

2024 Annual Comprehensive Financial Report

Lucas County, Ohio



Issued by Lucas County Auditor, Katie Moline, CPA
For the Year Ended December 31, 2024

LUCAS COUNTY, OHIO

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For the Year Ended December 31, 2024
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Photo provided courtesy of the Imagination Station

Introductory Section



Photo provided courtesy of staff at the Lucas County Board of Developmental Disabilities



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May 30, 2025

LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2024.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations for which the County has significant financial accountability, are included in this ACFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

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

ECONOMIC CONDITION AND OUTLOOK

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

Lucas County has a population of 426,291, according to the 2024 U.S. Census Bureau Population Estimates Program and is in the Toledo Metropolitan Statistical Area (MSA). Eugene F. Kranz Toledo Express Airport, which provides commercial air service and serves as a vital cargo hub, is located in Lucas County, and Detroit Metropolitan Wayne County Airport is less than an hour away.

Lucas County's economy has been historically associated with automotive, glass, and manufacturing. Those industries remain key economic drivers, but the County's economy has also become increasingly diversified, particularly in the areas of solar and alternative energy, transportation and logistics, and medical services. Building on this momentum, the County is also positioning itself as the next hub for innovative entrepreneurship, technology, and digital infrastructure, leveraging its strategic location, workforce talent, and growing tech ecosystem to attract new investment and business growth.

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

Site Selection Magazine, a leading publication in the economic development industry, has recognized the Toledo MSA, comprised of Lucas, Wood, and Ottawa counties, for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the region in the top ten for mid-size markets for development activity in 2021. Our region's continued development has contributed to the remarkable ranking of the State of Ohio, which placed third in the overall number of projects for the past three consecutive years, 2022, 2023, and 2024, according to the latest numbers published in March 2025. Ohio also climbed from spot five in 2023 to spot three in 2024 as a top state for project per capita. Additionally, the Toledo MSA was tied for ninth among Tier 2 Top Metros by Projects, with 25 projects, and for the first time secured a spot in the Tier 2 Top Metros Per Capita rankings. These rankings underscore the strength and momentum of economic development in our region.

Further solidifying Toledo's reputation as a dynamic place to live and work, Forbes Advisor ranked the city No. 12 on its 2024 list of Best Places for Young Professionals to Live in the U.S. The ranking was based on 12 metrics across employment and pay, housing affordability, cost of living, and lifestyle, with Toledo excelling in Cost of Living (97 points) and Housing Affordability (92 points), earning an overall score of 83. These rankings highlight the Toledo region's growing economic opportunities, affordability, and quality of life.

The success of any local economy relies on regional cooperation that transcends county and governmental borders to reveal regional competitive advantages. To enhance our global competitiveness, Lucas County has joined Wood and Ottawa counties for a 2025 update to the Comprehensive Economic Development Strategy (CEDS) for our region. The Toledo Region CEDS provides our community with an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes. Significant strides toward achievement of the objectives were included in the CEDS. Convened by the Bowling Green State University Center for Regional Development, the new CEDS will be adopted in 2025. One goal of the updates CEDS is to position the region to be designated as an Economic Development District.

The region's flourishing tourism industry brings about 15.9 million visitors to Lucas County each year, driving \$1.8 billion in annual spending. To bolster this, Lucas County redeveloped the former SeaGate Convention Centre in downtown Toledo and rebranded it in 2022 to the Glass City Center. It has been renovated to include a state-of-the-art, 16,000-square-foot ballroom that can be divided into three separate rooms. The County also collaborated with private partners to renovate the former Park Inn Hotel, which opened in 2022 as the new Hilton Garden Inn and Homewood Suites. The dual-brand, 309-room hotel sits across the street from the newly redeveloped Fort Industry Square and connects to the convention center. These investments further enhance the ability of our region to attract conventions, concerts, fundraising events, exhibitions, and sporting events. Thanks to these upgrades, the Glass City Center was selected to host the 2024 Ohio Economic Development Association's Annual Summit, which drew a record-breaking number of attendees and sponsorship contributions, further solidifying Lucas County as a premier destination for large-scale events.

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

The international popularity of the Jeep brand's vehicle lineup and longstanding history in the Toledo region has fueled the wildly successful Toledo Jeep Fest, a genuine tourist event that continues to build momentum every year since its inception in 2016. In 2024, the summertime festival brought more than 78,000 people from 40 states, Canada, Italy, Japan, Mexico, and Switzerland to our community, delivering an estimated \$5.9 million in economic activity.

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

In addition to increasing entertainment options, Toledo's Central Business District has seen a tremendous boom in investment. In 2021, the City of Toledo completed the redesign of Summit Street to create a pedestrian-friendly corridor with wider landscaped medians, slower traffic, more curbside parking, bump-outs for outdoor dining, and brick-faced crosswalks. In one city block alone, over \$140 million in renovations and redevelopment projects have been completed. To the block west of Summit Street is the newly renovated Levis Square Park, which hosts the weekly "Lunch at Levis" during the summer, featuring food trucks, music, and other entertainment.

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

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

Growth continues to expand into other central neighborhoods. Creating a social innovation district is an initiative born from the region's Comprehensive Economic Development Strategy, a priority because of its potential to increase our region's resiliency by diversifying our economy. This transformative \$53 million project will rejuvenate 38 city blocks in Toledo's Uptown neighborhood, and a recently secured \$20 million RAISE Grant from the U.S. Department of Transportation will help make that happen.

The Jefferson Center, an expansive space built in 1911 and placed on the National Register of Historic Places in 1972, recently underwent a \$38 million renovation. Opening in February 2025, the Jefferson Center was renamed the Innovation Post which now represents 107,000 square feet of space that brings together incentive companies and entrepreneurs under one roof. Among the companies investing in Innovation Post is Wurtech, a leading provider of high-quality elevator components and tools that has relocated its corporate headquarters to include research and development and engineering, and Segul, a tech engineering firm. Over \$200 million in recent investments from anchor institutions, corporations, developers, and entrepreneurs have already been made in the innovation district as a result of this broader initiative.

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

The Metroparks are a gem of the greater Toledo area, boasting more than 12,000 acres of protected land, 200 miles of trails, and 19 parks, with more in development. The parks system is currently constructing the Glass City Riverwalk, a transformative, 10-year project begun in 2020 that will eventually stretch from the Anthony Wayne Bridge to the Glass City Skyway on both sides of the Maumee River in downtown and East Toledo. Portions of the project currently under construction are expected to open in spring 2026, when Riverwalk will be 50 percent completed. Work on the remainder of the riverfront, in the Vistula neighborhood, is expected to begin next year.

The project is stimulating private development and growth surrounding it. Located along the Maumee River, Ostrich Towne has quickly become one of the region's newest destination hubs, offering a vibrant mix of restaurants, retail shops, office spaces, and event venues. Nestled within Toledo's oldest neighborhood, the Vistula Historic District, this revitalized area blends historic charm with modern amenities. Adding to this momentum, Toledo Pickle opened, becoming the city's first year-round pickleball destination. The facility will be a dynamic addition to the Metroparks' Glass City Riverwalk expansion.

In April 2024, Libbey Glass, the Toledo-based global manufacturer of glass tableware, was awarded \$45.1 million in federal funding from the U.S. Department of Energy as part of a nationwide industrial decarbonization initiative. The company will match this funding with an additional investment, bringing the total project cost to \$90 million. The investment will support the replacement of four existing furnaces with two larger hybrid electric glass melting furnaces at its north Toledo facility. These new furnaces are projected to reduce carbon dioxide and other greenhouse gas emissions by up to 60%, significantly enhancing the facility's sustainability. In addition to the environmental benefits, the project is expected to create 268 jobs and offer further employment opportunities through local labor unions and educational institutions emphasizing Libbey's ongoing efforts to drive both economic development and environmental responsibility.

Automotive manufacturing continues to be a cornerstone of Lucas County's industrial sector. Over the past year, the industry and its suppliers faced challenges which led to temporary mass layoffs that significantly impacted local unemployment rates. Reduced demand for the Jeep Gladiator and Wrangler models contributed to decreased production levels. However, as of January 2025 temporary layoff notifications have declined, and Stellantis is under new leadership focused on enhancing its North American operations and sales figures.

General Motors made a significant investment in Toledo in 2023, announcing \$760 million for upgrades at its Toledo Propulsion Systems facility to prepare for the production of drive units for future Ultium-based electric vehicles, including the Chevrolet Silverado EV, GMC Sierra EV, and GMC HUMMER EV. This investment marked the facility's transformation into GM's first U.S. powertrain manufacturing site dedicated to EV production. The renovation work, which began in 2023, was part of GM's broader strategy to create long-term job security for the Toledo workforce and to support the company's transition to an all-electric future. Since 2011, GM has invested more than \$1.9 billion into the Toledo facility. Once complete, the Toledo Propulsion Systems plant will produce drive units that convert electric power from the battery pack to mechanical motion, supporting various drive combinations, including high-performance and off-road vehicles. The facility's 1,500 employees will continue to manufacture transmissions while also playing an essential role in GM's EV transition. This investment emphasizes GM's commitment to the region, ensuring the plant's continued success as part of GM's future growth.

Further strengthening the region's role in the EV supply chain, Mobis North America is investing \$13.8 million in a new 150,000-square-foot facility in North Toledo, creating 185 jobs. The plant will produce base plates and assemble battery systems for electric and plug-in hybrid vehicles, supplying Jeep and other Stellantis models.

Though the healthcare and automotive industries are fundamental to the local economy, the community has taken great strides toward diversification. In east Toledo, Cliffs Natural Resources Inc. located its first hot briquetted iron production plant at the Ironville Terminal. This project added 140 permanent jobs and represents a \$700 million investment in the Toledo Region. In South Toledo, a \$25 million investment transformed the brownfield site of a former mall into an Amazon distribution facility. Additionally, New Horizons Baking Company expanded its North Toledo facility with a \$13 million investment to add a second English muffin production line.

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

MAJOR COUNTY INITIATIVES

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

Expansion and Reinvention of the Department of Economic Development:

Lucas County has taken a significant step forward in strengthening its economic landscape by expanding and restructuring the Department of Economic Development. This reinvention allows the department to operate as a dedicated entity, focused on fostering business growth, attracting investment, and enhancing the overall economic vitality of the region. By prioritizing strategic initiatives and community partnerships, the department plays a critical role in shaping the County's future.

At its core, the Department of Economic Development is committed to driving sustainable progress through three key pillars: Business Retention and Expansion (BRE), Site Development and Selection, and Start-Up Ecosystem Growth. The BRE efforts ensure that local businesses receive the necessary support to thrive, helping to create and retain jobs while strengthening the region's economic base. Site Development and Selection focuses on identifying and preparing locations that are primed for investment, ensuring that businesses looking to expand or relocate have access to high-quality infrastructure and real estate opportunities. Lastly, fostering a Start-Up Ecosystem is essential for long-term economic innovation, as the department works to support emerging entrepreneurs, connect them with resources, and create an environment that encourages business creation and growth.

Through these initiatives, the department serves as a key resource for businesses and communities alike. By collaborating with regional and state partners, engaging with local stakeholders, and leveraging data-driven insights, Lucas County's Department of Economic Development is dedicated to building a stronger, more resilient economy that benefits businesses, workers, and residents across the region.

WorkReady Lucas County:

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

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

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

Modernizing Lucas County services:

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

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

In 2023, the Commissioners determined it would be too cost-prohibitive to renovate an existing county building in downtown Toledo that housed the offices of Lucas County Children Services and the Mental Health and Recovery Services Board. The Commissioners located another building in downtown Toledo, located at 333 N. Summit St. and otherwise known as The Summit Center, and negotiated a 20-year lease for eight floors in the facility to house 380 employees.

Renovations to the leased floors began in November 2023 and were completed the first week of June 2024. All employees of both agencies have been operating out of the new space since the end of June 2024. The Commissioners recognized the importance of providing a modern workspace for these employees and the public they serve and were able to accomplish that in a timely, cost-efficient manner.

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

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

Demonstrating a commitment to sustainable waste management, the Board of Lucas County Commissioners and the Lucas County Solid Waste Management District (LCSWMD) are constructing a state-of-the-art Materials Recovery Facility (MRF) at the site of the former South & Western Landfill in Toledo. The project involves the remediation of a brownfield site to support the development of a 60,000-square-foot facility that will receive, sort, consolidate, and ship an estimated 30,000 tons of recyclables collected from Lucas County residents each year. Initial site-clearing and remediation work is ongoing, with construction to begin in 2025.

The \$20 million project is funded through a combination of state and federal grants and fees generated by the LCSWMD. The MRF will reduce the reliance on out-of-county facilities, lower transportation costs, and decrease the County's overall carbon footprint while improving recycling efficiency. This initiative reflects the Commissioners' dedication to environmental stewardship and sustainable resource management.

Glass City Center:

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

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

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

ARPA investments:

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

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

Community-based grant awards:

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

Environmental responsibility:

The Commissioners remain steadfast in their advocacy for the health of Lake Erie, which is critical not only as a primary source of fresh, potable water for the region but also as a key driver of economic development. The lake provides a vital freshwater supply for industry and serves as a major tourism and recreation destination along its coastline. However, for over a decade, Lake Erie has suffered from recurring toxic algae outbreaks caused by phosphorus runoff into the Maumee watershed.

In April 2019, the Commissioners joined the Chicago-based Environmental Law & Policy Center as co-plaintiffs in a federal lawsuit against the U.S. Environmental Protection Agency (EPA), seeking to compel the Ohio EPA to comply with the Clean Water Act and implement solutions to curb the nutrients that drive harmful algal blooms in Lake Erie. After years of litigation, a consent decree was reached, requiring the Ohio EPA to submit a remedial plan to the U.S. EPA. The plan, approved in 2023, lacks enforceable limits on dissolved reactive phosphorus entering the western basin of Lake Erie — one of the primary causes of harmful algal blooms. The Commissioners remain concerned that without meaningful regulatory enforcement, water quality will not see the necessary improvements.

In May 2024, the Commissioners again took legal action to protect the health of Lake Erie. In collaboration with the City of Toledo and the Environmental Law & Policy Center, the Board filed a federal lawsuit against the U.S. EPA. The lawsuit challenges the EPA's approval of Ohio's Total Maximum Daily Load (TMDL) for the Maumee River Watershed, asserting that the plan fails to adequately limit pollution from dissolved reactive phosphorus and does not effectively address the contributions from concentrated animal feeding operations (CAFOs) responsible for the excess nutrients entering the watershed.

The Commissioners will continue to pursue all legal avenues available to protect Lake Erie and ensure meaningful action is taken to reduce the nutrients that drive harmful algal blooms. They remain committed to fighting for the health of Lake Erie and will not stop until a fair and enforceable resolution is reached that safeguards the lake for future generations.

Strategic plan:

The Commissioners' first-ever strategic plan will be complete in 2025, outlining clear goals and priorities for Lucas County operations. The plan will not only allow for streamlined communication between County departments and with the public, but will unite employees around an inclusive shared vision for Lucas County and its future.

Regional advocacy:

The Commissioners are part of the Toledo Regional Alliance, which includes representatives from the City of Toledo, Toledo Area Regional Transit Authority, Metroparks Toledo, Lucas County Land Bank, Toledo Lucas County Port Authority, Area Office on Aging of Northwest Ohio, Toledo Lucas County Public Library, Lucas Metropolitan Housing, Toledo Regional Chamber of Commerce, and Toledo Metropolitan Area Council of Governments. The alliance collectively advocates for shared priorities at the state and federal levels to bring investment and resources back to the Lucas County community.

The Commissioners also joined the Ohio Large Urban Counties Alliance (OLUCA), which officially formed in 2025. OLUCA is an avenue for Ohio's urban counties to advocate for collective priorities, share best practices, and elevate Ohio's voice on the regional and national stage on issues such as workforce, housing, education, economic development, public safety, and the environment.

The Commissioners continue to be involved in the National Association of Counties and the County Commissioners Association of Ohio.

ACCOUNTING SYSTEM

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

A further discussion of the three methods of accounting (non-GAAP, modified accrual, and accrual) may be found in Note 2 of the *Notes to the Basic Financial Statements*. A reconciliation of budget basis to GAAP basis of accounting may be found in Note 1 of the *Notes to the Required Supplementary Information*.

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the available general fund revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2024, the County's uninsured outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA" by Standard & Poor's Rating Services. The County maintains significant leeway within the direct debt limitation for additional general obligation debt.

The Lucas County Office of Management and Budget prepares a five-year budget and plan, for which it has received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the last twenty-five years (2000—2024). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of an Annual Comprehensive Financial Report, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. The Ohio Auditor of State's office audited the financial statements of the County. The unmodified opinion of the Ohio Auditor of State with respect to the basic financial statements of the County as of and for the year ended December 31, 2024 is included on pages 15 - 18 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first ACFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 40 straight years, 1984-2023. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a ACFR to the GFOA to determine its current eligibility.

The County also prepares a Popular Annual Financial Report (PAFR) in accordance with GFOA guidelines. The County has been awarded a GFOA certificate for its PAFR for 26 straight years, 1997-2023. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

Both of the financial reports can be located on the County's Auditor's website at: www.co.lucas.oh.us/auditor under the "Finance" button.

ACKNOWLEDGMENTS

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Katie Moline". The signature is fluid and cursive, with "Katie" on the top line and "Moline" on the bottom line.

Katie Moline, CPA
Lucas County Auditor

Lucas County, Ohio

Elected Officials December 2024

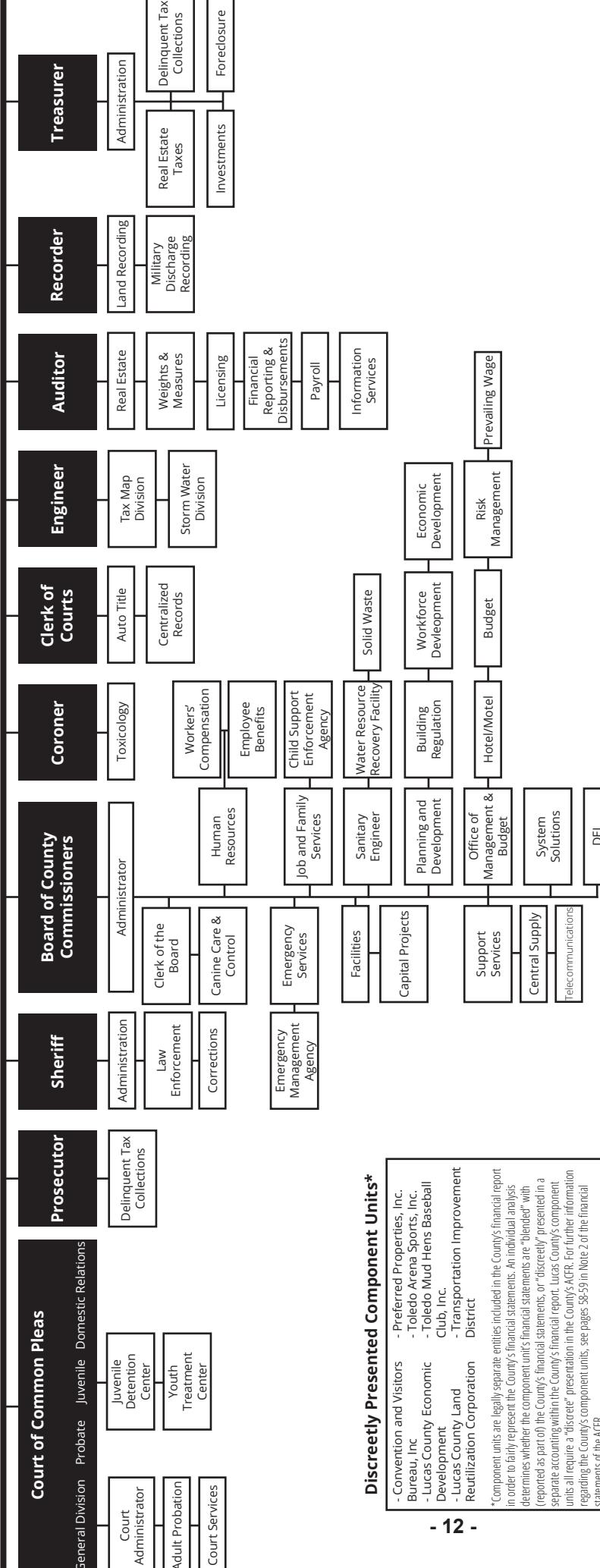
Administrators

Katie Moline	Auditor
Bernie Quilter	Clerk of Courts
Pete Gerken	(President) Commissioner
Anita Lopez	Commissioner
Lisa Sobecki	Commissioner
Tom Blomquist, M.D., Ph.D.	Coroner
Michael Pniewski	Engineer
Julia R. Bates	Prosecutor
Michael D. Ashford	Recorder
Michael Navarre	Sheriff
Lindsay Webb	Treasurer

Judges

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

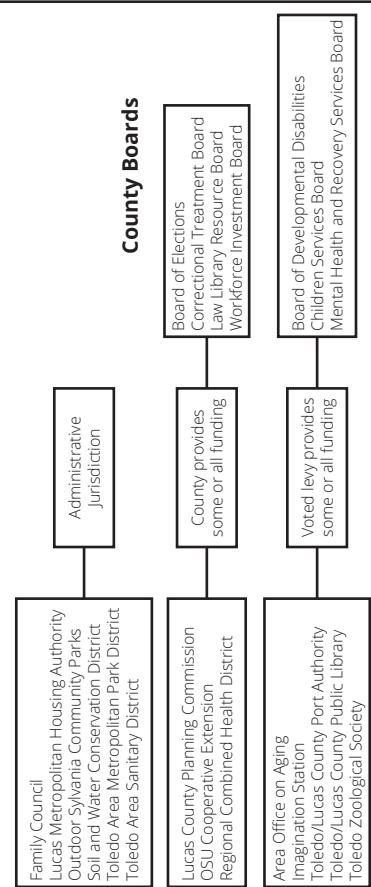
The Citizens of Lucas County



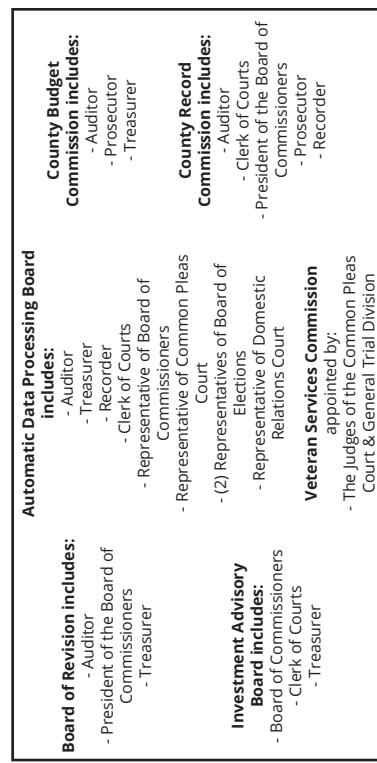
Discreetly Presented Component Units*

<p>Convention and Visitors Bureau, Inc.</p> <ul style="list-style-type: none"> - Toledo Arena Sports, Inc. - Toledo Mud Hens Baseball Club, Inc. 	<p>Lucas County Economic Development</p> <ul style="list-style-type: none"> - Lucas County Land Reutilization Corporation 	<p>Transportation Improvement District</p> <ul style="list-style-type: none"> - Preferred Properties, Inc. - Toledo Mud Hens Baseball Club, Inc. - Transportation Improvement District
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Affiliated County Agencies



County Commission





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lucas County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Monell

Executive Director/CEO



Photo provided courtesy of the Imagination Station

Financial Section



Photo provided courtesy of staff at the Lucas County Board of Developmental Disabilities



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

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, which represent 40 percent, 76 percent, and 79 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2024, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc., Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, is based solely on the report of other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial section's combining statements, individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial section's combining statements, individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

May 30, 2025

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

The management's discussion and analysis of the financial performance of Lucas County, Ohio (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2024 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2024, by \$678,458 thousand (net position).
- The County's total net position decreased by \$7,288 thousand or 1.06%, from December 31, 2023's restated net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$399,787 thousand, a decrease of \$40,080 thousand from the prior year. Of this amount, \$59,401 thousand is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$59,676 thousand. This amount represents 35.05% of total general fund expenditures in 2024.
- The County's total long-term liabilities (including bonds and loans) decreased by \$2,071 thousand, primarily due to the decrease of the County's net pension liability. The County's net pension/OPEB liability/asset is discussed in Note 11 and Note 12, respectively, and the net pension is reported in Note 10.

Overview of the Financial Statements

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

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

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

County-Wide Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

Statement of Net Position and the Statement of Activities

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

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

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

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are custodial funds.

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

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements.

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

The County adopts an annual appropriated budget for all funds requiring a legally adopted budget. The required supplementary information presents budgetary comparison schedules for the General Fund and the major special revenue funds.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

County-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$678,458 thousand (\$558,767 thousand in governmental activities and \$119,691 thousand in business-type activities) as of December 31, 2024. This is a decrease of \$7,837 thousand or 1.38% for governmental activities and an increase of \$549 thousand, or 0.46%, for business-type activities from the respective December 31, 2023, restated net positions.

The table below provides a summary of the County's net position at December 31, 2024 and 2023. Certain amounts for 2023 have been restated as described in Note 3C.

	Net Position (In Thousands)					
	Restated Governmental Activities		Restated Business-type Activities		Restated Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and other assets	\$ 774,377	\$ 774,237	\$ 50,224	\$ 51,978	\$ 824,601	\$ 826,215
Capital assets, net	<u>420,169</u>	<u>361,429</u>	<u>110,620</u>	<u>111,907</u>	<u>530,789</u>	<u>473,336</u>
Total assets	1,194,546	1,135,666	160,844	163,885	1,355,390	1,299,551
Deferred outflows	96,215	151,004	2,668	4,335	98,883	155,339
Liabilities						
Current and other liabilities	84,650	80,757	10,361	11,684	95,011	92,441
Long-term liabilities	<u>488,185</u>	<u>511,725</u>	<u>33,004</u>	<u>37,052</u>	<u>521,189</u>	<u>548,777</u>
Total liabilities	572,835	592,482	43,365	48,736	616,200	641,218
Deferred inflows	159,159	127,584	456	342	159,615	127,926
Net Position						
Net investment in capital assets	257,460	225,600	78,952	76,821	336,412	302,421
Restricted	229,579	224,339	343	69	229,922	224,408
Unrestricted	<u>71,728</u>	<u>116,665</u>	<u>40,396</u>	<u>42,252</u>	<u>112,124</u>	<u>158,917</u>
Total net position	<u>\$ 558,767</u>	<u>\$ 566,604</u>	<u>\$ 119,691</u>	<u>\$ 119,142</u>	<u>\$ 678,458</u>	<u>\$ 685,746</u>

The County's current and other assets decreased \$1,614 thousand. This change is primarily due to a decrease in the equity in pooled cash and investments due to current year operations. Additionally, the County's property tax receivable increased due to the County conducting a revaluation during 2024. The County revalues properties every three years.

Capital assets, net increased as capital assets acquired during 2024 exceeded depreciation/amortization expense. Capital assets increased as the County continued many of its ongoing construction projects.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

Current and other liabilities increased \$2,570 thousand, or 2.78%, from 2023. The increase was primarily due to increases in accounts payable for goods and services received by the County in 2024 that were not paid for until 2025.

Long-term liabilities decreased approximately \$27,588 thousand primarily in the area of net pension liability. The net pension liability decreased \$47,311 thousand and deferred inflows of resources related to pension increased \$4,059 thousand. These changes were the result of changes at the pension system level for Ohio Public Employees Retirement System (OPERS). These changes are outside of the County's control. The County makes its required contributions to the pension system and the pension system is responsible for the administration of the pension.

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

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

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

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

Deferred inflows related to pension increased as discussed previously. Deferred inflows for property taxes increased due to the County's revaluation discussed previously.

As of December 31, 2024, the County is able to report positive net position in both the governmental and business-type activities of \$558,767 thousand and \$119,691 thousand, respectively. The table on the next page provides a summary of the changes in net position for the years ended December 31, 2024 and 2023.

By far, the largest portion of the County's net position (49.58%) reflects its investment in capital assets, which includes land, construction in progress, buildings, machinery and equipment, infrastructure, and intangible right to use assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (33.89%) represents resources that are subject to restrictions on how they can be used. The primary increase in restricted net position was in the area of judicial operations and projects which saw an increase of \$8,549 thousand from 2023. Judicial restricted net position increased due to amounts received as a part of the State of Ohio's opioid settlement.

The remaining balance of unrestricted net position is a balance of \$112,124 thousand (16.53%). Unrestricted net position decreased from a balance of \$158,917 thousand at the end of 2023 to a balance of \$112,124 thousand at the end of 2024. This decrease results from many factors including the decrease in equity in pooled cash and investments and increases in the net pension asset and net OPEB asset which are reported as a component of restricted net position.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

The table below shows the changes in net position for years 2024 and 2023. Amounts for 2023 have been restated as described in Note 3.

	Change in Net Position (In Thousands)					
	Restated Governmental Activities 2024		Restated Governmental Activities 2023		Restated Business-type Activities 2024	
	Total 2024	Total 2023	Total 2024	Total 2023	Total 2024	Total 2023
Revenues						
Program revenues:						
Charges for services and sales	\$ 58,800	\$ 56,690	\$ 35,485	\$ 34,957	\$ 94,285	\$ 91,647
Operating grants and contributions	185,584	204,113	357	4,834	185,941	208,947
Capital grants and contributions	5,052	2,404	2,487	672	7,539	3,076
Total program revenues	<u>249,436</u>	<u>263,207</u>	<u>38,329</u>	<u>40,463</u>	<u>287,765</u>	<u>303,670</u>
General revenues:						
Taxes	256,599	255,433	-	-	256,599	255,433
Investment income	17,725	16,404	-	-	17,725	16,404
Increase (decrease) in fair value of investments	3,968	11,563	-	-	3,968	11,563
Grants, contributions and charges not restricted to specific programs	26,262	41,054	-	-	26,262	41,054
Other	4,749	6,036	49	5	4,798	6,041
Total general revenues	<u>309,303</u>	<u>330,490</u>	<u>49</u>	<u>5</u>	<u>309,352</u>	<u>330,495</u>
Total revenues	<u>558,739</u>	<u>593,697</u>	<u>38,378</u>	<u>40,468</u>	<u>597,117</u>	<u>634,165</u>
Expenses						
Program expenses:						
Legislative and executive	97,239	82,847	-	-	97,239	82,847
Judicial system	77,370	82,053	-	-	77,370	82,053
Public safety	92,225	91,555	-	-	92,225	91,555
Public works	39,891	36,159	-	-	39,891	36,159
Health	107,970	101,578	-	-	107,970	101,578
Human services	136,866	157,869	-	-	136,866	157,869
Conservation and recreation	6,716	14,306	-	-	6,716	14,306
Interest	8,379	7,969	-	-	8,379	7,969
Water supply system	-	-	3,889	3,656	3,889	3,656
Wastewater treatment	-	-	8,573	10,152	8,573	10,152
Sewer system	-	-	3,733	4,484	3,733	4,484
Sanitary engineer	-	-	5,693	5,983	5,693	5,983
Solid waste	-	-	15,672	14,868	15,672	14,868
Parking facilities	-	-	189	193	189	193
Total expenses	<u>566,656</u>	<u>574,336</u>	<u>37,749</u>	<u>39,336</u>	<u>604,405</u>	<u>613,672</u>
Change in net position before transfers	(7,917)	19,361	629	1,132	(7,288)	20,493
Transfers	<u>80</u>	<u>80</u>	<u>(80)</u>	<u>(80)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(7,837)</u>	<u>19,441</u>	<u>549</u>	<u>1,052</u>	<u>(7,288)</u>	<u>20,493</u>
Net position at beginning of year (restated)	<u>566,604</u>	<u>547,163</u>	<u>119,142</u>	<u>118,090</u>	<u>685,746</u>	<u>665,253</u>
Net position at end of year	<u>\$ 558,767</u>	<u>\$ 566,604</u>	<u>\$ 119,691</u>	<u>\$ 119,142</u>	<u>\$ 678,458</u>	<u>\$ 685,746</u>

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

Governmental Activities

Tax revenues account for \$256,599 of the \$558,739 thousand total revenues for governmental activities, or 45.92%, of total revenues. Tax revenues increased \$1,166 thousand, or 0.46%, from the prior year due to an increase in other taxes (\$401 thousand) revenue due increased receipts from the County's hotel/motel tax.

Operating grants and contributions were the largest component of program revenues accounting for \$185,584 thousand, or 33.21%, of total governmental revenues. Operating grants and contributions decreased \$18,529 thousand, or 9.08% due to the County having less American Rescue Plan Act (ARPA) money to spend in 2024. Most of the County's ARPA money was spent prior to 2024. Operating grants and contributions supporting human services programs totaled \$90,749 thousand, or 48.90%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$58,800 thousand, or 10.52%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges increased \$2,110 thousand, or 3.72% from 2023 due primarily due to increases in fees received for health programs related to the opioid crisis.

Overall, expenses of the governmental activities decreased \$7,680 thousand or 1.34%. This decrease is primarily the result of a decrease in pension and OPEB expense of \$4,026 thousand from the prior year. This is out of the County's control as discussed previously. Additionally, the County had less ARPA money to spend in 2024.

Health accounts for \$107,970 thousand of the \$566,656 thousand total expenses for governmental activities, or 19.05%, of total expenses. Health expenses increased \$6,392 thousand, or 6.29%, from the prior year. The largest health programs are the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

The largest program is human services, which accounts for \$136,866 thousand, which represents 24.15% of total governmental expenses. This is a decrease of \$21,003 thousand, or 13.30%, from the prior year. The largest human services program are the operations of the Children Services Board and ARPA programs. ARPA programs had less money to spend in 2024 since the majority of the funds the County received were spent in prior years.

Business-Type Activities

The net position for the business-type activities for the County increased by \$549 thousand from the prior year. During 2024, program revenues decreased \$2,134 thousand, or 5.27%. The decrease in program revenues was primarily due to a decrease in operating grants and contribution related to the sewer system. Overall, expenses of the business-type activities decreased \$1,587 thousand or 4.03% due to decreased contract services. The pension and OPEB expense of the business-type activities decreased \$247 thousand. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities increased \$549 thousand in 2024 and increased \$1,606 thousand in 2023.

Financial Analysis of the County's Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

Governmental Funds

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

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was \$59,676 thousand while total fund balance was \$88,002 thousand, an increase of 20.94%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35.05% of total 2024 General Fund expenditures while total fund balance represents 51.69% of total 2024 General Fund expenditures. The fund balance of the General Fund reported an increase of \$15,235 thousand from the prior year's fund balance.

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

- Total revenues decreased \$23,837 thousand compared to 2023. In detail, the major decrease of \$16,225 thousand occurred in intergovernmental revenues. Intergovernmental revenues decreased due to decreased funding from the State of Ohio. Additionally, the increase in fair value of investments was less than the increase in the prior year.
- Expenditures increased \$18,230 thousand, or 11.99%. The primary areas of increase were in legislative and executive, judicial, and public safety operations, increasing \$15,652 thousand due to expenditures related to the annual wages and benefits increases for the County's employees. Capital outlay expenditures increased due to the County entering into several software subscriptions and leases during the year. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds decreased \$47,645 thousand from 2023 to 2024 due to less transfer to the Capital Improvements fund.

The fund balance of the Mental Health and Recovery Fund decreased \$3,837 thousand to \$16,249 thousand. In 2024, real property and other taxes revenue increased by \$495 thousand and intergovernmental revenues increased \$4,551 thousand. Expenditures increased \$9,636 thousand in 2024 versus 2023. The increase was primarily in operating charges and services expenditures. In 2024, total expenditures exceeded total revenues by \$7,665 thousand. For 2023, total expenditures exceeded total revenues by \$3,068 thousand.

The fund balance of the Children Services Board Fund decreased \$7,845 thousand to \$5,830 thousand. In 2024, property tax revenues increased by 4.16% and intergovernmental revenues decreased by 7.83%. The Children Services Board Fund received less state and federal funding in 2024 versus 2023. Charges for services revenues increased \$407 thousand. Expenditures increased by \$29,638 thousand, or 49.89%, due to entering into software subscriptions and leases. For 2024, total expenditures exceeded total revenues by \$33,429 thousand. This was a decrease from 2023 when total expenditures exceeded total revenues by \$2,897 thousand.

The fund balance of the Board of Developmental Disabilities Fund decreased \$3,909 thousand to \$102,836 thousand. In 2024, real property and other taxes revenue increased by \$486 thousand while intergovernmental revenues decreased by \$1,813 thousand. The Board of Developmental Disabilities received decreased funding from federal and state sources. Expenditures increased by \$6,376 thousand due to increased costs for services provided. For 2024, total expenditures exceeded total revenues by \$4,103 thousand. For 2023, total revenues exceeded expenditures by \$3,668 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

The Debt Service Fund has a fund balance of \$17,771 thousand which represents an increase of \$2,379 thousand from December 31, 2023. The Debt Service Fund received \$6,973 thousand of transfers in from the General Fund and the Sewer System Fund combined during 2024. For 2024, total revenues and other financing sources exceeded expenditures and other financing uses by \$2,379 thousand. For 2023, total revenues and other financing sources exceeded total expenditures by \$2,601 thousand.

The Capital Improvements Fund has a fund balance of \$70,631 thousand which represents a decrease of \$32,961 thousand from December 31, 2023. The Capital Improvements Fund received \$5,784 thousand of transfers in from the General Fund during 2024. During 2024, the Capital Improvements Fund issued \$37,455 thousand in notes. For 2024, total expenditures exceeded total revenues and other financing sources by \$32,961 thousand. For 2023, total revenues and other financing sources exceeded total expenditures by \$13,807 thousand.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$43,355 thousand, the Wastewater Treatment Fund amounted to \$17,682 thousand, and the Sewer System Fund amounted to \$40,730 thousand. The total change in net position for these funds included an increase of \$187 thousand, an increase of \$1,068 thousand, and an increase of \$293 thousand, from restated net positions, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of \$322 thousand, an increase of \$351 thousand and an increase of \$162 thousand, respectively. Operating expenses of the Water Supply System Fund increased \$246 thousand, the Wastewater Treatment Fund decreased \$1,404 thousand and Sewer System Fund decreased \$643 thousand. For 2024, the operating loss of the Water Supply System Fund was \$1,098 thousand which represents an increase of \$76 thousand from the operating loss of \$1,174 thousand reported for 2023. For 2024, the operating income of the Wastewater Treatment Fund was \$1,468 thousand which represents an increase of \$1,754 thousand from the operating loss of \$286 thousand reported for 2023. For 2024, the operating loss of the Sewer System Fund was \$585 thousand which represents an increase of \$805 thousand from the operating loss of \$1,390 thousand reported for 2023.

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were \$192,786 thousand, which is an increase of \$1,709 thousand from the original budget revenues and other financing sources of \$191,077 thousand. Actual revenues were \$8,168 thousand more than estimated in the final budget. The County received \$6,671 thousand more in intergovernmental revenues, \$5,081 more in investment income, and \$10,168 thousand less in transfers in than in the final budget.

Final budgeted expenditures and other financing uses were \$204,111 thousand, or 5.94%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$13,155 thousand less than estimated in the final budget. Legislative and executive operations reported the largest positive variance with the final budget of \$6,720 thousand, followed by judicial operations which reported a positive variance of \$2,184 thousand.

In the original budget, the County expected to transfer \$22,712 thousand to other funds. This amount was increased to \$25,790 thousand in the final budget. Actual transfers for 2024 were \$24,695 thousand.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2024, amount to \$530,789 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$336,412 thousand at December 31, 2024. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, infrastructure, and intangible right to use assets. The total increase in the County's capital assets for the current year was 12.14% (a 16.25% increase for governmental activities and a 1.15% increase for business-type activities.)

During 2024, for governmental activities, the County expended approximately \$47,246 thousand on construction projects that were in progress at year end. These projects include infrastructure projects and buildings supporting legislative, executive and judicial operations. The County completed projects of approximately \$15,827 thousand.

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

Long-term debt: At the end of the current year, the County had total bonded debt outstanding of \$126,083 thousand. Of this total, \$123,460 thousand is general obligation bonds backed by the full faith and credit of the County; \$2,074 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; and \$549 thousand is revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$18,484 thousand and Ohio Public Works Commission (OPWC) loans of \$8,297 thousand. The County also has \$33,560 thousand in leases payable and \$1,739 thousand in subscription-based information technology agreements (SBITAs) payable.

In addition to the long-term debt above, the County has \$44,957 thousand in short-term construction notes outstanding. These notes bear interest rates of 4.625% (\$37,455 thousand) and 3.375% (\$7,405 thousand) which mature on October 10, 2025.

