07	1993
46,628	0.850%	99.74	1994
48,440	0.846%	105.97	1995
67,296	1.165%	148.66	1996
68,128	1.158%	150.59	1997
61,248	0.963%	136.62	1998
54,070	0.838%	120.88	1999

<u>Ratio of Total Debt Service to General Governmental Expenditures</u>	<u>Fiscal Year</u>
1.73%	1990
1.88%	1991
2.09%	1992
1.91%	1993
1.67%	1994
2.25%	1995
5.80%	1996
3.04%	1997
3.60%	1998
3.34%	1999

TABLE 11
LUCAS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
FOR FISCAL YEAR ENDED December 31, 1999
(Amounts in 000's)

Direct legal debt limitation¹:		
3.0% of the first \$100,000 assessed valuation.....		\$3,000
1.5% on excess of \$100,000-not in excess of \$300,000.....		3,000
2.5% on the amount in excess of \$300,000 ²		<u>153,838</u>
<i>Total direct legal debt limitation</i>		159,838
<i>Total of all county debt outstanding</i> ³	\$77,437	
<i>Less:</i>		
Special assessment bonds and notes (self-supporting) ³	11,155	
Correctional facilities bonds (4).....	<u>7,854</u>	
<i>Total exempt debt</i>		(19,009)
<i>Less:</i>		
Available equity in debt service fund as of December 31, 1998.....		<u>(5,986)</u>
<i>Total net indebtedness (voted and unvoted) subject to direct debt limitation</i>		<u>52,442</u>
<i>Direct legal debt margin</i>		<u>\$107,396</u>
Unvoted debt limitation (subject to 1% of County assessed valuation).....	64,535	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....		<u>(29,007)</u>
<i>Total unvoted legal debt margin</i>		<u>\$35,528</u>

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

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

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

⁴ Excluded by state statute.

Source: Lucas County Auditor

TABLE 12
LUCAS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 1999
(Amounts in 000's)

	<u>Debt Outstanding</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct debt:			
Lucas County ¹	\$65,980	100.0%	\$65,980
Overlapping debt:			
Municipalities:²			
All cities and villages within			
Lucas County.....	164,817	100.0%	164,817
Swanton Village.....	510	3.46%	18
School districts:³			
All school districts			
within Lucas County.....	48,748	100.0%	48,748
Anthony Wayne local.....	13,894	97.2%	13,505
Overlapping debt.....	<u>227,969</u>	99.6%	<u>227,088</u>
Total direct and overlapping debt...	<u>\$293,949</u>	99.7%	<u>\$293,068</u>

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

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

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

Chart of Direct and Overlapping Debt as of December 31, 1999

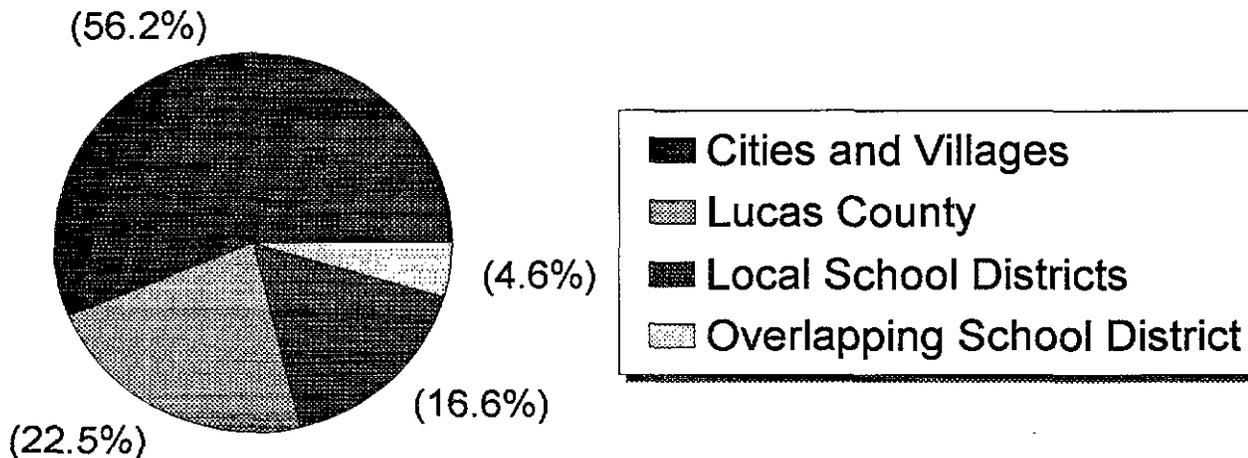


TABLE 13
LUCAS COUNTY, OHIO
PROPERTY VALUES, BANK DEPOSITS AND CONSTRUCTION ACTIVITY
LAST TEN FISCAL YEARS
(Dollar Amounts in 000's)