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

The County's total bonded debt decreased \$4,212 thousand during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to 1% of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 15 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

The 2024 average unemployment for the County was 6.0%, which is an increase from 4.2% for 2023. For 2024, the state average unemployment rate was 4.3%, and the national average was 4.0%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2025 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$88,002 thousand as compared to \$72,767 thousand at December 31, 2023.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024*

Request for Information

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

**Katie Moline, CPA, Lucas County Auditor
One Government Center, Suite 600
Toledo, OH 43604-2255
(419) 213-4406**



**Michael V. DiSalle
Government Center**

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

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

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION

DECEMBER 31, 2024

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments.....	\$ 433,350,990	\$ 42,992,308	\$ 476,343,298	\$ 85,823,587
Cash and cash equivalents				
in segregated accounts.....	4,191,384	-	4,191,384	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,858,744	-	31,858,744	-
Real property and other taxes.....	166,175,967	-	166,175,967	-
Accounts.....	11,177,694	6,669,026	17,846,720	28,616,515
Special assessments.....	13,301,324	-	13,301,324	-
Settlements.....	5,690,440	-	5,690,440	-
Accrued interest.....	2,902,930	-	2,902,930	-
Due from other governments.....	42,497,593	-	42,497,593	-
Loans.....	37,455,000	-	37,455,000	-
Materials and supplies inventory.....	924,042	28,476	952,518	411,270
Prepayments.....	6,578,898	-	6,578,898	745,435
Net OPEB asset.....	8,987,894	259,835	9,247,729	-
Guarantee agreement receivable.....	6,601,033	-	6,601,033	-
Other assets.....	-	-	-	9,707,700
Internal balance.....	(191,752)	191,752	-	-
Net pension asset.....	2,874,697	83,106	2,957,803	-
Capital assets:				
Nondepreciable capital assets.....	100,342,002	490,986	100,832,988	2,751,553
Depreciable capital assets, net.....	319,826,737	110,128,841	429,955,578	60,990,543
Total capital assets, net.....	420,168,739	110,619,827	530,788,566	63,742,096
Total assets.....	1,194,545,617	160,844,330	1,355,389,947	189,046,603
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	3,817,944	-	3,817,944	-
Pension.....	84,152,886	2,426,274	86,579,160	-
OPEB.....	8,244,592	242,115	8,486,707	-
Total deferred outflows of resources.....	96,215,422	2,668,389	98,883,811	-
Liabilities:				
Accounts payable.....	16,342,601	2,578,936	18,921,537	6,413,033
Accrued liabilities.....	-	-	-	10,882,387
Accrued wages and benefits payable.....	8,403,324	258,507	8,661,831	465,150
Due to other governments.....	3,860,283	39,939	3,900,222	4,292,131
Accrued interest payable.....	1,256,716	56,189	1,312,905	-
Notes payable.....	37,529,325	7,427,461	44,956,786	-
Payroll withholding payable.....	6,865,287	-	6,865,287	-
Guarantee agreement payable.....	6,601,033	-	6,601,033	-
Unearned revenue.....	3,792,067	-	3,792,067	8,472,472
Long-term liabilities:				
Due within one year.....	34,186,048	2,959,178	37,145,226	1,034,230
Due in more than one year:				
Net pension liability.....	265,075,151	7,663,191	272,738,342	-
Other amounts due in more than one year.....	188,923,982	22,381,840	211,305,822	87,548,892
Total liabilities.....	572,835,817	43,365,241	616,201,058	119,108,295
Deferred inflows of resources:				
Property taxes.....	148,437,474	-	148,437,474	-
Leases.....	-	-	-	5,672,708
Pension.....	5,548,669	306,343	5,855,012	-
OPEB.....	5,172,565	149,946	5,322,511	-
Total deferred inflows of resources.....	159,158,708	456,289	159,614,997	5,672,708
Net position:				
Net investment in capital assets.....	257,459,655	78,951,941	336,411,596	63,742,096
Restricted for:				
Debt service.....	7,920,693	-	7,920,693	-
Capital projects.....	1,526,922	-	1,526,922	1,174,426
Legislative and executive operations.....	16,026,019	-	16,026,019	-
Judicial operations.....	15,153,549	-	15,153,549	-
Public safety programs.....	12,250,154	-	12,250,154	-
Public works projects.....	21,408,486	-	21,408,486	-
Health programs.....	113,783,332	-	113,783,332	14,383,712
Human services programs.....	1,646,932	-	1,646,932	-
Conservation and recreation programs.....	1,257,952	-	1,257,952	-
Community development projects.....	26,742,191	-	26,742,191	-
Pension and OPEB.....	11,862,591	342,941	12,205,532	-
Unrestricted.....	71,728,038	40,396,307	112,124,345	(15,034,634)
Total net position.....	\$ 558,766,514	\$ 119,691,189	\$ 678,457,703	\$ 64,265,600

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2024

	Expenses	Program Revenues			
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government:					
Legislative and executive.....	\$ 97,239,340	\$ 22,210,608	\$ 5,623,976	\$ -	-
Judicial.....	77,369,574	10,057,776	10,578,653		-
Public safety.....	92,225,484	8,836,815	16,896,980		-
Public works.....	39,890,510	4,724,610	24,331,386	4,276,696	
Health.....	107,969,918	11,416,255	36,768,746		-
Human services.....	136,865,648	1,032,997	90,748,552		-
Conservation and recreation.....	6,715,916	-	635,583	774,823	
Interest	8,379,300	520,922	-	-	-
<i>Total governmental activities</i>	<u>566,655,690</u>	<u>58,799,983</u>	<u>185,583,876</u>		<u>5,051,519</u>
Business-type activities:					
Water supply system.....	3,889,093	2,717,172	46,246	1,312,880	
Wastewater treatment.....	8,572,555	9,420,901	128,277		-
Sewer system.....	3,733,022	2,820,354	113,793	1,174,440	
Sanitary engineer.....	5,692,530	4,929,235	69,183		-
Solid waste.....	15,672,017	15,515,495	-	-	-
Parking facilities.....	189,360	81,551	-	-	-
<i>Total business-type activities</i>	<u>37,748,577</u>	<u>35,484,708</u>	<u>357,499</u>		<u>2,487,320</u>
<i>Total Primary Government</i>	<u>\$ 604,404,267</u>	<u>\$ 94,284,691</u>	<u>\$ 185,941,375</u>		<u>\$ 7,538,839</u>
Component Units:					
Toledo Mud Hens Baseball Club, Inc.....	\$ 19,161,242	\$ 18,463,592	\$ 7,414,769	\$ -	-
Preferred Properties, Inc.....	2,324,364	1,392,139	464,792		-
Toledo Arena Sports, Inc.....	12,608,485	12,031,165	5,321,219		-
Lucas County Land Reutilization Corporation.....	9,845,001	999,190	6,624,511		-
Lucas County Transportation Improvement District.....	1,539,459	70,000	-	1,677,079	
Lucas County Economic Development Corporation.....	5,497,771	1,570,952	400,000		-
Toledo-Lucas County Convention and Visitors Bureau.....	10,408,072	5,057,966	4,702,764		717,932
<i>Total component units</i>	<u>\$ 61,384,394</u>	<u>\$ 39,585,004</u>	<u>\$ 24,928,055</u>		<u>\$ 2,395,011</u>
General revenues:					
Property taxes.....					
Sales taxes.....					
Other taxes.....					
Grants and entitlements not restricted to specific programs.....					
Investment earnings.....					
Increase in fair value of investments.....					
Miscellaneous.....					
Total general revenues.....					
Transfers.....					
Total general revenues and transfers.....					
Change in net position.....					
Net position at beginning or year, as previously reported					
Change in accounting principle.....					
Net position at beginning of year (restated)					
Net position at end of year					

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position					
Primary Government					
Governmental Activities		Business-type Activities		Component Units	
Activities		Activities		Total	
\$	(69,404,756)	\$	-	\$ (69,404,756)	\$ -
	(56,733,145)		-	(56,733,145)	-
	(66,491,689)		-	(66,491,689)	-
	(6,557,818)		-	(6,557,818)	-
	(59,784,917)		-	(59,784,917)	-
	(45,084,099)		-	(45,084,099)	-
	(5,305,510)		-	(5,305,510)	-
	(7,858,378)		-	(7,858,378)	-
	(317,220,312)		-	(317,220,312)	-
	-	187,205		187,205	-
	-	976,623		976,623	-
	-	375,565		375,565	-
	-	(694,112)		(694,112)	-
	-	(156,522)		(156,522)	-
	-	(107,809)		(107,809)	-
	-	580,950		580,950	-
	(317,220,312)	580,950		(316,639,362)	-
	-	-		-	6,717,119
	-	-		-	(467,433)
	-	-		-	4,743,899
	-	-		-	(2,221,300)
	-	-		-	207,620
	-	-		-	(3,526,819)
	-	-		-	70,590
	-	-		-	5,523,676
	123,597,067	-	123,597,067	-	
	124,793,730	-	124,793,730	-	
	8,207,758	-	8,207,758	-	
	26,261,708	-	26,261,708	1,725,015	
	17,724,944	-	17,724,944	4,567,573	
	3,968,152	-	3,968,152	-	
	4,749,120	48,506	4,797,626	1,087,208	
	309,302,479	48,506	309,350,985	7,379,796	
	80,000	(80,000)	-	-	
	309,382,479	(31,494)	309,350,985	7,379,796	
	(7,837,833)	549,456	(7,288,377)	12,903,472	
	591,566,542	119,696,310	711,262,852	51,487,802	
	(24,962,195)	(554,577)	(25,516,772)	(125,674)	
	566,604,347	119,141,733	685,746,080	51,362,128	
	\$ 558,766,514	\$ 119,691,189	\$ 678,457,703	\$ 64,265,600	

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 66,733,344	\$ 13,225,719	\$ 6,267,990	\$ 103,051,152
Cash and cash equivalents				
in segregated accounts.....	2,317,556	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,858,744	-	-	-
Real property and other taxes.....	22,929,668	25,352,173	43,323,356	46,546,617
Accounts.....	2,294,159	-	1,134,153	-
Special assessments.....	1,053,278	-	-	-
Settlements.....	-	-	-	-
Accrued interest.....	2,902,930	-	-	-
Due from other governments.....	8,712,659	13,603,619	3,904,969	3,740,655
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	505,898	-	30,463	86,880
Guarantee agreement receivable.....	-	-	-	-
Restricted assets:				
Equity in pooled cash and investments.....	7,011,898	-	-	-
Total assets.....	\$ 146,320,134	\$ 52,181,511	\$ 54,660,931	\$ 153,425,304
Liabilities:				
Accounts payable.....	\$ 1,427,167	\$ 1,501,832	\$ 1,109,451	\$ 747,764
Accrued wages and benefits payable.....	3,857,938	68,098	1,059,862	835,354
Due to other governments	965,570	10,521	163,749	129,063
Due to other funds.....	38,009	-	4,096	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Unearned revenue.....	-	-	-	-
Payroll withholding payable.....	6,865,287	-	-	-
Guarantee agreement payable.....	-	-	-	-
Total liabilities.....	13,153,971	1,580,451	2,337,158	1,712,181
Deferred inflows of resources:				
Property taxes.....	20,378,092	22,670,384	38,751,858	41,617,854
Sales tax revenue not available.....	12,340,551	-	-	-
Delinquent property tax revenue not available.....	2,248,275	2,332,498	3,973,884	4,261,965
Intergovernmental revenue not available.....	5,873,854	9,349,241	3,767,907	2,997,388
Special assessments revenue not available.....	1,048,648	-	-	-
Accrued interest not available.....	1,469,426	-	-	-
Miscellaneous revenue not available.....	1,805,639	-	-	-
Settlements revenue not available.....	-	-	-	-
Total deferred inflows of resources.....	45,164,485	34,352,123	46,493,649	48,877,207
Fund balances:				
Nonspendable.....	1,917,919	-	30,463	86,880
Restricted.....	7,489,157	16,248,937	5,799,661	102,749,036
Committed.....	6,855,691	-	-	-
Assigned.....	12,062,415	-	-	-
Unassigned (deficit).....	59,676,496	-	-	-
Total fund balances.....	88,001,678	16,248,937	5,830,124	102,835,916
Total liabilities, deferred inflows of resources and fund balances.....	\$ 146,320,134	\$ 52,181,511	\$ 54,660,931	\$ 153,425,304

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ 16,528,906	\$ 77,425,519	\$ 99,797,805	\$ 383,030,435
-	-	1,873,828	4,191,384
-	-	-	31,858,744
-	-	28,024,153	166,175,967
5,412,144	200,000	2,132,657	11,173,113
5,902,633	-	6,345,413	13,301,324
-	-	5,690,440	5,690,440
-	-	-	2,902,930
-	348,023	12,187,668	42,497,593
-	37,455,000	-	37,455,000
-	-	923,794	923,794
-	-	1,437,484	2,060,725
-	-	6,601,033	6,601,033
			7,011,898
\$ 27,843,683	\$ 115,428,542	\$ 165,014,275	\$ 714,874,380
\$ -	\$ 6,527,326	\$ 5,011,492	\$ 16,325,032
-	6,506	2,538,322	8,366,080
-	1,005	2,377,107	3,647,015
-	22	15,990	58,117
-	37,529,325	-	37,529,325
-	384,916	-	384,916
-	-	3,792,067	3,792,067
-	-	-	6,865,287
-	-	6,601,033	6,601,033
	44,449,100	20,336,011	83,568,872
-	-	25,019,286	148,437,474
-	-	-	12,340,551
-	-	2,603,742	15,420,364
-	348,023	6,647,167	28,983,580
5,877,066	-	6,213,581	13,139,295
-	-	-	1,469,426
4,196,000	-	35,636	6,037,275
-	-	5,690,440	5,690,440
10,073,066	348,023	46,209,852	231,518,405
-	-	2,361,278	4,396,540
-	-	94,407,324	226,694,115
17,770,617	70,631,419	1,975,309	97,233,036
-	-	-	12,062,415
-	-	(275,499)	59,400,997
	17,770,617	70,631,419	98,468,412
\$ 27,843,683	\$ 115,428,542	\$ 165,014,275	\$ 714,874,380

LUCAS COUNTY, OHIO

**RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024**

Total governmental fund balances	\$ 399,787,103
Amounts reported for governmental activities on the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	420,168,739
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.	
Sales taxes receivable	\$ 12,340,551
Delinquent property taxes receivable	15,420,364
Accounts receivable	6,037,275
Settlements receivable	5,690,440
Special assessments receivable	13,139,295
Accrued interest receivable	1,469,426
Intergovernmental receivable	<u>28,983,580</u>
Total	83,080,931
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less \$678,079 of net capital assets included above as capital assets used in governmental activities, plus \$129,454 for compensated absences included below, plus \$767,556 and (\$52,220) for net pension asset/liability and net OPEB asset and related deferred inflows/outflows, respectively, included below, plus \$146,824 and \$26,886 for leases payable and SBITAs payable, repectively, included below.	42,731,663
When consolidating internal service funds, the portion of the operating income or loss allocated to business-type activities is eliminated from the governmental activities and is reported as a component of internal balance.	(192,720)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.	(871,800)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.	3,817,944
Unamortized premiums on bond issuances are not recognized in governmental funds.	(4,464,762)
Unamortized discounts on bond issuances are not recognized in governmental funds.	399,787
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - pension	84,152,886
Deferred inflows of resources - pension	(5,548,669)
Net pension asset	2,874,697
Net pension liability	<u>(265,075,151)</u>
Total	(183,596,237)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPEB	8,244,592
Deferred inflows of resources - OPEB	(5,172,565)
Net OPEB asset	8,987,894
Total	12,059,921
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(49,905,663)
Lease payable	(33,497,777)
Landfill obligations	(325,000)
Bonds payable	(126,083,300)
SBITA payable	(1,739,190)
OPWC loans payable	<u>(2,603,125)</u>
Total	<u>(214,154,055)</u>
Net position of governmental activities	<u>\$ 558,766,514</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Photo provided courtesy of the Toledo Zoo and Aquarium

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 124,348,933	\$ -	\$ -	\$ -
Real property and other taxes.....	16,511,544	17,562,201	26,232,915	41,706,880
Lodging taxes.....	-	-	-	-
Charges for services.....	15,438,877	-	1,032,997	-
Licenses and permits.....	27,379	-	-	-
Fines, forfeitures, and settlements.....	294,718	-	-	-
Intergovernmental.....	25,676,159	18,404,388	28,208,355	13,747,371
Special assessments.....	373,415	-	-	-
Investment income.....	17,118,754	-	-	12,701
Rental income.....	1,705,112	-	-	-
Increase in fair value of investments.....	3,968,152	-	-	-
Other.....	1,964,636	36,795	134,831	291,624
Total revenues.....	207,427,679	36,003,384	55,609,098	55,758,576
Expenditures:				
Current:				
General government:				
Legislative and executive.....	58,010,595	-	-	-
Judicial.....	53,610,118	-	-	-
Public safety.....	49,045,272	-	-	-
Public works.....	515,553	-	-	-
Health.....	921,897	39,533,627	-	59,601,778
Human services.....	1,985,909	-	62,474,100	-
Conservation and recreation.....	362,707	-	-	-
Other.....	2,759,170	-	-	-
Capital outlay.....	2,448,302	3,845,898	25,723,725	193,759
Debt service:				
Principal retirement.....	514,910	166,853	331,207	60,532
Interest	79,727	121,639	508,925	5,032
Note issuance costs.....	-	-	-	-
Total expenditures.....	170,254,160	43,668,017	89,037,957	59,861,101
Excess (deficiency) of revenues over (under) expenditures.....	37,173,519	(7,664,633)	(33,428,859)	(4,102,525)
Other financing sources (uses):				
Issuance of loans.....	-	-	-	-
Lease transaction.....	2,087,975	3,409,054	25,583,703	-
Transfers in.....	-	-	-	-
Transfers (out).....	(24,345,175)	-	-	-
SBITA transaction.....	318,317	418,185	-	193,759
Total other financing sources (uses).....	(21,938,883)	3,827,239	25,583,703	193,759
Net change in fund balances.....	15,234,636	(3,837,394)	(7,845,156)	(3,908,766)
Fund balances at beginning of year.....	72,767,042	20,086,331	13,675,280	106,744,682
Fund balances at end of year.....	\$ 88,001,678	\$ 16,248,937	\$ 5,830,124	\$ 102,835,916

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 124,348,933
-	-	22,973,172	124,986,712
-	-	8,207,758	8,207,758
-	1,155	23,034,326	39,507,355
-	-	3,066,545	3,093,924
-	-	3,502,516	3,797,234
-	3,012,945	116,676,555	205,725,773
785,610	-	2,899,959	4,058,984
-	104,952	655,436	17,891,843
1,434,725	-	61,742	3,201,579
-	-	-	3,968,152
2,971,979	960,776	4,927,463	11,288,104
5,192,314	4,079,828	186,005,472	550,076,351

284,559	-	25,737,053	84,032,207
-	-	19,190,957	72,801,075
-	-	40,581,149	89,626,421
-	-	29,590,412	30,105,965
-	-	5,912,171	105,969,473
-	-	69,530,135	133,990,144
-	-	6,257,700	6,620,407
-	-	1,215,420	3,974,590
-	40,611,744	8,648,357	81,471,785
4,212,300	-	1,089,023	6,374,825
5,289,975	2,123,856	84,086	8,213,240
-	89,190	-	89,190
9,786,834	42,824,790	207,836,463	623,269,322
(4,594,520)	(38,744,962)	(21,830,991)	(73,192,971)
-	-	532,390	532,390
-	-	489,749	31,570,481
6,973,390	5,783,771	16,342,204	29,099,365
-	-	(4,674,190)	(29,019,365)
-	-	-	930,261
6,973,390	5,783,771	12,690,153	33,113,132
2,378,870	(32,961,191)	(9,140,838)	(40,079,839)
15,391,747	103,592,610	107,609,250	439,866,942
\$ 17,770,617	\$ 70,631,419	\$ 98,468,412	\$ 399,787,103

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2024

Net change in fund balances - total governmental funds \$ (40,079,839)

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

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

Capital outlay - nondepreciable capital assets	\$ 47,791,699
Capital outlay - depreciable capital assets	35,714,751
Current year depreciation/amortization	<u>(21,407,848)</u>
Total	62,098,602

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity). (3,463,207)

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

Sales tax revenue	444,797
Property tax revenue	(1,389,645)
Special assessment revenue	(586,579)
Intergovernmental, settlements, and other revenues	<u>9,653,480</u>
Total	8,122,053

The issuances of loans, leases, and SBITAs are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position. (33,033,132)

Repayment of bond, loan, lease, and SBITA principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):

Bond principal payments	4,212,300
Loan principal payments	302,708
SBITA payable principal payments	655,173
Lease payable principal payments	<u>1,204,644</u>
Total	6,374,825

In the statement of activities, interest is accrued on outstanding bonds; whereas in the funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:

(Increase) in accrued interest payable	(76,738)
Amortization of bond premiums	287,740
Amortization of bond discounts	(15,566)
Amortization of deferred outflow of resources resulting from debt refundings	<u>(267,925)</u>
Total	(72,489)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the decrease in the compensated absences liability (excluding internal service funds). (1,365,125)

The internal service fund used by management to charge insurance and other services to individual funds is not reported in the County-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds, including internal balance activity of (\$235,381) and including (\$65,892) and \$10,820 of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities. (6,957,021)

Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 25,240,228

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities. (26,058,769)

Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 309,518

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities. 1,046,523

Change in net position of governmental activities \$ (7,837,833)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Photo provided courtesy of staff at the Lucas County Board of Developmental Disabilities

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 11,379,973	\$ 7,647,712	\$ 5,410,790
Receivables:			
Accounts.....	884,498	3,271,758	250,086
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	28,476	-
Prepayments.....	-	-	-
Total current assets.....	<u>12,264,471</u>	<u>10,947,946</u>	<u>5,660,876</u>
Noncurrent assets:			
Net pension asset.....	-	24,526	-
Net OPEB asset.....	-	76,682	-
Capital assets:			
Nondepreciable capital assets.....	263,290	-	-
Depreciable capital assets, net.....	34,047,255	25,736,365	47,053,104
Total capital assets, net	<u>34,310,545</u>	<u>25,736,365</u>	<u>47,053,104</u>
Total noncurrent assets.....	<u>34,310,545</u>	<u>25,837,573</u>	<u>47,053,104</u>
Total assets	<u>46,575,016</u>	<u>36,785,519</u>	<u>52,713,980</u>
Deferred outflows of resources:			
Pension.....	-	716,038	-
OPEB.....	-	71,828	-
Total deferred outflows of resources	<u>-</u>	<u>787,866</u>	<u>-</u>
Liabilities:			
Current liabilities:			
Accounts payable.....	791,348	204,784	42,405
Accrued wages and benefits payable.....	-	76,367	-
Due to other funds.....	-	286	-
Due to other governments.....	-	11,798	-
Accrued interest payable.....	5,647	16,956	32,929
Notes payable.....	755,284	2,267,858	4,404,319
Compensated absences payable - current.....	-	118,973	-
Lease payable - current.....	-	-	-
SBITA payable - current.....	-	-	-
OWDA loans payable - current.....	113,232	1,406,413	304,752
OPWC loans payable - current.....	68,714	180,214	222,200
Claims payable - current.....	-	-	-
Total current liabilities	<u>1,734,225</u>	<u>4,283,649</u>	<u>5,006,605</u>
Long-term liabilities:			
Compensated absences payable.....	-	118,884	-
Lease payable.....	-	-	-
SBITA payable.....	-	-	-
OWDA loans payable.....	782,075	11,538,940	4,022,322
OPWC loans payable.....	703,309	1,565,234	2,954,630
Net pension liability.....	-	2,261,547	-
Total long-term liabilities	<u>1,485,384</u>	<u>15,484,605</u>	<u>6,976,952</u>
Total liabilities	<u>3,219,609</u>	<u>19,768,254</u>	<u>11,983,557</u>
Deferred inflows of resources:			
Pension.....	-	79,383	-
OPEB.....	-	44,125	-
Total deferred inflows of resources	<u>-</u>	<u>123,508</u>	<u>-</u>
Net position:			
Net investment in capital assets.....	31,887,931	8,777,706	35,144,881
Restricted for pension and OPEB.....	-	101,208	-
Unrestricted.....	11,467,476	8,802,709	5,585,542
Total net position	<u>\$ 43,355,407</u>	<u>\$ 17,681,623</u>	<u>\$ 40,730,423</u>

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

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor	Enterprise	Activities -	Internal
Funds	Total	Service Funds	
\$ 18,553,833	\$ 42,992,308	\$ 43,308,657	
2,262,684	6,669,026	4,581	
-	-	61,869	
-	28,476	248	
-	-	4,583,860	
<u>20,816,517</u>	<u>49,689,810</u>	<u>47,959,215</u>	
58,580	83,106	13,703	
183,153	259,835	42,844	
227,696	490,986	39,736	
<u>3,292,117</u>	<u>110,128,841</u>	<u>638,343</u>	
<u>3,519,813</u>	<u>110,619,827</u>	<u>678,079</u>	
<u>3,761,546</u>	<u>110,962,768</u>	<u>734,626</u>	
<u>24,578,063</u>	<u>160,652,578</u>	<u>48,693,841</u>	
1,710,236	2,426,274	517,962	
<u>170,287</u>	<u>242,115</u>	<u>39,718</u>	
<u>1,880,523</u>	<u>2,668,389</u>	<u>557,680</u>	
1,540,399	2,578,936	17,569	
182,140	258,507	37,244	
682	968	2,784	
28,141	39,939	213,268	
657	56,189	-	
-	7,427,461	-	
423,309	542,282	63,829	
37,164	37,164	31,663	
-	-	13,134	
84,207	1,908,604	-	
-	471,128	-	
-	-	4,891,000	
<u>2,296,699</u>	<u>13,321,178</u>	<u>5,270,491</u>	
439,427	558,311	65,625	
24,782	24,782	115,161	
-	-	13,752	
232,237	16,575,574	-	
-	5,223,173	-	
5,401,644	7,663,191	1,263,588	
<u>6,098,090</u>	<u>30,045,031</u>	<u>1,458,126</u>	
<u>8,394,789</u>	<u>43,366,209</u>	<u>6,728,617</u>	
226,960	306,343	35,633	
<u>105,821</u>	<u>149,946</u>	<u>30,342</u>	
<u>332,781</u>	<u>456,289</u>	<u>65,975</u>	
3,141,423	78,951,941	504,369	
241,733	342,941	56,547	
<u>14,347,860</u>	<u>40,203,587</u>	<u>41,896,013</u>	
<u>\$ 17,731,016</u>	<u>119,498,469</u>	<u>\$ 42,456,929</u>	
	192,720		
	<u>\$ 119,691,189</u>		

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,707,267	\$ 9,420,901	\$ 2,820,354
Special assessments.....	9,905	-	-
Other.....	-	-	-
Total operating revenues.....	2,717,172	9,420,901	2,820,354
<u>Operating expenses:</u>			
Personal services.....	-	2,143,167	-
Contract services.....	1,301,580	1,521,334	758,749
Materials and supplies.....	237,027	1,657,657	406,788
Heat, light and power.....	455,298	1,221,671	129,889
Employee medical benefits.....	-	-	-
Depreciation/amortization.....	1,821,056	1,405,040	2,108,893
Other.....	656	4,233	863
Total operating expenses.....	3,815,617	7,953,102	3,405,182
Operating income (loss).....	(1,098,445)	1,467,799	(584,828)
<u>Nonoperating revenues (expenses):</u>			
Interest expense.....	(73,476)	(528,345)	(330,333)
Loss on disposal of capital assets.....	-	-	-
Interest revenue.....	-	-	-
Intergovernmental.....	46,246	128,277	113,793
Total nonoperating revenues (expenses).....	(27,230)	(400,068)	(216,540)
<i>Income (loss) before transfers and capital contributions.....</i>			
	(1,125,675)	1,067,731	(801,368)
Transfer in.....	-	-	-
Transfer out.....	-	-	(80,000)
Capital contributions.....	1,312,880	-	1,174,440
Change in net position.....	187,205	1,067,731	293,072
Net position at beginning of year, as previously reported.....	43,168,202	16,721,416	40,437,351
Change in accounting principle.....	-	(107,524)	-
Net position at beginning of year (restated).....	43,168,202	16,613,892	40,437,351
Net position at end of year.....	\$ 43,355,407	\$ 17,681,623	\$ 40,730,423

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

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>	<u>Enterprise</u>	<u>Activities -</u>	<u>Internal</u>
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 18,899,825	\$ 33,848,347	\$ 49,962,914	
1,626,456	1,636,361	-	
48,506	48,506	4,513,085	
<u>20,574,787</u>	<u>35,533,214</u>	<u>54,475,999</u>	
 5,010,083	 7,153,250	 1,144,381	
15,002,451	18,584,114	16,295,015	
592,086	2,893,558	218,894	
54,368	1,861,226	-	
-	-	44,427,587	
587,850	5,922,839	104,227	
103,329	109,081	2,754	
<u>21,350,167</u>	<u>36,524,068</u>	<u>62,192,858</u>	
 (775,380)	 (990,854)	 (7,716,859)	
 (33,800)	 (965,954)	 (4,381)	
(23,174)	(23,174)	-	
-	-	539,453	
69,183	357,499	-	
<u>12,209</u>	<u>(631,629)</u>	<u>535,072</u>	
 (763,171)	 (1,622,483)	 (7,181,787)	
 -	 -	 6,000,000	
 -	 (80,000)	 (6,000,000)	
 -	 <u>2,487,320</u>	 -	
 (763,171)	 784,837	 (7,181,787)	
 18,941,240	 119,268,209	 49,691,645	
<u>(447,053)</u>	<u>(554,577)</u>	<u>(52,929)</u>	
<u>18,494,187</u>	<u>118,713,632</u>	<u>49,638,716</u>	
<u>\$ 17,731,016</u>	<u>119,498,469</u>	<u>\$ 42,456,929</u>	
 <u>(235,381)</u>			
 <u>\$ 549,456</u>			

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,339,194	\$ 8,989,422	\$ 2,932,566
Cash received from special assessments	9,905	-	-
Cash received from other operations.....	-	-	-
Cash payments to employees.....	-	(2,150,231)	-
Cash payments for contractual services.....	(754,163)	(1,739,469)	(849,268)
Cash payments for materials and supplies.....	(237,027)	(1,664,209)	(406,788)
Cash payments for heat, light and power.....	(455,298)	(1,221,671)	(129,889)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(656)	(4,233)	(863)
<i>Net cash provided by (used in) operating activities.....</i>	<i>901,955</i>	<i>2,209,609</i>	<i>1,545,758</i>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	46,246	128,277	113,793
Cash received from transfers in.....	-	-	-
Cash used in transfers out.....	-	-	(80,000)
<i>Net cash provided by noncapital financing activities.....</i>	<i>46,246</i>	<i>128,277</i>	<i>33,793</i>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	(630,685)	(645,146)	(573,487)
Issuance of notes.....	753,000	2,261,000	4,391,000
Premium on notes.....	2,741	8,230	15,983
Note issuance costs.....	(2,741)	(8,230)	(15,983)
Proceeds from loans.....	85,034	-	-
Principal paid on notes.....	(1,032,832)	(2,479,928)	(4,977,240)
Interest paid on notes.....	(45,061)	(108,195)	(217,150)
Principal paid on loans.....	(173,462)	(1,540,110)	(567,348)
Interest paid on loans.....	(33,263)	(427,019)	(128,515)
Principal paid on SBITA payables.....	-	-	-
Interest paid on SBITA payables.....	-	-	-
Principal paid on lease payables.....	-	-	-
Interest paid on lease payables.....	-	-	-
<i>Net cash (used in) financing activities.....</i>	<i>(1,077,269)</i>	<i>(2,939,398)</i>	<i>(2,072,740)</i>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net decrease in cash and cash equivalents.....</i>	<i>(129,068)</i>	<i>(601,512)</i>	<i>(493,189)</i>
Cash and cash equivalents at beginning of year.....			
Cash and cash equivalents at end of year.....	<u>\$ 11,509,041</u>	<u>\$ 8,249,224</u>	<u>\$ 5,903,979</u>
	<u><u>\$ 11,379,973</u></u>	<u><u>\$ 7,647,712</u></u>	<u><u>\$ 5,410,790</u></u>

Enterprise Funds		Governmental Activities - Internal Service Funds	
Nonmajor Enterprise Funds	Total		
\$ 18,856,178	\$ 33,117,360	\$ 49,959,220	
1,626,456	1,636,361	-	
48,506	48,506	4,513,085	
(5,176,918)	(7,327,149)	(1,064,604)	
(15,487,779)	(18,830,679)	(16,645,433)	
(592,086)	(2,900,110)	(187,954)	
(54,368)	(1,861,226)	-	
-	-	(44,048,342)	
(103,329)	(109,081)	(2,754)	
 <u>(883,340)</u>	 <u>3,773,982</u>	 <u>(7,476,782)</u>	
 69,183	 357,499	 -	
-	-	6,000,000	
-	(80,000)	(6,000,000)	
 <u>69,183</u>	 <u>277,499</u>	 <u>-</u>	
 (322,395)	 (2,171,713)	 -	
-	7,405,000	-	
-	26,954	-	
-	(26,954)	-	
-	85,034	-	
-	(8,490,000)	-	
-	(370,406)	-	
(79,643)	(2,360,563)	-	
(21,270)	(610,067)	-	
-	-	(14,242)	
-	-	(158)	
(54,900)	(54,900)	(20,417)	
<u>(13,471)</u>	<u>(13,471)</u>	<u>(4,223)</u>	
 <u>(491,679)</u>	 <u>(6,581,086)</u>	 <u>(39,040)</u>	
 -	 -	 539,453	
 (1,305,836)	 (2,529,605)	 (6,976,369)	
 19,859,669	 45,521,913	 50,285,026	
<u>\$ 18,553,833</u>	<u>\$ 42,992,308</u>	<u>\$ 43,308,657</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss).....	\$ (1,098,445)	\$ 1,467,799	\$ (584,828)
Adjustments:			
Depreciation/amortization.....	1,821,056	1,405,040	2,108,893
Changes in assets and liabilities:			
(Increase) decrease in materials and supplies inventory.....	-	(6,552)	-
(Increase) decrease in accounts receivable.....	(368,073)	(431,479)	112,212
(Increase) in due from other funds.....	-	-	-
(Increase) in prepayments.....	-	-	-
Decrease in deferred outflows of resources - pension.....	-	396,733	-
Decrease in deferred outflows of resources - OPEB.....	-	100,324	-
(Increase) in net pension asset.....	-	(4,033)	-
(Increase) in net OPEB asset.....	-	(76,682)	-
Increase (decrease) in accounts payable.....	547,417	(218,135)	(90,519)
Increase in accrued wages and benefits.....	-	16,203	-
Increase (decrease) in due to other funds.....	-	-	-
Increase (decrease) in due to other governments.....	-	2,503	-
Increase (decrease) in deferred inflows of resources - pension.....	-	36,581	-
Increase in deferred inflows of resources - OPEB.....	-	20,391	-
Increase (decrease) in net pension liability.....	-	(464,275)	-
(Decrease) in net OPEB liability.....	-	(57,270)	-
Increase (decrease) in compensated absences payable.....	-	22,461	-
Increase in claims payable.....	-	-	-
Net cash provided by (used in) operating activities.....	\$ 901,955	\$ 2,209,609	\$ 1,545,758

Noncash Transactions:

During 2024, the Water Supply System fund received \$1,312,880 in contributed capital assets.

During 2024, the Sewer System fund received \$1,174,440 in contributed capital assets.

During 2024, the Internal Service funds entered into a lease payable for \$167,241

During 2024, the Internal Service funds entered into a SBITA payable for \$41,128

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor	Enterprise	Activities -	Internal
Funds	Total	Service Funds	
\$	(775,380)	\$	(990,854)
			\$
			(7,716,859)
587,850		5,922,839	104,227
-	(6,552)		4,050
(43,647)	(730,987)		(281)
-	-		(3,413)
-	-		(719,838)
931,150	1,327,883		21,616
238,687	339,011		38,036
(10,091)	(14,124)		(4,486)
(183,153)	(259,835)		(42,844)
(485,284)	(246,521)		(12,437)
15,749	31,952		9,658
(44)	(44)		285
2,434	4,937		(62,348)
(980)	35,601		11,249
58,423	78,814		19,749
(1,048,076)	(1,512,351)		37,513
(135,510)	(192,780)		(25,761)
(35,468)	(13,007)		13,553
-	-		851,549
\$	(883,340)	\$	3,773,982
			\$
			(7,476,782)

LUCAS COUNTY, OHIO

*STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024*

	<u>Custodial</u>
<u>Assets:</u>	
Equity in pooled cash and cash equivalents.....	\$ 50,742,524
Cash in segregated accounts.....	3,160,718
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.....	1,400,612,113
Accounts.....	24,367
Due from other governments.....	<u>84,462,691</u>
Total assets.....	<u>1,539,002,413</u>
<u>Liabilities:</u>	
Due to other governments.....	<u>101,713,787</u>
Total liabilities.....	<u>101,713,787</u>
<u>Deferred inflows of resources:</u>	
Property taxes levied for the next fiscal year.....	<u>1,194,800,638</u>
Total deferred inflows of resources.....	<u>1,194,800,638</u>
<u>Net position:</u>	
Restricted for individuals, organizations and other governments.....	<u>242,487,988</u>
Total net position.....	<u>\$ 242,487,988</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

*STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Custodial
Additions:	
Intergovernmental.....	\$ 36,140,819
Amounts received as fiscal agent.....	48,465,104
Licenses, permits and fees for other governments.....	83,547,851
Fines and forfeitures for other governments.....	4,376,495
Property tax collection for other governments.....	586,895,474
Special assessments collections for other governments.....	6,196,392
Other custodial fund collections.....	<u>4,931,348</u>
<i>Total additions</i>	<u>770,553,483</u>
Deductions:	
Distributions to the State of Ohio.....	1,226,905
Distributions of state funds to other governments.....	36,403,987
Distributions as fiscal agent.....	43,724,820
Licenses, permits and fees distributions to other governments	82,268,104
Fines and forfeitures distributions to other governments.....	4,351,384
Property tax distributions to other governments.....	590,417,987
Other custodial fund disbursements.....	<u>4,002,827</u>
<i>Total deductions</i>	<u>762,396,014</u>
<i>Net change in fiduciary net position</i>	8,157,469
Net position beginning of year	<u>234,330,519</u>
Net position end of year	<u>\$ 242,487,988</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2024

	Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc.	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation
Assets:				
Equity in pooled cash and investments.....	\$ 19,570,877	\$ 746,982	\$ 12,215,764	\$ 4,421,242
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,752,539	4,320,396	1,074,408	5,727,631
Materials and supplies inventory.....	277,182	-	134,088	-
Prepayments.....	209,496	9,627	17,106	-
Other assets.....	1,405,335	524,382	622,195	1,483,080
Capital assets:				
Nondepreciable capital assets.....	18,700	1,494,800	63,053	-
Depreciable capital assets.....	7,055,766	17,451,564	2,273,363	64,164
Accumulated depreciation.....	(3,992,805)	(10,025,106)	(1,304,886)	(51,328)
Total capital assets, net.....	3,081,661	8,921,258	1,031,530	12,836
Total assets.....	26,297,090	14,522,645	15,095,091	11,644,789
Liabilities:				
Accounts payable.....	1,254,734	68,770	2,697,890	180,449
Accrued liabilities.....	2,982,289	84,363	1,272,356	1,430,086
Accrued wages and benefits.....	-	-	-	29,061
Due to other governments.....	-	8,151	960,666	3,323,314
Unearned revenue.....	2,198,033	451,092	1,485,483	-
Long-term liabilities:				
Due within one year.....	165,633	-	-	84,494
Due in more than one year.....	1,046,679	-	-	140,070
Total liabilities.....	7,647,368	612,376	6,416,395	5,187,474
Deferred inflows of resources:				
Leases.....	-	-	-	-
Total liabilities and deferred inflows of resources...	7,647,368	612,376	6,416,395	5,187,474
Net position:				
Net investment in capital assets.....	3,081,661	8,921,258	1,031,530	12,836
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	14,383,712	-	-
Unrestricted (deficit).....	15,568,061	(9,394,701)	7,647,166	6,444,479
Total net position.....	\$ 18,649,722	\$ 13,910,269	\$ 8,678,696	\$ 6,457,315

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 1,443,400	\$ 42,038,312	\$ 5,387,010	\$ 85,823,587
6,601,033	6,578,128	2,562,380	28,616,515
-	-	-	411,270
-	267,812	241,394	745,435
-	-	5,672,708	9,707,700
-	-	1,175,000	2,751,553
-	41,359,119	17,003,593	85,207,569
-	-	(8,842,901)	(24,217,026)
<u>41,359,119</u>	<u>9,335,692</u>	<u>23,199,184</u>	<u>63,742,096</u>
<u>8,044,433</u>	<u>90,243,371</u>	<u>23,199,184</u>	<u>189,046,603</u>
6,456	46,892	2,157,842	6,413,033
-	5,072,097	41,196	10,882,387
-	-	436,089	465,150
-	-	-	4,292,131
-	-	4,337,864	8,472,472
385,746	398,357	-	1,034,230
<u>6,215,287</u>	<u>80,146,856</u>	<u>-</u>	<u>87,548,892</u>
<u>6,607,489</u>	<u>85,664,202</u>	<u>6,972,991</u>	<u>119,108,295</u>
-	-	5,672,708	5,672,708
<u>6,607,489</u>	<u>85,664,202</u>	<u>12,645,699</u>	<u>124,781,003</u>
-	41,359,119	9,335,692	63,742,096
1,174,426	-	-	1,174,426
-	-	-	14,383,712
<u>262,518</u>	<u>(36,779,950)</u>	<u>1,217,793</u>	<u>(15,034,634)</u>
<u>\$ 1,436,944</u>	<u>\$ 4,579,169</u>	<u>\$ 10,553,485</u>	<u>\$ 64,265,600</u>

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2024*

<u>Program Revenues</u>						
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
<u>Component Units:</u>						
Toledo Mud Hens Baseball Club, Inc.						
Recreation.....	\$ 19,161,242	\$ 18,463,592	\$ 7,414,769	\$ -		
Preferred Properties, Inc.						
Health.....	2,324,364	1,392,139	464,792			
Toledo Arena Sports, Inc.						
Recreation.....	12,608,485	12,031,165	5,321,219			
Lucas County Land Reutilization Corporation						
Public works.....	9,845,001	999,190	6,624,511			
Lucas County Transportation Improvement District						
Public works.....	1,539,459	70,000		- 1,677,079		
Lucas County Economic Development Corporation						
Legislative & executive.....	5,497,771	1,570,952	400,000			
Toledo-Lucas County Convention and Visitors Bureau						
Recreation.....	10,408,072	5,057,966	4,702,764	717,932		
Total component units.....	<u>\$ 61,384,394</u>	<u>\$ 39,585,004</u>	<u>\$ 24,928,055</u>	<u>\$ 2,395,011</u>		

General revenues:

Investment earnings.....	
Grants and entitlements not restricted to specific programs.....	
Miscellaneous.....	
Total general revenues.....	
Change in net position.....	
Net position at beginning or year, as previously reported.....	
Change in accounting principle.....	
Net position at beginning of year (restated).....	
Net position at end of year.....	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc.	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Lucas County Economic Development Corporation	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 6,717,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,717,119
-	(467,433)	-	-	-	-	-	(467,433)
-	-	4,743,899	-	-	-	-	4,743,899
-	-	-	(2,221,300)	-	-	-	(2,221,300)
-	-	-	-	207,620	-	-	207,620
-	-	-	-	-	(3,526,819)	-	(3,526,819)
<hr/> 6,717,119	<hr/> (467,433)	<hr/> 4,743,899	<hr/> (2,221,300)	<hr/> 207,620	<hr/> (3,526,819)	<hr/> 70,590	<hr/> 70,590
1,121,274	98,815	382,651	257,641	8,524	2,545,463	153,205	4,567,573
76,376	23,940	194,669	8,118	-	784,105	-	1,087,208
1,197,650	122,755	577,320	1,990,774	8,524	3,329,568	153,205	7,379,796
7,914,769	(344,678)	5,321,219	(230,526)	216,144	(197,251)	223,795	12,903,472
10,734,953	14,254,947	3,357,477	6,813,515	1,220,800	4,776,420	10,329,690	51,487,802
<hr/> 10,734,953	<hr/> 14,254,947	<hr/> 3,357,477	<hr/> 6,687,841	<hr/> 1,220,800	<hr/> 4,776,420	<hr/> 10,329,690	<hr/> 51,362,128
<hr/> \$ 18,649,722	<hr/> \$ 13,910,269	<hr/> \$ 8,678,696	<hr/> \$ 6,457,315	<hr/> \$ 1,436,944	<hr/> \$ 4,579,169	<hr/> \$ 10,553,485	<hr/> \$ 64,265,600



Photo provided courtesy of the Imagination Station

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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

Lucas County Land Reutilization Corporation (LCLRC)

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

Toledo Arena Sports, Inc. (TASI)

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

Preferred Properties, Inc. ("Preferred Properties")

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC's fiscal year end is December 31. During 2024, the County contributed \$400,000 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

RELATED ORGANIZATIONS

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

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

Lucas County	45.53%
Defiance County	16.58%
Fulton County	13.68%
Williams County	14.47%
Henry County	<u>9.74%</u>
Totals	<u>100.00%</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

In 2024, the County contributed \$4,784,478 for the CCNO's operations, which represents 46.09% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

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

The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost-effective system of services that supports health, education, and well-being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an custodial fund on the County's financial statements. During 2024, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

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

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The Board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2024, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

Lucas County 911 Regional Council of Governments

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

OneOhio Recovery Foundation Region 4 (the "Foundation")

The Foundation is a jointly governed organization among the governments located in Lucas County. The Foundation was established to designate recipients of the regions statewide opioid settlement allocations and to appoint a representative to the statewide OneOhio Recovery Foundation. The Foundation is governed by a seven-member Board of Directors, three of whom are appointed by the Lucas County Commissioners, two of whom represent the City of Toledo, one representative is appointed by a simple majority of municipalities of Lucas County, excluding any municipality that already has a seat, and one representative appointed by a simple majority of the townships of Lucas County. The Board determines how opioid settlement funds should be disbursed. Each participant's degree of control is limited to its representation on the Board. During 2024, the County made no contributions to the Foundation.

POTENTIAL COMPONENT UNITS REPORTED AS CUSTODIAL FUNDS

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

Lucas County Board of Health
Lucas County Family and Children First Council (a jointly governed organization)
Lucas County Soil and Water Conservation District
Outdoor Sylvania Community Parks
Lucas County Local Emergency Planning Commission
Lucas County 911 Regional Council of Governments

B. Basis of Presentation

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

C. Fund Accounting

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

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

The following are the County's major governmental funds:

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

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

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

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

Other governmental funds of the County are used to account for:

Nonmajor special revenue funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Nonmajor capital projects funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

The County reports the following major enterprise funds:

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

D. Measurement Focus

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

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

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

Fiduciary funds use the economic resources measurement focus.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

E. Basis of Accounting

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 23,910,243	\$ 26,368,813	\$ 45,055,359	\$ 48,403,682	\$ 29,158,800
Less: allowance for doubtful accounts	(980,575)	(1,016,640)	(1,732,003)	(1,857,065)	(1,134,647)
Net taxes receivable	<u>\$ 22,929,668</u>	<u>\$ 25,352,173</u>	<u>\$ 43,323,356</u>	<u>\$ 46,546,617</u>	<u>\$ 28,024,153</u>

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

F. Budgetary Process

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

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

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

G. Cash Equivalents and Investments

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

During 2024, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, Agricultural Government Mortgage (AGM) securities, commercial paper, foreign government bonds, Corporate bonds, negotiable certificate of deposit, Municipal bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

During 2024, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2024 amounted to \$17,118,754 which includes \$15,843,566 assigned from other County funds, as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County's intangible assets include right of way and internally generated computer software. Donated capital assets are recorded at their acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed. In addition, assets having an estimated useful life of more than one year that are below the \$25,000 threshold and not considered repair or maintenance costs are collectively capitalized on the financial statements when the aggregate of those assets are considered significant.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

L. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - vacation, sick leave and comp time. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the County and, upon separation from service, the employee receives compensation in accordance with the severance policy. A liability for estimated value of sick leave that will be used by employees as time off and at separation is included in the liability for compensated absences.

Comp Time

The County's policy permits employees to accumulate earned but unused comp time, which are eligible for payment at the employee's current pay rate upon separation from employment.

M. Self-Funded Insurance

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

The County's Self-Funded Workers' Compensation Fund (an internal service fund) accounts for and finances its uninsured risks of loss for workers' compensation claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. Under the individual retrospective rating plan, the Self-Funded Workers' Compensation Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim. Under the group retrospective rating plan, the County pays a premium to the Ohio Bureau of Workers' Compensation (BWC) and BWC pays the cost of all claims. The County will pay premiums to the State of Ohio Bureau of Workers' Compensation for claims in excess of coverage provided by the fund. In addition, the fund will pay assessments to the Bureau of Workers' Compensation for administration and payment of claims.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. A future retrospective premium liability of \$0 is reported in the fund at December 31, 2024 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. As of December 31, 2024, the County has fulfilled its 10 year obligation to pay claims from the individual retrospective rating plan.

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

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

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

N. Fund Balance

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) resources are available. Similarly, within unrestricted resources, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted resources could be used. See Note 13 for further detail on the components of fund balance classifications at year end.

O. Prepayments

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

P. Operating Revenues and Expenses

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

Q. Interfund Balances

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

R. Net Position

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

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

S. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only for amounts due to employees who have separated at year end. Bonds, leases, SBITAs, financed purchase note payables, and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension asset/liability and net OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

U. Contributions of Capital

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

V. Estimates

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

W. Pensions/Other Postemployment Benefits (OPEB)

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

X. Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, distributions of \$2,570,889 are reflected as fines, forfeitures, and settlements revenue in the OneOhio special revenue fund in the accompanying financial statements.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2024, the County has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "Omnibus 2022", GASB Statement No. 100, "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62", Implementation Guide No. 2023-1 and GASB Statement No. 101, "Compensated Absences".

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

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

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the County.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

B. Deficit Fund Balances

Fund balances at December 31, 2024 included the following individual fund deficits:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
Workforce Development	\$ 275,499

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Restatement of Net Position

During 2024, there was a change in accounting principle related to the implementation of GASB Statement No. 101, "Compensated Absences". The effect of changing the accounting principle is shown in the table below.

	12/31/2023 As Previously Reported	Change in Accounting Principle	12/31/2023 As Restated
Net Position			
Governmental Activities	\$ 591,566,542	\$ (24,962,195)	\$ 566,604,347
Business-Type Activities	<u>119,696,310</u>	<u>(554,577)</u>	<u>119,141,733</u>
Total Net Position	<u><u>\$ 711,262,852</u></u>	<u><u>\$ (25,516,772)</u></u>	<u><u>\$ 685,746,080</u></u>
Proprietary Funds			
Major Funds:			
Wastewater Treatment	\$ 16,721,416	\$ (107,524)	\$ 16,613,892
Nonmajor Enterprise Fund	<u>18,941,240</u>	<u>(447,053)</u>	<u>18,494,187</u>
Total Proprietary Funds	<u><u>\$ 35,662,656</u></u>	<u><u>\$ (554,577)</u></u>	<u><u>\$ 35,108,079</u></u>
Internal Service Funds	<u><u>\$ 49,691,645</u></u>	<u><u>\$ (52,929)</u></u>	<u><u>\$ 49,638,716</u></u>
Component Units	<u><u>\$ 51,487,802</u></u>	<u><u>\$ (125,674)</u></u>	<u><u>\$ 51,362,128</u></u>

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Inactive deposits are public deposits that the County Treasurer has identified as not required for use within the current five year period of designation of depositories.

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal or interest by the United States, or any book entry zero-coupon security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit account, including, but not limited to, passbook accounts, in any eligible institution mentioned in O.R.C. 135.32;

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions mature within ten years from the date of settlement;
5. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio);
6. No-load money market mutual funds rated at the highest category at the time of purchase by at least one nationally recognized statistical rating organization or consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. Up to fifteen percent of the County's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:
 - a. The notes are rated in the three highest categories by at least two nationally recognized statistical rating organization at the time of purchase;
 - b. The notes mature not later than three years after purchase;
8. Up to forty percent of the County's total average portfolio in either of the following:
 - a. High grade commercial paper when the aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase;
 - b. Bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase;
9. High-grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed in the aggregate two percent of the County's total average portfolio and shall mature no later than five years after purchase;
10. Written repurchase agreements in the securities described in (1) or (2) provided that the market value of the agreement be at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash on Hand

At year end, the County had \$16,100 in undeposited cash on hand and \$10,350 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments."

B. Cash in Segregated Accounts

At year end, the County had \$7,352,102 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Restricted Equity in Pooled Cash and Investments

At year-end, the County had \$7,011,898 on deposit with a financial institution for monies set aside for debt service payments and a debt service reserve related to bonds held by the Port Authority. The amount held by the Trustee is included in the County's depository balance below.

D. Deposits with Financial Institutions

At December 31, 2024, the carrying amount of all County deposits was \$24,412,348 and the bank balance was \$22,297,220. Of the bank balance, \$3,338,603 was covered by the FDIC and \$18,958,617 was collateralized by the Ohio Pooled Collateral System.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2024, the County was in the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

E. Investments

As of December 31, 2024, the County had the following investments and maturities:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	Investment Maturities			
		1 Year or Less	1 to 2 Years	2 to 3 Years	More than 3 Years
<i>Fair Value:</i>					
FFCB	\$ 131,955,309	\$ 24,643,294	\$ 20,612,170	\$ 19,782,991	\$ 66,916,854
FHLB	61,631,159	6,471,081	37,436,032	5,958,849	11,765,197
FHLMC	41,168,490	19,903,387	-	15,038,079	6,227,024
FNMA	13,471,807	13,471,807	-	-	-
Foreign Government Bonds	5,003,725	-	5,003,725	-	-
AGM	5,042,015	-	-	122,615	4,919,400
U.S. Treasury Notes	174,927,545	17,608,304	24,995,151	48,367,091	83,956,999
Commercial paper	13,122,082	13,122,082	-	-	-
Corporate bonds	26,095,192	3,879,417	16,266,506	5,949,269	-
Negotiable CDs	2,118,252	1,470,514	-	94,778	552,960
Municipal bonds	9,657,897	-	9,657,897	-	-
U.S. Government Money					
Market Mutual Funds	4,874,105	4,874,105	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	<u>20,941,898</u>	<u>20,941,898</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 510,009,476</u>	<u>\$ 126,385,889</u>	<u>\$ 113,971,481</u>	<u>\$ 95,313,672</u>	<u>\$ 174,338,434</u>

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2024, the County was not subject to custodial credit risk on investments.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2024, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 131,955,309	25.87%
FHLB	61,631,159	12.08%
FHLMC	41,168,490	8.07%
FNMA	13,471,807	2.64%
Foreign Government Bonds	5,003,725	0.98%
AGM	5,042,015	0.99%
U.S. Treasury Notes	174,927,545	34.30%
Commercial Paper	13,122,082	2.57%
Corporate bonds	26,095,192	5.12%
Negotiable CDs	2,118,252	0.42%
Municipal bonds	9,657,897	1.89%
U.S. Government Money Market Mutual Funds	4,874,105	0.96%
<i>Amortized Cost:</i>		
STAR Ohio	20,941,898	4.11%
Total	\$ 510,009,476	<u>100.00%</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

F. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2024:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 24,412,348
Investments	510,009,476
Cash on hand	16,100
Total	<u>\$ 534,437,924</u>

<u>Cash and investments per financial statements</u>	
Governmental activities	\$ 437,542,374
Business-type activities	42,992,308
Custodial funds	53,903,242
Total	<u>\$ 534,437,924</u>

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2024, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Transfer From Sewer System	Transfer From Internal Service	Total Transfers In
Governmental Funds:					
Debt service	\$ 2,219,200	\$ 4,674,190	\$ 80,000	\$ -	\$ 6,973,390
Capital Improvements	5,783,771	-	-	-	5,783,771
Non-major governmental	<u>16,342,204</u>	-	-	-	<u>16,342,204</u>
Internal Service Funds	-	-	-	6,000,000	6,000,000
Total Transfers Out	<u>\$ 24,345,175</u>	<u>\$ 4,674,190</u>	<u>\$ 80,000</u>	<u>\$ 6,000,000</u>	<u>\$ 35,099,365</u>

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

The transfer from the sewer system major enterprise funds is to provide funds for debt service payments. The transfer from the nonmajor governmental funds to the nonmajor governmental funds is to provide funds to the County 911 system and EMS services. The transfers between internal service funds is to meet the actuarial cash balance in the Health Self-Insurance fund.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. Amounts "due to other funds" and "due from other funds" consisted of the following at December 31, 2024, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 38,009
Children Services Board	Internal Service Funds	4,096
Capital Improvements	Internal Service Funds	22
Nonmajor Governmental Funds	Internal Service Funds	15,990
Wastewater Treatment	Internal Service Funds	286
Nonmajor Enterprise Funds	Internal Service Funds	682
Internal Service Funds	Internal Service Funds	<u>2,784</u>
 Total Internal Service		 <u>\$ 61,869</u>

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

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

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually or semi-annually in 2024, the first payment was due January 31, 2024 and the remainder was payable by July 31, 2024.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

State law eliminated the current assessment of tangible personal property after 2010. Therefore, tangible personal property tax revenues received in calendar year 2011 and beyond (other than public utility property) represent delinquent collections.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 6 - TAXES - (Continued)

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

The full tax rate for all County operations for the year ended December 31, 2024 was \$17.42 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 6,526,076,620
Commercial/Industrial/Mineral	2,049,732,510
<u>Public Utility</u>	
Real	36,517,420
Personal	<u>546,232,890</u>
Total Assessed Value	<u>\$ 9,158,559,440</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 15.42 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2024 is as follows:

<u>Purpose</u>	Voter Authorized Rate (a)	<u>Effective Rate Levied for 2024 Collection Year (b)</u>		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.75	0.604364	0.720990	2029
Mental Health & Recovery	2.50	1.974900	2.402620	2028/2032
Developmental Disabilities	6.00	4.625110	5.672819	continuous
Children Services	3.65	2.097664	3.507825	2026/2028
Zoo Operating	0.65	0.513474	0.624681	2026
Zoo Improvements	1.00	0.789960	0.961048	2026
911 Emergency Telephone Sys.	0.70	0.552972	0.672734	2026
Science & Natural History	0.17	0.134293	0.163378	2027
Total Voted Tax Rates	<u>15.42</u>	<u>11.292737</u>	<u>14.726095</u>	
Inside (Unvoted) Millage:				
General Fund	<u>2.00</u>	<u>2.000000</u>	<u>2.000000</u>	N/A
Total Direct Tax Rates	<u>17.42</u>	<u>13.292737</u>	<u>16.726095</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. Levy rates are subject to change.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 6 - TAXES - (Continued)

B. Tax Abatements

As of December 31, 2024, the County provides tax abatements through two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

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

The County has entered into agreements to abate property taxes through these programs. During 2024, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	County
	<u>Taxes Abated</u>
CRA	\$ 9,350
Ezone	<u>75,696</u>
Total	<u>\$ 85,046</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 6 - TAXES - (Continued)

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2024, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering Into Agreement	Tax Abatement Program		County Taxes Abated
	CRA	Ezone	
City of Toledo	\$ 1,473,832	\$ 36,183	\$ 1,510,015
City of Maumee	76,688	-	76,688
City of Oregon	14,904	75,757	90,661
City of Sylvania	187,237	-	187,237
City of Waterville	5,563	-	5,563
Village of Holland	6,526	-	6,526
Swanton Township	46,520	-	46,520
Sylvania Township	9,927	-	9,927
Spencer Township	3,462	-	3,462
Total	\$ 1,824,659	\$ 111,940	\$ 1,936,599

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2024 amounted to \$124,348,933.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2024 follows:

<u>Governmental Activities:</u>	<u>Balance 12/31/2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/2024</u>
Capital assets not being depreciated/amortized:				
Land	\$ 34,525,789	\$ 336,013	\$ (513,475)	\$ 34,348,327
Right of way	6,934,602	209,731	-	7,144,333
Construction in progress	<u>27,429,900</u>	<u>47,245,955</u>	<u>(15,826,513)</u>	<u>58,849,342</u>
Total capital assets not being depreciated/amortized	<u>68,890,291</u>	<u>47,791,699</u>	<u>(16,339,988)</u>	<u>100,342,002</u>
Capital assets being depreciated:				
Buildings, structures and improvements	397,998,313	1,248,809	(3,423,085)	395,824,037
Furniture, fixtures and equipment	49,755,968	4,334,597	(7,255,937)	46,834,628
Computer software	4,515,417	-	(173,243)	4,342,174
Infrastructure	438,072,336	13,248,762	-	451,321,098
Intangible right to use:				
Leased buildings	2,721,782	29,151,437	-	31,873,219
Leased equipment	947,616	2,794,639	(16,295)	3,725,960
SBITAs	<u>2,101,114</u>	<u>971,389</u>	<u>(112,799)</u>	<u>2,959,704</u>
Total capital assets being depreciated/amortized	<u>896,112,546</u>	<u>51,749,633</u>	<u>(10,981,359)</u>	<u>936,880,820</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(188,760,511)	(9,077,446)	2,297,120	(195,540,837)
Furniture, fixtures and equipment	(43,360,257)	(1,771,559)	5,432,170	(39,699,646)
Computer software	(4,515,417)	-	173,243	(4,342,174)
Infrastructure	(365,570,951)	(8,099,340)	-	(373,670,291)
Intangible right to use:				
Leased buildings	(595,025)	(1,204,892)	-	(1,799,917)
Leased equipment	(180,870)	(638,882)	16,295	(803,457)
SBITAs	<u>(590,604)</u>	<u>(719,956)</u>	<u>112,799</u>	<u>(1,197,761)</u>
Total accumulated depreciation/amortization	<u>(603,573,635)</u>	<u>(21,512,075)</u>	<u>8,031,627</u>	<u>(617,054,083)</u>
Total capital assets being depreciated/amortization, net	<u>292,538,911</u>	<u>30,237,558</u>	<u>(2,949,732)</u>	<u>319,826,737</u>
Governmental activities capital assets, net	<u>\$ 361,429,202</u>	<u>\$ 78,029,257</u>	<u>\$ (19,289,720)</u>	<u>\$ 420,168,739</u>

Construction in progress: During 2024, the County incurred additional expenditures of \$47,245,955, with completed projects amounting to \$15,826,513. Completed projects and expenses for new construction in progress during 2024 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 7,007,472
Judicial	2,080,717
Public safety	2,182,480
Public works	8,735,709
Health	603,802
Human services	797,668
Internal service funds	104,227
Total depreciation expense - governmental activities	<u>\$ 21,512,075</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2024 follows:

Business-Type Activities:	Balance 12/31/2023	Increases	Decreases	Balance 12/31/2024
Capital assets not being depreciated/amortized:				
Land	\$ 490,986	\$ -	\$ -	\$ 490,986
Total capital assets not being depreciated/amortized	<u>490,986</u>	<u>-</u>	<u>-</u>	<u>490,986</u>
Capital assets being depreciated:				
Buildings, structures and improvements	49,958,531	645,146	-	50,603,677
Land improvements	191,607,646	3,691,492	-	195,299,138
Furniture, fixtures and equipment	15,575,955	322,395	(317,524)	15,580,826
Intangible right to use:				
Leased equipment	476,307	-	-	476,307
Total capital assets being depreciated/amortized	<u>257,618,439</u>	<u>4,659,033</u>	<u>(317,524)</u>	<u>261,959,948</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(23,656,227)	(1,200,199)	-	(24,856,426)
Land improvements	(110,784,740)	(3,842,208)	-	(114,626,948)
Furniture, fixtures and equipment	(11,492,630)	(785,171)	294,350	(11,983,451)
Intangible right to use:				
Leased equipment	(269,021)	(95,261)	-	(364,282)
Total accumulated depreciation/amortization	<u>(146,202,618)</u>	<u>(5,922,839)</u>	<u>294,350</u>	<u>(151,831,107)</u>
Total capital assets being depreciated/amortization, net	<u>111,415,821</u>	<u>(1,263,806)</u>	<u>(23,174)</u>	<u>110,128,841</u>
Business-Type Activities capital assets, net	<u>\$ 111,906,807</u>	<u>\$ (1,263,806)</u>	<u>\$ (23,174)</u>	<u>\$ 110,619,827</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$1,821,056
Wastewater Treatment	1,405,040
Sewer System	2,108,893
Sanitary Engineer	219,295
Solid Waste	<u>368,555</u>
Total depreciation/amortization expense	<u>\$5,922,839</u>

C. Component Units

The capital asset activity for year ended December 31, 2024 follows:

	Balance 12/31/2023	Increases	Decreases	Balance 12/31/2024
Capital assets not being depreciated/amortized:				
Land, construction in progress and parking rights	\$ 2,751,553	\$ _____ -	\$ _____ -	\$ 2,751,553
Capital assets being depreciated/amortized:				
Buildings, structures and improvements	29,414,105	523,733	-	29,937,838
Furniture, fixtures and equipment	11,165,244	2,745,368	-	13,910,612
Intangible right to use	<u>-</u>	<u>41,359,119</u>	<u>-</u>	<u>41,359,119</u>
Total capital assets being depreciated/amortized	40,579,349	44,628,220	-	85,207,569
Accumulated depreciation/amortization	<u>(21,701,388)</u>	<u>(2,515,638)</u>	<u>-</u>	<u>(24,217,026)</u>
Total capital assets being depreciated/amortized, net	<u>18,877,961</u>	<u>42,112,582</u>	<u>-</u>	<u>60,990,543</u>
Governmental activities capital assets, net	<u>\$ 21,629,514</u>	<u>\$ 42,112,582</u>	<u>\$ _____ -</u>	<u>\$ 63,742,096</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 414,038
Preferred Industries, Inc.	510,444
Toledo Arena Sports, Inc.	171,944
Lucas County Land Reutilization Corporation	12,832
Toledo-Lucas Convention and Visitors Bureau	<u>1,406,380</u>
Total depreciation expense - component units	<u>\$2,515,638</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 9 - NOTES PAYABLE

During 2024, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/2023	Issued	Redeemed	Balance 12/31/2024
Taxable Economic Development Revenue Notes - Series 2024	4.625%	\$ -	\$ 37,455,000	\$ -	\$ 37,455,000
Taxable Economic Development Revenue Notes - Series 2023	6.250%	<u>\$ 37,455,000</u>	<u>-</u>	<u>(37,455,000)</u>	<u>-</u>
Total notes payable		<u>\$ 37,455,000</u>	<u>\$ 37,455,000</u>	<u>\$ (37,455,000)</u>	<u>37,455,000</u>
Add: Unamortized premium					<u>74,325</u>
Total governmental activities					<u>\$ 37,529,325</u>
Various Purpose Improvements - Series 2024	3.375%	\$ -	\$ 7,405,000	\$ -	\$ 7,405,000
Various Purpose Improvements - Series 2023	4.375%	<u>\$ 8,490,000</u>	<u>-</u>	<u>(8,490,000)</u>	<u>-</u>
Total notes payable		<u>\$ 8,490,000</u>	<u>\$ 7,405,000</u>	<u>\$ (8,490,000)</u>	<u>7,405,000</u>
Add: Unamortized premium					<u>22,461</u>
Total business-type activities					<u>\$ 7,427,461</u>

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

Taxable Economic Development Revenue Notes - Series 2024: \$37,455,000 of outstanding taxable economic development revenue notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Economic Development Revenue Notes mature October 10, 2025. The County loaned the proceeds of the Notes to the Lucas County Economic Development Corporation. See Note 18 for more detail on the loan.

Various Purpose Improvement Notes - Series 2024: \$7,405,000 of outstanding various purpose notes payable are reported in the Water Supply Fund, Wastewater Treatment Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matures on October 10, 2025.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - NOTES PAYABLE - (Continued)

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

Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	<u>7,405,000</u>
Total business-type activities portion	<u>\$ 7,405,000</u>

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

On December 28, 2016, the County issued \$39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$31,750,000) and the Series 2010 Taxable Arena Improvement Bonds (\$5,000,000). The County deposited bond proceeds in the amount of \$40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2024, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds and the Series 2010 Taxable Arena Improvement Bonds were \$31,750,000 and \$4,490,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

On July 27, 2017, the County issued \$12,240,000 of Series 2017 Various Purpose Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$12,470,000). The County deposited bond proceeds in the amount of \$12,996,753 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2024, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$7,350,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

On July 27, 2017, the County issued \$15,060,000 of Series 2017 Arena Improvement Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Taxable Arena Improvement Bonds (\$13,100,000). The County deposited bond proceeds in the amount of \$15,162,039 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2024, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$12,815,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

Special Assessment Bonds with Governmental Commitment

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

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2024 principal and interest payments on the bonds required 100% of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$876,149. Principal and interest paid for the current year and total net revenues were \$39,813 and \$39,036 respectively.

Ohio Public Works Commission (OPWC) Loans

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

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

Ohio Water Development (OWDA) Loans

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Due to the implementation of GASB Statement No. 101 (see Note 3.C for detail), the County has changed the accounting principle for calculating compensated absences, which is reflected in the schedule below. In 2024, the following changes occurred in the governmental activities long-term obligations.

Governmental Activities	Restated						Amount
	Original Issued	Maturity Date	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024	
<u>General Obligation Bonds:</u>							
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	\$ 39,815,000	10/01/40	\$ 38,380,000	\$ -	\$ (180,000)	\$ 38,200,000	\$ 240,000
2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	13,805,000	-	(250,000)	13,555,000	385,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	7,930,000	-	(905,000)	7,025,000	1,010,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	5,880,000	-	(875,000)	5,005,000	700,000
2019 - 2.00% to 4.00% Various Purpose Bonds	5,000,000	12/01/29	3,190,000	-	(485,000)	2,705,000	505,000
2020 - 1.00% to 4.00% Capital Improvement Bonds	17,000,000	12/01/40	16,220,000	-	(780,000)	15,440,000	790,000
2022 - 4.00% to 5.50% Long Term General Obligation Bonds	<u>41,580,000</u>	12/01/52	<u>41,580,000</u>	-	(50,000)	<u>41,530,000</u>	<u>50,000</u>
Total general obligation bonds	<u>\$ 139,950,000</u>		<u>\$ 126,985,000</u>	<u>\$ -</u>	<u>\$ (3,525,000)</u>	<u>\$ 123,460,000</u>	<u>\$ 3,680,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
2004 - 3.00% to 5.25% Sewers & waterlines	\$ 1,545,000	12/01/24	\$ 110,000	\$ -	\$ (110,000)	\$ -	\$ -
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	225,000	-	(110,000)	115,000	115,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	145,000	-	(70,000)	75,000	75,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	270,000	-	(85,000)	185,000	90,000
2006 - 4.50% S.S. 772	936,100	09/01/26	197,400	-	(62,900)	134,500	65,800
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	130,000	-	(30,000)	100,000	30,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	246,993	-	(45,870)	201,123	45,870
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	103,007	-	(19,130)	83,877	19,130
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	495,000	-	(75,000)	420,000	75,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	160,000	-	(20,000)	140,000	20,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	455,000	-	(35,000)	420,000	35,000
2019 - 2.00% to 4.00% Sewers S899	<u>250,000</u>	12/01/39	<u>210,000</u>	<u>-</u>	<u>(10,000)</u>	<u>200,000</u>	<u>10,000</u>
Total special assessment bonds	<u>\$ 10,446,100</u>		<u>\$ 2,747,400</u>	<u>\$ -</u>	<u>\$ (672,900)</u>	<u>\$ 2,074,500</u>	<u>\$ 580,800</u>
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 563,200	\$ -	\$ (14,400)	\$ 548,800	\$ 15,100

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Governmental Activities - (Continued)	Restated						Amount	
	Original Issued	Maturity Date	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024	Due in One Year	
<u>OPWC Loans (Direct Borrowing):</u>								
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 42,020	\$ -	\$ (9,338)	\$ 32,682	\$ 9,338	
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	27,336	-	(4,970)	22,366	4,970	
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	26,346	-	(4,790)	21,556	4,790	
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	21,806	-	(3,354)	18,452	3,355	
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	8,678	-	(5,778)	2,900	2,900	
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	5,935	-	(3,956)	1,979	1,979	
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	6,169	-	(4,112)	2,057	2,057	
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	82,583	-	(27,528)	55,055	27,528	
2017 - 0% Road improvements -								
Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	81,696	-	(23,342)	58,354	23,342	
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	156,496	-	(11,178)	145,318	11,178	
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	71,703	-	(14,340)	57,363	14,340	
2019 - 0% Road improvements - CL14U McCord Rd	229,010	7/1/2029	137,406	-	(22,900)	114,506	22,900	
2019 - 0% Road improvements - CL32V Prov & Holl	185,167	7/1/2030	120,359	-	(18,516)	101,843	18,516	
2020 - 0% Road improvements - CL04V I-475 & US23	500,000	7/1/2030	450,000	-	(25,000)	425,000	25,000	
2020 - 0% Road improvements - CL08W McCord Rd	31,777	7/1/2030	20,655	-	(3,178)	17,477	3,178	
2021 - 0% Road improvements - CL06Y								
Lathrop Rd Bridge No 318 Replacement	99,123	7/1/2031	95,863	-	(5,182)	90,681	5,182	
2021 - 0% Road improvements - CL07X King & C								
King and Centennial Right Turn Lane	113,190	7/1/2031	90,552	-	(11,320)	79,232	11,319	
2022 - 0% Road improvements - CL15Z Holland								
Sylvania Road Resurfacing	235,000	7/1/2032	211,500	-	(23,500)	188,000	23,500	
2023 - 0% Road improvements - CL12Z Eber, Stitt,								
Neapolis-Waterville, & Sylvania Road Resurfacing	323,640	7/1/2033	288,302	35,338	(32,364)	291,276	32,364	
2023 - 0% Road improvements - CL17Z Mitchaw Rd,								
Door St, & Holland-Sylvania Road Resurfacing	312,050	7/1/2033	170,177	141,873	(31,206)	280,844	31,206	
2023 - 0% Road improvements - CL13Z Jeffer Rd								
Bridge #860 Replacement	193,000	7/1/2033	193,000	-	(9,650)	183,350	9,650	
2023 - 0% Road improvements - CL24V Tea								
Industrial Park US 20a Access	72,068	7/1/2033	64,861	-	(7,206)	57,655	7,207	
2024 - 0% Road improvements - CL01AA								
Monclova Rd Bridge Replacement	-	7/1/2034	-	135,750	-	135,750	-	
2024 - 0% Road improvements - CL03AA								
McCord Rd/Central Ave U-Turns	100,000	7/1/2034	-	100,000	-	100,000	10,000	
2024 - 0% Road improvements - CL23AB								
Holland Sylvania Rd Resurfacing	-	7/1/2034	-	119,429	-	119,429	-	
Total OPWC loans	\$ 3,857,222		\$ 2,373,443	\$ 532,390	\$ (302,708)	\$ 2,603,125	\$ 305,799	

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Governmental Activities - (Continued)	Restated					Amount	
	Original Issued	Maturity Date	Balance		Reductions	Balance 12/31/2024	Due in One Year
			12/31/2023	Additions			
<u>Other long-term obligations</u>							
Lease payable			\$ 2,985,116	\$ 31,737,722	\$ (1,225,061)	\$ 33,497,777	\$ 1,898,214
SBITA payable			1,437,216	971,389	(669,415)	1,739,190	705,783
Compensated absences*			48,526,985	1,378,678	-	49,905,663	22,044,352
Landfill obligation			325,000	40,241	(40,241)	325,000	65,000
Claims payable			4,039,451	4,891,000	(4,039,451)	4,891,000	4,891,000
Net Pension Liability			310,873,324	-	(45,798,173)	265,075,151	-
Net OPEB Liability			6,531,525	-	(6,531,525)	-	-
Total other long-term obligations			<u>374,718,617</u>	<u>39,019,030</u>	<u>(58,303,866)</u>	<u>355,433,781</u>	<u>29,604,349</u>
Total governmental activities obligations			507,387,660	39,551,420	(62,818,874)	484,120,206	34,186,048
Add: unamortized bond premiums			4,752,502	-	(287,740)	4,464,762	-
Less: unamortized bond discounts			(415,353)	-	15,566	(399,787)	-
Total on statement of net position			<u>\$ 511,724,809</u>	<u>\$ 39,551,420</u>	<u>\$ (63,091,048)</u>	<u>\$ 488,185,181</u>	<u>\$ 34,186,048</u>

*The change in the compensated absences liability is presented as a net change.

During 2024, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

OWDA Loans (Direct Borrowing):	Restated					Amount	
	Original Issued	Maturity Date	Balance		Reductions	Balance 12/31/2024	Due in One Year
			12/31/2023	Additions			
2004 - 3.85% Wastewater treatment	\$ 15,170,142	07/01/29	\$ 4,670,444	\$ -	\$ (777,970)	\$ 3,892,474	\$ 808,210
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	396,087	-	(79,643)	316,444	84,207
2009 - 4.36% Water 5114	1,097,053	01/01/30	432,812	-	(64,586)	368,226	67,433
2009 - 4.36% Sewer 5113	789,485	01/01/30	311,470	-	(46,479)	264,991	48,527
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	441,752	-	(48,662)	393,090	50,405
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	202,571	-	(22,314)	180,257	23,114
2015 - 2.45% Sanitary Sewer Pumping							
Station Replacement	492,852	01/01/36	323,914	-	(23,526)	300,388	24,106
2015 - 2.45% Sanitary Sewer McCord Road							
Stabilization	1,505,267	01/01/36	989,298	-	(71,853)	917,445	73,624
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	9,323,335	-	(535,447)	8,787,888	549,676
2018 - 2.64% Water supply system	490,000	01/01/38	368,922	-	(22,098)	346,824	22,685
2018 - 2.64% Sewer 7797	589,639	01/01/38	443,940	-	(26,591)	417,349	27,297
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	2,995,606	07/01/39	2,424,415	-	(125,613)	2,298,802	129,320
Total OWDA loans	<u>\$ 37,656,960</u>		<u>\$ 20,328,960</u>	<u>\$ -</u>	<u>\$ (1,844,782)</u>	<u>\$ 18,484,178</u>	<u>\$ 1,908,604</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Restated			Balance 12/31/2024	Amount Due in One Year
			Balance 12/31/2023	Additions	Reductions		
<u>OPWC Loans (Direct Borrowing):</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 17,767	\$ -	\$ (17,767)	\$ -	\$ -
2005 - 0% Sewer system	432,200	07/01/25	21,610	-	(21,610)	-	-
2005 - 0% Sewer system	381,016	07/01/25	9,526	-	(9,526)	-	-
2006 - 0% Wastewater	1,215,159	07/01/26	121,516	-	(60,758)	60,758	60,758
2008 - 0% Sewer system	71,487	01/01/29	16,085	-	(3,574)	12,511	3,574
2010 - 0% Sewer system	482,191	07/01/30	144,657	-	(24,110)	120,547	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	41,463	-	(5,924)	35,539	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	57,386	-	(7,652)	49,734	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	38,402	-	(5,120)	33,282	5,120
2013 - 0% Sewer system	192,007	01/01/34	91,203	-	(9,600)	81,603	9,600
2014 - 0% CL21Q	144,635	01/01/35	75,933	-	(7,232)	68,701	7,232
2014 - 0% CL12Q/13Q	439,555	01/01/35	198,237	-	(18,022)	180,215	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	80,204	-	(13,368)	66,836	13,368
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	256,530	-	(19,002)	237,528	19,002
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	362,500	-	(25,000)	337,500	25,000
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	226,258	-	(16,162)	210,096	16,162
2018 - 0% Sewer CL27T S-408 Relining and Repair	143,289	01/01/38	96,720	-	(7,164)	89,556	7,164
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	217,500	-	(15,000)	202,500	15,000
2019 - 0% Wastewater CL21T SCADA	400,000	01/01/40	290,000	-	(20,000)	270,000	20,000
2019 - 0% Wastewater CL21U Water resource	716,000	07/01/40	537,000	-	(35,800)	501,200	35,800
2019 - 0% Wastewater CL08V No 189 Lining	271,184	07/01/40	255,000	-	(15,000)	240,000	15,000
2019 - 0% Sewer CL22V Sylvania Pump Station	60,370	07/01/39	46,438	-	(3,096)	43,342	3,096
2020 - 0% Water Bonsels & Blossman Water Main	288,558	07/01/40	230,846	-	(14,428)	216,418	14,428
2020 - 0% Sewer Siphon Rehabilitation Cairl Ditch	100,000	07/01/40	80,000	-	(5,000)	75,000	5,000
2021 - 0% Sanitary Sewer Cleaning & Repair	540,000	07/01/41	486,000	-	(27,000)	459,000	27,000
2021 - 0% Washington Twp Watermain Replace	97,872	07/01/41	88,085	-	(4,894)	83,191	4,894
2021 - 0% Fallen Timbers Pump Station Improv	100,000	07/01/41	90,000	-	(5,000)	85,000	5,000
2022 - 0% Angola Road Sanitary Sewer Extension	369,982	07/01/42	351,482	-	(18,500)	332,982	18,500
2023 - 0% CL26Y Water Resource Recovery Facility	510,000	07/01/42	497,250	-	(25,500)	471,750	25,500
2023 - 0% CL24Y Reckenridge & Spnner PS Rehab	99,450	07/01/42	99,450	-	(4,972)	94,478	4,972
2023 - 0% CL15W Cleaning, Inspection % Rehab	1,000,000	07/01/42	1,000,000	-	(50,000)	950,000	50,000
2024 - 0% CL52AA Airport Highway Waterline	85,034	07/01/43	-	85,034	-	85,034	4,250
Total OPWC loans	\$ 10,573,024		\$ 6,125,048	\$ 85,034	\$ (515,781)	\$ 5,694,301	\$ 471,128

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Restated			Balance 12/31/2024	Amount Due in One Year
			Balance 12/31/2023	Additions	Reductions		
<u>Other long-term obligations:</u>							
Lease payable			\$ 116,846	\$ -	\$ (54,900)	\$ 61,946	\$ 37,164
Compensated absences*			1,113,600	-	(13,007)	1,100,593	542,282
Net Pension Liability			9,175,542	-	(1,512,351)	7,663,191	-
Net OPEB Liability			192,780	-	(192,780)	-	-
Total on statement of net position			\$ 37,052,776	\$ 85,034	\$ (4,133,601)	\$ 33,004,209	\$ 2,959,178

*The change in the compensated absences liability is presented as a net change.

A summary of the County's future long-term debt funding requirements as of December 31, 2024 follows:

Year Ended	Bonds					
	General Obligation			Special Assessment Government Commitment		
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 3,680,000	\$ 5,088,915	\$ 580,800	\$ 92,110		
2026	3,755,000	4,994,390	413,700	67,179		
2027	3,895,000	4,888,278	265,000	48,510		
2028	4,020,000	4,747,727	240,000	36,256		
2029	4,130,000	4,619,235	165,000	25,163		
2030 - 2034	23,755,000	20,753,560	335,000	55,344		
2035 - 2039	32,305,000	15,646,568	75,000	6,750		
2040 - 2044	18,180,000	10,060,755	-	-		
2045 - 2049	17,130,000	5,921,702	-	-		
2050 - 2052	12,610,000	1,216,474	-	-		
Total	\$ 123,460,000	\$ 77,937,604	\$ 2,074,500	\$ 331,312		

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

Year Ended	Bonds				Loans (Direct Borrowing)			
	Revenue		OWDA		OPWC ⁽¹⁾			
	Principal	Interest	Principal	Interest	Principal	Interest		
2025	\$ 15,100	\$ 24,696	\$ 1,908,604	\$ 546,649	\$ 776,927	\$ -		
2026	15,800	24,017	1,974,750	480,927	709,232	-		
2027	16,500	23,305	2,043,312	412,808	670,033	-		
2028	17,200	22,625	2,063,918	342,203	651,910	-		
2029	18,000	21,789	1,607,630	273,334	626,232	-		
2030 - 2034	102,086	94,316	5,156,563	882,930	2,446,786	-		
2035 - 2039	127,526	68,876	3,729,401	211,121	1,584,900	-		
2040 - 2044	159,305	37,096	-	-	576,227	-		
2045 - 2046	77,283	10,628	-	-	-	-		
Total	\$ 548,800	\$ 327,348	\$ 18,484,178	\$ 3,149,972	\$ 8,042,247	\$ -		

⁽¹⁾ OPWC loans road improvements CL01AA Monclova Road Bridge Replacement and CL23AB Holland Sylvania Road Resurfacing are not included in the future debt schedule as the loans are not closed and final disbursements have not been made. These loans will be added to the future debt schedule when future debt service payments are finalized.

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$289.8 million and \$116.5 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$264.1 million and \$90.8 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2024 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 14,352,641	\$ 394,948
Sick	34,867,439	698,706
Compensation	685,583	6,939
Total	\$ 49,905,663	\$ 1,100,593

Landfill Obligation

The liability for the landfill obligation is described in Note 15.

Claims Payable

The liability for the claims payable is described in Note 17.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

Net Pension Liability and Net OPEB Liability

The County pays obligations related to employee compensation from the fund benefitting from their services. The governmental activities net pension and net OPEB liability will be paid primarily from the following governmental funds: General Fund, Children Services Board Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund (a nonmajor governmental fund), and Child Support Enforcement Custodial fund (a nonmajor governmental fund). The business-type activities net pension and net OPEB liability will be paid from the following enterprise funds: Wastewater Treatment Fund, Sanitary Engineer Fund (a nonmajor enterprise fund), and Solid Waste Fund (a nonmajor enterprise fund). See Notes 11 and 12 for further information.

Lease Payable

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

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

<u>Purpose</u>	Lease Commencement Date		<u>Years</u>	Lease End Date	<u>Payment Method</u>
Building		2006 - 2024	5 - 30	2029 - 2044	Monthly
Vehicles		2020 - 2024	3 - 6	2024 - 2029	Monthly

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

<u>Year Ended</u>	Leases		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,935,378	\$ 1,330,201	\$ 3,265,579
2026	1,941,814	1,243,900	3,185,714
2027	1,857,772	1,161,675	3,019,447
2028	1,623,683	1,089,038	2,712,721
2029	1,471,723	1,024,427	2,496,150
2030 - 2034	6,612,192	4,301,958	10,914,150
2035 - 2039	8,478,037	2,825,674	11,303,711
2040 - 2044	9,639,124	885,039	10,524,163
Total	<u>\$ 33,559,723</u>	<u>\$ 13,861,912</u>	<u>\$ 47,421,635</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

SBITA Payable

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

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

<u>SBITA</u>	<u>Commencement Date</u>	<u>Years</u>	<u>End Date</u>	<u>Payment Method</u>
Software	2021 - 2024	3 - 5	2024 - 2029	Annually

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

<u>SBITAs</u>				
<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2025	\$ 705,783	\$ 81,430	\$ 787,213	
2026	758,221	47,160	805,381	
2027	149,598	10,845	160,443	
2028	125,588	4,855	130,443	
Total	\$ 1,739,190	\$ 144,290	\$ 1,883,480	

Component Units

The County's component units have the following long-term obligations due at December 31, 2024:

At December 31, 2024, the Toledo Mud Hens has a long-term deferred compensation liability of \$1,212,312. Of this total, \$1,046,679, is considered due in more than one year and \$165,633 is due within one year.

The Lucas County Transportation Improvement District has a long-term SIB loan. Interest on the loan accrues at 3.00% and is due semi-annually. At December 31, 2024, the balance of the SIB loan is \$6,601,033. Of this amount \$385,746 is due within one year and \$6,215,287 is due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2024, the balance of the long-term note payable is \$38,938,620. Additionally, the Lucas County Economic Development Corporation entered into a lease payable in the amount of \$41,606,593. Of this amount \$398,357 is due within one year and \$41,208,236 is due in more than one year.

The Lucas County Land Reutilization Corporation has compensated absences in the amount of \$224,564. Of this amount \$84,494 is due within one year and \$140,070 is due in more than one year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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

Conduit Debt Obligations

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

As of December 31, 2024, there were 13 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$594,435,000, including \$569,610,000 for hospitals, \$8,000,000 for industrial development, economic, and school facilities, and \$16,825,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability (Asset) and Net OPEB (Asset)

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

Pensions and OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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

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

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

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	State and Local			
	Traditional	Combined	Public Safety	Law Enforcement
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2024 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

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

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$25,969,910 for 2024. Of this amount, \$1,246,399 is reported as due to other governments.

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Proportion of the net pension liability/asset prior measurement date	1.09309700%	1.00551900%	0.73732600%	
Proportion of the net pension liability/asset current measurement date	<u>1.05151000%</u>	<u>0.94580500%</u>	<u>0.70142400%</u>	
Change in proportionate share	<u>-0.04158700%</u>	<u>-0.05971400%</u>	<u>-0.03590200%</u>	
Proportionate share of the net pension liability	\$ 272,738,342	\$ -	\$ -	\$ 272,738,342
Proportionate share of the net pension asset	-	(2,880,286)	(77,517)	(2,957,803)
Pension expense	26,421,264	211,547	(7,350)	26,625,461

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 4,457,678	\$ 116,721	\$ 166,416	\$ 4,740,815
Net difference between projected and actual earnings on pension plan investments	55,050,225	468,455	13,794	55,532,474
Changes of assumptions	-	106,892	2,673	109,565
Changes in employer's proportionate percentage/ difference between employer contributions	226,396	-	-	226,396
Contributions subsequent to the measurement date	24,862,295	533,909	573,706	25,969,910
Total deferred outflows of resources	\$ 84,596,594	\$ 1,225,977	\$ 756,589	\$ 86,579,160
 Deferred inflows of resources				
Differences between expected and actual experience	\$ -	\$ 284,876	\$ -	\$ 284,876
Changes in employer's proportionate percentage/ difference between employer contributions	5,570,136	-	-	5,570,136
Total deferred inflows of resources	\$ 5,570,136	\$ 284,876	\$ -	\$ 5,855,012

\$25,969,910 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2025.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	Total
Year Ending December 31:				
2025	\$ 10,046,373	\$ 71,491	\$ 28,666	\$ 10,146,530
2026	16,826,781	128,862	29,136	16,984,779
2027	35,129,954	269,944	32,917	35,432,815
2028	(7,838,945)	(77,535)	19,254	(7,897,226)
2029	-	7,847	18,720	26,567
Thereafter	-	6,583	54,190	60,773
Total	<u>\$ 54,164,163</u>	<u>\$ 407,192</u>	<u>\$ 182,883</u>	<u>\$ 54,754,238</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

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LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2023, compared to the December 31, 2022 actuarial valuation, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 2.30%, simple through 2024, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2023, then 2.05% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Actuarial cost method	Individual entry age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.20% for 2023.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	24.00 %	2.85 %
Domestic equities	21.00	4.27
Real estate	13.00	4.46
Private equity	15.00	7.52
International equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00 %	

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

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LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 429,363,438	\$ 272,738,342	\$ 142,471,779
Combined Plan	(1,742,894)	(2,880,286)	(3,776,270)
Member-Directed Plan	(55,594)	(77,517)	(97,289)

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

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

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit;

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52;

Group C 32 years of qualified health care service credit and at least age 55.

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

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

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<i>January 1, 2015 through December 31, 2021</i>	<i>January 1, 2015 through December 31, 2021</i>	<i>January 1, 2015 through December 31, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% of the base allowance for both non-Medicare and Medicare retirees.