Fiscal Year	Assessed Values of' Real, Personal and Utility Property(i)	Certified Bank Deposits (ii)	Valuation of² Construction (iii)	Total² Permits Issued (iii)
1990	\$4,987,696	\$4,479,666	\$202,198	10,200
1991	5,085,845	4,588,277	176,450	9,961
1992	5,410,519	4,439,618	258,451	10,163
1993	5,432,199	3,124,897	230,814	10,462
1994	5,482,977	2,768,305	251,899	10,073
1995	5,724,623	3,053,287	265,933	8,790
1996	5,777,793	3,810,869	347,064	11,524
1997	5,882,684	3,037,031	287,618	9,848
1998	6,360,884	5,302,858	619,472	9,982
1999	6,453,593	6,340,350	194,109	9,166

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

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

Source (i): Lucas County Auditor

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

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

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TABLE 14
LUCAS COUNTY, OHIO
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
FOR FISCAL YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

Firm	1999 Assessed Real Estate Values	1999 Assessed Personal Property Values	Total 1999 Assessed Property Values
General Motors Hydra-Matic.....	8,708	37,491	\$46,199
Chrysler/Daimler.....	6,269	38,325	44,594
Sun Oil Company.....	4,383	38,410	42,793
BP America.....	\$6,388	\$36,016	42,404
The Andersons.....	12,917	15,265	28,182
Schuller International.....	3,561	20,365	23,926
General Mills.....	3,209	19,273	22,482
Meijer Inc.....	13,533	7,191	20,724
St. Vincent Medical Center.....	20,503	0	20,503
Seaway Foodtown.....	5,165	14,471	19,636
Totals.....	\$84,636	\$226,807	\$311,443

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

Source: Lucas County Auditor

TABLE 15
LUCAS COUNTY, OHIO
TOP FIVE PUBLIC UTILITY TAXPAYERS
FOR FISCAL YEARS ENDED DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Amounts in 000's)

Utility	1999 Assessed Public Utility Values	1998 Assessed Public Utility Values	1999 Percent of Utilities Assessed Value to Total 1999 Assessed Value
Toledo Edison.....	\$244,359	\$251,065	3.75%
Columbia Gas.....	72,512	92,947	1.11%
of Ohio, Inc.....	72,802	75,657	1.12%
Ohio Bell.....			
GTE North, Inc. and Telegraph.....	9,697	11,596	0.15%
CSX Transportation Inc.....	9,251	5,174	0.14%
Totals.....	\$408,621	\$436,439	6.27%

Source: Lucas County Auditor

**1999 Percent'
Firms Assessed
Value to Total
1999 Assessed
Property Values**

**Rank of Top Ten
Firms by Assessed
Property Values**

	1999	1998
0.72%	1	2
0.69%	2	3
0.66%	3	5
0.66%	4	1
0.44%	5	4
0.37%	6	6
0.35%	7	7
0.32%	8	9
0.32%	9	-
0.30%	10	-
4.83%		

**1998 Percent of
Utilities Assessed
Value to Total
1998 Assessed
Value**

3.90%
1.44%
1.17%
0.15%
0.15%
6.81%

**TABLE 16
LUCAS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 1999**

POPULATION DENSITY

<u>Census Year</u>	<u>Square Miles</u>	<u>Population in Lucas County</u>	<u>Population Density</u>
1960	343.3	456,931	1,331.0
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9

Source: Bureau of Census-United States Department of Commerce

EMPLOYMENT TRENDS

Ten Year Average Employment

<u>Year</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1990	217,900	17,200	7.3%	5.7%	5.5%
1991	211,600	20,300	8.8%	6.4%	6.7%
1992	211,400	19,100	8.3%	7.2%	7.4%
1993	212,500	15,600	6.8%	6.5%	6.8%
1994	215,800	13,300	5.8%	5.5%	6.1%
1995	214,400	11,500	5.0%	4.8%	5.6%
1996	215,700	11,500	5.1%	4.9%	5.4%
1997	218,300	11,900	5.2%	4.6%	4.9%
1998	218,000	12,700	5.5%	4.2%	4.5%
1999	222,000	12,100	5.2%	4.2%	4.2%