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

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

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

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10.00% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20.00% per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.00%. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$318,467 for 2024. Of this amount, \$15,284 is reported as due to other governments.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

<u>OPERS</u>	
Proportion of the net OPEB liability	
prior measurement date	1.07597600%
Proportion of the net OPEB liability/asset	
current measurement date	<u>1.03423700%</u>
Change in proportionate share	<u>-0.04173900%</u>
Proportionate share of the net OPEB (asset)	\$ (9,247,729)
OPEB expense	(1,072,365)

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>OPERS</u>	
Deferred outflows	
of resources	
Net difference between	
projected and actual earnings	
on OPEB plan investments	\$ 5,553,789
Changes of assumptions	2,380,831
Changes in employer's	
proportionate percentage/	
difference between	
employer contributions	233,620
Contributions	
subsequent to the	
measurement date	318,467
Total deferred	
outflows of resources	<u>\$ 8,486,707</u>

<u>OPERS</u>	
Deferred inflows	
of resources	
Differences between	
expected and	
actual experience	\$ 1,316,219
Changes of assumptions	3,975,323
Changes in employer's	
proportionate percentage/	
difference between	
employer contributions	30,969
Total deferred	
inflows of resources	<u>\$ 5,322,511</u>

\$318,467 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2025.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

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

<u>OPERS</u>	
Year Ending December 31:	
2025	\$ (113,397)
2026	511,313
2027	4,323,131
2028	(1,875,318)
Total	<u>\$ 2,845,729</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023.

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LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

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

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75% including wage inflation
Prior Measurement date	2.75 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	5.70%
Prior Measurement date	5.22%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	3.77%
Prior Measurement date	4.05%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2038
Prior Measurement date	5.50% initial, 3.50% ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.00% for 2023.

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

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00 %	2.82 %
Domestic equities	25.00	4.27
Real Estate Investment Trusts (REITs)	5.00	4.68
International equities	25.00	5.16
Risk parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00 %</u>	

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – DEFINED BENEFIT OPEB PLANS - (Continued)

Discount Rate - A single discount rate of 5.70% was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.77%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.70%, as well as what the proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70%) or one-percentage-point higher (6.70%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ 5,082,274	\$ (9,247,729)	\$ (21,118,080)

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

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	Current Health Care Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (9,631,730)	\$ (9,247,729)	\$ (8,812,008)

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 13 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Prepayments	505,898	-	30,463	86,880
Unclaimed monies	1,412,021	-	-	-
Total nonspendable	1,917,919	-	30,463	86,880
Restricted:				
Ditch maintenance	477,259	-	-	-
Legislative and executive operations	7,011,898	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	16,248,937	-	102,749,036
Human services programs	-	-	5,799,661	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	7,489,157	16,248,937	5,799,661	102,749,036
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	3,914,736	-	-	-
Compensated absences	2,940,955	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	6,855,691	-	-	-
Assigned:				
Subsequent year appropriations	10,100,633	-	-	-
Legislative and executive operations	1,256,197	-	-	-
Judicial operations	135,743	-	-	-
Public safety programs	292,428	-	-	-
Public works projects	9,097	-	-	-
Health programs	237,662	-	-	-
Human service programs	26,724	-	-	-
Conservation & recreation programs	3,931	-	-	-
Total assigned	12,062,415	-	-	-
Unassigned (deficit)	59,676,496	-	-	-
Total fund balances	\$ 88,001,678	\$ 16,248,937	\$ 5,830,124	\$ 102,835,916

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 13 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ 923,794	\$ 923,794
Prepayments	- -	- -	1,437,484	2,060,725
Unclaimed monies	- -	- -	- -	1,412,021
Total nonspendable	- -	- -	2,361,278	4,396,540
Restricted:				
Ditch maintenance	- -	- -	- -	477,259
Legislative and executive operations	- -	- -	13,991,981	21,003,879
Judicial operations	- -	- -	17,016,448	17,016,448
Public safety programs	- -	- -	12,966,405	12,966,405
Public works projects	- -	- -	16,485,420	16,485,420
Health programs	- -	- -	1,389,569	120,387,542
Human services programs	- -	- -	2,156,463	7,956,124
Conservation and recreation programs	- -	- -	352,498	352,498
Community development projects	- -	- -	29,625,859	29,625,859
Capital projects	- -	- -	422,681	422,681
Total restricted	- -	- -	94,407,324	226,694,115
Committed:				
Legislative and executive operations	- -	- -	1,821,906	1,821,906
Payroll	- -	- -	- -	3,914,736
Compensated absences	- -	- -	- -	2,940,955
Public safety programs	- -	- -	153,403	153,403
Capital projects	- -	70,631,419	- -	70,631,419
Debt service	<u>17,770,617</u>	- -	- -	17,770,617
Total committed	<u>17,770,617</u>	<u>70,631,419</u>	<u>1,975,309</u>	<u>97,233,036</u>
Assigned:				
Subsequent year appropriations	- -	- -	- -	10,100,633
Legislative and executive operations	- -	- -	- -	1,256,197
Judicial operations	- -	- -	- -	135,743
Public safety programs	- -	- -	- -	292,428
Public works projects	- -	- -	- -	9,097
Health programs	- -	- -	- -	237,662
Human Service programs	- -	- -	- -	26,724
Conservation & recreation programs	- -	- -	- -	3,931
Total assigned	- -	- -	- -	12,062,415
Unassigned (deficit)	- -	- -	(275,499)	59,400,997
Total fund balances	<u>\$ 17,770,617</u>	<u>\$ 70,631,419</u>	<u>\$ 98,468,412</u>	<u>\$ 399,787,103</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 14 - OTHER COMMITMENTS

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

Fund	Year-End Encumbrances
General	\$ 2,003,448
Children Services Board	56,206
Board of Developmental Disabilities	2,177,677
Debt Service	1,000
Capital Improvements	32,003,981
Nonmajor Governmental Funds	<u>7,130,144</u>
 Total	 <u>\$ 43,372,456</u>

NOTE 15 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$350,000 will be required to clean up, monitor, and maintain the site. In 2024, the County revised its estimated cost to clean up the landfill increasing the estimate by \$40,241. Approximately \$65,000 of the costs are to be incurred in the next year. The current liability of \$65,000 is included in the long-term liability due within a year with the remaining \$260,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred. The estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 16 - RECEIVABLES

Receivables at December 31, 2024 consisted of taxes, accounts, special assessments, settlements, accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2024.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,980,476
State Public Defender Reimbursement	2,780,556
Unrestricted Grants and Entitlements	158,416
Casino Revenue	1,554,403
Homestead and Rollback	<u>1,238,808</u>
	<u>8,712,659</u>
Mental Health and Recovery Fund:	
Grants and Entitlements	12,763,134
Homestead and Rollback	<u>840,485</u>
	<u>13,603,619</u>
Children Services Board Fund:	
Grants and Entitlements	2,522,581
Homestead and Rollback	<u>1,382,388</u>
	<u>3,904,969</u>
Board of Developmental Disabilities Fund:	
Grants and Entitlements	2,088,051
Homestead and Rollback	<u>1,652,604</u>
	<u>3,740,655</u>
Capital Improvements Fund:	
Grants and Entitlements	<u>348,023</u>
	<u>348,023</u>
Other Governmental Funds:	
Grants and Entitlements	2,914,112
License, Gasoline and Permissive Taxes	8,109,243
Homestead and Rollback	<u>1,164,313</u>
	<u>12,187,668</u>
Total Intergovernmental Receivables	<u>\$ 42,497,593</u>

All County receivables are expected to be collected within the subsequent year with the exception of the opioid settlement receivable which will be collected over the course of the settlement agreements. Receivables in the amount of \$5,690,440 will not be received within one year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 17 - RISK MANAGEMENT

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

The claims liability of \$4,891,000 reported in the internal service funds at December 31, 2024 is based on the requirements of GASB Statement No. 10, as amended, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2024 and 2023 were:

			Change in Provision for Workers' Compensation Claims			
	Balance at Beginning of Year	Current Year Claims		Claim Payments		Balance at End of Year
2024	\$ 4,039,451	\$ 44,427,587	\$ 447,769	\$ (44,023,807)	\$ 4,891,000	
2023	\$ 4,439,778	\$ 37,147,115	\$ (206,855)	\$ (37,340,587)	\$ 4,039,451	

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2024 "Change in Provision for Workers' Compensation Claims" includes a \$2,318,434 calendar year 2025 premium payment made in 2024 related to this transition.

NOTE 18 - LOAN RECEIVABLE

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 18 - LOAN RECEIVABLE - (Continued)

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

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

In 2024, the County used the Taxable Economic Development Revenue Notes-Series 2024 to pay off a portion of the Taxable Economic Development Revenue Notes-Series 2023.

A summary of the County's outstanding loan receivable as of December 31, 2024 follows:

Loan	Balance 12/31/2023	New Loans	Repayments	Balance 12/31/2024
Lucas County Economic Development Corporation - Hotel Renovation	\$ 37,455,000	\$ -	\$ -	\$ 37,455,000

NOTE 19 - GUARANTEE AGREEMENT RECEIVABLE/PAYABLE

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

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

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

The County has recorded a Guarantee Agreement receivable for the amount due from Springfield Township and a Guarantee Agreement payable for the amount due to the TID at December 31, 2024. During 2024, the County paid \$374,429 and \$207,387 in principal and interest to the TID and received the same amounts from the Township.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 19 - GUARANTEE AGREEMENT RECEIVABLE/PAYABLE - (Continued)

A summary of the County's outstanding guarantee agreement receivable/payable as of December 31, 2024 follows:

Loan	Balance 12/31/2023	Issues	Repayments	Balance 12/31/2024
Guarantee agreement receivable/payable	\$ 6,975,462	\$ -	\$ (374,429)	\$ 6,601,033

NOTE 20 - MISCELLANEOUS REVENUE

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

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under)	
	Original	Final	Budgetary	Basis	Actual Amounts	
<u>Budgetary revenues:</u>						
Sales taxes.....	\$ 117,950,384	\$ 119,603,586	\$ 124,750,644	\$ 124,750,644	\$ 5,147,058	
Real property and other taxes.....	15,750,000	15,750,000	16,177,834	16,177,834	427,834	
Charges for services.....	11,547,682	11,547,682	12,786,717	12,786,717	1,239,035	
Licenses and permits.....	26,000	31,000	27,379	27,379	(3,621)	
Fines and forfeitures.....	263,500	258,500	294,718	294,718	36,218	
Intergovernmental.....	19,098,691	19,106,191	25,777,093	25,777,093	6,670,902	
Special assessments.....	1,000,863	1,000,863	374,672	374,672	(626,191)	
Investment income.....	12,040,000	12,040,000	17,120,510	17,120,510	5,080,510	
Rental income.....	1,508,350	1,508,350	1,705,112	1,705,112	196,762	
Other.....	1,722,800	1,771,271	1,939,041	1,939,041	167,770	
Total budgetary revenues.....	180,908,270	182,617,443	200,953,720	200,953,720	18,336,277	
<u>Budgetary expenditures:</u>						
Current:						
General government:						
Legislative and executive.....	60,467,012	65,161,444	58,441,507	58,441,507	(6,719,937)	
Judicial.....	52,618,408	53,180,508	50,996,823	50,996,823	(2,183,685)	
Public safety.....	50,004,825	50,793,637	49,666,469	49,666,469	(1,127,168)	
Public works.....	243,453	481,082	449,959	449,959	(31,123)	
Health.....	2,102,650	2,210,650	1,383,322	1,383,322	(827,328)	
Human services.....	3,154,873	3,154,407	1,985,591	1,985,591	(1,168,816)	
Conservation and recreation.....	368,431	368,431	366,638	366,638	(1,793)	
Other.....	990,000	2,970,323	2,970,323	2,970,323	-	
Total budgetary expenditures.....	169,949,652	178,320,482	166,260,632	166,260,632	(12,059,850)	
Budgetary excess of revenues over expenditures.....	10,958,618	4,296,961	34,693,088	34,693,088	30,396,127	
<u>Budgetary other financing sources (uses):</u>						
Transfers in.....	10,168,367	10,168,367	-	-	(10,168,367)	
Transfers (out).....	(22,711,896)	(25,790,117)	(24,695,175)	(24,695,175)	1,094,942	
Total budgetary other financing sources (uses).....	(12,543,529)	(15,621,750)	(24,695,175)	(24,695,175)	(9,073,425)	
Net change in fund balance.....	(1,584,911)	(11,324,789)	9,997,913	9,997,913	21,322,702	
Budgetary fund balance at beginning of year.....	29,123,513	29,123,513	29,123,513	29,123,513	-	
Prior year encumbrances appropriated.....	2,585,774	2,585,774	2,585,774	2,585,774	-	
Budgetary fund balance at end of year.....	\$ 30,124,376	\$ 20,384,498	\$ 41,707,200	\$ 41,707,200	\$ 21,322,702	

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<u>Budgetary revenues:</u>				
Real property and other taxes.....	\$ 16,763,066	\$ 16,763,066	\$ 17,102,345	\$ 339,279
Intergovernmental.....	23,237,673	23,237,673	16,326,114	(6,911,559)
Other.....	26,000	26,000	36,795	10,795
Total budgetary revenues.....	40,026,739	40,026,739	33,465,254	(6,561,485)
<u>Budgetary expenditures:</u>				
Current:				
Health.....	41,735,703	41,735,703	39,040,268	(2,695,435)
Net change in fund balance.....	(1,708,964)	(1,708,964)	(5,575,014)	(3,866,050)
Budgetary fund balance at beginning of year.....	17,817,240	17,817,240	17,817,240	-
Prior year encumbrances appropriated.....	52	52	52	-
Budgetary fund balance at end of year.....	\$ 16,108,328	\$ 16,108,328	\$ 12,242,278	\$ (3,866,050)

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<u>Budgetary revenues:</u>				
Real property and other taxes.....	\$ 25,372,526	\$ 25,372,526	\$ 25,237,966	\$ (134,560)
Charges for services.....	461,768	461,768	431,645	(30,123)
Intergovernmental.....	29,459,584	29,459,584	29,843,396	383,812
Other.....	215,100	215,100	147,731	(67,369)
Total budgetary revenues.....	55,508,978	55,508,978	55,660,738	151,760
<u>Budgetary expenditures:</u>				
Current:				
Human services.....	58,755,914	63,655,116	63,412,890	(242,226)
Net change in fund balance.....	(3,246,936)	(8,146,138)	(7,752,152)	393,986
Budgetary fund balance at beginning of year.....	12,220,709	12,220,709	12,220,709	-
<i>Prior year encumbrances appropriated.....</i>	<i>60,968</i>	<i>60,968</i>	<i>60,968</i>	-
Budgetary fund balance at end of year.....	\$ 9,034,741	\$ 4,135,539	\$ 4,529,525	\$ 393,986

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary</u> <u>Basis</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<u>Budgetary revenues:</u>				
Real property and other taxes.....	\$ 44,780,000	\$ 44,780,000	\$ 41,302,134	\$ (3,477,866)
Intergovernmental.....	9,475,000	9,475,000	13,671,267	4,196,267
Investment income.....	-	-	12,877	12,877
Other.....	310,000	193,425	389,759	196,334
Total budgetary revenues.....	54,565,000	54,448,425	55,376,037	927,612
<u>Budgetary expenditures:</u>				
Current:				
Health.....	66,275,554	63,148,335	61,799,969	(1,348,366)
Net change in fund balance.....	(11,710,554)	(8,699,910)	(6,423,932)	2,275,978
Budgetary fund balance at beginning of year.....	102,074,947	102,074,947	102,074,947	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,814</i>	<i>1,814</i>	<i>1,814</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 90,366,207	\$ 93,376,851	\$ 95,652,829	\$ 2,275,978

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY AND
COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - TRADITIONAL PLAN**

LAST TEN FISCAL YEARS

Calendar Year (1)	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	1.051510000%	\$ 272,738,342	\$ 164,575,493	165.72%	79.01%
2023	1.093097000%	320,048,866	152,268,543	210.19%	75.74%
2022	1.079406000%	93,073,728	149,049,471	62.44%	92.62%
2021	1.110647000%	162,826,383	162,095,979	100.45%	86.88%
2020	1.143095000%	223,875,481	155,014,050	144.42%	82.17%
2019	1.192465000%	323,564,839	151,409,371	213.70%	74.70%
2018	1.202848000%	186,991,095	149,636,377	124.96%	84.66%
2017	1.229434000%	276,855,291	151,954,175	182.20%	77.25%
2016	1.181053000%	203,035,355	139,867,408	145.16%	81.08%
2015	1.180313000%	141,469,196	143,579,375	98.53%	86.45%

Calendar Year	Contributions in Relation to the Contractually Required Contributions			Contribution Deficiency (Excess)	Contributions as a Percentage of Covered Payroll
Calendar Year	Contractually Required Contributions	Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 24,862,295	\$ (24,862,295)	\$ -	\$ 177,587,821	14.00%
2023	23,040,569	(23,040,569)	-	164,575,493	14.00%
2022	21,317,596	(21,317,596)	-	152,268,543	14.00%
2021	20,866,926	(20,866,926)	-	149,049,471	14.00%
2020	22,693,437	(22,693,437)	-	162,095,979	14.00%
2019	21,701,967	(21,701,967)	-	155,014,050	14.00%
2018	21,197,312	(21,197,312)	-	151,409,371	14.00%
2017	19,452,729	(19,452,729)	-	149,636,377	13.00%
2016	18,234,501	(18,234,501)	-	151,954,175	12.00%
2015	16,784,089	(16,784,089)	-	139,867,408	12.00%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION ASSET AND
COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - COMBINED PLAN**

LAST TEN FISCAL YEARS

Calendar Year (1)	County's Proportion of the Net Pension Asset	County's Proportionate Share of the Net Pension Asset	County's Covered Payroll	County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.945805000%	\$ 2,880,286	\$ 4,304,650	66.91%	144.55%
2023	1.005519000%	2,348,969	4,638,264	50.64%	137.14%
2022	1.010826000%	3,947,126	4,556,879	86.62%	169.88%
2021	1.027900000%	2,937,652	4,488,557	65.45%	157.67%
2020	1.044208000%	2,157,525	4,604,129	46.86%	145.28%
2019	1.091423000%	1,209,144	4,625,579	26.14%	126.64%
2018	1.121022000%	1,512,225	4,552,838	33.21%	137.28%
2017	1.107362000%	611,183	3,712,750	16.46%	116.55%
2016	0.882170000%	426,055	3,034,175	14.04%	116.90%
2015	0.859879000%	329,004	3,143,175	10.47%	114.83%

Calendar Year	Contributions in Relation to the Contractually Required Contributions			Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 533,909	\$ (533,909)	\$ -	\$ 4,449,242	12.00%	
2023	516,558	(516,558)	-	4,304,650	12.00%	
2022	649,357	(649,357)	-	4,638,264	14.00%	
2021	637,963	(637,963)	-	4,556,879	14.00%	
2020	628,398	(628,398)	-	4,488,557	14.00%	
2019	644,578	(644,578)	-	4,604,129	14.00%	
2018	647,581	(647,581)	-	4,625,579	14.00%	
2017	591,869	(591,869)	-	4,552,838	13.00%	
2016	445,530	(445,530)	-	3,712,750	12.00%	
2015	364,101	(364,101)	-	3,034,175	12.00%	

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION ASSET AND
COUNTY PENSION CONTRIBUTIONS**

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - MEMBER DIRECTED PLAN

LAST TEN FISCAL YEARS

Calendar Year (1)	County's Proportion of the Net Pension Asset	County's Proportionate Share of the Net Pension Asset	County's Covered Payroll	County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.701424000%	\$ 77,517	\$ 5,110,490	1.52%	134.44%
2023	0.737326000%	57,152	4,939,320	1.16%	126.74%
2022	0.736268000%	132,484	4,559,270	2.91%	171.84%
2021	0.739791000%	133,514	4,402,110	3.03%	188.21%
2020	0.768758000%	28,792	4,507,220	0.64%	118.84%
2019	0.743404000%	16,781	4,197,740	0.40%	113.42%
2018	0.710157000%	24,561	3,839,170	0.64%	124.46%
2017	0.705562000%	2,914	2,630,267	0.11%	103.40%
2016	0.674480000%	2,578	3,746,242	0.07%	103.91%
2015	n/a	n/a	n/a	n/a	n/a

Calendar Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 573,706	\$ (573,706)	\$ -	\$ 5,737,060	10.00%
2023	511,049	(511,049)	-	5,110,490	10.00%
2022	493,932	(493,932)	-	4,939,320	10.00%
2021	455,927	(455,927)	-	4,559,270	10.00%
2020	440,211	(440,211)	-	4,402,110	10.00%
2019	450,722	(450,722)	-	4,507,220	10.00%
2018	419,774	(419,774)	-	4,197,740	10.00%
2017	383,917	(383,917)	-	3,839,170	10.00%
2016	315,632	(315,632)	-	2,630,267	12.00%
2015	449,549	(449,549)	-	3,746,242	12.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.
n/a - information not available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST EIGHT AND TEN FISCAL YEARS

Fiscal Year (1) (2)	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)
2024	1.034237000%	\$ (9,247,729)	\$ 173,990,633	5.32%	107.76%
2023	1.075976000%	6,724,305	161,846,127	4.15%	94.79%
2022	1.063491000%	(33,012,590)	158,165,620	20.87%	128.23%
2021	1.093358000%	(19,285,245)	170,986,646	11.28%	115.57%
2020	1.125237000%	154,003,949	164,125,399	93.83%	47.80%
2019	1.171543000%	151,325,805	160,232,690	94.44%	46.33%
2018	1.180040000%	126,980,781	158,028,385	80.35%	54.14%
2017	1.199629000%	121,166,648	158,297,192	76.54%	54.05%

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 318,467	\$ (318,467)	\$ -	\$ 187,774,123	0.17%
2023	290,513	(290,513)	-	173,990,633	0.17%
2022	197,574	(197,574)	-	161,846,127	0.12%
2021	182,370	(182,370)	-	158,165,620	0.12%
2020	176,085	(176,085)	-	170,986,646	0.10%
2019	180,289	(180,289)	-	164,125,399	0.11%
2018	167,909	(167,909)	-	160,232,690	0.10%
2017	1,642,520	(1,642,520)	-	158,028,385	1.04%
2016	3,200,000	(3,200,000)	-	158,297,192	2.02%
2015	2,800,000	(2,800,000)	-	146,647,825	1.91%

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

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - BUDGETARY PROCESS

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

The schedule of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and any major special revenue fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis is as follows:

	Net Change in Fund Balance			
	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Budget basis	\$ 9,997,913	\$ (5,575,014)	\$ (7,752,152)	\$ (6,423,932)
Net adjustment for revenue accruals	3,244,618	2,538,130	(51,640)	382,539
Net adjustment for expenditure accruals	(3,284,480)	(4,627,749)	(25,681,273)	(536,288)
Net adjustment for other sources/uses	2,406,292	3,827,239	25,583,703	193,759
Funds budgeted elsewhere	416,204	-	-	-
Adjustments for encumbrances	<u>2,454,089</u>	<u>-</u>	<u>56,206</u>	<u>2,475,156</u>
GAAP Basis	<u>\$ 15,234,636</u>	<u>\$ (3,837,394)</u>	<u>\$ (7,845,156)</u>	<u>\$ (3,908,766)</u>

As part of Governmental Accounting Standards Board Statement No. 54, “Fund Balance Reporting”, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund. These include the following sub-funds of the Other Special Revenue Fund: Certificate of Title Administration Fund, Recorder Equipment Fund, Payroll Reserve Fund, Sick Reserve Fund, Vacation Reserve Fund, and the Comp Time Reserve Fund.

LUCAS COUNTY, OHIO

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB)

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Change in benefit terms:

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

Change in assumptions:

- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25%, (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75% and (d) COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2018, then 2.15% simple.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- For 2020, COLA for post 1/7/2013 retirees were changed to 1.40%, simple through 2020, then 2.15% simple.
- For 2021, COLA for post 1/7/2013 retirees were changed to 0.50%, simple through 2021, then 2.15% simple.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- For 2023, COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2023, then 2.05% simple.
- For 2024, COLA for post 1/7/2013 retirees were changed to 2.30%, simple through 2024, then 2.05% simple.

LUCAS COUNTY, OHIO

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Change in benefit terms:

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

Change in assumptions:

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

LUCAS COUNTY, OHIO

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.
- For 2024, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed to 5.70%, (b) the municipal bond rate was changed to 3.77% and (c) the health care cost trend rate was changed to 5.50% initial, 3.50% ultimate in 2038.

Combining Statements and Individual Fund Schedules



Photo provided courtesy of Metroparks Toledo

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final	Budgetary Basis		
Budgetary revenues:					
Sales taxes.....	\$ 117,950,384	\$ 119,603,586	\$ 124,750,644	\$ 5,147,058	
Real property and other taxes.....	15,750,000	15,750,000	16,177,834	427,834	
Charges for services.....	11,547,682	11,547,682	12,786,717	1,239,035	
Licenses and permits.....	26,000	31,000	27,379	(3,621)	
Fines, forfeitures, and settlements.....	263,500	258,500	294,718	36,218	
Intergovernmental.....	19,098,691	19,106,191	25,777,093	6,670,902	
Special assessments.....	1,000,863	1,000,863	374,672	(626,191)	
Investment income.....	12,040,000	12,040,000	17,120,510	5,080,510	
Rental income.....	1,508,350	1,508,350	1,705,112	196,762	
Other.....	1,722,800	1,771,271	1,939,041	167,770	
Total budgetary revenues.....	180,908,270	182,617,443	200,953,720	18,336,277	
Budgetary expenditures:					
General Government -					
Legislative and Executive					
<i>Auditor Accounting</i>					
Personal services.....	1,601,067	1,601,067	1,564,751	(36,316)	
Materials and supplies.....	56,812	52,312	51,558	(754)	
Charges and services.....	80,471	87,971	86,555	(1,416)	
Other.....	500	500	493	(7)	
Capital outlay and equipment.....	40,966	78,901	78,894	(7)	
<i>Real Estate Support Staff</i>					
Personal services.....	621,989	621,989	603,951	(18,038)	
Charges and services.....	1,800	1,200	792	(408)	
<i>Budget Commission</i>					
Personal services.....	10,915	10,915	10,915	-	
<i>Board of Revision</i>					
Personal services.....	376,469	376,469	364,436	(12,033)	
Materials and supplies.....	15,735	16,335	14,577	(1,758)	
Charges and services.....	1,000	1,000	966	(34)	

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts	
	Original		Budgetary Basis			
	Final		Basis			
Legislative and Executive - continued						
<i>Information Services</i>						
Personal services.....	\$ 2,940,000	\$ 2,525,700	\$ 2,514,199	\$ (11,501)		
Materials and supplies.....	4,033	13,333	7,464	(5,869)		
Charges and services.....	34,668	38,668	37,797	(871)		
<i>Commissioners</i>						
Personal services.....	666,011	664,011	635,400	(28,611)		
Materials and supplies.....	3,500	11,000	10,176	(824)		
Charges and services.....	126,032	254,427	248,291	(6,136)		
Capital outlay and equipment.....	20,000	8,435	8,435	-		
<i>County Administrator</i>						
Personal services.....	1,296,571	1,286,571	1,150,762	(135,809)		
Materials and supplies.....	9,500	11,444	7,692	(3,752)		
Charges and services.....	47,973	100,410	96,590	(3,820)		
Other.....	6,000	3,600	1,650	(1,950)		
Capital outlay and equipment.....	20,000	5,630	5,339	(291)		
<i>Facilities</i>						
Personal services.....	3,702,177	3,702,074	3,559,427	(142,647)		
Materials and supplies.....	527,357	533,594	503,335	(30,259)		
Charges and services.....	1,701,074	1,629,999	1,608,007	(21,992)		
Capital outlay and equipment.....	189,053	170,165	170,165	-		
<i>Department of Personnel</i>						
Personal services.....	1,024,253	1,024,253	961,228	(63,025)		
Materials and supplies.....	6,500	17,430	13,578	(3,852)		
Charges and services.....	199,766	187,381	139,038	(48,343)		
Capital outlay and equipment.....	11,700	13,155	13,132	(23)		
<i>Treasurer</i>						
Personal services.....	1,212,248	1,212,248	1,168,473	(43,775)		
Materials and supplies.....	168,400	168,400	162,591	(5,809)		
Charges and services.....	152,860	155,360	104,629	(50,731)		
Other.....	7,000	1,500	140	(1,360)		
Capital outlay and equipment.....	2,493	5,493	5,247	(246)		

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts	
	Original	Final	Budgetary Basis	Actual		
Legislative and Executive - continued						
<i>Office of Management and Budget</i>						
Personal services.....	\$ 609,985	\$ 609,985	\$ 480,300	\$ (129,685)		
Materials and supplies.....	2,875	2,739	1,740	(999)		
Charges and services.....	11,126	11,762	8,163	(3,599)		
Other.....	500	-	-	-		
Capital outlay and equipment.....	7,500	7,500	6,560	(940)		
<i>System Solutions</i>						
Personal services.....	466,307	416,557	409,104	(7,453)		
Materials and supplies.....	1,000	1,000	148	(852)		
Charges and services.....	40,246	25,246	14,538	(10,708)		
Capital outlay and equipment.....	10,736	10,736	2,674	(8,062)		
<i>Diversity, Equity, and Inclusion</i>						
Personal services.....	-	279,276	279,121	(155)		
Materials and supplies.....	-	7,700	1,184	(6,516)		
Charges and services.....	-	76,167	67,987	(8,180)		
Other.....	-	2,750	-	(2,750)		
Capital outlay and equipment.....	-	2,150	2,141	(9)		
<i>Board of Elections</i>						
Personal services.....	2,211,887	2,441,539	2,410,358	(31,181)		
Materials and supplies.....	200,705	247,705	246,318	(1,387)		
Charges and services.....	1,315,433	997,281	980,457	(16,824)		
Capital outlay and equipment.....	85,225	126,725	121,847	(4,878)		
<i>Support Services</i>						
Personal services.....	526,065	526,065	515,773	(10,292)		
Materials and supplies.....	6,000	6,000	2,154	(3,846)		
Charges and services.....	27,498	27,615	21,180	(6,435)		
Other.....	2,500	2,500	-	(2,500)		
Capital outlay and equipment.....	4,500	4,500	1,381	(3,119)		
<i>Centralized Records Center</i>						
Personal services.....	336,728	336,728	227,346	(109,382)		
Materials and supplies.....	15,500	13,500	6,085	(7,415)		
Charges and services.....	119,950	121,950	113,447	(8,503)		
Other.....	1,500	1,500	-	(1,500)		
Capital outlay and equipment.....	32,000	32,000	2,603	(29,397)		
<i>Recorder</i>						
Personal services.....	728,737	728,737	694,021	(34,716)		
Materials and supplies.....	21,308	21,308	16,668	(4,640)		
Charges and services.....	161,998	155,880	145,723	(10,157)		
Capital outlay and equipment.....	-	6,118	5,430	(688)		
<i>Monsanto Settlement</i>						
Charges and services.....	-	27,414	-	(27,414)		
<i>Annual Audit</i>						
Charges and services.....	180,557	180,557	144,443	(36,114)		
Other.....	1,000	1,000	-	(1,000)		
<i>Plan Commission</i>						
Charges and services.....	364,000	364,000	364,000	-		

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts
	Original		Budgetary Basis		
	Final				
Legislative and Executive - continued					
<i>Building Operations</i>					
Charges and services.....	\$ 6,696,774	\$ 7,346,160	\$ 5,669,119	\$ (1,677,041)	
Other.....	156,684	156,685	154,881	(1,804)	
Capital outlay and equipment.....	10,000	10,000	-	(10,000)	
<i>Real Estate Taxes</i>					
Other.....	275,000	283,547	283,547	-	
<i>Insurance</i>					
Personal services.....	17,339,365	17,460,568	17,102,787	(357,781)	
Charges and services.....	1,750,000	1,897,379	1,897,379	-	
Other.....	-	1,155	1,155	-	
<i>Miscellaneous</i>					
Materials and supplies.....	5,140	5,140	1,124	(4,016)	
Charges and services.....	2,198,390	4,198,390	3,774,194	(424,196)	
Other.....	1,975,000	3,276,327	480,817	(2,795,510)	
<i>Criminal Justice</i>					
Charges and services.....	1,325,785	1,537,785	1,354,224	(183,561)	
Other.....	184,364	-	-	-	
<i>LCIS Enterprise</i>					
Materials and supplies.....	9,610	18,610	16,549	(2,061)	
Charges and services.....	382,703	575,830	571,540	(4,290)	
Capital outlay and equipment.....	3,777,938	3,976,738	3,930,624	(46,114)	
<i>Total General Government -</i>					
<i>Legislative and Executive</i>	<u>60,467,012</u>	<u>65,161,444</u>	<u>58,441,507</u>	<u>(6,719,937)</u>	
Judicial					
<i>Juvenile Court</i>					
Personal services.....	7,058,337	7,004,337	6,954,011	(50,326)	
Materials and supplies.....	210,240	259,143	225,547	(33,596)	
Charges and services.....	264,364	309,530	292,618	(16,912)	
Capital outlay and equipment.....	81,793	197,793	194,159	(3,634)	
<i>Juvenile Detention Center</i>					
Personal services.....	3,752,712	3,560,712	3,452,751	(107,961)	
Materials and supplies.....	42,008	53,508	50,035	(3,473)	
Charges and services.....	421,220	458,720	433,487	(25,233)	
Capital outlay and equipment.....	19,891	19,891	19,364	(527)	
<i>Prosecutor</i>					
Personal services.....	6,604,088	7,024,690	7,010,783	(13,907)	
Materials and supplies.....	50,500	377	377	-	
Charges and services.....	33,500	3,769	3,769	-	
Other.....	-	6,567	6,567	-	
Capital outlay and equipment.....	17,000	139	139	-	
<i>Domestic Relations Court</i>					
Personal services.....	3,127,641	3,107,641	3,076,338	(31,303)	
Materials and supplies.....	28,881	46,381	45,852	(529)	
Charges and services.....	216,109	218,609	213,587	(5,022)	
Capital outlay and equipment.....	9,000	9,000	8,928	(72)	

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts	
	Original	Final	Budgetary Basis	Actual		
Judicial - continued						
<i>Clerk of Courts</i>						
Personal services.....	\$ 2,337,882	\$ 2,307,882	\$ 2,268,431	\$ (39,451)		
Materials and supplies.....	371,250	407,250	407,238	(12)		
Charges and services.....	52,350	46,350	46,209	(141)		
Capital outlay and equipment.....	6,000	6,000	5,976	(24)		
<i>Probate Court</i>						
Personal services.....	2,611,724	2,616,624	2,593,025	(23,599)		
Materials and supplies.....	39,000	39,000	32,167	(6,833)		
Charges and services.....	108,340	108,050	81,437	(26,613)		
Other.....	-	290	290	-		
Capital outlay and equipment.....	292,100	287,200	50,571	(236,629)		
<i>Common Pleas Court</i>						
Personal services.....	6,961,200	6,872,335	6,684,419	(187,916)		
Materials and supplies.....	52,700	56,700	53,094	(3,606)		
Charges and services.....	189,599	294,109	267,297	(26,812)		
Capital outlay and equipment.....	77,326	218,826	174,614	(44,212)		
<i>Regional Court Services</i>						
Personal services.....	3,025,840	3,026,840	2,961,080	(65,760)		
Materials and supplies.....	294,265	294,265	281,233	(13,032)		
Charges and services.....	447,561	416,323	347,082	(69,241)		
Other.....	200	200	-	(200)		
Capital outlay and equipment.....	2,125	34,925	12,236	(22,689)		
<i>Adult Probation</i>						
Personal services.....	2,836,843	2,836,843	2,799,222	(37,621)		
Materials and supplies.....	15,500	19,500	18,574	(926)		
Charges and services.....	41,240	42,013	36,915	(5,098)		
Other.....	300	300	-	(300)		
Capital outlay and equipment.....	119,063	139,500	138,966	(534)		

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts	
	Original	Final	Budgetary Basis	Actual		
Judicial - continued						
<i>Maumee Municipal Court</i>						
Personal services.....	\$ 107,312	\$ 150,104	\$ 143,401	\$ (6,703)		
Charges and services.....	22,600	22,600	16,575	(6,025)		
Other.....	27,500	2,603	-	(2,603)		
<i>Oregon Municipal Court</i>						
Personal services.....	159,486	184,153	152,787	(31,366)		
Charges and services.....	18,700	16,978	15,156	(1,822)		
Other.....	22,000	-	-	-		
<i>Sylvania Municipal Court</i>						
Personal services.....	143,960	167,724	162,809	(4,915)		
Charges and services.....	46,200	56,638	50,228	(6,410)		
Other.....	38,000	12,382	-	(12,382)		
<i>Toledo Municipal Court</i>						
Personal services.....	317,236	319,472	316,136	(3,336)		
Charges and services.....	82,750	82,750	76,966	(5,784)		
<i>Integrated Justice System</i>						
Personal services.....	752,683	800,583	799,535	(1,048)		
Materials and supplies.....	4,500	4,500	3,633	(867)		
Charges and services.....	916,677	868,777	253,196	(615,581)		
Capital outlay and equipment.....	178,800	178,800	160,832	(17,968)		
<i>Attorney Fees Public Defender</i>						
Materials and supplies.....	250	250	-	(250)		
Charges and services.....	7,398,313	7,398,313	7,324,173	(74,140)		

Continued

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>		Variance with Final Budget - Over (Under) Actual Amounts	
	<u>Original</u>		<u>Budgetary Basis</u>			
	<u>Final</u>		<u>Basis</u>			
Judicial - continued						
<i>Court of Appeals</i>						
Materials and supplies.....	\$ 10,902	\$ 10,902	\$ 8,062	\$ (2,840)		
Charges and services.....	533,847	533,847	259,446	(274,401)		
Other.....	500	500	-	(500)		
Capital outlay and equipment.....	16,500	16,500	5,500	(11,000)		
<i>Total General Government - Judicial</i>	<u>52,618,408</u>	<u>53,180,508</u>	<u>50,996,823</u>	<u>(2,183,685)</u>		
Public Safety						
<i>Coroner</i>						
Personal services.....	2,026,162	2,072,824	2,018,848	(53,976)		
Materials and supplies.....	186,200	136,200	133,776	(2,424)		
Charges and services.....	444,916	664,616	633,274	(31,342)		
Capital outlay and equipment.....	47,305	30,942	30,590	(352)		
<i>Public Safety Court Security</i>						
Personal services.....	2,763,820	2,816,820	2,810,647	(6,173)		
<i>Sheriff Law Enforcement</i>						
Personal services.....	4,104,996	4,008,943	3,905,138	(103,805)		
Materials and supplies.....	366,056	365,998	358,697	(7,301)		
Charges and services.....	388,945	363,944	325,919	(38,025)		
Capital outlay and equipment.....	774,469	894,303	889,166	(5,137)		
<i>Sheriff Administration</i>						
Personal services.....	2,929,165	3,109,087	3,057,486	(51,601)		
Materials and supplies.....	44,276	69,366	69,152	(214)		
Charges and services.....	431,068	376,017	288,798	(87,219)		
Other.....	-	14,073	14,073	-		
Capital outlay and equipment.....	54,489	59,490	58,207	(1,283)		
<i>Sheriff Correction Center</i>						
Personal services.....	21,919,334	21,646,334	21,325,500	(320,834)		
Materials and supplies.....	469,083	469,083	430,497	(38,586)		
Charges and services.....	1,702,548	1,762,548	1,720,112	(42,436)		
Capital outlay and equipment.....	245,417	230,417	184,719	(45,698)		
<i>Medical Correction Center</i>						
Personal services.....	1,120,627	702,993	694,830	(8,163)		
Materials and supplies.....	38,492	153,492	67,716	(85,776)		
Charges and services.....	2,111,305	2,600,633	2,488,543	(112,090)		
Capital outlay and equipment.....	4,000	13,345	11,361	(1,984)		

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final	Budgetary Basis	Actual	
Public Safety - continued					
<i>Public Safety</i>					
Charges and services.....	\$ 2,596,624	\$ 2,996,641	\$ 2,994,641	\$ (2,000)	
<i>Correction Center NW Ohio</i>					
Charges and services.....	5,235,528	5,235,528	5,154,779	(80,749)	
<i>Total Public Safety</i>	<u>50,004,825</u>	<u>50,793,637</u>	<u>49,666,469</u>	<u>(1,127,168)</u>	
Public Works					
<i>County Engineer Tax Map</i>					
Personal services.....	233,131	233,131	202,061	(31,070)	
Materials and supplies.....	1,000	1,000	1,000	-	
Charges and services.....	1,156	6,287	6,234	(53)	
Capital outlay and equipment.....	2,631	2,500	2,500	-	
<i>Ditch Maintenance Projects</i>					
Charges and services.....	5,535	236,843	236,843	-	
Other.....	-	1,321	1,321	-	
<i>Total Public Works</i>	<u>243,453</u>	<u>481,082</u>	<u>449,959</u>	<u>(31,123)</u>	
Health					
<i>Health Services</i>					
Charges and services.....	1,122,650	633,000	628,098	(4,902)	
Other.....	980,000	1,577,650	755,224	(822,426)	
<i>Total Health</i>	<u>2,102,650</u>	<u>2,210,650</u>	<u>1,383,322</u>	<u>(827,328)</u>	
Human Services					
<i>Veterans Services Commission</i>					
Personal services.....	1,095,219	1,095,219	958,008	(137,211)	
Materials and supplies.....	31,006	31,006	21,425	(9,581)	
Charges and services.....	1,934,748	1,917,570	950,112	(967,458)	
Other.....	20,000	20,000	2,334	(17,666)	
Capital outlay and equipment.....	36,900	36,900	-	(36,900)	
<i>Veteran Services</i>					
Charges and services.....	37,000	53,712	53,712	-	
<i>Total Human Services</i>	<u>3,154,873</u>	<u>3,154,407</u>	<u>1,985,591</u>	<u>(1,168,816)</u>	

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
Conservation and Recreation				
Agriculture				
Charges and services.....	43,431	42,931	41,138	(1,793)
Other.....	325,000	325,500	325,500	-
Total Conservation and Recreation.....	368,431	368,431	366,638	(1,793)
Other				
Other				
Other.....	990,000	2,643,202	2,643,202	-
Unclaimed Funds				
Other.....	-	327,121	327,121	-
Total Other.....	990,000	2,970,323	2,970,323	-
Total budgetary expenditures.....	169,949,652	178,320,482	166,260,632	(12,059,850)
Budgetary excess of revenues over expenditures.....	10,958,618	4,296,961	34,693,088	30,396,127
Budgetary other financing sources (uses):				
Transfers in.....	10,168,367	10,168,367	-	(10,168,367)
Transfers (out).....	(22,711,896)	(25,790,117)	(24,695,175)	1,094,942
Total budgetary other financing sources (uses).....	(12,543,529)	(15,621,750)	(24,695,175)	(9,073,425)
Net change in fund balance.....	(1,584,911)	(11,324,789)	9,997,913	21,322,702
Budgetary fund balance at beginning of year.....	29,123,513	29,123,513	29,123,513	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,585,774</i>	<i>2,585,774</i>	<i>2,585,774</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 30,124,376	\$ 20,384,498	\$ 41,707,200	\$ 21,322,702

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final	Budgetary Basis		
Budgetary revenues:					
Real property and other taxes.....	\$ 16,763,066	\$ 16,763,066	\$ 17,102,345	\$ 339,279	
Intergovernmental.....	23,237,673	23,237,673	16,326,114	(6,911,559)	
Other.....	26,000	26,000	36,795	10,795	
Total budgetary revenues.....	40,026,739	40,026,739	33,465,254	(6,561,485)	
Budgetary expenditures:					
Health					
Personal services.....	2,117,102	2,117,102	1,906,620	(210,482)	
Materials and supplies.....	25,000	40,000	38,919	(1,081)	
Charges and services.....	39,464,059	39,464,059	37,058,799	(2,405,260)	
Other.....	29,642	14,642	472	(14,170)	
Capital outlay and equipment.....	99,900	99,900	35,458	(64,442)	
Total Health.....	41,735,703	41,735,703	39,040,268	(2,695,435)	
Net change in fund balance.....	(1,708,964)	(1,708,964)	(5,575,014)	(3,866,050)	
Budgetary fund balance at beginning of year.....	17,817,240	17,817,240	17,817,240	-	
Prior year encumbrances appropriated.....	52	52	52	-	
Budgetary fund balance at end of year.....	\$ 16,108,328	\$ 16,108,328	\$ 12,242,278	\$ (3,866,050)	

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts	
	Original	Final	Budgetary Basis	Final Budget - Over (Under) Actual Amounts		
	Original	Final	Budgetary Basis			
Budgetary revenues:						
Real property and other taxes.....	\$ 25,372,526	\$ 25,372,526	\$ 25,237,966	\$ (134,560)		
Charges for services.....	461,768	461,768	431,645	(30,123)		
Intergovernmental.....	29,459,584	29,459,584	29,843,396	383,812		
Other.....	215,100	215,100	147,731	(67,369)		
Total budgetary revenues.....	55,508,978	55,508,978	55,660,738	151,760		
Budgetary expenditures:						
Human Services						
Personal services.....	33,168,813	32,777,566	32,583,142	(194,424)		
Materials and supplies.....	1,042,490	654,389	644,196	(10,193)		
Charges and services.....	24,021,280	29,895,594	29,861,784	(33,810)		
Other.....	30,400	77,399	77,399	-		
Capital outlay and equipment.....	492,931	250,168	246,369	(3,799)		
Total Human Services.....	58,755,914	63,655,116	63,412,890	(242,226)		
Net change in fund balance.....	(3,246,936)	(8,146,138)	(7,752,152)	393,986		
Budgetary fund balance at beginning of year.....	12,220,709	12,220,709	12,220,709	-		
<i>Prior year encumbrances appropriated.....</i>	<i>60,968</i>	<i>60,968</i>	<i>60,968</i>	<i>-</i>		
Budgetary fund balance at end of year.....	\$ 9,034,741	\$ 4,135,539	\$ 4,529,525	\$ 393,986		

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Over (Under)	
					Budgetary Basis	
	Original	Final	Budgetary Basis	Actual Amounts		
Budgetary revenues:						
Real property and other taxes.....	\$ 44,780,000	\$ 44,780,000	\$ 41,302,134	\$ (3,477,866)		
Intergovernmental.....	9,475,000	9,475,000	13,671,267		4,196,267	
Investment income.....	-	-	12,877		12,877	
Other.....	310,000	193,425	389,759		196,334	
Total budgetary revenues.....	54,565,000	54,448,425	55,376,037		927,612	
Budgetary expenditures:						
Health						
Personal services.....	28,407,711	26,367,617	25,974,371		(393,246)	
Materials and supplies.....	3,336,448	225,299	151,377		(73,922)	
Charges and services.....	32,519,417	35,642,810	34,837,850		(804,960)	
Other.....	255,150	62,851	12,811		(50,040)	
Capital outlay and equipment.....	1,756,828	849,758	823,560		(26,198)	
Total Health.....	66,275,554	63,148,335	61,799,969		(1,348,366)	
Net change in fund balance.....	(11,710,554)	(8,699,910)	(6,423,932)		2,275,978	
Budgetary fund balance at beginning of year.....	102,074,947	102,074,947	102,074,947		-	
<i>Prior year encumbrances appropriated.....</i>	<i>1,814</i>	<i>1,814</i>	<i>1,814</i>		<i>-</i>	
Budgetary fund balance at end of year.....	\$ 90,366,207	\$ 93,376,851	\$ 95,652,829		\$ 2,275,978	

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Special assessments.....	\$ 821,155	\$ 821,155	\$ -
Rental income.....	1,434,725	1,434,725	-
Other.....	1,755,835	1,755,835	-
Total budgetary revenues.....	4,011,715	4,011,715	-
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
<i>Treasurer</i>			
Charges and services.....	285,559	285,559	-
<i>Debt service:</i>			
Principal retirement.....	4,212,300	4,212,300	-
Interest and fiscal charges.....	5,317,270	5,317,270	-
Total budgetary expenditures.....	9,815,129	9,815,129	-
Budgetary excess of expenditures over revenues.....	(5,803,414)	(5,803,414)	-
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	6,973,390	6,973,390	-
Premium on note issuance.....	27,295	27,295	-
Total budgetary other financing sources (uses).....	7,000,685	7,000,685	-
Net change in fund balance.....	1,197,271	1,197,271	-
Budgetary fund balance at beginning of year.....	15,330,635	15,330,635	-
Budgetary fund balance at end of year.....	\$ 16,527,906	\$ 16,527,906	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CAPITAL IMPROVEMENTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 1,155	\$ 1,155	\$ -
Intergovernmental.....	3,012,945	3,012,945	-
Investment income.....	104,952	104,952	-
Other.....	760,776	760,776	-
Total budgetary revenues.....	3,879,828	3,879,828	-
<u>Budgetary expenditures:</u>			
Capital outlay:			
Personal services.....	119,745	119,745	-
Materials and supplies.....	94,592	94,592	-
Charges and services.....	74,696,165	74,696,165	-
Other.....	90	90	-
Capital outlay and equipment.....	1,532,665	1,532,665	-
Debt service:			
Principal retirement.....	37,455,000	37,455,000	-
Interest and fiscal charges.....	2,334,435	2,334,435	-
Note issuance costs.....	89,190	89,190	-
Total budgetary expenditures.....	116,321,882	116,321,882	-
Budgetary excess of expenditures over revenues.....	(112,442,054)	(112,442,054)	-
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	5,783,771	5,783,771	-
Proceeds of notes.....	37,455,000	37,455,000	-
Premium on note issuance.....	89,190	89,190	-
Proceed from Sale of Capital Assets.....	253,271	253,271	-
Total budgetary other financing sources (uses).....	43,581,232	43,581,232	-
Net change in fund balance.....	(68,860,822)	(68,860,822)	-
Budgetary fund balance at beginning of year.....	93,028,397	93,028,397	-
Prior year encumbrances appropriated.....	16,805,725	16,805,725	-
Budgetary fund balance at end of year.....	\$ 40,973,300	\$ 40,973,300	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WATER SUPPLY SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary operating revenues:			
Charges for services.....	\$ 2,114,000	\$ 2,339,194	\$ 225,194
Intergovernmental.....	55,000	46,246	(8,754)
Special assessments.....	10,905	9,905	(1,000)
Total budgetary operating revenues.....	2,179,905	2,395,345	215,440
Budgetary operating expenses:			
Contract services.....	2,515,307	1,927,538	(587,769)
Materials and supplies.....	247,859	243,094	(4,765)
Other.....	1,000	656	(344)
Total budgetary operating expenses.....	2,764,166	2,171,288	(592,878)
Operating income (loss)	(584,261)	224,057	808,318
Nonoperating budgetary revenues (expenses):			
Principal retirement.....	(1,206,294)	(1,206,294)	-
Interest and fiscal charges.....	(80,599)	(78,324)	2,275
Note issuance costs.....	(2,741)	(2,741)	-
Note issuance.....	753,000	753,000	-
Premium on note issuance.....	2,741	2,741	-
OPWC loan proceeds.....	85,034	85,034	-
Total nonoperating budgetary revenues (expenses)....	(448,859)	(446,584)	2,275
Net change in net position.....	(1,033,120)	(222,527)	810,593
Budgetary fund balance at beginning of year.....			
Prior year encumbrances appropriated.....	11,438,717	11,438,717	-
Budgetary fund balance at end of year.....	\$ 10,475,908	\$ 11,286,501	\$ 810,593

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 8,212,500	\$ 8,989,423	\$ 776,923
Other.....	800,000	-	(800,000)
Intergovernmental.....	127,277	128,276	999
Total budgetary operating revenues.....	9,139,777	9,117,699	(22,078)
<u>Budgetary operating expenses:</u>			
Personal services.....	2,543,228	2,150,231	(392,997)
Contract services.....	3,706,061	3,592,424	(113,637)
Materials and supplies.....	1,909,461	1,689,937	(219,524)
Other.....	4,233	4,233	-
Capital outlay and equipment.....	34,843	28,975	(5,868)
Total budgetary operating expenses.....	8,197,826	7,465,800	(732,026)
Operating income.....	941,951	1,651,899	709,948
<u>Nonoperating budgetary (expenses):</u>			
Principal retirement.....	(4,020,037)	(4,020,037)	-
Interest and fiscal charges.....	(544,085)	(535,215)	8,870
Note issuance.....	2,261,000	2,261,000	-
Premium on note issuance.....	8,230	8,230	-
Note issuance costs.....	(8,230)	(8,230)	-
Total nonoperating budgetary (expenses).....	(2,303,122)	(2,294,252)	8,870
Net change in net position.....	(1,361,171)	(642,353)	718,818
Budgetary fund balance at beginning of year.....	8,153,333	8,153,333	-
<i>Prior year encumbrances appropriated.....</i>	<i>93,019</i>	<i>93,019</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 6,885,181	\$ 7,603,999	\$ 718,818

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SEWER SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 3,243,000	\$ 2,932,566	\$ (310,434)
Special assessments.....	6,000	-	(6,000)
Intergovernmental.....	114,792	113,793	(999)
Total budgetary operating revenues.....	3,363,792	3,046,359	(317,433)
<u>Budgetary operating expenses:</u>			
Contract services.....	2,786,673	1,603,126	(1,183,547)
Materials and supplies.....	422,587	416,499	(6,088)
Other.....	863	863	-
Total budgetary operating expenses.....	3,210,123	2,020,488	(1,189,635)
Operating income.....	153,669	1,025,871	872,202
<u>Nonoperating budgetary revenues (expenses):</u>			
Principal retirement.....	(5,544,589)	(5,544,589)	-
Interest and fiscal charges.....	(366,149)	(345,664)	20,485
Note issuance.....	4,391,000	4,391,000	-
Premium on note issuance.....	15,983	15,983	-
Note issuance costs.....	(15,983)	(15,983)	-
Total nonoperating budgetary revenues (expenses)....	(1,519,738)	(1,499,253)	20,485
Loss before transfers.....	(1,366,069)	(473,382)	892,687
Transfer out.....	(80,000)	(80,000)	-
Net change in net position.....	(1,446,069)	(553,382)	892,687
Budgetary fund balance at beginning of year.....	4,701,719	4,701,719	-
<i>Prior year encumbrances appropriated.....</i>	<i>32,256</i>	<i>32,256</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 3,287,906	\$ 4,180,593	\$ 892,687

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

Job and Family Services Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gas Tax Fund

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

Emergency Medical Services Fund

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

Emergency Telephone Service Fund

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

Child Support Enforcement Fund

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

Zoo Operating Fund

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

Law Library Resources Fund

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

Senior Services Fund

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

Workforce Development Fund

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

Community Development Grant Fund

To account for grant revenues used for community development.

Stormwater Utility Fund

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

Disaster Services Emergency Management Agency (EMA) Fund

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

Dog and Kennel Fund

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

Hotel Lodging Tax Fund

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

Domestic Violence Prevention Fund

To account for monies collected for marriage licenses.

Indigent Guardianship Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Domestic Relations Court Special Fund

To account for monies collected for special projects.

Coroner Laboratory Fund

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

Toxicology Lab Fund

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

Motor Vehicle Enforcement and Education Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Sheriff Policing Fund

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

Concealed Handgun Fund

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

Countywide Communication System Fund

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

DETAC Fund

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

Tax Certificate Administration Fund

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

T.I.P.P. Fund

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

Imagination Station Fund

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

Building Regulations Fund

To account for fee revenues for permits and inspections.

Juvenile Treatment Center Fund

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

Juvenile Felony Delinquency Care Fund

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

Juvenile Court Indigent Drivers Treatment Fund

This is used to pay for the cost of alcohol and drug addiction treatment when the individual convicted is a juvenile traffic offender. Funding is from the indigent alcohol treatment fund.

Felony Diversion Program Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Correction Treatment Facility Fund

To account for monies used for the operating treatment facility.

Probate Court Guardianship Services Board Fund

To account for fee revenues and expenditures for guardianship services.

Administration of Justice Fund

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

Probation Service Fund

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

Other Special Revenue Fund

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

Economic Development Fund

To account for revenues and expenditures associated with County development.

Clerk of Courts Investment Pool

To account for monies collected by the Clerk of Courts.

Miscellaneous

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

American Rescue Plan (ARPA) Fund

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

OneOhio Opioid Fund

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

Certificate of Title Administration Fund

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles. This fund is included in the General Fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor governmental funds since it is reported in the General Fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section.

Recorder Equipment Fund

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

County Medicaid Sales Tax Fund

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

Zoo Capital Improvements Fund

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

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

Payroll Reserve Fund

To establish a reserve for payroll fluctuations.

Sick Reserve Fund

To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund

To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund

To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.....	\$ 3,662,287	\$ 2,871,924	\$ 13,343,929	\$ 203,176	\$ 223,171
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	5,414,092
Accounts.....	987,299	-	12,835	-	-
Special assessments.....	-	-	-	-	-
Settlement receivable.....	-	-	-	-	-
Due from other governments.....	-	-	8,109,243	-	264,424
Materials and supplies inventory.....	-	-	923,794	-	-
Prepayments.....	-	-	42,247	-	-
Guarantee agreement receivable.....	-	-	6,601,033	-	-
Total assets	<u>\$ 4,649,586</u>	<u>\$ 2,871,924</u>	<u>\$ 29,033,081</u>	<u>\$ 203,176</u>	<u>\$ 5,901,687</u>
Liabilities:					
Accounts payable.....	\$ 2,195,639	\$ 78,433	\$ 794,203	\$ 35,046	\$ -
Accrued wages and benefits payable.....	764,259	117,741	252,568	12,642	-
Due to other governments.....	118,066	18,191	2,025,693	1,953	-
Due to other funds.....	-	1,301	1,086	132	-
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	6,601,033	-	-
Total liabilities	<u>3,077,964</u>	<u>215,666</u>	<u>9,674,583</u>	<u>49,773</u>	<u>-</u>
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	4,826,348
Delinquent property tax revenue not available.....	-	-	-	-	508,537
Intergovernmental revenue not available.....	76,692	-	5,406,162	-	264,424
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-	-
Settlement revenue not available.....	-	-	-	-	-
Total deferred inflows of resources	<u>76,692</u>	<u>-</u>	<u>5,406,162</u>	<u>-</u>	<u>5,599,309</u>
Fund balances:					
Nonspendable.....	-	-	966,041	-	-
Restricted.....	1,494,930	2,656,258	12,986,295	-	302,378
Committed.....	-	-	-	153,403	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	<u>1,494,930</u>	<u>2,656,258</u>	<u>13,952,336</u>	<u>153,403</u>	<u>302,378</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,649,586</u>	<u>\$ 2,871,924</u>	<u>\$ 29,033,081</u>	<u>\$ 203,176</u>	<u>\$ 5,901,687</u>

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ 3,534,405	\$ 202,943	\$ 218,024	\$ 545,552	\$ 258,609	\$ 29,952,745	\$ 3,436,364
-	-	-	-	-	-	-
-	5,027,357	12,835	8,533,432	-	-	-
17,768	-	-	-	-	-	-
-	-	-	-	-	-	6,345,413
-	-	-	-	-	-	-
359,103	245,535	-	212,390	-	245,540	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 3,911,276	\$ 5,475,835	\$ 230,859	\$ 9,291,374	\$ 258,609	\$ 30,198,285	\$ 9,781,777
\$ 298,959	\$ -	\$ -	\$ -	\$ 480,593	\$ 447,684	\$ 69,825
238,910	-	7,387	-	44,390	108,048	42,621
36,911	-	1,141	-	6,859	16,694	6,585
132	-	110	-	2,266	-	242
-	-	-	-	-	-	-
-	-	-	-	-	-	-
574,912	-	8,638	-	534,108	572,426	119,273
-	4,481,604	-	7,644,442	-	-	-
-	472,204	-	773,009	-	-	-
-	245,535	-	212,390	-	-	-
-	-	-	-	-	-	6,213,581
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,199,343	-	8,629,841	-	-	6,213,581
3,336,364	276,492	222,221	661,533	-	29,625,859	3,448,923
-	-	-	-	-	-	-
-	-	-	-	(275,499)	-	-
3,336,364	276,492	222,221	661,533	(275,499)	29,625,859	3,448,923
\$ 3,911,276	\$ 5,475,835	\$ 230,859	\$ 9,291,374	\$ 258,609	\$ 30,198,285	\$ 9,781,777

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2024**

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Assets:					
Equity in pooled cash and investments.....	\$ 295,519	\$ 779,742	\$ 7,664,112	\$ 88,607	\$ 171,938
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	91,963	374,944	1,952	-
Special assessments.....	-	-	-	-	-
Settlement receivable.....	-	-	-	-	-
Due from other governments.....	44,950	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	-	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets.....	\$ 340,469	\$ 871,705	\$ 8,039,056	\$ 90,559	\$ 171,938
Liabilities:					
Accounts payable.....	\$ 7,622	\$ 7,559	\$ 166,478	\$ 38,864	\$ -
Accrued wages and benefits payable.....	12,655	93,803	3,741	-	-
Due to other governments.....	1,955	13,651	578	-	-
Due to other funds.....	572	4,369	22	-	-
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities.....	22,804	119,382	170,819	38,864	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	1,952	-
Settlement revenue not available.....	-	-	-	-	-
Total deferred inflows of resources.....	-	-	-	1,952	-
Fund balances:					
Nonspendable.....	-	-	-	-	-
Restricted.....	317,665	752,323	7,868,237	49,743	171,938
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	317,665	752,323	7,868,237	49,743	171,938
Total liabilities, deferred inflows of resources and fund balances.....	\$ 340,469	\$ 871,705	\$ 8,039,056	\$ 90,559	\$ 171,938

Domestic Relations Court Special	Coroner Laboratory	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
\$ 233,392	\$ 516,271	\$ 73,869	\$ 481,555	\$ 13,197	\$ 381,279
-	-	-	-	-	-
5,105	161,276	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,537,849	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 238,497</u>	<u>\$ 677,547</u>	<u>\$ 73,869</u>	<u>\$ 481,555</u>	<u>\$ 1,551,046</u>	<u>\$ 381,279</u>
 \$ -	 \$ 26,360	 \$ -	 \$ -	 \$ 3	 \$ -
-	54,304	-	-	166,601	2,858
-	8,390	-	-	25,740	441
-	990	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>90,044</u>	<u>-</u>	<u>-</u>	<u>192,344</u>	<u>3,299</u>
 -	 -	 -	 -	 -	 -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,105	-	-	-	-	-
<u>5,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 -	 -	 -	 -	 -	 -
233,392	587,503	73,869	481,555	1,358,702	377,980
-	-	-	-	-	-
-	-	-	-	-	-
<u>233,392</u>	<u>587,503</u>	<u>73,869</u>	<u>481,555</u>	<u>1,358,702</u>	<u>377,980</u>
 <u>\$ 238,497</u>	 <u>\$ 677,547</u>	 <u>\$ 73,869</u>	 <u>\$ 481,555</u>	 <u>\$ 1,551,046</u>	 <u>\$ 381,279</u>

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2024**

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:				
Equity in pooled cash and investments.....	\$ 2,191,884	\$ 2,835,460	\$ 11,780	\$ 231,888
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):....				
Real property and other taxes.....	-	-	-	-
Accounts.....	-	1,217	-	-
Special assessments.....	-	-	-	-
Settlement receivable.....	-	-	-	-
Due from other governments.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	1,370,136	-	-	-
Guarantee agreement receivable.....	-	-	-	-
Total assets	<u>\$ 3,562,020</u>	<u>\$ 2,836,677</u>	<u>\$ 11,780</u>	<u>\$ 231,888</u>
Liabilities:				
Accounts payable.....	\$ 8,295	\$ 37,934	\$ -	\$ -
Accrued wages and benefits payable.....	10,666	66,055	-	2,922
Due to other governments.....	1,648	10,206	-	451
Due to other funds.....	66	561	-	-
Unearned revenue.....	-	-	-	-
Guarantee agreement payable.....	-	-	-	-
Total liabilities	<u>20,675</u>	<u>114,756</u>	<u>-</u>	<u>3,373</u>
Deferred inflows of resources:				
Property taxes.....	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-
Special assessments revenue not available.....	-	-	-	-
Miscellaneous revenue not available.....	-	1,217	-	-
Settlement revenue not available.....	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,217</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable.....	1,370,136	-	-	-
Restricted.....	2,171,209	2,720,704	11,780	228,515
Committed.....	-	-	-	-
Unassigned (deficit).....	-	-	-	-
Total fund balances (deficit)	<u>3,541,345</u>	<u>2,720,704</u>	<u>11,780</u>	<u>228,515</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,562,020</u>	<u>\$ 2,836,677</u>	<u>\$ 11,780</u>	<u>\$ 231,888</u>

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility
\$ 56,770	\$ 1,819,933	\$ 461,739	\$ 3,453,922	\$ 6,187	\$ 222,373	\$ 371,828
-	-	-	-	-	-	-
1,314,848	-	-	-	-	-	-
-	48,775	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
64,217	-	726,670	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 1,435,835	<u>\$ 1,868,708</u>	<u>\$ 1,188,409</u>	<u>\$ 3,453,922</u>	<u>\$ 6,187</u>	<u>\$ 222,373</u>	<u>\$ 371,828</u>
\$ -	\$ 8,347	\$ 18,302	\$ 117,073	\$ -	\$ 22	\$ 117,907
-	47,996	108,048	10,626	-	54,232	158,534
-	7,415	16,694	1,642	-	8,378	23,614
-	374	1,078	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>64,132</u>	<u>144,122</u>	<u>129,341</u>	<u>-</u>	<u>62,632</u>	<u>300,055</u>
1,172,114	-	-	-	-	-	-
123,498	-	-	-	-	-	-
64,217	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,359,829	-	-	-	-	-	-
-	-	-	-	-	-	-
76,006	1,804,576	1,044,287	3,324,581	6,187	159,741	71,773
-	-	-	-	-	-	-
-	-	-	-	-	-	-
76,006	<u>1,804,576</u>	<u>1,044,287</u>	<u>3,324,581</u>	<u>6,187</u>	<u>159,741</u>	<u>71,773</u>
\$ 1,435,835	<u>\$ 1,868,708</u>	<u>\$ 1,188,409</u>	<u>\$ 3,453,922</u>	<u>\$ 6,187</u>	<u>\$ 222,373</u>	<u>\$ 371,828</u>

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)**
DECEMBER 31, 2024

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Assets:					
Equity in pooled cash and investments.....	\$ 509,297	\$ 5,996	\$ 46,175	\$ 6,906,690	\$ 1,834,525
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	2,363	414,325	-
Special assessments.....	-	-	-	-	-
Settlement receivable.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	25,101	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets	\$ 509,297	\$ 5,996	\$ 48,538	\$ 7,346,116	\$ 1,834,525
Liabilities:					
Accounts payable.....	\$ 22	\$ -	\$ -	\$ 56,314	\$ 8
Accrued wages and benefits payable.....	16,645	-	-	127,137	10,866
Due to other governments.....	2,571	-	-	19,642	1,679
Due to other funds.....	203	-	-	2,420	66
Unearned revenue.....	-	-	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities	19,441	-	-	205,513	12,619
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	2,363	24,999	-
Settlement revenue not available.....	-	-	-	-	-
Total deferred inflows of resources	-	-	2,363	24,999	-
Fund balances:					
Nonspendable.....	-	-	-	25,101	-
Restricted.....	489,856	5,996	46,175	7,090,503	-
Committed.....	-	-	-	-	1,821,906
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	489,856	5,996	46,175	7,115,604	1,821,906
Total liabilities, deferred inflows of resources and fund balances	\$ 509,297	\$ 5,996	\$ 48,538	\$ 7,346,116	\$ 1,834,525

Clerk of Courts										Total Nonmajor Governmental Funds
Investment Pool	Miscellaneous		ARPA		OneOhio Opioid		Zoo Capital Improvements			
\$ 1,450,000 1,873,828	\$ 33,588		\$ 3,794,453		\$ 4,091,178		\$ 309,529		\$ 99,797,805 1,873,828	
-	-		-		-		7,734,424		28,024,153	
-	-		-		-		-		2,132,657	
-	-		-		-		-		6,345,413	
-	-		-		5,690,440		-		5,690,440	
-	-		-		-		377,747		12,187,668	
-	-		-		-		-		923,794	
-	-		-		-		-		1,437,484	
-	-		-		-		-		6,601,033	
<u>\$ 3,323,828</u>	<u>\$ 33,588</u>		<u>\$ 3,794,453</u>		<u>\$ 9,781,618</u>		<u>\$ 8,421,700</u>		<u>\$ 165,014,275</u>	
<hr/>										
\$ -	\$ -		\$ -		\$ -		\$ -		\$ 5,011,492	
-	-		2,067		-		-		2,538,322	
-	-		319		-		-		2,377,107	
-	-		-		-		-		15,990	
-	-		3,792,067		-		-		3,792,067	
-	-		-		-		-		6,601,033	
<u>-</u>	<u>-</u>		<u>3,794,453</u>		<u>-</u>		<u>-</u>		<u>20,336,011</u>	
<hr/>										
-	-		-		-		6,894,778		25,019,286	
-	-		-		-		726,494		2,603,742	
-	-		-		-		377,747		6,647,167	
-	-		-		-		-		6,213,581	
-	-		-		-		-		35,636	
-	-		-		5,690,440		-		5,690,440	
<u>-</u>	<u>-</u>		<u>-</u>		<u>5,690,440</u>		<u>7,999,019</u>		<u>46,209,852</u>	
<hr/>										
-	-		-		-		-		2,361,278	
3,323,828	33,588		-		4,091,178		422,681		94,407,324	
-	-		-		-		-		1,975,309	
-	-		-		-		-		(275,499)	
<u>3,323,828</u>	<u>33,588</u>		<u>-</u>		<u>4,091,178</u>		<u>422,681</u>		<u>98,468,412</u>	
<hr/>										
<u>\$ 3,323,828</u>	<u>\$ 33,588</u>		<u>\$ 3,794,453</u>		<u>\$ 9,781,618</u>		<u>\$ 8,421,700</u>		<u>\$ 165,014,275</u>	

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 4,836,433
Lodging taxes.....	-	-	-	-	-
Charges for services.....	-	5,310,215	81,214	1,181,247	-
Licenses and permits.....	-	-	338,365	-	-
Fines, forfeitures, and settlements.....	-	300	318,720	-	-
Intergovernmental.....	48,771,198	-	23,517,672	-	553,240
Special assessments.....	-	-	-	-	-
Investment income.....	-	-	545,917	-	-
Rental income.....	-	-	-	-	-
Other.....	165,498	270	107,965	-	196
Total revenues.....	48,936,696	5,310,785	24,909,853	1,181,247	5,389,869
Expenditures:					
Current:					
General government:					
Legislative and executive.....	-	6,315,102	-	-	-
Judicial.....	-	-	-	-	-
Public safety.....	-	-	-	11,867,628	5,615,198
Public works.....	-	-	26,387,825	-	-
Health.....	-	-	-	-	-
Human services.....	51,354,851	-	-	-	-
Conservation and recreation.....	-	-	-	-	-
Other.....	-	-	-	-	-
Capital outlay.....	-	-	1,010,345	-	-
Debt service:					
Principal retirement.....	-	-	375,957	-	-
Interest and fiscal charges.....	-	-	8,520	-	-
Total expenditures.....	51,354,851	6,315,102	27,782,647	11,867,628	5,615,198
Excess (deficiency) of revenues over (under) expenditures.....	(2,418,155)	(1,004,317)	(2,872,794)	(10,686,381)	(225,329)
Other financing sources (uses):					
Lease transaction.....	-	-	489,749	-	-
Transfers in.....	2,175,882	-	-	5,891,465	-
Transfers (out).....	-	-	-	-	-
Issuance of loans.....	-	-	532,390	-	-
Total other financing sources (uses).....	2,175,882	-	1,022,139	5,891,465	-
Net change in fund balances.....	(242,273)	(1,004,317)	(1,850,655)	(4,794,916)	(225,329)
Fund balances (deficit) at beginning of year.....	1,737,203	3,660,575	15,802,991	4,948,319	527,707
Fund balances (deficit) at end of year.....	\$ 1,494,930	\$ 2,656,258	\$ 13,952,336	\$ 153,403	\$ 302,378

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ -	\$ 4,490,971	\$ -	\$ 5,562,019	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,672,651	-	1,225	-	-	-	97,548
-	-	-	-	-	-	-
-	-	455,650	-	-	-	-
8,450,079	513,723	-	407,915	7,728,882	7,233,574	441,463
-	-	-	-	-	-	2,899,959
-	-	-	-	-	-	-
-	-	-	-	-	25,402	-
218,905	182	1,067	210	362,290	70,915	3,791
10,341,635	5,004,876	457,942	5,970,144	8,091,172	7,329,891	3,442,761
<hr/>						
-	-	-	-	-	10,341,855	-
10,636,829	-	372,357	-	-	3,268,615	-
-	-	-	-	-	538,621	-
-	-	-	-	-	6,764	3,195,823
-	-	-	-	-	381,624	-
-	-	-	5,585,912	7,794,510	-	-
-	4,960,373	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,636,829	4,960,373	372,357	5,585,912	7,794,510	14,537,479	3,195,823
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(295,194)	44,503	85,585	384,232	296,662	(7,207,588)	246,938
<hr/>						
-	-	-	-	-	-	-
-	-	-	-	-	3,789,402	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,789,402	-
(295,194)	44,503	85,585	384,232	296,662	(3,418,186)	246,938
3,631,558	231,989	136,636	277,301	(572,161)	33,044,045	3,201,985
\$ 3,336,364	\$ 276,492	\$ 222,221	\$ 661,533	\$ (275,499)	\$ 29,625,859	\$ 3,448,923

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -		8,207,758		
Charges for services.....	- -	204,959	- -	73,818	52,645
Licenses and permits.....	- -	1,146,295	- -	- -	- -
Fines, forfeitures, and settlements.....	- -	92,555	- -	- -	- -
Intergovernmental.....	446,902	- -	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	69,820	29,256	- -	- -	- -
Total revenues.....	516,722	1,473,065	8,207,758	73,818	52,645
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	5,234,165	- -	- -
Judicial.....	- -	- -	- -	- -	62,927
Public safety.....	642,603	- -	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	3,564,738	- -	72,850	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	642,603	3,564,738	5,234,165	72,850	62,927
Excess (deficiency) of revenues over (under) expenditures.....	(125,881)	(2,091,673)	2,973,593	968	(10,282)
Other financing sources (uses):					
Lease transaction.....	- -	- -	- -	- -	- -
Transfers in.....	71,455	2,150,000	385,000	- -	- -
Transfers (out).....	- -	- -	(4,674,190)	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	71,455	2,150,000	(4,289,190)	- -	- -
Net change in fund balances.....	(54,426)	58,327	(1,315,597)	968	(10,282)
Fund balances (deficit) at beginning of year.....	372,091	693,996	9,183,834	48,775	182,220
Fund balances (deficit) at end of year.....	\$ 317,665	\$ 752,323	\$ 7,868,237	\$ 49,743	\$ 171,938

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers Alcohol Treatment	Sheriff Policing	Concealed Handgun
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
69,103	1,695,593	-	-	1,136	4,102,018	73,091
-	-	-	-	-	-	-
-	-	-	1,836	62,397	-	-
-	-	-	-	-	1,330,911	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
69,103	1,695,593	-	1,836	63,533	5,432,929	73,091
50,576	-	-	-	16,651	-	-
-	-	-	34,402	-	4,991,933	111,233
-	-	-	-	-	-	-
-	1,889,310	3,649	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	68,885	-
-	-	-	-	-	13,220	-
50,576	1,889,310	3,649	34,402	16,651	5,074,038	111,233
18,527	(193,717)	(3,649)	(32,566)	46,882	358,891	(38,142)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,527	(193,717)	(3,649)	(32,566)	46,882	358,891	(38,142)
214,865	781,220	3,649	106,435	434,673	999,811	416,122
\$ 233,392	\$ 587,503	\$ -	\$ 73,869	\$ 481,555	\$ 1,358,702	\$ 377,980

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Revenues:				
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -
Charges for services.....	57,110	1,795,991	- -	- -
Licenses and permits.....	- -	- -	- -	- -
Fines, forfeitures, and settlements.....	- -	- -	- -	- -
Intergovernmental.....	- -	- -	- -	- -
Special assessments.....	- -	- -	- -	- -
Investment income.....	- -	- -	- -	109,519
Rental income.....	- -	- -	- -	- -
Other.....	2,765,266	453,554	- -	- -
Total revenues.....	2,822,376	2,249,545	- -	109,519
Expenditures:				
Current:				
General government:				
Legislative and executive.....	- -	1,138,285	- -	94,498
Judicial.....	- -	1,199,088	- -	- -
Public safety.....	1,718,105	- -	- -	- -
Public works.....	- -	- -	- -	- -
Health.....	- -	- -	- -	- -
Human services.....	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -
Other.....	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -
Debt service:				
Principal retirement.....	644,181	- -	- -	- -
Interest and fiscal charges.....	62,346	- -	- -	- -
Total expenditures.....	2,424,632	2,337,373	- -	94,498
Excess (deficiency) of revenues over (under) expenditures.....	397,744	(87,828)	- -	15,021
Other financing sources (uses):				
Lease transaction.....	- -	- -	- -	- -
Transfers in.....	- -	- -	- -	- -
Transfers (out).....	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -
Total other financing sources (uses).....	- -	- -	- -	- -
Net change in fund balances.....	397,744	(87,828)	- -	15,021
Fund balances (deficit) at beginning of year.....	3,143,601	2,808,532	11,780	213,494
Fund balances (deficit) at end of year.....	\$ 3,541,345	\$ 2,720,704	\$ 11,780	\$ 228,515

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility
\$ 1,174,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,581,885	-	-	-	-	-
-	-	-	-	169	-	-
134,358	-	4,030,083	1,672,621	-	1,710,109	4,057,995
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
48	19,763	-	-	-	-	-
<u>1,308,967</u>	<u>1,601,648</u>	<u>4,030,083</u>	<u>1,672,621</u>	<u>169</u>	<u>1,710,109</u>	<u>4,057,995</u>
-	2,147,806	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,387,402	1,283,950	-	1,617,147	5,459,233
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,297,327	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,297,327</u>	<u>2,147,806</u>	<u>3,387,402</u>	<u>1,283,950</u>	<u>-</u>	<u>1,617,147</u>	<u>5,459,233</u>
11,640	(546,158)	642,681	388,671	169	92,962	(1,401,238)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,640</u>	<u>(546,158)</u>	<u>642,681</u>	<u>388,671</u>	<u>169</u>	<u>92,962</u>	<u>(1,401,238)</u>
64,366	2,350,734	401,606	2,935,910	6,018	66,779	1,473,011
<u>\$ 76,006</u>	<u>\$ 1,804,576</u>	<u>\$ 1,044,287</u>	<u>\$ 3,324,581</u>	<u>\$ 6,187</u>	<u>\$ 159,741</u>	<u>\$ 71,773</u>

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	742,500	- -	119,940	5,679,822	22,500
Licenses and permits.....	- -	- -	- -	- -	- -
Fines, forfeitures, and settlements.....	- -	- -	- -	- -	- -
Intergovernmental.....	- -	- -	- -	30,625	60,000
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	- -	- -
Rental income.....	- -	- -	- -	36,340	- -
Other.....	1,160	3,482	- -	28,189	9,300
Total revenues.....	743,660	3,482	119,940	5,774,976	91,800
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	- -	2,183	463,159
Judicial.....	642,762	3,593	113,208	2,824,351	- -
Public safety.....	- -	- -	- -	3,313,694	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	642,762	3,593	113,208	6,140,228	463,159
Excess (deficiency) of revenues over (under) expenditures.....	100,898	(111)	6,732	(365,252)	(371,359)
Other financing sources (uses):					
Lease transaction.....	- -	- -	- -	- -	- -
Transfers in.....	- -	- -	- -	245,000	1,634,000
Transfers (out).....	- -	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	- -	- -	- -	245,000	1,634,000
Net change in fund balances.....	100,898	(111)	6,732	(120,252)	1,262,641
Fund balances (deficit) at beginning of year.....	388,958	6,107	39,443	7,235,856	559,265
Fund balances (deficit) at end of year.....	\$ 489,856	\$ 5,996	\$ 46,175	\$ 7,115,604	\$ 1,821,906

Clerk of Courts Investment Pool	Miscellaneous	ARPA	OneOhio Opioid	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 6,909,188	\$ 22,973,172
-	-	-	-	-	8,207,758
-	-	-	-	-	23,034,326
-	-	-	-	-	3,066,545
-	-	-	2,570,889	-	3,502,516
-	-	4,794,862	-	790,343	116,676,555
-	-	-	-	-	2,899,959
-	-	-	-	-	655,436
-	-	-	-	-	61,742
-	616,056	-	-	280	4,927,463
-	616,056	4,794,862	2,570,889	7,699,811	186,005,472
<hr/>					
-	-	-	-	-	25,737,053
-	-	-	-	-	19,190,957
-	-	-	-	-	40,581,149
-	-	-	-	-	29,590,412
-	-	-	-	-	5,912,171
-	-	4,794,862	-	-	69,530,135
-	-	-	-	-	6,257,700
648,871	566,549	-	-	-	1,215,420
-	-	-	-	7,638,012	8,648,357
-	-	-	-	-	1,089,023
-	-	-	-	-	84,086
648,871	566,549	4,794,862	-	7,638,012	207,836,463
<hr/>					
(648,871)	49,507	-	2,570,889	61,799	(21,830,991)
<hr/>					
-	-	-	-	-	489,749
-	-	-	-	-	16,342,204
-	-	-	-	-	(4,674,190)
-	-	-	-	-	532,390
-	-	-	-	-	12,690,153
<hr/>					
(648,871)	49,507	-	2,570,889	61,799	(9,140,838)
3,972,699	(15,919)	-	1,520,289	360,882	107,609,250
\$ 3,323,828	\$ 33,588	\$ -	\$ 4,091,178	\$ 422,681	\$ 98,468,412

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary revenues:			
Intergovernmental.....	\$ 47,940,313	\$ 49,513,378	\$ 1,573,065
Other.....	718,000	165,498	(552,502)
Total budgetary revenues.....	48,658,313	49,678,876	1,020,563
Budgetary expenditures:			
Human Services			
Personal services.....	25,641,415	25,537,927	(103,488)
Materials and supplies.....	266,067	255,669	(10,398)
Charges and services.....	25,746,748	25,623,552	(123,196)
Other	2,754	2,754	-
Total Human Services.....	51,656,984	51,419,902	(237,082)
Total budgetary expenditures.....	51,656,984	51,419,902	(237,082)
Budgetary excess of expenditures over revenues.....	(2,998,671)	(1,741,026)	1,257,645
Budgetary other financing sources:			
Transfers in.....	2,156,425	2,175,882	19,457
Net change in fund balance.....	(842,246)	434,856	1,277,102
Budgetary fund balance at beginning of year.....	2,691,714	2,691,714	-
<i>Prior year encumbrances appropriated.....</i>	<i>156,765</i>	<i>156,765</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 2,006,233	\$ 3,283,335	\$ 1,277,102

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 5,310,000	\$ 5,310,215	\$ 215
Fines, forfeitures, and settlements.....	-	300	300
Other.....	850	270	(580)
Total budgetary revenues.....	5,310,850	5,310,785	(65)
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	4,004,695	3,356,432	(648,263)
Materials and supplies.....	154,000	48,582	(105,418)
Charges and services.....	2,080,131	1,922,213	(157,918)
Other.....	50,000	5,627	(44,373)
Capital outlay and equipment.....	1,295,000	1,228,693	(66,307)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>7,583,826</i>	<i>6,561,547</i>	<i>(1,022,279)</i>
Total budgetary expenditures.....	7,583,826	6,561,547	(1,022,279)
Net change in fund balance.....	(2,272,976)	(1,250,762)	1,022,214
Budgetary fund balance at beginning of year.....	3,948,627	3,948,627	-
<i>Prior year encumbrances appropriated.....</i>	<i>61</i>	<i>61</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 1,675,712	\$ 2,697,926	\$ 1,022,214

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MOTOR VEHICLE AND GAS TAX
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 41,000	\$ 81,214	\$ 40,214
Licenses and permits.....	60,000	338,365	278,365
Fines, forfeitures, and settlements.....	240,000	322,249	82,249
Intergovernmental.....	19,823,840	24,226,430	4,402,590
Investment income.....	100,000	541,980	441,980
Other.....	28,416,160	128,629	(28,287,531)
Total budgetary revenues.....	48,681,000	25,638,867	(23,042,133)
<u>Budgetary expenditures:</u>			
Public Works			
Personal services.....	7,505,960	6,730,945	(775,015)
Materials and supplies.....	1,121,020	412,649	(708,371)
Charges and services.....	20,839,988	20,721,875	(118,113)
Other.....	604,650	602,650	(2,000)
Capital outlay and equipment.....	141,668	138,173	(3,495)
Debt service:			
Principal retirement.....	302,708	302,708	-
Total Public Works.....	30,515,994	28,909,000	(1,606,994)
Total budgetary expenditures.....	30,515,994	28,909,000	(1,606,994)
Budgetary excess of revenues over (under) expenditures.....	18,165,006	(3,270,133)	(21,435,139)
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	55,000	-	(55,000)
Transfers (out).....	(250,000)	-	250,000
Issuance of OPWC loans.....	1,000,000	532,390	(467,610)
Total budgetary other financing sources (uses).....	805,000	532,390	(272,610)
Net change in fund balance.....	18,970,006	(2,737,743)	(21,707,749)
Budgetary fund balance at beginning of year.....	11,703,132	11,703,132	-
Prior year encumbrances appropriated.....	2,365,751	2,365,751	-
Budgetary fund balance at end of year.....	\$ 33,038,889	\$ 11,331,140	\$ (21,707,749)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
EMERGENCY MEDICAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 4,000,000	\$ 1,560,156	\$ (2,439,844)
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	1,027,610	655,804	(371,806)
Materials and supplies.....	1,322,773	645,381	(677,392)
Charges and services.....	10,254,935	9,694,859	(560,076)
Other.....	20,000	2,436	(17,564)
Capital outlay and equipment.....	1,449,790	959,244	(490,546)
Total Public Safety.....	14,075,108	11,957,724	(2,117,384)
Total budgetary expenditures.....	14,075,108	11,957,724	(2,117,384)
Budgetary excess of expenditures over revenues.....	(10,075,108)	(10,397,568)	(322,460)
<u>Budgetary other financing sources:</u>			
Transfers in.....	9,182,930	5,891,465	(3,291,465)
Net change in fund balance.....	(892,178)	(4,506,103)	(3,613,925)
Budgetary fund balance at beginning of year.....	3,780,513	3,780,513	-
Prior year encumbrances appropriated.....	903,108	903,108	-
Budgetary fund balance at end of year.....	\$ 3,791,443	\$ 177,518	\$ (3,613,925)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
EMERGENCY TELEPHONE SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Real property and other taxes.....	\$ 4,788,657	\$ 4,788,657	\$ -
Intergovernmental.....	553,240	553,240	-
Other.....	-	196	196
Total budgetary revenues.....	5,341,897	5,342,093	196
<u>Budgetary expenditures:</u>			
Public Safety			
Charges and services.....	84,667	84,667	-
Other.....	5,530,530	5,530,530	-
Total Public Safety.....	5,615,197	5,615,197	-
Total budgetary expenditures.....	5,615,197	5,615,197	-
Net change in fund balance.....	(273,300)	(273,104)	196
Budgetary fund balance at beginning of year.....	283,300	283,300	-
Budgetary fund balance at end of year.....	\$ 10,000	\$ 10,196	\$ 196

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 1,612,000	\$ 1,672,651	\$ 60,651
Intergovernmental.....	9,071,667	8,422,322	(649,345)
Other.....	229,000	217,976	(11,024)
Total budgetary revenues.....	10,912,667	10,312,949	(599,718)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Personal services.....	7,878,370	7,410,665	(467,705)
Materials and supplies.....	5,000	3,207	(1,793)
Charges and services.....	3,489,913	3,210,945	(278,968)
Other.....	5,000	-	(5,000)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>11,378,283</i>	<i>10,624,817</i>	<i>(753,466)</i>
Total budgetary expenditures.....	11,378,283	10,624,817	(753,466)
Net change in fund balance.....	(465,616)	(311,868)	153,748
Budgetary fund balance at beginning of year.....	3,720,701	3,720,701	-
<i>Prior year encumbrances appropriated.....</i>	<i>80,280</i>	<i>80,280</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 3,335,365	\$ 3,489,113	\$ 153,748

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO OPERATING
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Real property and other taxes.....	\$ 5,000,000	\$ 4,446,609	\$ (553,391)
Intergovernmental.....	-	513,723	513,723
Other.....	-	182	182
Total budgetary revenues.....	5,000,000	4,960,514	(39,486)
<u>Budgetary expenditures:</u>			
Conservation and Recreation			
Charges and services.....	5,000,000	4,960,373	(39,627)
<i>Total Conservation and Recreation.....</i>	<i>5,000,000</i>	<i>4,960,373</i>	<i>(39,627)</i>
Total budgetary expenditures.....	5,000,000	4,960,373	(39,627)
Net change in fund balance.....	-	141	141
Budgetary fund balance at beginning of year.....	5,041	5,041	-
Budgetary fund balance at end of year.....	\$ 5,041	\$ 5,182	\$ 141