1999 Monthly Employment

<u>Month</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
Jan.	216,800	12,700	5.5%	4.9%	4.8%
Feb.	217,300	12,700	5.5%	4.8%	4.7%
March	218,900	11,400	4.9%	4.3%	4.4%
April	220,500	11,500	5.0%	4.0%	4.1%
May	222,600	10,800	4.6%	3.7%	4.0%
June	221,700	13,300	5.7%	4.5%	4.5%
July	222,500	21,200	8.8%	4.5%	4.5%
Aug.	223,800	11,400	4.8%	4.0%	4.2%
Sept.	223,900	10,800	4.6%	4.2%	4.1%
Oct.	226,200	10,300	4.4%	3.9%	3.8%
Nov.	226,300	9,800	4.2%	3.9%	3.8%
Dec.	225,900	9,000	3.8%	3.8%	3.7%

Source: Ohio Bureau of Employment Services

**TABLE 17
LUCAS COUNTY, OHIO
MISCELLANEOUS STATISTICS
AS OF DECEMBER 31, 1999**

HOSPITALS

<u>Name</u>	<u>Number of Beds</u>
Toledo Hospital.....	774
St. Vincent Mercy Medical Center.....	542
St. Charles Mercy Hospital.....	386
Medical College of Ohio Hospitals.....	319
St. Lukes Hospital.....	314
Riverside Mercy Hospital.....	310
Flower Hospital.....	279

Source: Lucas County Auditor

HIGHER EDUCATION INSTITUTIONS

<u>Name of Institution</u>	<u>1999/2000 Fall/Winter Enrollment</u>
University of Toledo.....	16,361
Lourdes College.....	1,310
Medical College of Ohio.....	988
University of Toledo-College of Law.....	521
Davis College.....	459
Stautzenberger College of Business and Technology.....	380
<i>Total enrollment</i>	20,019

Source: Lucas County Auditor

**TABLE 17
LUCAS COUNTY
MISCELLANEOUS STATISTICS-(continued)
AS OF DECEMBER 31, 1999
(Dollar Amounts in 000's)**

NATIONAL AND INTERNATIONAL FIRM RANKINGS

<u>Firm</u>	<u>Overall Rank 1999</u>	<u>Overall Rank 1998</u>	<u>Ohio Rank 1999</u>	<u>Gross Sales</u>	<u>1998 Net Assets</u>	<u>Asset Rank</u>
Dana Corporation.....	131	127	7	\$13,353,000	\$11,123,000	217
Owens-Illinois.....	293	302	18	5,048,000	10,756,300	224
Owens-Corning Fiberglas.	323	319	19	5,786,700	6,494,000	306

INDUSTRIAL RANKINGS

<u>Firm</u>	<u>1999 Number of Employees</u>	<u>Industry</u>	<u>1999 Rank</u>	<u>1998 Rank</u>
Dana Corporation.....	84,200	Motor Vehicle & Parts	5	3
Owens-Illinois.....	36,600	Building Materials, Glass	1	1
Owens-Corning Fiberglas.	20,000	Building Materials, Glass	2	2

*Source: Fortune magazine, "The Largest 500 U.S. Industrial Companies," April 17, 2000 Volume 141, No. 8

**TABLE 17
LUCAS COUNTY, OHIO
MISCELLANEOUS STATISTICS-(continued)
AS OF DECEMBER 31, 1999**

EMPLOYERS

Top Ten Private Employers

<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>
ProMedica Health Systems**.....	10,633	Medicine and health care
Merch Health Partners*.....	8,208	Medicine and health care
Daimler-Chrysler/Toledo Jeep	5,400	Automatic manufacturing
Seaway Foodtown.....	4,429	Retail grocery
General Motors/Power Train.....	4,100	Automatic transmissions
Medical College of Ohio.....	3,367	Medicine and health care
Kroger.....	2,667	Retail grocery
Meijers.....	2,500	Retail grocery
United Parcel Service.....	2,121	Mail service
Andersons.....	1,951	Grain storage/processing and retail
<i>Top ten total employed</i>	<u>45,376</u>	
<i>Percent of total work force¹</i>	20.43%	