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW LIBRARY RESOURCES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 800	\$ 1,225	\$ 425
Fines, forfeitures, and settlements.....	390,550	459,936	69,386
Other.....	-	1,067	1,067
Total budgetary revenues.....	391,350	462,228	70,878
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Personal services.....	235,698	191,235	(44,463)
Materials and supplies.....	1,500	995	(505)
Charges and services.....	185,952	181,126	(4,826)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>423,150</i>	<i>373,356</i>	<i>(49,794)</i>
Total budgetary expenditures.....	423,150	373,356	(49,794)
Net change in fund balance.....	(31,800)	88,872	120,672
Budgetary fund balance at beginning of year.....	125,211	125,211	-
Budgetary fund balance at end of year.....	\$ 93,411	\$ 214,083	\$ 120,672

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SENIOR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Real property and other taxes.....	\$ 5,900,000	\$ 5,387,486	\$ (512,514)
Intergovernmental.....	-	407,915	407,915
Other.....	-	210	210
Total budgetary revenues.....	5,900,000	5,795,611	(104,389)
<u>Budgetary expenditures:</u>			
Human Services			
Charges and services.....	5,900,000	5,796,628	(103,372)
Net change in fund balance.....	-	(1,017)	(1,017)
Budgetary fund balance at beginning of year.....	215,716	215,716	-
Budgetary fund balance at end of year.....	\$ 215,716	\$ 214,699	\$ (1,017)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary revenues:			
Intergovernmental.....	\$ 10,455,985	\$ 7,728,882	\$ (2,727,103)
Other.....	1,000	362,290	361,290
Total budgetary revenues.....	10,456,985	8,091,172	(2,365,813)
Budgetary expenditures:			
Human Services			
Personal services.....	1,437,863	1,357,938	(79,925)
Materials and supplies.....	9,800	4,890	(4,910)
Charges and services.....	9,020,161	6,568,208	(2,451,953)
Capital outlay and equipment.....	17,289	15,941	(1,348)
Total Human Services.....	10,485,113	7,946,977	(2,538,136)
Total budgetary expenditures.....	10,485,113	7,946,977	(2,538,136)
Net change in fund balance.....	(28,128)	144,195	172,323
Budgetary fund balance at beginning of year.....	114,192	114,192	-
<i>Prior year encumbrances appropriated.....</i>	<i>209</i>	<i>209</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 86,273	\$ 258,596	\$ 172,323

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT GRANT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary revenues:			
Intergovernmental.....	7,685,526	7,685,526	-
Rental income.....	25,402	25,402	-
Other.....	70,915	70,915	-
Total budgetary revenues.....	7,781,843	7,781,843	-
Budgetary expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	2,080,559	2,080,559	-
Materials and supplies.....	68,972	68,972	-
Charges and services.....	8,352,881	8,352,881	-
Other.....	720,005	720,005	-
Capital outlay and equipment.....	22,806	22,806	-
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>11,245,223</i>	<i>11,245,223</i>	<i>-</i>
Judicial			
Personal services.....	1,832,708	1,832,708	-
Materials and supplies.....	19,295	19,295	-
Charges and services.....	1,221,220	1,221,220	-
Other.....	1,898	1,898	-
Capital outlay and equipment.....	28,185	28,185	-
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>3,103,306</i>	<i>3,103,306</i>	<i>-</i>
Public Safety			
Personal services.....	195,240	195,240	-
Materials and supplies.....	15,833	15,833	-
Charges and services.....	193,585	193,585	-
Other.....	23,514	23,514	-
Capital outlay and equipment.....	113,984	113,984	-
<i>Total Public Safety.....</i>	<i>542,156</i>	<i>542,156</i>	<i>-</i>
Public Works			
Charges and services.....	7,264	7,264	-
<i>Total Public Works.....</i>	<i>7,264</i>	<i>7,264</i>	<i>-</i>
Health			
Materials and supplies.....	8,391	8,391	-
Charges and services.....	873,180	873,180	-
Capital outlay and equipment.....	223	223	-
<i>Total Health.....</i>	<i>881,794</i>	<i>881,794</i>	<i>-</i>

-(Continued)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT GRANT (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
Total budgetary expenditures.....	\$ 15,779,743	\$ 15,779,743	\$ -
Budgetary excess of expenditures over revenues.....	(7,997,900)	(7,997,900)	-
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	3,789,402	3,789,402	-
Net change in fund balance.....	(4,208,498)	(4,208,498)	-
Budgetary fund balance at beginning of year.....	31,701,335	31,701,335	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,156,834</i>	<i>1,156,834</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 28,649,671	\$ 28,649,671	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER UTILITY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 25,000	\$ 97,548	\$ 72,548
Intergovernmental.....	1,263,416	441,463	(821,953)
Special assessments.....	2,235,000	2,881,881	646,881
Other.....	-	3,791	3,791
Total budgetary revenues.....	3,523,416	3,424,683	(98,733)
<u>Budgetary expenditures:</u>			
Public Works			
Personal services.....	1,116,738	1,080,021	(36,717)
Materials and supplies.....	33,000	17,271	(15,729)
Charges and services.....	1,926,418	1,860,344	(66,074)
Other.....	14,000	1,021	(12,979)
Capital outlay.....	605,823	605,429	(394)
Total Public Works.....	3,695,979	3,564,086	(131,893)
Total budgetary expenditures.....	3,695,979	3,564,086	(131,893)
Net change in fund balance.....	(172,563)	(139,403)	33,160
Budgetary fund balance at beginning of year.....	1,907,458	1,907,458	-
Prior year encumbrances appropriated.....	1,240,850	1,240,850	-
Budgetary fund balance at end of year.....	\$ 2,975,745	\$ 3,008,905	\$ 33,160

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISASTER SERVICES EMA
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Intergovernmental.....	\$ 516,662	\$ 401,952	\$ (114,710)
Other.....	-	69,820	69,820
Total revenues.....	516,662	471,772	(44,890)
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	500,792	432,067	(68,725)
Materials and supplies.....	2,654	473	(2,181)
Charges and services.....	216,435	203,001	(13,434)
Other.....	200	163	(37)
Capital outlay and equipment.....	107,496	46,235	(61,261)
Total Public Safety.....	827,577	681,939	(145,638)
Total budgetary expenditures.....	827,577	681,939	(145,638)
Budgetary excess of expenditures over revenues.....			
	(310,915)	(210,167)	100,748
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	159,758	71,455	(88,303)
Net change in fund balance.....	(151,157)	(138,712)	12,445
Budgetary fund balance at beginning of year.....	383,802	383,802	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,774</i>	<i>2,774</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 235,419	\$ 247,864	\$ 12,445

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 154,800	\$ 249,403	\$ 94,603
Licenses and permits.....	1,142,500	1,099,595	(42,905)
Fines, forfeitures, and settlements.....	62,225	92,555	30,330
Other.....	90,000	29,256	(60,744)
Total budgetary revenues.....	1,449,525	1,470,809	21,284
<u>Budgetary expenditures:</u>			
Health			
Personal services.....	2,777,291	2,742,686	(34,605)
Materials and supplies.....	435,600	423,435	(12,165)
Charges and services.....	359,517	311,633	(47,884)
Other.....	73,696	70,533	(3,163)
Capital outlay and equipment.....	27,375	27,294	(81)
<i>Total Health.....</i>	<i>3,673,479</i>	<i>3,575,581</i>	<i>(97,898)</i>
Total budgetary expenditures.....	3,673,479	3,575,581	(97,898)
Budgetary excess of expenditures over revenues.....	(2,223,954)	(2,104,772)	119,182
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	2,031,000	2,150,000	119,000
Net change in fund balance.....	(192,954)	45,228	238,182
Budgetary fund balance at beginning of year.....	720,961	720,961	-
Budgetary fund balance at end of year.....	\$ 528,007	\$ 766,189	\$ 238,182

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
HOTEL LODGING TAX
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Lodging taxes.....	\$ 7,500,000	\$ 8,252,897	\$ 752,897
Other.....	385,000	-	(385,000)
Total budgetary revenues.....	7,885,000	8,252,897	367,897
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	120,507	118,954	(1,553)
Materials and supplies.....	200	37	(163)
Charges and services.....	4,960,292	4,948,894	(11,398)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>5,080,999</i>	<i>5,067,885</i>	<i>(13,114)</i>
Total budgetary expenditures.....	5,080,999	5,067,885	(13,114)
Budgetary excess of revenues over expenditures.....	2,804,001	3,185,012	381,011
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	-	385,000	385,000
Transfers (out).....	(4,819,790)	(4,674,190)	145,600
Total budgetary other financing sources (uses).....	(4,819,790)	(4,289,190)	530,600
Net change in fund balance.....	(2,015,789)	(1,104,178)	911,611
Budgetary fund balance at beginning of year.....	8,520,580	8,520,580	-
<i>Prior year encumbrances appropriated.....</i>	<i>247,278</i>	<i>247,278</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 6,752,069	\$ 7,663,680	\$ 911,611

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC VIOLENCE PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 81,400	\$ 73,818	\$ (7,582)
<u>Budgetary expenditures:</u>			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	274	(726)
Other.....	80,400	69,686	(10,714)
<i>Total Health</i>	81,400	69,960	(11,440)
Total budgetary expenditures	81,400	69,960	(11,440)
Net change in fund balance.....	-	3,858	3,858
Budgetary fund balance at beginning of year	84,748	84,748	-
Budgetary fund balance at end of year	<u>\$ 84,748</u>	<u>\$ 88,606</u>	<u>\$ 3,858</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 64,500	\$ 52,645	\$ (11,855)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Charges and services.....	64,500	62,927	(1,573)
Total budgetary expenditures.....	64,500	62,927	(1,573)
Net change in fund balance.....	-	(10,282)	(10,282)
Budgetary fund balance at beginning of year.....	182,220	182,220	-
Budgetary fund balance at end of year.....	\$ 182,220	\$ 171,938	\$ (10,282)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC RELATIONS COURT SPECIAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 75,000	\$ 69,103	\$ (5,897)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Charges and services.....	50,576	50,576	-
Net change in fund balance.....	24,424	18,527	(5,897)
Budgetary fund balance at beginning of year.....	214,865	214,865	-
Budgetary fund balance at end of year.....	\$ 239,289	\$ 233,392	\$ (5,897)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CORONER LABORATORY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 1,832,000	\$ 1,849,004	\$ 17,004
<u>Budgetary expenditures:</u>			
Health			
Health Services			
Personal services.....	1,715,423	1,388,142	(327,281)
Materials and supplies.....	187,809	142,328	(45,481)
Charges and services.....	441,091	392,503	(48,588)
Capital outlay and equipment.....	21,144	20,821	(323)
Total Health	2,365,467	1,943,794	(421,673)
Total budgetary expenditures	2,365,467	1,943,794	(421,673)
Net change in fund balance.....	(533,467)	(94,790)	438,677
Budgetary fund balance at beginning of year	564,058	564,058	-
<i>Prior year encumbrances appropriated</i>	19,716	19,716	-
Budgetary fund balance at end of year	\$ 50,307	\$ 488,984	\$ 438,677

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TOXICOLOGY LAB
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary expenditures:</u>			
Health			
Charges and services.....	\$ 12,082	\$ 3,649	\$ (8,433)
<i>Total Health.....</i>	<i>12,082</i>	<i>3,649</i>	<i>(8,433)</i>
Total budgetary expenditures.....	12,082	3,649	(8,433)
Net change in fund balance.....	(12,082)	(3,649)	8,433
Budgetary fund balance at beginning of year.....			
<i>Prior year encumbrances appropriated.....</i>	<i>3,649</i>	<i>3,649</i>	<i>-</i>
Budgetary fund (deficit) balance at end of year.....	\$ (8,433)	\$ -	\$ 8,433

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MOTOR VEHICLE ENFORCEMENT AND EDUCATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Fines, forfeitures, and settlements.....	\$ -	\$ 1,836	\$ 1,836
<u>Expenditures:</u>			
Public Safety			
Capital outlay and equipment.....	58,939	34,402	(24,537)
<i>Total Public Safety</i>	<i>58,939</i>	<i>34,402</i>	<i>(24,537)</i>
Total expenditures	58,939	34,402	(24,537)
Net change in fund balance.....	(58,939)	(32,566)	26,373
Budgetary fund balance at beginning of year	106,435	106,435	-
Budgetary fund balance at end of year	<u>\$ 47,496</u>	<u>\$ 73,869</u>	<u>\$ 26,373</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT DRIVERS ALCOHOL TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 1,200	\$ 1,136	\$ (64)
Fines, forfeitures, and settlements.....	60,000	62,397	2,397
Total budgetary revenues.....	61,200	63,533	2,333
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Materials and supplies.....	8,000	6,154	(1,846)
Charges and services.....	92,000	10,637	(81,363)
Total budgetary expenditures.....	100,000	16,791	(83,209)
Net change in fund balance.....	(38,800)	46,742	85,542
Budgetary fund balance at beginning of year.....	434,673	434,673	-
Budgetary fund balance at end of year.....	\$ 395,873	\$ 481,415	\$ 85,542

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SHERIFF POLICING
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 5,568,086	\$ 4,304,869	\$ (1,263,217)
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	5,508,763	4,839,840	(668,923)
Materials and supplies.....	82,000	73,061	(8,939)
Charges and services.....	23,000	10,913	(12,087)
Capital outlay and equipment.....	117,431	116,548	(883)
<i>Total Public Safety</i>	<i>5,731,194</i>	<i>5,040,362</i>	<i>(690,832)</i>
Total budgetary expenditures	5,731,194	5,040,362	(690,832)
Net change in fund balance.....	(163,108)	(735,493)	(572,385)
Budgetary fund balance at beginning of year	748,687	748,687	-
Budgetary fund balance at end of year	\$ 585,579	\$ 13,194	\$ (572,385)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CONCEALED HANDGUN
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 110,000	\$ 73,091	\$ (36,909)
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	89,742	71,533	(18,209)
Materials and supplies.....	15,000	4,536	(10,464)
Charges and services.....	<u>42,852</u>	<u>35,630</u>	<u>(7,222)</u>
<i>Total Public Safety</i>	<u>147,594</u>	<u>111,699</u>	<u>(35,895)</u>
Total budgetary expenditures	<u>147,594</u>	<u>111,699</u>	<u>(35,895)</u>
Net change in fund balance.....	(37,594)	(38,608)	(1,014)
Budgetary fund balance at beginning of year	418,183	418,183	-
<i>Prior year encumbrances appropriated</i>	852	852	-
Budgetary fund balance at end of year	<u>\$ 381,441</u>	<u>\$ 380,427</u>	<u>\$ (1,014)</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTYWIDE COMMUNICATION SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ -	\$ 57,110	\$ 57,110
Intergovernmental.....	50,220	-	(50,220)
Other.....	2,570,000	2,765,266	195,266
Total budgetary revenues.....	2,620,220	2,822,376	202,156
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	362,604	315,062	(47,542)
Materials and supplies.....	22,509	4,155	(18,354)
Charges and services.....	2,223,994	2,065,660	(158,334)
Capital outlay and equipment.....	381,895	363,236	(18,659)
<i>Total Public Safety.....</i>	<i>2,991,002</i>	<i>2,748,113</i>	<i>(242,889)</i>
Total budgetary expenditures.....	2,991,002	2,748,113	(242,889)
Net change in fund balance.....	(370,782)	74,263	445,045
Budgetary fund balance at beginning of year.....	1,651,373	1,651,373	-
<i>Prior year encumbrances appropriated.....</i>	<i>172,135</i>	<i>172,135</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 1,452,726	\$ 1,897,771	\$ 445,045

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DETAC
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary revenues:			
Charges for services.....	\$ 1,600,000	\$ 1,795,991	\$ 195,991
Other.....	405,500	453,554	48,054
Total budgetary revenues.....	2,005,500	2,249,545	244,045
Budgetary expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	921,891	821,220	(100,671)
Materials and supplies.....	54,500	20,689	(33,811)
Charges and services.....	269,095	245,362	(23,733)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>1,245,486</i>	<i>1,087,271</i>	<i>(158,215)</i>
Judicial			
Personal services.....	993,267	976,510	(16,757)
Materials and supplies.....	7,000	2,623	(4,377)
Charges and services.....	286,344	217,191	(69,153)
Other.....	7,420	-	(7,420)
Capital outlay and equipment.....	3,115	2,955	(160)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>1,297,146</i>	<i>1,199,279</i>	<i>(97,867)</i>
Total budgetary expenditures.....	2,542,632	2,286,550	(256,082)
Net change in fund balance.....	(537,132)	(37,005)	500,127
Budgetary fund balance at beginning of year.....	2,870,614	2,870,614	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,627</i>	<i>1,627</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 2,335,109	\$ 2,835,236	\$ 500,127

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TAX CERTIFICATE ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary fund balance at beginning of year.....	\$ 11,780	\$ 11,780	\$ -
Budgetary fund balance at end of year.....	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
T.I.P.P.
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Investment income.....	\$ 85,000	\$ 109,499	\$ 24,499
<u>Budgetary revenues:</u>			
General Government -			
Legislative and Executive			
Personal service.....	101,651	93,935	(7,716)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>101,651</i>	<i>93,935</i>	<i>(7,716)</i>
Total budgetary expenditures.....	101,651	93,935	(7,716)
Net change in fund balance.....	(16,651)	15,564	32,215
Budgetary fund balance at beginning of year.....	216,304	216,304	-
Budgetary fund balance at end of year.....	\$ 199,653	\$ 231,868	\$ 32,215

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Real property and other taxes.....	\$ 1,350,000	\$ 1,162,958	\$ (187,042)
Intergovernmental.....	-	134,358	134,358
Other.....	-	48	48
Total budgetary revenues.....	1,350,000	1,297,364	(52,636)
<u>Budgetary expenditures:</u>			
Conservation and Recreation			
Charges and services.....	1,350,000	1,297,327	(52,673)
<i>Total Conservation and Recreation.....</i>	<i>1,350,000</i>	<i>1,297,327</i>	<i>(52,673)</i>
Total budgetary expenditures.....	1,350,000	1,297,327	(52,673)
Net change in fund balance.....	-	37	37
Budgetary fund balance at beginning of year.....	5,011	5,011	-
Budgetary fund balance at end of year.....	\$ 5,011	\$ 5,048	\$ 37

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BUILDING REGULATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Licenses and permits.....	\$ 1,600,000	\$ 1,590,953	\$ (9,047)
Other.....	200,000	19,763	(180,237)
Total revenues.....	1,800,000	1,610,716	(189,284)
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	1,588,131	1,482,319	(105,812)
Materials and supplies.....	20,961	18,504	(2,457)
Charges and services.....	554,906	503,594	(51,312)
Other.....	1,000	-	(1,000)
Capital outlay and equipment.....	314,415	249,517	(64,898)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>2,479,413</i>	<i>2,253,934</i>	<i>(225,479)</i>
Total budgetary expenditures.....	2,479,413	2,253,934	(225,479)
Net change in fund balance.....	(679,413)	(643,218)	36,195
Budgetary fund balance at beginning of year.....	2,227,870	2,227,870	-
<i>Prior year encumbrances appropriated.....</i>	<i>117,429</i>	<i>117,429</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 1,665,886	\$ 1,702,081	\$ 36,195

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE TREATMENT CENTER
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Intergovernmental.....	\$ 3,303,413	\$ 3,303,413	\$ -
<u>Budgetary expenditures:</u>			
General Government -			
Public Safety			
Personal services.....	2,991,191	2,991,191	-
Materials and supplies.....	57,218	57,218	-
Charges and services.....	302,079	302,079	-
Capital outlay and equipment.....	13,408	13,408	-
Total Public Safety.....	3,363,896	3,363,896	-
Total budgetary expenditures.....	3,363,896	3,363,896	-
Net change in fund balances.....	(60,483)	(60,483)	-
Budgetary fund balance at beginning of year.....	517,235	517,235	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,213</i>	<i>3,213</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 459,965	\$ 459,965	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE FELONY DELINQUENCY CARE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Intergovernmental.....	\$ 1,672,621	\$ 1,672,621	\$ -
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	280,176	280,176	-
Charges and services.....	990,208	990,208	-
Capital outlay and equipment.....	7,270	7,270	-
<i>Total Public Safety</i>	<i>1,277,654</i>	<i>1,277,654</i>	<i>-</i>
Total budgetary expenditures	1,277,654	1,277,654	-
Net change in fund balance.....	394,967	394,967	-
Budgetary fund balance at beginning of year	3,058,655	3,058,655	-
<i>Prior year encumbrances appropriated</i>	<i>300</i>	<i>300</i>	<i>-</i>
Budgetary fund balance at end of year	<u>\$ 3,453,922</u>	<u>\$ 3,453,922</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE COURT INDIGENT DRIVERS TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts		Variance with Final Budget - Over (Under) Actual Amounts
		Budgetary Basis	Final Budget	
<u>Budgetary revenues:</u>				
Fines, forfeitures, and settlements.....	\$ 500	\$ 169	\$ (331)	
<u>Budgetary expenditures:</u>				
General Government -				
Judicial				
Charges and services.....	1,000	-	(1,000)	
Net change in fund balance.....	(500)	169	669	
Budgetary fund balance at beginning of year.....	6,018	6,018	-	
Budgetary fund balance at end of year.....	\$ 5,518	\$ 6,187	\$ 669	

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FELONY DIVERSION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Intergovernmental.....	\$ 1,710,109	\$ 1,710,109	\$ -
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	1,572,098	1,572,098	-
Materials and supplies.....	14,025	14,025	-
Charges and services.....	19,427	19,427	-
 <i>Total Public Safety</i>	 1,605,550	 1,605,550	 -
 Total budgetary expenditures	 1,605,550	 1,605,550	 -
Net change in fund balance.....	104,559	104,559	-
 Budgetary fund balance at beginning of year	 117,792	 117,792	 -
 Budgetary fund balance at end of year	 \$ 222,351	 \$ 222,351	 \$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CORRECTION TREATMENT FACILITY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Intergovernmental.....	\$ 5,349,564	\$ 5,349,564	\$ -
<u>Budgetary expenditures:</u>			
Public Safety			
Personal services.....	4,227,875	4,227,875	-
Materials and supplies.....	464,706	464,706	-
Charges and services.....	708,212	708,212	-
Capital outlay and equipment.....	11,756	11,756	-
<i>Total Public Safety</i>	<i>5,412,549</i>	<i>5,412,549</i>	<i>-</i>
Total budgetary expenditures	5,412,549	5,412,549	-
Net change in fund balance.....	(62,985)	(62,985)	-
Budgetary fund balance at beginning of year	340,604	340,604	-
<i>Prior year encumbrances appropriated</i>	<i>63</i>	<i>63</i>	<i>-</i>
Budgetary fund balance at end of year	<u>\$ 277,682</u>	<u>\$ 277,682</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE COURT GUARDIANSHIP SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 757,500	\$ 742,500	\$ (15,000)
Other.....	-	1,160	1,160
Total budgetary revenues.....	757,500	743,660	(13,840)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Personal services.....	690,999	572,698	(118,301)
Materials and supplies.....	9,222	7,372	(1,850)
Charges and services.....	90,887	71,410	(19,477)
Other.....	10,470	1,162	(9,308)
Capital outlay and equipment.....	3,700	-	(3,700)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>805,278</i>	<i>652,642</i>	<i>(152,636)</i>
Total budgetary expenditures.....	805,278	652,642	(152,636)
Net change in fund balance.....	(47,778)	91,018	138,796
Budgetary fund balance at beginning of year.....	415,533	415,533	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,117</i>	<i>1,117</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 368,872	\$ 507,668	\$ 138,796

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ADMINISTRATION OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Other.....	\$ 1,500	\$ 3,482	\$ 1,982
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Materials and supplies.....	4,563	3,656	(907)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>4,563</i>	<i>3,656</i>	<i>(907)</i>
Total budgetary expenditures.....	4,563	3,656	(907)
Net change in fund balance.....	(3,063)	(174)	2,889
Budgetary fund balance at beginning of year.....	6,044	6,044	-
<i>Prior year encumbrances appropriated.....</i>	<i>63</i>	<i>63</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 3,044	\$ 5,933	\$ 2,889

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATION SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 120,000	\$ 119,940	\$ (60)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Personal services.....	715	537	(178)
Charges and services.....	16,800	13,055	(3,745)
Capital outlay and equipment.....	<u>99,616</u>	<u>99,616</u>	-
<i>Total General Government -</i>			
<i>Judicial</i>	<u>117,131</u>	<u>113,208</u>	(3,923)
Total budgetary expenditures	<u>117,131</u>	<u>113,208</u>	(3,923)
Net change in fund balance.....	2,869	6,732	3,863
Budgetary fund balance at beginning of year	39,443	39,443	-
Budgetary fund balance at end of year	<u>\$ 42,312</u>	<u>\$ 46,175</u>	<u>\$ 3,863</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 5,620,015	\$ 5,417,882	\$ (202,133)
Intergovernmental.....	35,000	30,625	(4,375)
Rental income.....	15,000	36,340	21,340
Other.....	40,000	28,189	(11,811)
Total budgetary revenues.....	5,710,015	5,513,036	(196,979)
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	270,000	171,373	(98,627)
Capital outlay and equipment.....	175,000	2,916	(172,084)
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>445,000</i>	<i>174,289</i>	<i>(270,711)</i>
Judicial			
Personal services.....	906,110	878,949	(27,161)
Materials and supplies.....	182,429	142,768	(39,661)
Charges and services.....	1,033,426	811,769	(221,657)
Other.....	153,900	89,594	(64,306)
Capital outlay and equipment.....	1,165,840	944,709	(221,131)
<i>Total General Government - Judicial.....</i>	<i>3,441,705</i>	<i>2,867,789</i>	<i>(573,916)</i>
Public Safety			
Personal services.....	2,848,019	2,673,095	(174,924)
Materials and supplies.....	157,877	146,866	(11,011)
Charges and services.....	426,400	417,080	(9,320)
Other.....	25,000	25,000	-
Capital outlay and equipment.....	110,000	69,138	(40,862)
<i>Total Public Safety.....</i>	<i>3,567,296</i>	<i>3,331,179</i>	<i>(236,117)</i>
Miscellaneous			
Other.....	1,106,180	-	(1,106,180)
Total budgetary expenditures.....	8,560,181	6,373,257	(2,186,924)
Budgetary excess of expenditures over revenues.....			
	(2,850,166)	(860,221)	1,989,945
<u>Budgetary other financing sources:</u>			
Transfers in.....	585,000	595,000	10,000
Total budgetary other financing sources.....	585,000	595,000	10,000
Net change in fund balance.....	(2,265,166)	(265,221)	1,999,945
Budgetary fund balance at beginning of year.....	13,986,695	13,986,695	-
Prior year encumbrances appropriated.....	22,456	22,456	-
Budgetary fund balance at end of year.....	\$ 11,743,985	\$ 13,743,930	\$ 1,999,945

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ECONOMIC DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ -	\$ 22,500	\$ 22,500
Intergovernmental.....	- -	60,000	60,000
Other.....	- -	9,300	9,300
Total budgetary revenues.....	- -	91,800	91,800
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	361,642	313,650	(47,992)
Materials and supplies.....	1,317	551	(766)
Charges and services.....	550,410	158,477	(391,933)
Other.....	830	830	-
Capital outlay and equipment.....	6,490	5,731	(759)
Total General Government -			
Legislative and Executive.....	920,689	479,239	(441,450)
Total budgetary expenditures.....	920,689	479,239	(441,450)
Budgetary excess of expenditures over revenues.....	(920,689)	(387,439)	533,250
<u>Budgetary other financing sources (uses):</u>			
Transfers in.....	701,628	1,634,000	932,372
Net change in fund balance.....	(219,061)	1,246,561	1,465,622
Budgetary fund balance at beginning of year.....	582,900	582,900	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,148</i>	<i>2,148</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 365,987	\$ 1,831,609	\$ 1,465,622

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CLERK OF COURTS INVESTMENT POOL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary fund balance at beginning of year.....	\$ 1,450,000	\$ 1,450,000	\$ -
Budgetary fund balance at end of year.....	<u>\$ 1,450,000</u>	<u>\$ 1,450,000</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MISCELLANEOUS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024*

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Other.....	\$ 597,000	\$ 616,056	\$ 19,056
<u>Budgetary expenditures:</u>			
Other			
Other.....	590,000	566,549	(23,451)
Net change in fund balance.....	7,000	49,507	42,507
Budgetary fund balance at beginning of year.....	(44,802)	(44,802)	-
<i>Prior year encumbrances appropriated.....</i>	28,883	28,883	-
Budgetary fund balance at end of year.....	<u>\$ (8,919)</u>	<u>\$ 33,588</u>	<u>\$ 42,507</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
AMERICAN RESCUE PLAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary expenditures:</u>			
Human Services			
Personal services.....	\$ 84,849	\$ 84,849	\$ -
Charges and services.....	8,426,850	8,426,848	(2)
<i>Total Human Services.....</i>	<i>8,511,699</i>	<i>8,511,697</i>	<i>(2)</i>
Total budgetary expenditures.....	8,511,699	8,511,697	(2)
Net change in fund balance.....	(8,511,699)	(8,511,697)	2
Budgetary fund balance at beginning of year.....	8,609,256	8,609,256	-
Budgetary fund balance at end of year.....	\$ 97,557	\$ 97,559	\$ 2

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ONE OHIO OPIOID
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Fines, forfeitures, and settlements.....	\$ -	\$ 2,570,889	\$ 2,570,889
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Other.....	1,520,289	-	(1,520,289)
Total budgetary expenditures.....	1,520,289	-	(1,520,289)
Net change in fund balance.....	(1,520,289)	2,570,889	4,091,178
Budgetary fund balance at beginning of year.....	1,520,289	1,520,289	-
Budgetary fund balance at end of year.....	\$ -	\$ 4,091,178	\$ 4,091,178

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CERTIFICATE OF TITLE ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 2,930,000	\$ 2,685,731	\$ (244,269)
Investment income.....	105,600	185,024	79,424
Other.....	-	9,084	9,084
Total budgetary revenues.....	3,035,600	2,879,839	(155,761)
<u>Budgetary expenditures:</u>			
General Government -			
Judicial			
Personal services.....	2,491,767	2,255,052	(236,715)
Materials and supplies.....	96,000	90,957	(5,043)
Charges and services.....	328,300	241,577	(86,723)
Capital outlay and equipment.....	258,000	67,383	(190,617)
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>3,174,067</i>	<i>2,654,969</i>	<i>(519,098)</i>
Total budgetary expenditures.....	3,174,067	2,654,969	(519,098)
Budgetary excess of revenues over (under) expenditures.....	(138,467)	224,870	363,337
<u>Budgetary other financing sources (uses):</u>			
Transfers (out).....	(250,000)	-	250,000
Net change in fund balance.....	(388,467)	224,870	613,337
Budgetary fund balance at beginning of year.....	9,674,216	9,674,216	-
Budgetary fund balance at end of year.....	\$ 9,285,749	\$ 9,899,086	\$ 613,337

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RECODER EQUIPMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Charges for services.....	\$ 156,914	\$ 372,062	\$ 215,148
<u>Budgetary expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	295,562	267,469	(28,093)
Materials and supplies.....	10,658	6,901	(3,757)
Charges and services.....	9,100	2,466	(6,634)
Capital outlay and equipment.....	<u>170,000</u>	<u>164,293</u>	<u>(5,707)</u>
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<u>485,320</u>	<u>441,129</u>	<u>(44,191)</u>
Total budgetary expenditures.....	<u>485,320</u>	<u>441,129</u>	<u>(44,191)</u>
Net change in fund balance.....	(328,406)	(69,067)	259,339
Budgetary fund balance at beginning of year.....	1,308,380	1,308,380	-
<i>Prior year encumbrances appropriated.....</i>	<i>7,926</i>	<i>7,926</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 987,900	\$ 1,247,239	\$ 259,339

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary other financing sources (uses):</u>			
Transfers (out).....	\$ (9,214,934)	\$ -	\$ 9,214,934
Net change in fund balance.....	(9,214,934)	-	9,214,934
Budgetary fund balance at beginning of year.....	\$ 9,214,934	\$ 9,214,934	\$ -
Budgetary fund balance at end of year.....	\$ -	\$ 9,214,934	\$ 9,214,934

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary revenues:</u>			
Real property and other taxes.....	\$ 7,700,000	\$ 6,840,938	\$ (859,062)
Intergovernmental.....	-	790,343	790,343
Other.....	-	280	280
Total budgetary revenues.....	7,700,000	7,631,561	(68,439)
<u>Budgetary expenditures:</u>			
Conservation and Recreation			
Charges and services.....	7,700,000	7,638,012	(61,988)
<i>Total Conservation and Recreation . .</i>	<i>7,700,000</i>	<i>7,638,012</i>	<i>(61,988)</i>
Total expenditures	7,700,000	7,638,012	(61,988)
Net change in fund balance.....	-	(6,451)	(6,451)
Budgetary fund balance at beginning of year.....	11,731	11,731	-
Budgetary fund balance at end of year.....	\$ 11,731	\$ 5,280	\$ (6,451)

LUCAS COUNTY, OHIO

Nonmajor Enterprise Funds – Fund Descriptions

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

The County operates the following *Nonmajor Enterprise Funds*:

Sanitary Engineer Fund

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

Solid Waste Fund

To account for the administrative costs of County-wide solid waste disposal.

Parking Facilities Fund

To account for the operation of the parking facilities.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2024

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 6,137,787	\$ 11,421,569	\$ 994,477	\$ 18,553,833
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,097,401	1,165,283	-	2,262,684
Total current assets.....	<u>7,235,188</u>	<u>12,586,852</u>	<u>994,477</u>	<u>20,816,517</u>
Noncurrent assets:				
Net pension asset.....	47,927	10,653	-	58,580
Net OPEB asset.....	149,846	33,307	-	183,153
Capital assets:				
Nondepreciable capital assets.....	-	227,696	-	227,696
Depreciable capital assets, net.....	1,300,177	1,991,940	-	3,292,117
Total capital assets, net.....	<u>1,300,177</u>	<u>2,219,636</u>	<u>-</u>	<u>3,519,813</u>
Total noncurrent assets.....	<u>1,497,950</u>	<u>2,263,596</u>	<u>-</u>	<u>3,761,546</u>
Total assets.....	<u>8,733,138</u>	<u>14,850,448</u>	<u>994,477</u>	<u>24,578,063</u>
Deferred outflows of resources:				
Pension.....	1,399,219	311,017	-	1,710,236
OPEB.....	137,884	32,403	-	170,287
Total deferred outflows of resources.....	<u>1,537,103</u>	<u>343,420</u>	<u>-</u>	<u>1,880,523</u>
Liabilities:				
Current liabilities:				
Accounts payable.....	162	1,540,237	-	1,540,399
Accrued wages and benefits payable.....	134,229	47,911	-	182,140
Due to other funds.....	528	154	-	682
Due to other governments.....	20,738	7,403	-	28,141
Accrued interest payable.....	547	110	-	657
Compensated absences payable - current.....	321,501	101,808	-	423,309
Lease payable - current.....	30,156	7,008	-	37,164
OWDA loans payable - current.....	-	84,207	-	84,207
Total current liabilities.....	<u>507,861</u>	<u>1,788,838</u>	<u>-</u>	<u>2,296,699</u>
Long-term liabilities:				
Compensated absences payable.....	349,908	89,519	-	439,427
Lease payable.....	6,911	17,871	-	24,782
OWDA loans payable.....	-	232,237	-	232,237
Net pension liability.....	4,419,324	982,320	-	5,401,644
Total long-term liabilities.....	<u>4,776,143</u>	<u>1,321,947</u>	<u>-</u>	<u>6,098,090</u>
Total liabilities.....	<u>5,284,004</u>	<u>3,110,785</u>	<u>-</u>	<u>8,394,789</u>
Deferred inflows of resources:				
Pension.....	161,111	65,849	-	226,960
OPEB.....	86,586	19,235	-	105,821
Total deferred inflows of resources.....	<u>247,697</u>	<u>85,084</u>	<u>-</u>	<u>332,781</u>
Net position:				
Net investment in capital assets.....	1,263,110	1,878,313	-	3,141,423
Restricted for Pension and OPEB.....	197,773	43,960	-	241,733
Unrestricted.....	3,277,657	10,075,726	994,477	14,347,860
Total net position.....	<u>\$ 4,738,540</u>	<u>\$ 11,997,999</u>	<u>\$ 994,477</u>	<u>\$ 17,731,016</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
<u>Operating revenues:</u>				
Charges for services.....	\$ 4,929,235	\$ 13,889,039	\$ 81,551	\$ 18,899,825
Special assessments.....	-	1,626,456	-	1,626,456
Other.....	48,506	-	-	48,506
<i>Total operating revenues</i>	<u>4,977,741</u>	<u>15,515,495</u>	<u>81,551</u>	<u>20,574,787</u>
<u>Operating expenses:</u>				
Personal services.....	4,064,923	945,160	-	5,010,083
Contract services.....	808,451	14,091,634	102,366	15,002,451
Materials and supplies.....	402,072	190,014	-	592,086
Heat, light and power.....	42,272	12,096	-	54,368
Depreciation/amortization.....	219,295	368,555	-	587,850
Other.....	69	16,266	86,994	103,329
<i>Total operating expenses</i>	<u>5,537,082</u>	<u>15,623,725</u>	<u>189,360</u>	<u>21,350,167</u>
<i>Operating income (loss)</i>	<u>(559,341)</u>	<u>(108,230)</u>	<u>(107,809)</u>	<u>(775,380)</u>
<u>Nonoperating revenues (expenses):</u>				
Interest and fiscal charges.....	(11,186)	(22,614)	-	(33,800)
Loss on disposal of capital assets.....	(23,174)	-	-	(23,174)
Intergovernmental.....	69,183	-	-	69,183
<i>Total nonoperating revenues (expenses)</i>	<u>34,823</u>	<u>(22,614)</u>	<u>-</u>	<u>12,209</u>
<i>Change in net position</i>	<u>(524,518)</u>	<u>(130,844)</u>	<u>(107,809)</u>	<u>(763,171)</u>
<i>Net position at beginning of year as previously reported</i> ...	5,638,625	12,200,329	1,102,286	18,941,240
<i>Change in accounting principle</i>	<u>(375,567)</u>	<u>(71,486)</u>	<u>-</u>	<u>(447,053)</u>
<i>Net position at beginning of year (restated)</i>	<u>5,263,058</u>	<u>12,128,843</u>	<u>1,102,286</u>	<u>18,494,187</u>
<i>Net position at end of year</i>	<u>\$ 4,738,540</u>	<u>\$ 11,997,999</u>	<u>\$ 994,477</u>	<u>\$ 17,731,016</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 4,901,684	\$ 13,846,752	\$ 107,742	\$ 18,856,178
Cash received from special assessments.....	-	1,626,456	-	1,626,456
Cash received from other operations.....	48,506	-	-	48,506
Cash payments to employees.....	(4,250,429)	(926,489)	-	(5,176,918)
Cash payments for contractual services.....	(821,006)	(14,564,407)	(102,366)	(15,487,779)
Cash payments for materials and supplies.....	(402,072)	(190,014)	-	(592,086)
Cash payments for heat, light and power.....	(42,272)	(12,096)	-	(54,368)
Cash payments for other expenses.....	(69)	(16,266)	(86,994)	(103,329)
<i>Net cash used in operating activities.....</i>	<i>(565,658)</i>	<i>(236,064)</i>	<i>(81,618)</i>	<i>(883,340)</i>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	69,183	-	-	69,183
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(322,395)	-	-	(322,395)
Principal paid on leases payable.....	(48,254)	(6,646)	-	(54,900)
Interest paid on leases payable.....	(12,097)	(1,374)	-	(13,471)
Principal paid on loans.....	-	(79,643)	-	(79,643)
Interest paid on loans.....	-	(21,270)	-	(21,270)
<i>Net cash used in capital and related financing activities.....</i>	<i>(382,746)</i>	<i>(108,933)</i>	<i>-</i>	<i>(491,679)</i>
Net decrease in cash and cash equivalents.....	(879,221)	(344,997)	(81,618)	(1,305,836)
Cash and cash equivalents at beginning of year.....	7,017,008	11,766,566	1,076,095	19,859,669
Cash and cash equivalents at end of year.....	\$ 6,137,787	\$ 11,421,569	\$ 994,477	\$ 18,553,833
Reconciliation of operating loss to net cash used in operating activities:				
Operating loss.....	\$ (559,341)	\$ (108,230)	\$ (107,809)	\$ (775,380)
Adjustments:				
Depreciation/amortization.....	219,295	368,555	-	587,850
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(27,551)	(42,287)	26,191	(43,647)
Decrease in deferred outflows of resources - pension.....	727,209	203,941	-	931,150
Decrease in deferred outflows of resources - OPEB.....	191,311	47,376	-	238,687
(Increase) in net pension asset.....	(8,772)	(1,319)	-	(10,091)
(Increase) in net OPEB asset.....	(149,846)	(33,307)	-	(183,153)
(Decrease) in accounts payable.....	(12,533)	(472,751)	-	(485,284)
Increase in accrued wages and benefits.....	822	14,927	-	15,749
(Decrease) in due to other funds.....	(22)	(22)	-	(44)
Increase in due to other governments.....	127	2,307	-	2,434
Increase (decrease) in deferred inflows of resources - pension.....	(32,008)	31,028	-	(980)
Increase in deferred inflows of resources - OPEB.....	48,258	10,165	-	58,423
(Decrease) in net pension liability.....	(788,794)	(259,282)	-	(1,048,076)
(Decrease) in net OPEB liability.....	(109,424)	(26,086)	-	(135,510)
Increase (decrease) in compensated absences payable.....	(64,389)	28,921	-	(35,468)
<i>Net cash used in operating activities.....</i>	<i>\$ (565,658)</i>	<i>\$ (236,064)</i>	<i>\$ (81,618)</i>	<i>\$ (883,340)</i>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual Amounts
	Budgetary Basis		
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 5,281,000	\$ 4,876,161	\$ (404,839)
Intergovernmental.....	100,000	69,183	(30,817)
Other.....	40,000	74,316	34,316
Total budgetary operating revenues.....	5,421,000	5,019,660	(401,340)
<u>Budgetary operating expenses:</u>			
Personal services.....	4,501,133	4,251,222	(249,911)
Contract services.....	790,595	720,977	(69,618)
Materials and supplies.....	491,361	410,580	(80,781)
Other.....	1,000	69	(931)
Capital outlay and equipment.....	554,167	533,967	(20,200)
Total budgetary operating expenses.....	6,338,256	5,916,815	(421,441)
Net change in net position.....	(917,256)	(897,155)	20,101
Budgetary fund balance at beginning of year.....	6,982,546	6,982,546	-
<i>Prior year encumbrances appropriated.....</i>	<i>33,658</i>	<i>33,658</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 6,098,948	\$ 6,119,049	\$ 20,101

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 15,125,000	\$ 13,846,752	\$ (1,278,248)
Special assessments.....	1,635,065	1,626,456	(8,609)
Other.....	5,000,000	-	(5,000,000)
Total budgetary operating revenues.....	21,760,065	15,473,208	(6,286,857)
<u>Budgetary operating expenses:</u>			
Personal services.....	1,330,698	926,489	(404,209)
Contract services.....	20,156,393	16,927,567	(3,228,826)
Materials and supplies.....	337,699	190,014	(147,685)
Other.....	110,000	16,266	(93,734)
Capital outlay and equipment.....	1,033,525	892,601	(140,924)
Total budgetary operating expenses.....	22,968,315	18,952,937	(4,015,378)
Operating income (loss).....	(1,208,250)	(3,479,729)	(2,271,479)
<u>Nonoperating budgetary revenues (expenses):</u>			
Principal retirement.....	(79,643)	(79,643)	-
Interest and fiscal charges.....	(21,277)	(21,270)	7
Total nonoperating budgetary revenues (expenses)....	(100,920)	(100,913)	7
Net change in net position.....	(1,309,170)	(3,580,642)	(2,271,472)
Budgetary fund balance at beginning of year.....	11,004,177	11,004,177	-
<i>Prior year encumbrances appropriated.....</i>	<i>762,242</i>	<i>762,242</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 10,457,249	\$ 8,185,777	\$ (2,271,472)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Rental income.....	\$ 180,000	\$ 105,080	\$ (74,920)
Other.....	20,000	2,662	(17,338)
Total operating revenues.....	200,000	107,742	(92,258)
<u>Budgetary Operating expenses:</u>			
Contract services.....	150,000	102,366	(47,634)
Other.....	100,000	86,994	(13,006)
Total operating expenses.....	250,000	189,360	(60,640)
Net change in net position.....	(50,000)	(81,618)	(31,618)
Budgetary fund balance at beginning of year.....	1,076,095	1,076,095	-
Budgetary fund balance at end of year.....	\$ 1,026,095	\$ 994,477	\$ (31,618)

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

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

Imaging Lab Fund

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

Central Supplies Fund

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

Vehicle Maintenance Fund

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

Telecommunications Fund

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

Self-Funded Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund

To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund

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

Self-Funded Workers' Compensation Fund

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

Self-Funded Prescription Drug Fund

To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.



Photo provided courtesy of Metroparks Toledo

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2024**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications	Self-Funded Health Insurance
Assets:					
Current assets:					
Equity in pooled cash and investments.....	\$ 32,877	\$ 42,167	\$ 15,291	\$ 2,878,774	\$ 8,020,412
Receivables (net of allowances for uncollectibles):					
Accounts.....	-	1,083	-	3,498	-
Due from other funds.....	-	21,785	-	40,084	-
Materials and supplies inventory.....	-	248	-	-	-
Prepayments.....	-	65,687	-	30,420	-
<i>Total current assets</i>	<u>32,877</u>	<u>130,970</u>	<u>15,291</u>	<u>2,952,776</u>	<u>8,020,412</u>
Noncurrent assets:					
Net pension asset.....	-	373	-	1,876	4,188
Net OPEB asset.....	-	1,165	-	5,865	13,095
Capital assets:					
Nondepreciable capital assets.....	-	-	39,736	-	-
Depreciable capital assets, net.....	-	144,942	60,734	432,667	-
<i>Total capital assets, net</i>	<u>-</u>	<u>144,942</u>	<u>100,470</u>	<u>432,667</u>	<u>-</u>
<i>Total noncurrent assets</i>	<u>-</u>	<u>146,480</u>	<u>100,470</u>	<u>440,408</u>	<u>17,283</u>
<i>Total assets</i>	<u>32,877</u>	<u>277,450</u>	<u>115,761</u>	<u>3,393,184</u>	<u>8,037,695</u>
Deferred outflows of resources:					
Pension.....	-	12,670	-	54,764	125,486
OPEB.....	-	1,149	-	5,488	12,525
<i>Total deferred outflows of resources</i>	<u>-</u>	<u>13,819</u>	<u>-</u>	<u>60,252</u>	<u>138,011</u>
Liabilities:					
Current liabilities:					
Accounts payable.....	-	2	-	-	12,350
Accrued wages and benefits payable.....	-	1,123	-	6,733	12,163
Due to other funds.....	-	22	-	-	2,652
Due to other governments.....	-	173	-	1,041	1,879
SBITA payable - current.....	-	-	-	13,134	-
Lease payable - current.....	-	31,663	-	-	-
Compensated absences payable - current.....	-	-	-	-	34,333
Claims payable - current.....	-	-	-	-	4,643,000
<i>Total current liabilities</i>	<u>-</u>	<u>32,983</u>	<u>-</u>	<u>20,908</u>	<u>4,706,377</u>
Long-term liabilities:					
Compensated absences payable.....	-	-	-	-	41,253
SBITA payable.....	-	-	-	13,752	-
Lease payable.....	-	115,161	-	-	-
Net pension liability.....	-	34,367	-	172,965	386,201
<i>Total long-term liabilities</i>	<u>-</u>	<u>149,528</u>	<u>-</u>	<u>186,717</u>	<u>427,454</u>
<i>Total liabilities</i>	<u>-</u>	<u>182,511</u>	<u>-</u>	<u>207,625</u>	<u>5,133,831</u>
Deferred inflows of resources:					
Pension.....	-	2,006	-	8,662	17,642
OPEB.....	-	667	-	3,394	7,509
<i>Total deferred outflows of resources</i>	<u>-</u>	<u>2,673</u>	<u>-</u>	<u>12,056</u>	<u>25,151</u>
Net position:					
Investment in capital assets.....	-	(1,882)	100,470	405,781	-
Restricted for pension.....		1,538		7,741	17,283
Unrestricted.....	32,877	106,429	15,291	2,820,233	2,999,441
<i>Total net position</i>	<u>\$ 32,877</u>	<u>\$ 106,085</u>	<u>\$ 115,761</u>	<u>\$ 3,233,755</u>	<u>\$ 3,016,724</u>

Self-Funded Dental Insurance		Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 3,428,893	\$ 8,039,505	\$ 16,497,615	\$ 4,353,123	\$ 43,308,657	
-	-	-	-	-	4,581
-	-	-	-	-	61,869
-	-	-	-	-	248
-	2,169,319	2,318,434	-	-	4,583,860
<u>3,428,893</u>	<u>10,208,824</u>	<u>18,816,049</u>	<u>4,353,123</u>	<u>47,959,215</u>	
-	4,012	3,254	-	-	13,703
-	12,545	10,174	-	-	42,844
-	-	-	-	-	39,736
-	-	-	-	-	638,343
-	-	-	-	-	678,079
-	16,557	13,428	-	-	734,626
<u>3,428,893</u>	<u>10,225,381</u>	<u>18,829,477</u>	<u>4,353,123</u>	<u>48,693,841</u>	
-	222,868	102,174	-	-	517,962
-	11,196	9,360	-	-	39,718
-	234,064	111,534	-	-	557,680
-	11	5,206	-	-	17,569
-	7,664	9,561	-	-	37,244
-	44	66	-	-	2,784
-	1,184	208,991	-	-	213,268
-	-	-	-	-	13,134
-	-	-	-	-	31,663
-	29,496	-	-	-	63,829
<u>248,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,891,000</u>
<u>248,000</u>	<u>38,399</u>	<u>223,824</u>	<u>-</u>	<u>-</u>	<u>5,270,491</u>
-	24,372	-	-	-	65,625
-	-	-	-	-	13,752
-	-	-	-	-	115,161
-	369,986	300,069	-	-	1,263,588
-	394,358	300,069	-	-	1,458,126
<u>248,000</u>	<u>432,757</u>	<u>523,893</u>	<u>-</u>	<u>-</u>	<u>6,728,617</u>
-	940	6,383	-	-	35,633
-	12,950	5,822	-	-	30,342
-	13,890	12,205	-	-	65,975
-	-	-	-	-	504,369
-	16,557	13,428	-	-	56,547
<u>3,180,893</u>	<u>9,996,241</u>	<u>18,391,485</u>	<u>4,353,123</u>	<u>41,896,013</u>	
<u>\$ 3,180,893</u>	<u>\$ 10,012,798</u>	<u>\$ 18,404,913</u>	<u>\$ 4,353,123</u>	<u>\$ 42,456,929</u>	

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 230,074	\$ -	\$ 561,712
Other.....	- 461	461	-	-
Total operating revenues.....	-	230,535	-	561,712
<u>Operating expenses:</u>				
Personal services.....	- 29,865	29,865	(5,821)	159,157
Contract services.....	- 10,872	10,872	-	265,426
Materials and supplies.....	- 211,930	211,930	-	25
Employee medical benefits.....	- -	-	-	-
Depreciation.....	- 2,250	2,250	-	79,678
Other.....	- -	-	-	-
Total operating expenses.....	-	274,966	(3,571)	504,286
Operating income (loss).....	-	(44,431)	3,571	57,426
<u>Nonoperating revenue:</u>				
Interest income.....	- -	-	-	-
Interest expense.....	(4,223)	(4,223)	-	(158)
Total nonoperating revenue.....	-	(4,223)	-	(158)
<i>Income (loss) before transfers</i>				
<i>transfers</i>	<i>-</i>	<i>(48,654)</i>	<i>3,571</i>	<i>57,268</i>
Transfer in.....	-	-	-	-
Transfer out.....	-	-	-	-
Change in net position.....	-	(48,654)	3,571	57,268
Net position at beginning of year as previously reported...	32,877	154,739	112,190	3,176,487
Change in accounting principle.....	- -	-	-	-
Net position at beginning of year (restated).....	32,877	154,739	112,190	3,176,487
Net position at end of year.....	\$ 32,877	\$ 106,085	\$ 115,761	\$ 3,233,755

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 34,615,377	\$ 2,767,911	\$ -	\$ 2,444,321	\$ 9,343,519	\$ 49,962,914
1,182,010	-	3,038,179	236,643	55,792	4,513,085
<u>35,797,387</u>	<u>2,767,911</u>	<u>3,038,179</u>	<u>2,680,964</u>	<u>9,399,311</u>	<u>54,475,999</u>
375,743	-	294,272	291,165	-	1,144,381
2,475,282	118,010	3,512,142	396,232	9,517,051	16,295,015
5,645	-	235	1,059	-	218,894
40,163,279	2,432,133	-	1,832,175	-	44,427,587
-	-	-	-	-	104,227
2,754	-	-	-	-	2,754
<u>43,022,703</u>	<u>2,550,143</u>	<u>3,806,649</u>	<u>2,520,631</u>	<u>9,517,051</u>	<u>62,192,858</u>
(7,225,316)	217,768	(768,470)	160,333	(117,740)	(7,716,859)
539,453	-	-	-	-	539,453
<u>539,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>535,072</u>
(6,685,863)	217,768	(768,470)	160,333	(117,740)	(7,181,787)
6,000,000	-	-	-	-	6,000,000
<u>-</u>	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>(3,000,000)</u>	<u>(6,000,000)</u>
(685,863)	(2,782,232)	(768,470)	160,333	(3,117,740)	(7,181,787)
3,737,481	5,963,125	10,799,303	18,244,580	7,470,863	49,691,645
(34,894)	-	(18,035)	-	-	(52,929)
<u>3,702,587</u>	<u>5,963,125</u>	<u>10,781,268</u>	<u>18,244,580</u>	<u>7,470,863</u>	<u>49,638,716</u>
<u>\$ 3,016,724</u>	<u>\$ 3,180,893</u>	<u>\$ 10,012,798</u>	<u>\$ 18,404,913</u>	<u>\$ 4,353,123</u>	<u>\$ 42,456,929</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 224,796	\$ -	\$ 563,296
Cash received from other operations.....	-	461	-	-
Cash payments to employees.....	-	(27,917)	-	(162,512)
Cash payments for contractual services.....	-	(10,872)	-	(291,804)
Cash payments for materials and supplies.....	-	(180,990)	-	(25)
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	-	-
<i>Net cash provided by (used in) operating activities</i>	<i>-</i>	<i>5,478</i>	<i>-</i>	<i>108,955</i>
Cash flows from noncapital financing activities:				
Cash received from transfers in.....	-	-	-	-
Cash used in transfers out.....	-	-	-	-
<i>Net cash provided by (used in) noncapital financing activities</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Cash flows from capital and related financing activities:				
Principal paid on SBITAs.....	-	-	-	(14,242)
Interest paid on SBITAs.....	-	-	-	(158)
Principal paid on leases.....	-	(20,417)	-	-
Interest paid on leases.....	-	(4,223)	-	-
<i>Net cash used in capital and related financing activities</i>	<i>-</i>	<i>(24,640)</i>	<i>-</i>	<i>(14,400)</i>
Cash flows from investing activities:				
Interest received.....	-	-	-	-
<i>Net increase (decrease) in cash and cash equivalents</i>	<i>-</i>	<i>(19,162)</i>	<i>-</i>	<i>94,555</i>
Cash and cash equivalents at beginning of year.....	32,877	61,329	15,291	2,784,219
Cash and cash equivalents at end of year.....	<u>\$ 32,877</u>	<u>\$ 42,167</u>	<u>\$ 15,291</u>	<u>\$ 2,878,774</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ (44,431)	\$ 3,571	\$ 57,426
Adjustments:				
Depreciation/amortization.....	-	22,299	2,250	79,678
Changes in assets and liabilities:				
Decrease in materials and supplies inventory.....	-	4,050	-	-
(Increase) in accounts receivable.....	-	(237)	-	(44)
Decrease (increase) in due from other funds.....	-	(5,041)	-	1,628
(Increase) decrease in prepayments.....	-	26,911	-	(26,368)
(Increase) decrease in deferred outflows of resources - pension...	-	10,692	-	31,612
(Increase) decrease in deferred outflows of resources - OPEB.....	-	1,633	-	7,894
(Increase) in net pension asset.....	-	(45)	-	(311)
(Increase) in net OPEB asset.....	-	(1,165)	-	(5,865)
Increase (decrease) in accounts payable.....	-	(21)	-	(10)
Increase (decrease) in accrued wages and benefits.....	-	(420)	-	1,742
Increase in due to other funds.....	-	-	-	-
Increase (decrease) in due to other governments.....	-	(65)	-	270
Increase (decrease) in deferred inflows of resources - pension.....	-	1,261	(5,009)	(919)
Increase (decrease) in deferred inflows of resources - OPEB.....	-	252	(812)	1,850
Increase (decrease) in net pension liability.....	-	(9,278)	-	(35,253)
(Decrease) in net OPEB liability.....	-	(917)	-	(4,375)
Increase in compensated absences.....	-	-	-	-
Increase (decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities</i>	<i>\$ -</i>	<i>\$ 5,478</i>	<i>\$ -</i>	<i>\$ 108,955</i>
Noncash Transactions:				
During 2024, the Central Supplies fund entered into a lease payable for \$167,241				
During 2024, the Telecommunications fund entered into a SBITA payable for \$41,128				

Self-Funded Health Insurance		Self-Funded Dental Insurance		Risk Retention Insurance		Self-Funded Workers' Compensation		Self-Funded Prescription Drugs		Total Internal Service Funds	
\$ 34,615,377	\$ 2,767,911	\$ -	\$ -	\$ 2,444,321	\$ 9,343,519	\$ 49,959,220					
1,182,010	-	3,038,179	236,643	55,792	4,513,085						
(366,050)	-	(233,995)	(274,130)	-	(1,064,604)						
(2,462,813)	(118,010)	(3,848,673)	(396,210)	(9,517,051)	(16,645,433)						
(5,645)	-	(235)	(1,059)	-	(187,954)						
(39,479,349)	(2,234,514)		(2,334,479)	-	(44,048,342)						
(2,754)	-	-	-	-	(2,754)						
<u>(6,519,224)</u>	<u>415,387</u>	<u>(1,044,724)</u>	<u>(324,914)</u>	<u>(117,740)</u>	<u>(7,476,782)</u>						
6,000,000	-	-	-	-	-	6,000,000					
-	(3,000,000)	-	-	-	(3,000,000)	(6,000,000)					
<u>6,000,000</u>	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000,000)</u>	<u>-</u>					
-	-	-	-	-	-	(14,242)					
-	-	-	-	-	-	(158)					
-	-	-	-	-	-	(20,417)					
-	-	-	-	-	-	(4,223)					
-	-	-	-	-	-	(39,040)					
<u>539,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539,453</u>					
20,229	(2,584,613)	(1,044,724)	(324,914)	(3,117,740)	(6,976,369)						
8,000,183	6,013,506	9,084,229	16,822,529	7,470,863	50,285,026						
<u>\$ 8,020,412</u>	<u>\$ 3,428,893</u>	<u>\$ 8,039,505</u>	<u>\$ 16,497,615</u>	<u>\$ 4,353,123</u>	<u>\$ 43,308,657</u>						
\$ (7,225,316)	\$ 217,768	\$ (768,470)	\$ 160,333	\$ (117,740)	\$ (7,716,859)						
-	-	-	-	-	-	104,227					
-	-	-	-	-	-	4,050					
-	-	-	-	-	-	(281)					
-	-	-	-	-	-	(3,413)					
-	-	(336,454)	(383,927)	-	(719,838)						
79,540	-	(164,152)	63,924	-	21,616						
17,657	-	(2,111)	12,963	-	38,036						
(595)	-	(2,931)	(604)	-	(4,486)						
(13,095)	-	(12,545)	(10,174)	-	(42,844)						
12,228	-	(99)	(24,535)	-	(12,437)						
2,639	-	1,731	3,966	-	9,658						
241	-	22	22	-	285						
408	-	267	(63,228)	-	(62,348)						
14,211	-	(1,532)	3,237	-	11,249						
3,699	-	11,819	2,941	-	19,749						
(91,686)	-	226,156	(52,426)	-	37,513						
(10,041)	-	(3,022)	(7,406)	-	(25,761)						
6,956	-	6,597	-	-	13,553						
683,930	197,619	-	(30,000)	-	851,549						
<u>\$ (6,519,224)</u>	<u>\$ 415,387</u>	<u>\$ (1,044,724)</u>	<u>\$ (324,914)</u>	<u>\$ (117,740)</u>	<u>\$ (7,476,782)</u>						

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary fund balance at beginning of year.....	\$ 32,877	\$ 32,877	\$ -
Budgetary fund balance at end of year.....	<u>\$ 32,877</u>	<u>\$ 32,877</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary operating revenues:			
Charges for services.....	\$ 245,000	\$ 224,796	\$ (20,204)
Other operating revenues.....	-	461	461
Total operating revenues.....	245,000	225,257	(19,743)
Budgetary operating expenses:			
Personal services.....	28,660	27,917	(743)
Contract services.....	16,525	10,872	(5,653)
Materials and supplies.....	279,500	205,609	(73,891)
Capital outlay and equipment.....	250	-	(250)
Total budgetary operating expenses.....	324,935	244,398	(80,537)
Operating loss.....	(79,935)	(19,141)	60,794
Nonoperating budgetary revenues:			
Transfer in.....	70,000	-	(70,000)
Net change in net position.....	(9,935)	(19,141)	(9,206)
Budgetary fund balance at beginning of year.....	61,306	61,306	-
Budgetary fund balance at end of year.....	\$ 51,371	\$ 42,165	\$ (9,206)

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
VEHICLE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary fund balance at beginning of year.....	\$ 15,291	\$ 15,291	\$ -
Budgetary fund balance at end of year.....	<u>\$ 15,291</u>	<u>\$ 15,291</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 563,867	\$ 563,296	\$ (571)
Total budgetary operating revenues.....	563,867	563,296	(571)
<u>Budgetary operating expenses:</u>			
Personal services.....	168,477	162,512	(5,965)
Contract services.....	282,699	132,138	(150,561)
Materials and supplies.....	2,950	25	(2,925)
Other.....	5,000	-	(5,000)
Capital outlay and equipment.....	200,374	195,210	(5,164)
Total budgetary operating expenses.....	659,500	489,885	(169,615)
Net change in net position.....	(95,633)	73,411	169,044
Budgetary fund balance at beginning of year.....	2,765,585	2,765,585	-
<i>Prior year encumbrances appropriated.....</i>	<i>18,624</i>	<i>18,624</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 2,688,576	\$ 2,857,620	\$ 169,044

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
Budgetary operating revenues:			
Charges for services.....	\$ 34,184,175	\$ 34,615,377	\$ 431,202
Investment Income.....	250,000	542,278	292,278
Other.....	25,000	1,182,010	1,157,010
Total budgetary operating revenues.....	34,459,175	36,339,665	1,880,490
Budgetary operating expenses:			
Personal services.....	430,312	366,050	(64,262)
Contract services.....	44,754,851	41,939,705	(2,815,146)
Materials and supplies.....	12,300	5,645	(6,655)
Other.....	4,000	2,754	(1,246)
Capital outlay and equipment.....	30,028	2,352	(27,676)
Total budgetary operating expenses.....	45,231,491	42,316,506	(2,914,985)
Operating loss.....	(10,772,316)	(5,976,841)	4,795,475
Loss before transfers.....	(10,772,316)	(5,976,841)	4,795,475
Transfer in.....	6,000,000	6,000,000	-
Net change in net position.....	(4,772,316)	23,159	4,795,475
Budgetary fund balance at beginning of year.....	7,015,087	7,015,087	-
<i>Prior year encumbrances appropriated.....</i>	<i>970,590</i>	<i>970,590</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 3,213,361	\$ 8,008,836	\$ 4,795,475

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 2,739,945	\$ 2,767,911	\$ 27,966
<u>Budgetary operating expenses:</u>			
Contract services.....	2,716,309	2,359,949	(356,360)
Operating income.....	23,636	407,962	384,326
Income before transfers.....	23,636	407,962	384,326
Transfer out.....	(3,000,000)	(3,000,000)	-
Net change in net position.....	(2,976,364)	(2,592,038)	384,326
Budgetary fund balance at beginning of year.....			
Prior year encumbrances appropriated.....	5,686,227	5,686,227	-
Budgetary fund balance at end of year.....	\$ 3,037,142	\$ 3,421,468	\$ 384,326

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Other.....	\$ 3,301,000	\$ 3,038,179	\$ (262,821)
<u>Budgetary operating expenses:</u>			
Personal services.....	239,385	233,995	(5,390)
Contract services.....	4,822,668	3,945,923	(876,745)
Materials and supplies.....	600	235	(365)
Capital outlay and equipment.....	2,500	2,324	(176)
Total budgetary operating expenses.....	5,065,153	4,182,477	(882,676)
Net change in net position.....	(1,764,153)	(1,144,298)	619,855
Budgetary fund balance at beginning of year.....			
Prior year encumbrances appropriated.....	8,961,651	8,961,651	-
Budgetary fund balance at end of year.....	\$ 7,319,966	\$ 7,939,821	\$ 619,855

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 2,242,000	\$ 2,444,321	\$ 202,321
Other.....	-	236,643	236,643
Total budgetary operating revenues.....	2,242,000	2,680,964	438,964
<u>Budgetary operating expenses:</u>			
Personal services.....	312,017	274,130	(37,887)
Contract services.....	6,125	1,059	(5,066)
Materials and supplies.....	2,744,938	2,701,708	(43,230)
Capital outlay and equipment.....	5,225	4,656	(569)
Total budgetary operating expenses.....	3,068,305	2,981,553	(86,752)
Net change in net position.....	(826,305)	(300,589)	525,716
Budgetary fund balance at beginning of year.....	16,791,503	16,791,503	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,285</i>	<i>1,285</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 15,966,483	\$ 16,492,199	\$ 525,716

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
<u>Budgetary operating revenues:</u>			
Charges for services.....	\$ 9,064,015	\$ 9,343,519	\$ 279,504
Other.....	-	55,792	55,792
Total budgetary operating revenues.....	9,064,015	9,399,311	335,296
<u>Budgetary operating expenses:</u>			
Contract services.....	10,132,132	9,517,051	(615,081)
Operating loss.....	(1,068,117)	(117,740)	950,377
Loss before transfers.....	(1,068,117)	(117,740)	950,377
Transfer out.....	(3,000,000)	(3,000,000)	-
Net change in net position.....	(4,068,117)	(3,117,740)	950,377
Budgetary fund balance at beginning of year.....	6,402,746	6,402,746	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,068,117</i>	<i>1,068,117</i>	<i>-</i>
Budgetary fund balance at end of year.....	\$ 3,402,746	\$ 4,353,123	\$ 950,377

LUCAS COUNTY, OHIO

Custodial Funds – Fund Descriptions

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Undivided Taxes Fund

To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Local Government Fund

To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Recorder's Housing Fees Fund

This accounts for the collection of low and moderate income housing fees as specified by the ORC. Such fees shall be paid to the Treasurer of State pursuant to section 319.63 of ORC.

Estate Tax Fund

To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Other Funds

To maintain and account for resources and uses for: taxes, research, deposits, licenses, auto title fees, County court, juvenile court and probate court related receipts, and estate. Other Custodial funds include:

Payment in lieu of Taxes	Bankruptcy Claims
Grain Tax	Cigarette Licenses
Escheated Estates	Children's Trust
Coroner Escrow	Advance Payments
Recorder's Housing Trust Fee	Intangibles
Auto Title fees	County Courts
Candidacy Fees	Miscellaneous

Lucas County Family and Children First Council Fund

To process the accounting transactions as the administrative agent for the council.

Lucas County Soil and Water Conservation District Fund

To process the accounting transactions as the administrative agent for the soil and water conservation district.

Outdoor Sylvania Community Parks

To process the accounting transactions as the administrative agent for the park district.

Lucas County Local Emergency Planning Commission Fund

To process the accounting transactions as the administrative agent for the local emergency planning commission.

Lucas County Board of Health Fund

To process the accounting transactions as the administrative agent for the board of health.

Lucas County 911 Council of Governments (COG)

To process the accounting transactions as the administrative agent for the Lucas County 911 Council of Governments.

Tax Installment Payment Plan (T.I.P.P.) Fund

To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2024

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
Assets:				
Equity in pooled cash and cash equivalents.....	\$ 25,249,525	\$ -	\$ 349,406	\$ 50
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real property and other taxes.....	1,400,612,113	-	-	-
Accounts.....	-	-	-	-
Due from other governments.....	74,319,837	10,108,065	-	-
Total assets	1,500,181,475	10,108,065	349,406	50
Liabilities:				
Due to other governments.....	88,611,910	10,108,065	-	-
Total liabilities	88,611,910	10,108,065	-	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.....	1,194,800,638	-	-	-
Total deferred inflows of resources	1,194,800,638	-	-	-
Net position:				
Restricted for individuals, organizations and other governments.....	216,768,927	-	349,406	50
Total net position	\$ 216,768,927	\$ -	\$ 349,406	\$ 50

Other Funds	Family & Children First Council	Soil & Water Conservation District	Outdoor Pennsylvania Community Parks	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG
\$ 1,286,275	\$ 744,397	\$ 229,680	\$ 2,343,877	\$ 173,508	\$ 6,925,539	\$ 13,440,267
3,140,902	-	-	-	-	-	-
24,367	-	-	-	-	-	-
-	-	-	34,789	-	-	-
<u>4,451,544</u>	<u>744,397</u>	<u>229,680</u>	<u>2,378,666</u>	<u>173,508</u>	<u>6,925,539</u>	<u>13,440,267</u>
<u>2,973,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,973,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,477,548</u>	<u>744,397</u>	<u>229,680</u>	<u>2,378,666</u>	<u>173,508</u>	<u>6,925,539</u>	<u>13,440,267</u>
<u>\$ 1,477,548</u>	<u>\$ 744,397</u>	<u>\$ 229,680</u>	<u>\$ 2,378,666</u>	<u>\$ 173,508</u>	<u>\$ 6,925,539</u>	<u>\$ 13,440,267</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
DECEMBER 31, 2024

	TIPP	Total Custodial Funds
Assets:		
Equity in pooled cash and cash equivalents.....	\$ -	\$ 50,742,524
Cash in segregated accounts.....	19,816	3,160,718
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	1,400,612,113
Accounts.....	-	24,367
Due from other governments.....	-	<u>84,462,691</u>
Total assets.....	<u>19,816</u>	<u>1,539,002,413</u>
Liabilities:		
Due to other governments.....	19,816	<u>101,713,787</u>
Total liabilities.....	<u>19,816</u>	<u>101,713,787</u>
Deferred inflows of resources:		
Property taxes levied for the next fiscal year.....	-	<u>1,194,800,638</u>
Total deferred inflows of resources.....	<u>-</u>	<u>1,194,800,638</u>
Net position:		
Restricted for individuals, organizations and other governments..	-	<u>242,487,988</u>
Total net position.....	<u>\$ -</u>	<u>\$ 242,487,988</u>



Photo provided courtesy of Metroparks Toledo

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
Additions:				
Intergovernmental.....	\$ 7,606,360	\$ 28,534,459	\$ -	\$ -
Amounts received as fiscal agent.....	-	-	-	-
Licenses, permits and fees for other governments.....	-	-	1,279,747	-
Fines, forfeitures, and settlements for other governments.....	-	-	-	-
Property tax collection for other governments.....	573,544,962	-	-	-
Special assessments collections for other governments.....	6,196,392	-	-	-
Other custodial fund collections.....	-	-	-	-
Total additions.....	587,347,714	28,534,459	1,279,747	-
Deductions:				
Distributions to the State of Ohio.....	-	-	1,226,905	-
Distributions of state funds to other governments.....	7,869,528	28,534,459	-	-
Distributions as fiscal agent.....	-	-	-	-
Licenses, permits and fees distributions to other governments ..	-	-	-	-
Fines, forfeitures, and settlements				
distributions to other governments.....	-	-	-	-
Property tax distributions to other governments.....	577,067,475	-	-	-
Other custodial fund disbursements.....	-	-	-	-
Total deductions.....	584,937,003	28,534,459	1,226,905	-
Net change in fiduciary net position.....	2,410,711	-	52,842	-
Net position beginning of year.....	214,358,216	-	296,564	50
Net position end of year.....	\$ 216,768,927	\$ -	\$ 349,406	\$ 50

Other Funds	Family & Children First Council	Soil & Water Conservation District	Outdoor Sylvania Community Parks	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	7,559,022	462,305	2,018,414	67,422	18,223,621	20,134,320
82,268,104	-	-	-	-	-	-
4,376,495	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,931,348	-	-	-	-	-	-
<u>91,575,947</u>	<u>7,559,022</u>	<u>462,305</u>	<u>2,018,414</u>	<u>67,422</u>	<u>18,223,621</u>	<u>20,134,320</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,263,144	507,490	1,542,558	56,992	17,710,811	16,643,825
82,268,104	-	-	-	-	-	-
4,351,384	-	-	-	-	-	-
-	-	-	-	-	-	-
4,002,827	-	-	-	-	-	-
<u>90,622,315</u>	<u>7,263,144</u>	<u>507,490</u>	<u>1,542,558</u>	<u>56,992</u>	<u>17,710,811</u>	<u>16,643,825</u>
953,632	295,878	(45,185)	475,856	10,430	512,810	3,490,495
<u>523,916</u>	<u>448,519</u>	<u>274,865</u>	<u>1,902,810</u>	<u>163,078</u>	<u>6,412,729</u>	<u>9,949,772</u>
<u>\$ 1,477,548</u>	<u>\$ 744,397</u>	<u>\$ 229,680</u>	<u>\$ 2,378,666</u>	<u>\$ 173,508</u>	<u>\$ 6,925,539</u>	<u>\$ 13,440,267</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

	TIPP	Total
Additions:		
Intergovernmental.....	\$ -	\$ 36,140,819
Amounts received as fiscal agent.....	- -	48,465,104
Licenses, permits and fees for other governments.....	- -	83,547,851
Fines, forfeitures, and settlements for other governments.....	- -	4,376,495
Property tax collection for other governments.....	13,350,512	586,895,474
Special assessments collections for other governments.....	- -	6,196,392
Other custodial fund collections.....	<u>- -</u>	<u>4,931,348</u>
 Total additions.....	 13,350,512	 770,553,483
 Deductions:		
Distributions to the State of Ohio.....	- -	1,226,905
Distributions of state funds to other governments.....	- -	36,403,987
Distributions as fiscal agent.....	- -	43,724,820
Licenses, permits and fees distributions to other governments ..	- -	82,268,104
Fines, forfeitures, and settlements		
distributions to other governments.....	- -	4,351,384
Property tax distributions to other governments.....	13,350,512	590,417,987
Other custodial fund disbursements.....	<u>- -</u>	<u>4,002,827</u>
 Total deductions.....	 13,350,512	 762,396,014
Net change in fiduciary net position.....	- -	8,157,469
 Net position beginning of year.....	 - -	 234,330,519
 Net position end of year.....	 <u>\$ -</u>	 <u>\$ 242,487,988</u>

Statistical Section

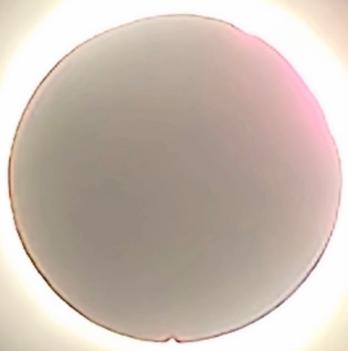


Photo provided courtesy of staff at the Lucas County Board of Developmental Disabilities

Statistical Section

This part of the Lucas County's Annual Comprehensive Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends	260
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	270
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	284
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	293
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.	
Operating Information	295
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

*NET POSITION BY COMPONENT
LAST TEN YEARS
(Amounts in 000's)*

	2024	2023 ⁽³⁾	2022	2021
<u>Governmental Activities:</u>				
Net investment in capital assets.....	\$ 257,460	\$ 225,600	\$ 230,538	\$ 189,812
Restricted.....	229,579	224,339	205,441	194,604
Unrestricted.....	71,728	116,665	111,184	40,349
Total Governmental Activities Net Position.....	558,767	566,604	547,163	424,765
<u>Business-type Activities:</u>				
Net investment in capital assets.....	78,952	76,821	69,950	73,460
Restricted.....	343	69	-	-
Unrestricted.....	40,396	42,252	48,140	38,946
Total Business-type Activities Net Position.....	119,691	119,142	118,090	112,406
<u>Primary Government:</u>				
Net investment in capital assets.....	336,412	302,421	300,488	263,272
Restricted.....	229,922	224,408	205,441	194,604
Unrestricted.....	112,124	158,917	159,324	79,295
Total Primary Government Net Position.....	\$ 678,458	\$ 685,746	\$ 665,253	\$ 537,171

¹ 2017 amounts were restated to reflect the implementation of GASB Statement No. 75.

² 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

³ 2023 amounts were restated to reflect the implementation of GASB Statement No. 101.

2020	2019	2018 ⁽²⁾	2017 ⁽¹⁾	2016	2015
\$ 205,100	\$ 214,204	\$ 214,821	\$ 211,940	\$ 213,982	\$ 211,446
136,771	120,341	102,742	116,938	106,148	103,579
(109,140)	(139,484)	(101,343)	(97,950)	31,570	17,443
<u>232,731</u>	<u>195,061</u>	<u>216,220</u>	<u>230,928</u>	<u>351,700</u>	<u>332,468</u>
73,335	73,813	80,277	78,391	78,880	81,791
-	-	-	-	-	-
32,441	29,010	28,417	27,702	29,918	25,075
<u>105,776</u>	<u>102,823</u>	<u>108,694</u>	<u>106,093</u>	<u>108,798</u>	<u>106,866</u>
278,435	288,017	295,098	290,331	292,862	293,237
136,771	120,341	102,742	116,938	106,148	103,579
(76,699)	(110,474)	(72,926)	(70,248)	61,488	42,518
<u>\$ 338,507</u>	<u>\$ 297,884</u>	<u>\$ 324,914</u>	<u>\$ 337,021</u>	<u>\$ 460,498</u>	<u>\$ 439,334</u>

TABLE 2
LUCAS COUNTY, OHIO

*CHANGES IN NET POSITION
LAST TEN YEARS
(Amounts in 000's)*

Program Revenues:	2024	2023 ⁽¹⁾	2022	2021
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 22,211	\$ 22,336	\$ 24,822	\$ 21,963
Judicial.....	10,058	10,264	10,616	10,641
Public safety	8,837	12,506	9,956	10,179
Public works.....	4,725	3,955	2,731	4,077
Health.....	11,416	4,957	3,533	3,914
Human services.....	1,033	626	5,983	6,078
Conservation and recreation.....	-	-	-	-
Interest and fiscal charges.....	521	2,046	1,638	585
Operating grants and contributions.....	185,584	204,113	203,051	169,527
Capital grants and contributions.....	5,051	2,404	12,325	961
Total Governmental Activities Program Revenues.....	249,436	263,207	274,655	227,925
Business-type activities: Charges for Services				
Water supply.....	2,717	2,391	2,057	2,646
Wastewater treatment.....	9,421	9,070	8,111	8,029
Sewer system.....	2,820	2,659	2,223	2,651
Sanitary engineer.....	4,929	5,349	4,865	5,411
Solid waste.....	15,516	15,293	16,138	13,578
Parking facilities.....	82	195	268	226
Operating grants and contributions.....	357	4,834	1,766	522
Capital grants and contributions.....	2,487	672	4,733	2,193
Total Business-type Activities Program Revenues.....	38,329	40,463	40,161	35,256
Total Primary Government Program Revenues.....	287,765	303,670	314,816	263,181
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	97,239	82,847	69,432	54,992
Judicial.....	77,370	82,053	50,007	31,529
Public safety.....	92,225	91,555	64,243	36,359
Public works.....	39,891	36,159	34,286	30,234
Health.....	107,970	101,578	72,859	65,299
Human services.....	136,866	157,869	144,112	74,204
Conservation and recreation.....	6,716	14,306	13,821	14,962
Interest.....	8,379	7,969	4,823	4,468
Total Governmental Activities Expense.....	566,656	574,336	453,583	312,047
Business-type activities:				
Water supply.....	3,889	3,656	3,037	3,141
Wastewater treatment.....	8,573	10,152	8,829	6,161
Sewer system.....	3,733	4,484	3,664	3,808
Sanitary engineer.....	5,693	5,983	4,236	2,405
Solid waste.....	15,672	14,868	14,284	12,509
Parking facilities.....	189	193	194	199
Total Business-type Activities Program Expense.....	37,749	39,336	34,244	28,223
Total Primary Government Program Expense.....	604,405	613,672	487,827	340,270

	2020		2019		2018		2017		2016		2015
\$	19,630	\$	21,694	\$	20,550	\$	19,267	\$	16,769	\$	16,411
	8,096		8,961		8,752		8,412		9,363		9,820
	11,960		8,133		8,278		6,963		6,419		6,763
	3,882		4,354		3,723		2,810		2,817		4,455
	3,523		3,218		3,496		4,549		5,521		5,859
	5,281		24		4		10		3		6
	-		1		-		-		-		-
	-		927		-		2,415		54		1,500
	177,991		187,477		164,172		164,911		167,255		168,288
	824		2,396		1,586		2,190		1,400		1,982
	<u>231,187</u>		<u>237,185</u>		<u>210,561</u>		<u>211,527</u>		<u>209,601</u>		<u>215,084</u>
	2,445		2,445		2,496		2,368		2,273		2,034
	8,042		7,326		6,757		6,293		6,056		6,213
	2,545		2,356		2,090		2,061		1,946		2,079
	5,275		7,447		5,651		5,559		5,421		5,049
	4,502		3,354		3,193		3,266		4,018		3,053
	265		363		288		236		194		209
	9,589		13,578		11,201		9,950		9,612		9,360
	2,963		2,747		4,525		2,537		2,118		1,731
	<u>35,626</u>		<u>39,616</u>		<u>36,201</u>		<u>32,270</u>		<u>31,638</u>		<u>29,728</u>
	<u>266,813</u>		<u>276,801</u>		<u>246,762</u>		<u>243,797</u>		<u>241,239</u>		<u>244,812</u>
	65,082		67,721		65,781		62,125		66,737		59,538
	64,790		81,405		66,933		69,612		60,063		56,315
	91,449		104,872		95,758		98,253		87,127		81,589
	30,849		27,227		20,840		20,206		14,997		17,328
	74,143		102,770		103,919		102,345		102,827		96,919
	109,953		112,637		102,793		103,304		91,813		87,537
	13,580		14,449		14,367		13,809		14,560		14,378
	3,956		3,407		4,029		3,587		4,134		4,552
	<u>453,802</u>		<u>514,488</u>		<u>474,420</u>		<u>473,241</u>		<u>442,258</u>		<u>418,156</u>
	2,802		4,565		2,959		3,566		3,114		3,115
	7,874		16,715		8,388		6,449		5,942		5,482
	2,886		4,359		3,025		4,955		5,438		3,434
	5,527		6,413		7,298		5,209		4,436		5,081
	13,230		13,203		11,680		11,424		10,634		11,220
	151		270		292		204		152		225
	<u>32,470</u>		<u>45,525</u>		<u>33,642</u>		<u>31,807</u>		<u>29,716</u>		<u>28,557</u>
	<u>486,272</u>		<u>560,013</u>		<u>508,062</u>		<u>505,048</u>		<u>471,974</u>		<u>446,713</u>

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION (continued)

LAST TEN YEARS

(Amounts in 000's)

	2024	2023 ⁽¹⁾	2022	2021
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (317,220)	\$ (311,129)	\$ (178,928)	\$ (84,122)
Business-type Activities.....	580	1,127	5,917	7,033
Total Primary Government Net Expense.....	(316,640)	(310,002)	(173,011)	(77,089)
<u>General Revenues:</u>				
Property Tax.....	123,597	124,473	122,143	121,669
Sales Tax.....	124,794	123,154	123,784	121,076
Other Tax.....	8,208	7,806	8,035	6,807
Grant and Entitlements not restricted to specific programs.....	26,262	41,054	56,056	23,504
Investment Income.....	17,725	16,404	5,542	2,238
Increase (decrease) in fair value of investments.....	3,968	11,563	(19,600)	(4,333)
Other.....	4,749	6,036	5,106	4,635
Transfers.....	80	80	260	560
Total Governmental Activities.....	309,383	330,570	301,326	276,156
Business-type Activities				
Other.....	49	5	27	157
Transfers.....	(80)	(80)	(260)	(560)
Total Business-type Activities.....	(31)	(75)	(233)	(403)
Total Primary Government.....	309,352	330,495	301,093	275,753
<u>Change in Net Position:</u>				
Governmental Activities.....	(7,837)	19,441	122,398	192,034
Business-type Activities.....	549	1,052	5,684	6,630
Total Primary Government Change in Net Position.....	\$ (7,288)	\$ 20,493	\$ 128,082	\$ 198,664

¹ 2023 amounts were restated to reflect the implementation of GASB Statement No. 101.