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

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

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

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

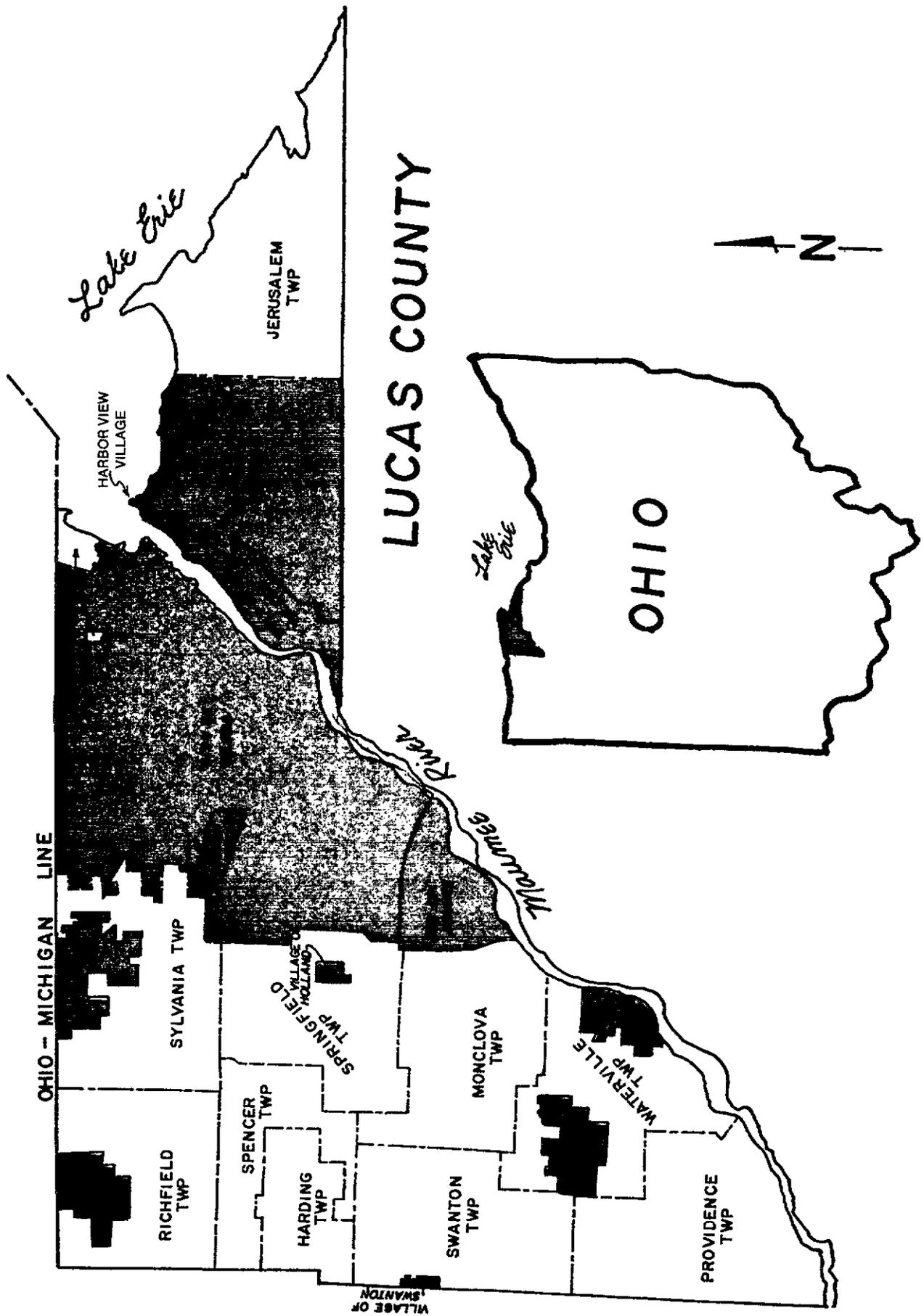
Source: Toledo Regional Growth Partnership

Top Five Public Employers

<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>
Toledo Public Schools.....	5,539	Education (primary-secondary)
University of Toledo.....	5,213	Education (advanced)
Lucas County.....	4,489	Government services (various)
City of Toledo.....	2,916	Government services (various)
State of Ohio.....	1,948	Government services (various)
<i>Total employed</i>	<u>20,105</u>	
<i>Percent of total work force¹</i>	9.05%	

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

Source: Toledo Regional Growth Partnership





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

FINANCIAL CONDITION

LUCAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: JULY 6, 2000