2020	2019	2018	2017	2016	2015
\$ (222,615)	\$ (277,303)	\$ (263,859)	\$ (261,714)	\$ (232,657)	\$ (203,072)
3,156	(5,909)	2,559	463	1,922	1,171
<u>(219,459)</u>	<u>(283,212)</u>	<u>(261,300)</u>	<u>(261,251)</u>	<u>(230,735)</u>	<u>(201,901)</u>
117,996	112,237	116,020	108,627	109,509	105,616
104,865	103,857	100,176	102,017	106,284	100,294
4,715	8,101	7,246	6,671	6,422	5,720
19,807	20,524	11,508	33,248	21,894	19,495
4,968	7,162	5,052	3,753	2,497	2,022
1,526	2,428	444	(840)	(592)	(261)
5,993	1,835	2,792	2,622	5,774	6,009
415	-	-	-	-	-
<u>260,285</u>	<u>256,144</u>	<u>243,238</u>	<u>256,098</u>	<u>251,788</u>	<u>238,895</u>
212	38	42	192	10	151
(415)	-	-	-	-	-
<u>(203)</u>	<u>38</u>	<u>42</u>	<u>192</u>	<u>10</u>	<u>151</u>
<u>260,082</u>	<u>256,182</u>	<u>243,280</u>	<u>256,290</u>	<u>251,798</u>	<u>239,046</u>
37,670	(21,159)	(20,621)	(5,616)	19,131	35,823
2,953	(5,871)	2,601	655	1,932	1,322
<u>\$ 40,623</u>	<u>\$ (27,030)</u>	<u>\$ (18,020)</u>	<u>\$ (4,961)</u>	<u>\$ 21,063</u>	<u>\$ 37,145</u>

TABLE 3
LUCAS COUNTY, OHIO

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	2024	2023	2022	2021
General Fund:				
Nonspendable.....	\$ 1,918	\$ 1,829	\$ 1,574	\$ 1,726
Restricted.....	7,489	7,337	7,154	7,401
Committed.....	6,856	6,677	6,384	6,034
Assigned.....	12,063	2,465	1,331	4,357
Unassigned.....	<u>59,676</u>	<u>54,459</u>	<u>48,505</u>	<u>61,883</u>
Total General Fund.....	88,002	72,767	64,948	81,401
All Other Governmental Funds:				
Nonspendable.....	2,478	2,618	2,472	1,987
Restricted.....	219,205	240,604	225,096	218,782
Committed.....	90,377	124,481	104,529	41,153
Unassigned (deficit).....	<u>(275)</u>	<u>(603)</u>	<u>(679)</u>	<u>(643)</u>
Total All Other Governmental Funds.....	311,785	367,100	331,418	261,279
Total Governmental Funds.....	\$ 399,787	\$ 439,867	\$ 396,366	\$ 342,680

Note:

¹ 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

	2020		2019		2018 ⁽¹⁾		2017		2016		2015
\$	1,298	\$	1,561	\$	2,155	\$	1,935	\$	1,526	\$	1,416
	7,327		295		294		276		266		276
	5,777		5,537		5,187		4,849		4,808		5,870
	1,452		1,248		2,656		2,984		8,385		1,634
	55,514		53,882		50,224		49,149		33,077		41,176
	<u>71,368</u>		<u>62,523</u>		<u>60,516</u>		<u>59,193</u>		<u>48,062</u>		<u>50,372</u>
	1,170		1,652		1,435		1,874		2,160		2,056
	196,219		171,663		142,355		119,426		102,994		89,990
	60,929		35,423		30,814		18,740		12,707		8,502
	(33)		(395)		(2,429)		(484)		(191)		(346)
	<u>258,285</u>		<u>208,343</u>		<u>172,175</u>		<u>139,556</u>		<u>117,670</u>		<u>100,202</u>
\$	<u>329,653</u>	\$	<u>270,866</u>	\$	<u>232,691</u>	\$	<u>198,749</u>	\$	<u>165,732</u>	\$	<u>150,574</u>

TABLE 4
LUCAS COUNTY, OHIO

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

	2024	2023	2022	2021
Revenues:				
Taxes.....	\$ 257,543	\$ 253,396	\$ 252,034	\$ 246,548
Charges for services.....	39,507	45,100	48,170	49,314
Licenses and permits.....	3,094	1,930	2,585	1,352
Fines, forfeitures, and settlements.....	3,797	2,430	1,401	1,147
Intergovernmental.....	205,726	239,513	254,679	179,533
Special assessments.....	4,059	3,863	3,416	3,490
Investment income.....	21,860	27,865	(13,922)	(2,107)
Rental income and other revenue.....	14,490	18,679	21,024	19,125
Total revenues.....	550,076	592,776	569,387	498,402
Expenditures:				
Current:				
General government:				
Legislative and executive.....	84,032	69,858	69,920	63,064
Judicial.....	72,801	70,168	63,925	60,675
Public safety.....	89,626	81,038	85,243	80,985
Public works.....	30,106	26,325	30,660	23,284
Health.....	105,969	98,146	81,767	83,965
Human services.....	133,990	148,558	162,659	111,077
Conservation and recreation.....	6,621	14,154	13,875	15,201
Capital outlay.....	81,472	26,277	2,927	36,574
Miscellaneous.....	3,975	2,788	39,585	1,650
Debt service:				
Principal retirement.....	6,375	5,757	4,226	5,155
Interest and fiscal charges.....	8,213	7,850	4,020	4,165
Bond issuance costs.....	-	-	429	-
Note issuance costs.....	89	88	119	287
Total expenditures.....	623,269	551,007	559,355	486,082
Excess (deficiency) of revenues over (under) expenditures.....	(73,193)	41,769	10,032	12,320
Other financing sources (uses):				
Issuance of loans.....	532	723	240	212
Bond issuance.....	-	-	41,580	-
Refunded bonds redeemed.....	-	-	-	-
SBITA transaction.....	931	-	-	-
Special assessment bonds issued.....	-	-	-	-
Premium on bonds issued.....	-	-	1,953	-
Premium on notes issued.....	-	-	-	-
Discount on bonds issued.....	-	-	(379)	-
Lease transaction.....	31,570	929	-	-
Transfers in.....	29,099	79,416	79,579	41,035
Transfers (out).....	(29,019)	(79,336)	(79,319)	(40,540)
Total other financing sources (uses).....	33,113	1,732	43,654	707
Net change in fund balances.....	\$ (40,080)	\$ 43,501	\$ 53,686	\$ 13,027
Debt service as a percentage of noncapital expenditures.....	2.8%	2.6%	1.6%	2.1%

	2020		2019		2018		2017		2016		2015
\$	226,324	\$	223,681	\$	222,505	\$	218,665	\$	220,767	\$	208,025
	44,667		37,996		37,151		36,129		35,527		36,615
	1,522		2,059		2,121		1,259		1,062		1,098
	2,271		1,267		1,236		1,160		1,089		1,069
	188,082		199,225		181,123		195,555		181,248		181,449
	3,564		3,537		3,482		3,622		3,722		3,761
	6,539		9,537		5,383		2,793		2,456		3,083
	13,656		13,994		9,386		9,198		13,749		12,194
	486,625		491,296		462,387		468,381		459,620		447,294
	57,084		56,307		55,224		54,112		65,890		55,381
	59,178		67,542		61,590		60,559		58,159		55,859
	84,599		82,034		82,942		82,842		81,292		78,966
	22,522		21,593		18,036		16,884		18,963		19,382
	74,732		95,926		100,911		98,281		102,247		96,382
	105,856		99,062		96,408		95,240		89,913		88,737
	13,665		14,380		14,332		13,933		7,546		14,467
	18,030		14,186		6,768		6,366		10,327		5,377
	1,175		292		240		190		494		1
	4,721		4,311		3,920		4,015		5,369		5,635
	3,495		3,426		3,374		3,064		4,309		4,456
	256		145		214		396		425		114
	487		21		29		55		69		55
	445,800		459,225		443,988		435,937		445,003		424,812
	40,825		32,071		18,399		32,444		14,617		22,482
	567		378		143		457		16		300
	17,000		5,000		9,255		27,300		39,815		7,790
	-		-		-		(28,159)		(40,048)		(7,817)
	-		-		-		-		-		-
	-		250		-		-		-		-
	1,326		525		378		778		658		141
	329		-		-		179		251		-
	(60)		-		-		-		-		-
	-		-		-		138		23		39
	66,862		32,596		28,538		26,582		24,764		19,243
	(68,062)		(32,646)		(28,685)		(26,702)		(24,939)		(19,428)
	17,962		6,103		9,629		573		540		268
\$	58,787	\$	38,174	\$	28,028	\$	33,017	\$	15,157	\$	22,750

1.9%

1.8%

1.7%

1.7%

2.3%

2.5%

TABLE 5
LUCAS COUNTY, OHIO

*GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS
(Amounts in 000's)*

Year	General & Tangible Personal Property Tax	Sales Tax	Lodging Tax	Investment Income	Charges for Services	Fines, Forfeitures, & Settlements
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089
2017	108,825	103,169	6,671	2,793	36,129	1,160
2018	115,429	99,830	7,246	5,383	37,151	1,236
2019	112,308	103,272	8,101	9,537	37,996	1,267
2020	116,857	104,752	4,715	6,539	44,667	2,271
2021	119,470	120,271	6,807	(2,107)	49,314	1,352
2022	120,722	123,277	8,035	(13,922)	48,170	1,401
2023	122,226	123,363	7,807	27,865	45,100	2,430
2024	124,987	124,349	8,207	21,860	39,507	3,797

Licenses & Permits	Special Assessments	Intergovernmental Revenue	Other	Total
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620
1,259	3,622	195,555	9,198	468,381
2,121	3,482	181,123	9,386	462,387
2,059	3,537	199,225	13,994	491,296
1,522	3,564	188,082	13,656	486,625
1,147	3,490	179,533	19,125	498,402
2,585	3,416	254,679	21,024	569,387
1,930	3,863	239,513	18,679	592,776
3,094	4,059	205,726	14,490	550,076

TABLE 6
LUCAS COUNTY, OHIO

ASSESSED AND ACTUAL VALUE OF REAL PROPERTY
LAST TEN YEARS
(Amounts in 000's)

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37
2017/2018	5,034,294	1,867,742	23,961	6,925,997	17.37
2018/2019	5,503,637	1,909,791	30,127	7,443,555	17.37
2019/2020	5,527,264	1,951,501	31,950	7,510,715	17.52
2020/2021	5,572,538	2,011,624	32,415	7,616,577	17.52
2021/2022	6,442,628	2,083,510	31,066	8,557,204	17.42
2022/2023	6,491,876	2,073,407	33,257	8,598,540	17.42
2023/2024	6,526,077	2,049,733	36,517	8,612,327	17.42

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%
17.005977	17.272290	19,721,354	35.0%
17.027117	17.272742	19,788,563	35.0%
15.818182	17.107277	21,267,300	35.0%
15.990967	17.335643	21,459,186	35.0%
15.989643	17.401239	21,761,649	35.0%
14.084578	16.660712	24,449,154	35.0%
14.078721	16.613884	24,567,257	35.0%
14.082697	16.726095	24,606,649	35.0%

TABLE 7
LUCAS COUNTY, OHIO

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN YEARS
(Per \$1,000 of Assessed Valuation)

Taxable Year/Collection Year:	2023/2024	2022/2023	2021/2022	2020/2021
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.65	3.65	3.65
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.75	0.75	0.75	0.75
Science & Natural History	0.17	0.17	0.17	0.17
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.65	0.65	0.65	0.75
Total Lucas County Direct Tax Rate	17.42	17.42	17.42	17.52
<u>Other Countywide Taxes:</u>				
Metroparks	4.30	4.30	4.30	4.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	\$ 22.12	\$ 22.12	\$ 22.12	\$ 22.22
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ -	\$ -	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 3.70	\$ 3.70	\$ 3.70	\$ 3.70

1) Represents gross property tax rates, with totals determined by a combination of the County-wide rates and the applicable tax rates for the school district, township, and municipality in which property is located.

2) TARTA levy expired and switched to sales tax in 2023. TARTA is not levied in every County taxing district, but is levied in:

City of Maumee
Village of Ottawa Hills
City of Sylvania
City of Toledo
City of Waterville
Sylvania Township

3) The Toledo-Lucas County Public Library levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

Source: Lucas County Auditor

	2019/2020		2018/2019		2017/2018		2016/2017		2015/2016		2014/2015
\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00
	6.00		6.00		6.00		6.00		6.00		6.00
	3.65		3.65		3.65		3.65		3.25		3.25
	2.50		2.50		2.50		2.50		2.50		2.50
	0.75		0.60		0.60		0.60		0.60		0.60
	0.17		0.17		0.17		0.17		0.17		0.17
	0.70		0.70		0.70		0.70		0.70		0.70
	1.00		1.00		1.00		1.00		1.00		1.00
	0.75		0.75		0.75		0.75		0.85		0.85
	17.52		17.37		17.37		17.37		17.07		17.07
	2.30		2.30		2.30		2.30		2.30		2.30
	0.40		0.40		0.40		0.40		0.40		0.40
\$	20.22	\$	20.07	\$	20.07	\$	20.07	\$	19.77	\$	19.77
\$	2.50	\$	2.50	\$	2.50	\$	2.50	\$	2.50	\$	2.50
\$	3.70	\$	3.70	\$	3.70	\$	2.90	\$	2.90	\$	2.90

TABLE 7
LUCAS COUNTY, OHIO

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (Continued)
LAST TEN YEARS
(per \$1,000 of Assessed Value)

Taxable Year/Collection Year:	<u>2023/2024</u>	<u>2022/2023</u>	<u>2021/2022</u>	<u>2020/2021</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 71.35	\$ 71.60	\$ 72.00	\$ 72.77
Evergreen	40.02	43.60	42.35	42.20
Maumee	94.15	91.15	93.55	93.95
Oregon	68.45	68.45	68.95	69.10
Otsego	44.90	45.55	45.55	45.40
Ottawa Hills	146.05	147.05	146.63	146.63
Springfield	77.71	77.72	77.74	78.17
Swanton	56.70	57.55	59.70	59.93
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	86.20	86.30	86.50	87.20
Sylvania Area Joint Rec Dist ¹	1.65	1.65	1.70	1.78
Toledo	71.19	71.37	71.48	72.05
Washington	90.05	90.05	90.05	90.40
<u>Career Centers:</u>				
Four County	4.20	4.20	4.20	4.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.30	5.30	5.30	5.30
Jerusalem	12.50	12.50	12.50	12.50
Monclova	9.10	9.10	7.50	7.50
Providence	9.95	9.95	9.95	9.95
Richfield	8.80	11.00	11.20	11.30
Spencer	4.50	4.50	4.50	4.50
Springfield	15.40	15.40	11.20	11.20
Swanton	6.10	6.10	6.10	6.10
Sylvania	24.97	24.97	24.97	24.97
Outdoor Sylvania Community Parks ²	1.00	1.00	1.00	1.00
Washington	30.50	30.50	30.50	30.50
Waterville	16.35	16.35	16.35	16.35
<u>Municipalities:</u>				
Village of Berkey	7.00	7.00	4.00	4.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	9.30	3.70	3.70	3.70
City of Oregon	2.00	2.50	2.50	2.50
Village of Ottawa Hills	8.00	8.00	8.00	8.00
Village of Swanton	3.50	3.50	3.50	5.20
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	6.75	6.95	6.95	6.95
Village of Whitehouse	6.75	6.75	6.75	6.75

1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.

2) The Outdoor Sylvania Community Parks is levied in the same taxing districts as Sylvania Township.

3) The Swanton Public Library is levied in the same districts as the Swanton Public School System.

Source: Lucas County Auditor

	<u>2019/2020</u>		<u>2018/2019</u>		<u>2017/2018</u>		<u>2016/2017</u>		<u>2015/2016</u>		<u>2014/2015</u>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	72.77		72.66		73.77		73.78		71.30		71.30
	42.20		43.60		43.60		44.10		44.20		44.40
	93.95		93.95		88.65		88.65		88.65		88.75
	69.30		69.20		69.70		69.75		69.65		65.60
	46.00		46.35		46.20		46.20		47.00		46.85
	139.05		139.05		139.05		139.05		140.05		142.65
	78.48		77.66		78.55		80.32		80.53		74.75
	59.93		60.30		60.30		62.75		62.56		62.64
	1.50		1.50		1.50		1.50		1.50		1.50
	88.01		87.99		88.56		88.45		83.30		83.50
	1.78		2.00		2.11		2.11		2.10		2.10
	72.66		72.85		73.58		73.58		73.10		73.10
	90.40		83.50		83.50		83.50		83.50		83.50
	4.20		4.20		4.20		4.20		3.20		3.20
	3.20		3.20		3.20		3.20		3.20		3.20
	5.05		5.05		5.05		5.05		5.05		5.05
	11.00		11.00		10.75		10.75		10.75		9.75
	7.50		7.50		7.50		7.50		7.50		7.50
	9.95		6.95		6.95		6.95		6.95		6.95
	8.30		8.30		8.40		8.40		8.40		8.30
	4.50		4.50		4.50		4.50		8.00		8.00
	11.20		11.20		11.20		11.20		11.20		11.20
	6.10		6.10		6.10		6.10		6.10		6.10
	23.07		23.07		23.07		23.07		23.07		22.97
	1.00		1.00		1.00		0.20		0.70		0.70
	30.50		30.50		30.50		30.50		30.50		30.50
	13.10		14.60		14.60		14.60		14.60		14.60
	4.00		4.00		4.00		4.00		4.00		4.00
	7.00		7.00		7.00		7.00		7.00		7.00
	0.80		0.80		0.80		0.80		0.80		0.80
	3.70		3.70		3.70		3.70		3.70		3.70
	2.50		2.50		2.50		2.50		2.50		2.50
	8.00		8.00		8.00		8.00		8.00		8.00
	5.00		5.00		5.00		5.00		5.00		5.00
	5.10		5.10		5.10		5.10		5.10		5.10
	4.40		4.40		4.40		4.40		4.40		4.40
	3.70		3.70		3.70		3.70		3.50		3.50
	3.50		3.50		3.50		3.50		3.50		3.50

TABLE 8
LUCAS COUNTY, OHIO

*TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2024 AND DECEMBER 31, 2015
(Amounts in 000's)*

<u>Firm</u>	^a <u>2024 Assessed Real Estate Values</u>	<u>2024 Percent Assessed Value to Total 2024 Assessed Property Values</u>
GLP Capital LP	\$ 56,928	0.66%
General Motors LLC	16,746	0.19%
Triple Bar Toledo LLC	13,548	0.16%
Kroger Co	12,273	0.14%
Harvey Tolson/Tolson Investments/Harveyco	11,612	0.13%
Seagate Land Partners/One Seagate Partners	9,957	0.12%
Wal-Mart	9,596	0.11%
Meijer	9,477	0.11%
Ramco Spring Meadows/Ramco-Gershenson Properties	9,398	0.11%
IBC Inc	8,516	0.10%
Totals	\$ 158,051	1.83%

^a Does not include hospitals, governments, or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2023 property values, collected during 2024.

	<u>2015 Assessed Real Estate Values</u>	<u>2015 Percent Assessed Value to Total 2015 Assessed Property Values</u>
GLP Capital LP	\$ 56,561	0.83%
Star-West Franklin Park Mall	49,218	0.73%
Star-West Franklin Park Mall II	31,566	0.47%
Chrysler Group	29,257	0.43%
General Motors	16,675	0.25%
Kroger Co	16,261	0.24%
One Seagate Partners	14,000	0.21%
Tolson Investments/ Harvey Tolson	11,950	0.18%
The Andersons	11,036	0.16%
Walmart	10,070	0.15%
Totals	\$ 246,594	3.65%

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2024 AND DECEMBER 31, 2015
(Amounts in 000's)

Utility	2024 Assessed Public Utility Values	2024 Percent of Utilities Assessed Value to Total 2024 Assessed Value
Toledo Edison/First Energy	\$ 209,567	2.43%
American Transmission	166,593	1.93%
Columbia Gas of Ohio, Inc.	98,932	1.15%
Nexus Gas Transmission LLC	51,975	0.60%
Norfolk Southern Combined	21,829	0.25%
Totals	\$ 548,896	6.36%

Source: Lucas County Auditor

Utility	2015 Assessed Public Utility Values	2015 Percent of Utilities Assessed Value to Total 2015 Assessed Value
Toledo Edison/First Energy	\$ 175,666	2.59%
Columbia Gas of Ohio, Inc.	50,485	0.75%
American Transmission	32,758	0.48%
CSX Transportation	7,410	0.11%
ANR Pipeline	4,500	0.07%
Totals	\$ 270,819	4.00%

Source: Lucas County Auditor

TABLE 10
LUCAS COUNTY, OHIO

*PROPERTY TAX LEVIES AND COLLECTIONS ¹ - REAL AND PUBLIC UTILITY
LAST TEN YEARS
(Amounts in 000's)*

Tax Levy Year	Collection Year	Current Tax Levied	Adjustments	Total Adjusted Levy	Collected During Levy Year
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477
2016	2017	123,626	12,379	136,005	121,747
2017	2018	124,523	13,470	137,993	123,607
2018	2019	126,656	14,225	140,881	125,220
2019	2020	130,657	16,580	147,237	129,720
2020	2021	133,297	19,998	153,295	129,717
2021	2022	134,791	21,547	156,338	132,126
2022	2023	135,783	24,886	160,669	134,307
2023	2024	136,315	24,325	160,640	134,767

1) Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government which include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System.

Source: Lucas County Auditor

Percent Collected During Levy Year	Subsequent Period Collections	Total Tax Collected	Percent Collected of Adjusted Levy
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%
89.52%	5,752	127,499	93.75%
89.57%	4,353	127,960	92.73%
88.88%	3,792	129,012	91.58%
88.10%	3,375	133,095	90.40%
84.62%	3,015	132,732	86.59%
84.51%	4,945	137,071	87.68%
83.59%	4,462	138,769	86.37%
83.89%	6,228	140,995	87.77%

TABLE 11
LUCAS COUNTY, OHIO

*SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS
(Amounts in 000's)*

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	Delinquent Assessments Collected ¹	Delinquent Assessments Collected as a Percent of Assessment Levies
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%
2016	2017	4,451	4,158	93.42%	241	5.41%
2017	2018	4,364	3,967	90.90%	253	5.80%
2018	2019	4,780	4,518	94.52%	219	4.58%
2019	2020	4,953	4,715	95.19%	154	3.11%
2020	2021	4,979	4,698	94.36%	223	4.48%
2021	2022	5,443	5,133	94.30%	264	4.85%
2022	2023	5,690	5,393	94.78%	284	4.99%
2023	2024	6,190	5,438	87.85%	283	4.57%

1) Penalties and interest are considered part of the tax obligation by Ohio law, and thus are included in delinquent assessments collected.

Source: Lucas County Auditor

Total Assessments Collected	Total Collections as a Percent of Current Assessments Levies	Accumulated Delinquencies
4,661	100.34%	632
4,600	100.02%	730
4,399	98.83%	866
4,220	96.70%	897
4,737	99.10%	1,007
4,869	98.30%	1,054
4,921	98.84%	1,196
5,397	99.15%	1,339
5,677	99.77%	1,313
5,721	92.42%	1,915

TABLE 12
LUCAS COUNTY, OHIO

*RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Amounts in 000's)*

	2024	2023	2022⁵	2021⁴
Governmental Activities:				
General obligation bonds	\$ 123,460	\$ 126,985	\$ 130,830	\$ 92,220
Unamortized bond premiums	4,465	4,753	5,045	3,331
Unamortized bond discounts	(400)	(415)	(431)	(57)
Special assessment bonds with governmental commitment	2,075	2,747	3,458	4,220
Revenue bonds	549	563	577	590
OPWC loans	2,603	2,373	1,884	1,845
Lease payable ³	33,497	2,985	2,460	2,740
SBITA payable	1,739	1,437	1,987	-
Subtotal	<u>167,988</u>	<u>141,428</u>	<u>145,810</u>	<u>104,889</u>
Business-type Activities:				
OWDA loans	18,484	20,329	22,112	23,828
OPWC loans	5,694	6,125	4,873	5,030
Financed purchase note payable ³	-	-	97	191
Lease payable ³	62	117	151	218
Subtotal	<u>24,240</u>	<u>26,571</u>	<u>27,233</u>	<u>29,267</u>
Total	<u>\$ 192,228</u>	<u>\$ 167,999</u>	<u>\$ 173,043</u>	<u>\$ 134,156</u>

Percentage of personal income ¹	N/A	0.69%	0.75%	0.57%
Amount per capita (not thousands) ²	\$ 450.93	\$ 395.70	\$ 401.82	\$ 306.56

¹⁾ **Source:** Income Data from Bureau of Economic Analysis.

²⁾ **Source:** Population Data provided from U.S. Census Bureau.

³⁾ Capital leases were reclassified as lease payable or financed purchase note payable in accordance with GASB Statement No. 87

⁴⁾ Amounts were restated for the implementation of GASB Statement No. 87

⁵⁾ Amounts were restated for the implementation of GASB Statement No. 96

	2020		2019		2018		2017		2016		2015
\$	96,365	\$	83,060	\$	81,220	\$	74,610	\$	75,575	\$	74,665
	3,579		2,316		2,098		1,864		1,184		572
	(63)		(6)		(9)		(12)		(15)		(18)
	5,055		5,988		6,664		7,732		8,848		10,157
	603		615		627		638		649		2,424
	1,795		1,308		1,074		1,058		716		796
	-		-		70		140		78		88
	-		-		-		-		-		-
	107,334		93,281		91,744		86,030		87,035		88,684
	25,344		27,097		22,893		15,558		15,452		15,274
	5,204		4,776		3,282		2,304		2,524		2,752
	-		-		-		-		-		-
	283		377		-		87		260		428
	30,831		32,250		26,175		17,949		18,236		18,454
	<u>\$ 138,165</u>		<u>\$ 125,531</u>		<u>\$ 117,919</u>		<u>\$ 103,979</u>		<u>\$ 105,271</u>		<u>\$ 107,138</u>
	0.63%		0.61%		0.59%		0.54%		0.56%		0.59%
\$	322.55	\$	293.06	\$	273.67	\$	241.31	\$	243.41	\$	247.04

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2024
(Amounts in 000's)

	General Obligation (GO) Debt ¹ Outstanding	Percent Applicable to County ⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 167,988	100.0%	\$ 167,988
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	72,360	100.0%	72,360
School Districts ⁴ wholly located in Lucas County	203,088	100.0%	203,088
Anthony Wayne	43,444	95.9%	41,671
Evergreen	225	25.5%	57
Four County Career Center	1,510	2.0%	29
Otsego	7,575	12.9%	979
Sylvania Area Joint Rec District	2,775	100.0%	2,775
Total Overlapping Debt	<u>330,977</u>		<u>320,959</u>
<i>Total direct and overlapping debt</i>	<u>\$ 498,965</u>		<u>\$ 488,947</u>

¹⁾ Includes General Obligation (GO) debt exempted from statutory debt limitations but nevertheless included in this table as outstanding GO debt of the County and other local subdivisions, and excludes defeased obligation of \$5,000 in SS#84.

²⁾ Municipalities wholly located within Lucas County are: Berkey, Harbor View, Holland, Maumee, Oregon, Ottawa Hills, Sylvania, Toledo, Waterville, and Whitehouse.

³⁾ Townships wholly located within Lucas County are: Harding, Jerusalem, Monclova, Providence, Richfield, Spencer, Springfield, Swanton, Sylvania, Washington, and Waterville.

⁴⁾ School districts wholly located within the legal boundaries of Lucas County are Maumee (CSD), Oregon (CSD), Ottawa Hills (LSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD), and Washington (LSD).

⁵⁾ Percent based on most current assessed value within the County in effect as of December 31st.

Source: Ohio Municipal Advisory Council (Debt), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

TABLE 14
LUCAS COUNTY, OHIO

Pledged Revenue - Last Ten Years
(Amounts in 000's)

2006 Sanitary Sewer Bond 772¹

Year	Special Assessments Collected	Debt Service			Coverage
		Principal	Interest		
2015	40	10	30		1.00
2016	39	10	30		0.98
2017	39	11	29		0.98
2018	38	11	29		0.95
2019	36	12	28		0.90
2020	38	12	28		0.95
2021	41	13	27		1.03
2022	43	13	27		1.08
2023	42	14	26		1.05
2024	39	14	25		1.00

¹ Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in Note 10 of the Basic Financial Statements.

TABLE 15
LUCAS COUNTY, OHIO

Legal Debt Margin Information
Last Ten Years
(Amounts in 000's)

	2024	2023	2022	2021	2020
Debt Limit	\$ 289,781	\$ 227,464	\$ 226,933	\$ 225,085	\$ 201,222
Total net debt applicable to limit	25,685	28,097	33,686	27,930	23,023
Legal Debt Margin	<u><u>\$ 264,096</u></u>	<u><u>\$ 199,367</u></u>	<u><u>\$ 193,247</u></u>	<u><u>\$ 197,155</u></u>	<u><u>\$ 178,199</u></u>
Total net debt applicable to the limit as a percentage of debt limit	8.86%	12.35%	14.84%	12.41%	11.44%

Legal Debt Margin Calculation for 2024

Direct legal debt limitation ¹ :					
3% of the first \$100,000 assessed valuation					\$ 3,000
1.5% on excess of the \$100,000-not in excess of \$300,000					3,000
2.5% on the amount in excess of \$300,000 ⁴					283,781
					<u>289,781</u>
Total direct legal debt limitation					
Total of all county debt outstanding ²				\$ 132,940	
Less: ³					
Special assessment bonds		\$ 2,075			
Less: nonexempt special assessment debt		(135)			
Exempt general obligation debt:					
2022 Capital facility improvement notes		41,530			
2018 Capital facilities improvement bonds		5,005			
2017 Convention center and arena improvement refunding bonds		7,025			
2017 Arena improvement refunding bonds		13,555			
2016 Tax exempt arena and convention center refunding bonds		<u>38,200</u>			
Total exempt debt				<u>(107,255)</u>	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation					<u>25,685</u>
Direct legal debt margin				<u>\$ 264,096</u>	
Unvoted debt limitation (subject to 1% of County assessed valuation)		\$ 116,512			
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(25,685)</u>			
Total unvoted legal debt margin				<u>\$ 90,827</u>	

1) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in the debt service fund.

2) Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to Note 9 - Notes Payable; and to Note 10 - Long-term Debt and Other Obligations in the Notes to the Basic Financial Statements.

3) Excluded by state statute: special assessment bonds (excluding nonexempt portion), correctional facility, convention center & arena bonds and notes.

4) Uses values for 2024/2025 collection year, as they are in effect by December 31, 2024.

2019	2018	2017	2016	2015
\$ 197,576	\$ 183,836	\$ 180,495	\$ 179,344	\$ 177,397
11,598	5,314	11,373	11,038	6,829
<u>\$ 185,978</u>	<u>\$ 178,522</u>	<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>

5.87%	2.89%	6.30%	6.15%	3.85%
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TABLE 16
LUCAS COUNTY, OHIO

*RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
(Amounts in 000's)*

Year	Total Population (i,ii)	Personal Income (iii)	Per Capita Income (iii)	Total Assessed Value (iv)	Gross General Bonded Debt	Less Debt Service Fund Balance
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	19,356,004	44,921	7,279,790	76,462	1,837
2018	430,887	19,900,137	46,290	7,413,428	83,309	1,823
2019	428,348	20,507,085	47,875	7,963,023	85,370	2,726
2020	428,348	21,853,130	51,024	8,108,886	99,881	6,970
2021	429,191	23,221,254	54,105	9,063,381	95,494	7,715
2022	426,643	22,794,670	53,428	9,137,312	134,444	12,497
2023	425,484	24,257,701	57,102	9,158,559	131,687	15,392
2024	426,291	NA	NA	11,651,237	127,525	17,771

(i): Not in thousands

(ii): **Source:** U.S. Census Bureau

(iii): **Source:** Bureau of Economic Analysis.

(iv): Total assessed value includes public utility personal property in addition to total real property.

Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Year
73,861	1.032%	170.31	2015
75,884	1.050%	175.46	2016
74,625	1.025%	173.19	2017
81,486	1.099%	189.11	2018
82,644	1.038%	192.94	2019
92,911	1.146%	216.91	2020
87,779	0.969%	204.52	2021
121,947	1.335%	285.83	2022
116,295	1.270%	273.32	2023
109,754	0.942%	257.46	2024

TABLE 17
LUCAS COUNTY, OHIO

*RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN YEARS
(Amounts in 000's)*

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	Total General Governmental Expenditures ¹	Ration of Total Debt Service to General Governmental Expenditures
2015	10,160	3,551	13,711	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%
2018	2,645	3,956	6,601	443,988	1.49%
2019	3,160	3,710	6,870	459,225	1.50%
2020	3,695	3,752	7,447	460,980	1.62%
2021	4,145	3,358	7,503	486,082	1.54%
2022	2,970	3,200	6,170	559,355	1.10%
2023	3,845	5,561	9,406	551,301	1.71%
2024	3,525	5,170	8,695	623,269	1.40%

¹⁾ Refer to: "Table 4 - Changes in Fund Balances Government Funds".

TABLE 18
LUCAS COUNTY, OHIO

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2024

POPULATION DENSITY

Census Year	*Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2
2020	341.0	431,279	1,264.7

Source: Bureau of Census-United States Department of Commerce

*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%
2017	201,000	12,400	5.8%	5.0%	4.4%
2018	198,800	10,900	5.2%	4.5%	3.9%
2019	200,200	9,900	4.7%	4.1%	3.7%
2020	189,900	21,700	10.3%	5.2%	6.5%
2021	192,200	12,800	6.2%	5.1%	5.3%
2022	193,800	9,000	4.4%	4.0%	3.6%
2023	196,800	8,600	4.2%	3.5%	3.6%
2024	194,300	12,300	6.0%	4.3%	4.0%

2024 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	191,400	12,200	6.0%	4.4%	4.1%
February	193,900	10,700	5.2%	4.5%	4.2%
March	195,100	10,400	5.1%	4.4%	3.9%
April	195,000	9,800	4.8%	3.9%	3.5%
May	194,800	10,200	5.0%	4.1%	3.7%
June	194,800	11,400	5.5%	4.7%	4.3%
July	193,300	15,300	7.3%	4.7%	4.5%
August	193,700	12,100	5.9%	4.3%	4.4%
September	194,500	10,900	5.3%	4.1%	3.9%
October	195,500	17,200	8.1%	3.9%	3.9%
November	195,200	15,800	7.5%	4.2%	4.0%
December	194,400	12,000	5.8%	4.2%	3.8%

Sources: Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

TABLE 19
LUCAS COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

<u>Top 2024 Private & Public Employers</u>			Percentage of Total Employment
Employer	Number of Employees	Primary Type of Product/Service	
Promedica Health Systems	8,331	Health Care	4.29%
University of Toledo	6,248	Education (advanced)/Health Care	3.22%
Stellantis - Toledo North Plant; Toledo South Plant	5,564	Automotive Manufacturing	2.86%
Mercy Health Partners	5,300	Health Care	2.73%
Toledo Public Schools	3,920	Education (primary-secondary)	2.02%
Lucas County ¹	3,202	Government	1.65%
City of Toledo	2,791	Government	1.44%
Kroger	2,300	Retail/Grocery	1.18%
Libbey Glass	1,800	Glass Manufacturing	0.93%
Wal-Mart	1,700	Retail/Grocery	0.87%
Meijer, Inc.	1,600	Retail/Grocery	0.82%
United Parcel Service	1,600	Delivery and Supply Chain Management	0.82%
State of Ohio	1,568	Government	0.81%
General Motors-Toledo Propulsion Systems	1,520	Automotive Manufacturing Insulation, Roofing, and Composite	0.78%
Owens Corning	1,200	Manufacturing	0.62%
Top fifteen total employed	48,644	Percent of total county employment	25.04%
Total County Employment	194,300		
Percent of total county employment	25.04%		

<u>Top 2015 Private & Public Employers</u>			Percentage of Total Employment
Employer	Number of Employees	Primary Type of Product/Service	
Promedica Health Systems	11,960	Health Care	6.04%
University of Toledo	8,535	Education (advanced)	4.31%
Mercy Health Partners	6,990	Health Care	3.53%
Chrysler Holdings - Toledo North Assembly, Toledo South Wrangler Plant	4,846	Automotive Manufacturing	2.45%
Lucas County	3,454	Government	1.74%
Toledo Public Schools	3,352	Education (primary-secondary)	1.69%
General Motors-Powertrain	3,092	Automotive Manufacturing	1.56%
City of Toledo	2,707	Government	1.37%
Kroger	2,515	Retail Grocery	1.27%
Wal-Mart	2,098	Retail Grocery	1.06%
The Andersons, Inc.	1,690	Grain Storage/Process/Retail	0.85%
United Parcel Service	1,597	Mail Services	0.81%
Meijer, Inc.	1,525	Retail/Grocery	0.77%
State of Ohio	1,515	Government Insulation, Roofing, and Composite	0.77%
Owens Corning	1,200	Manufacturing	0.61%
Top fifteen total employed	57,076	Percent of total county employment	28.83%
Total County Employment	198,000		
Percent of total county employment	28.83%		

Sources: ReferenceUSA database (Toledo Public Library), Ohio Labor Market Information website, and contact with Employer.

¹ From the records of the Lucas County Auditor, including organizations for which Lucas County is the common paymaster.

TABLE 20
LUCAS COUNTY, OHIO

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Auditor ¹	90	86	91	92	90	102	100	110	112	114
Board of Elections	32	47	66	42	47	52	65	33	34	38
Building Regulation	12	12	12	11	10	11	11	10	9	10
Clerk of Courts	70	69	69	66	66	69	71	72	70	71
Commissioners ²	116	113	103	99	90	95	102	95	93	86
Facilities	74	74	71	71	47	49	45	45	40	38
Recorder	14	14	14	12	11	12	12	14	13	13
Treasurer	19	24	23	21	20	21	25	24	25	25
Judicial										
Common Pleas Court ³	310	304	303	302	307	330	344	310	310	307
Domestic Relations Court	45	46	46	43	38	42	44	41	42	41
Juvenile Court	190	183	175	173	175	207	213	211	216	207
Law Library	3	2	3	3	3	4	4	4	3	3
Probate Court	37	37	37	38	35	33	34	36	35	33
Prosecutors Office	105	96	92	91	89	97	100	98	100	102
Public Safety										
Coroner	30	26	26	26	23	24	22	21	22	20
Emergency Management Agency	4	5	5	5	4	5	5	6	6	6
Emergency Medical Services	4	17	21	20	35	38	37	36	37	38
Emergency Telephone	0	0	0	0	8	8	9	9	8	9
Sheriff	421	431	443	448	482	488	510	502	523	509
Human Services										
Child Support Enforcement	95	95	94	87	89	88	90	93	94	92
Children Services	369	368	362	370	353	372	358	350	338	342
Jobs and Family Services	307	300	284	294	307	312	312	321	322	320
Veterans Service Commission	19	18	18	18	18	18	17	18	18	17
Health										
Developmental Disabilities	300	294	285	288	275	274	296	339	449	509
Dog Warden	32	34	29	29	26	26	24	25	22	24
Mental Health & Recovery	21	22	16	18	19	19	18	18	17	18
Public Works										
Engineer/Road Maintenance	26	74	71	68	68	75	71	66	67	66
Sanitary Engineer	41	41	44	44	43	39	41	42	41	41
Solid Waste	11	11	10	9	10	9	10	10	10	10
Vehicle Maintenance	0	0	0	0	2	2	3	3	3	3
Water & Sewer Operations	21	23	20	23	23	22	22	21	21	19
Totals	2,818	2,866	2,833	2,811	2,813	2,943	3,015	2,983	3,100	3,131

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

*OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS*

Operating Indicators and Capital Asset Statistics

Function/Program	2024	2023	2022	2021
General government:				
<u>Auditor</u>				
Real Estate Transfers	13,633	13,658	10,696	11,648
Parcels on File	204,506	205,774	206,176	205,170
Dog licenses sold	37,917	40,260	42,344	43,287
Weights & Measures - Number of Inspections	973	843	772	784
Weights & Measures - Devices Tested	6,878	6,529	6,478	6,263
Weights & Measures - Locations Visited	550	491	492	487
<u>Commissioners</u>				
Resolutions presented	970	1,135	1,103	1,086
<u>Purchasing</u>				
Bid contracts awarded	27	21	25	19
Purchase orders issued	23,917	26,034	32,440	38,831
<u>Recorder</u>				
Deeds recorded	16,395	16,377	20,530	20,918
Mortgages recorded	10,838	10,205	14,659	19,545
<u>Treasurer</u>				
Net portfolio earnings	\$ 18,227,175	\$ 15,764,754	\$ 4,534,591	\$ 2,598,128
<u>Board of Elections</u>				
Registered voters	304,935	297,160	294,080	294,475
Voters last general election	193,872	120,876	134,534	69,380
Percentage of registered voters that voted	63.58%	40.68%	45.75%	23.56%
<u>Risk Management</u>				
Workers comp claims	139	120	122	104
<u>Clerk of Courts</u>				
Titles processed	266,574	277,864	298,951	333,412
<u>Judicial</u>				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	598	569	560	514
Cases filed - Lucas County	299	307	308	265
<u>Common Pleas Court</u>				
Civil cases filed	4,260	4,053	3,750	2,891
Criminal cases filed	1,468	1,509	2,140	2,090
<u>Domestic Relations Court</u>				
Cases filed	1,058	1,193	1,184	1,300
<u>Juvenile Court</u>				
Cases filed	8,909	8,573	9,192	10,246
<u>Probate Court</u>				
Cases filed	6,485	6,483	6,582	6,731

2020	2019	2018	2017	2016	2015
10,255	10,326	10,383	9,981	9,106	8,422
205,563	205,450	205,620	205,940	205,565	206,969
47,994	51,643	53,205	54,211	54,705	58,142
600	741	798	754	1,022	842
6,240	7,760	7,673	5,611	8,242	6,338
460	487	487	490	509	511
1,011	1,168	1,128	1,114	1,067	1,066
14	26	23	29	26	21
27,170	6,620	3,965	4,266	6,485	6,181
18,014	20,722	21,172	21,606	20,642	18,735
18,402	14,576	15,445	13,962	13,869	12,435
\$ 6,278,775	\$ 6,063,408	\$ 5,032,481	\$ 3,638,406	\$ 2,235,507	\$ 1,771,601
295,297	287,509	307,230	301,806	300,997	287,382
201,938	56,389	154,622	91,264	200,973	114,294
68.38%	19.61%	50.33%	30.24%	66.77%	39.77%
133	103	122	149	151	173
302,040	331,848	339,858	344,978	361,775	370,668
441	642	568	591	615	621
211	304	270	318	321	328
2,833	4,209	3,973	4,543	4,976	4,780
1,712	1,859	1,950	2,020	2,215	2,128
1,203	1,318	1,457	1,478	1,635	1,559
9,520	11,444	11,743	12,045	9,179	8,978
6,174	6,537	6,740	7,258	7,525	7,575

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (Continued)
LAST TEN YEARS

	2024	2023	2022	2021
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	336	349	366	362
Prisoners booked	13,369	12,662	11,981	11,432
Incidents reported ¹	N/A	N/A	N/A	384,545
Civil papers served	12,605	14,018	13,467	12,796
<u>Emergency Services</u>				
911 calls received ¹	N/A	N/A	N/A	365,241
EMS calls for service ²	50,688	82,717	80,565	81,264
<u>Animal Care & Control</u>				
Service requests	7,111	6,724	6,440	4,698
Dogs adopted	1,070	1,036	1,042	989
Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	2,545	2,890	2,597	2,326
<u>Job and Family Services</u>				
Clients-food stamps	93,176	91,251	77,622	90,923
Clients-Medicaid	139,593	150,645	157,922	160,333
<u>Children Services</u>				
Children placed in adoptive homes	75	78	83	81
Child welfare investigations	4,453	4,234	4,004	4,857
Children in foster home care	427	479	435	407
Children served in paid placement	467	509	467	442
<u>Child Support Enforcement Agency</u>				
Active support orders	36,520	47,839	50,262	53,119
Percentage of collected support orders	68.06%	67.31%	66.42%	66.07%
Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,524	2,290	2,300	2,256
Children served county wide	2,235	2,173	2,140	1,886
Public Works				
<u>Engineer</u>				
Miles of road resurfaced	17	17	17	17
Culverts built or replaced	0	0	1	0
County bridges repaired or replaced	3	4	0	4
<u>Water and Sewer Operations</u>				
Permits/taps	560	527	313	566
Emergency/maintained responses	388	357	403	535
Million of gallons per day - average daily flow	16.4	16.3	15.9	16.9

¹⁾ Beginning in 2021, these amounts are tracked by the Lucas County 911 Regional Council of Governments

²⁾ As of August 5, 2024, EMS calls go to the jurisdiction's fire department

Sources: The respective County agency or department

2020	2019	2018	2017	2016	2015
343	388	401	430	448	394
11,640	15,849	16,453	15,485	16,464	17,535
39,298	36,210	37,702	43,395	34,491	36,831
11,262	15,761	15,779	17,543	18,181	16,946
373,847	381,186	388,583	402,783	417,729	434,324
74,301	75,997	76,123	74,855	73,991	65,681
3,945	7,728	5,894	5,568	5,885	6,470
844	1,184	1,122	1,034	899	766
2,657	4,823	4,842	6,124	6,645	5,508
100,913	90,930	80,745	105,829	112,173	92,013
148,674	131,220	137,132	146,398	117,630	136,738
77	84	98	88	117	58
4,642	5,132	4,558	4,830	4,564	4,517
405	439	436	475	428	400
432	467	465	500	466	426
53,322	54,804	56,411	57,991	59,678	60,811
68.40%	68.18%	66.90%	66.12%	66.76%	67.01%
2,320	2,279	2,087	2,128	2,079	2,019
1,914	2,054	2,105	1,968	2,366	2,204
19	22	18	19	14	11
0	1	0	0	2	3
0	3	3	2	2	2
505	548	578	493	573	534
349	335	321	489	434	474
14.9	17.3	15.1	14.9	15.4	16.3

TABLE 22
LUCAS COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

Function	2024	2023	2022	2021
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	16	16	15	15
Motor vehicles	27	23	18	17
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	6	5	4	3
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	93	83	59	60
<u>Public works</u>				
Bridges	161	161	161	165
Miles of roads	253	269	269	267
Vehicles	42	19	17	22
<u>Health and human services</u>				
Buildings	5	5	5	5
Motor vehicles	15	15	10	12
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	455	452	452	448
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	5	5	5	5
<u>Sewer system</u>				
Miles of sewer lines	301	299	298	294
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	40	51	41	39
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	3	3	1	3

Source: Respective County agency or department

	2020	2019	2018	2017	2016	2015
15	14	14	14	14	13	14
13	11	37	45	43	35	
8	8	8	8	8	8	8
3	3	18	16	15	15	
1	1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496	194,496
52	44	119	121	115	112	
165	168	162	162	162	162	162
270	287	303	303	303	303	303
29	38	52	50	52	54	
5	5	6	6	6	6	6
15	16	46	48	60	77	
9	9	9	9	9	9	9
3	3	3	3	3	3	3
446	443	440	437	435	351	
3	3	3	3	3	3	
1	1	1	1	1	1	1
4	4	7	8	9	9	
293	291	288	286	284	245	
1	1	1	1	1	1	1
28	29	38	44	40	40	
1	1	1	1	1	1	1
3	3	7	5	2	3	



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