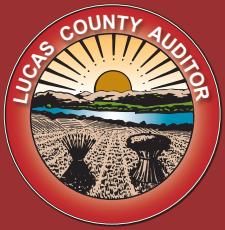


Lucas County, Ohio

2021 Annual Comprehensive Financial Report



Issued by Anita Lopez, Lucas County Auditor
For the Year Ended December 31, 2021

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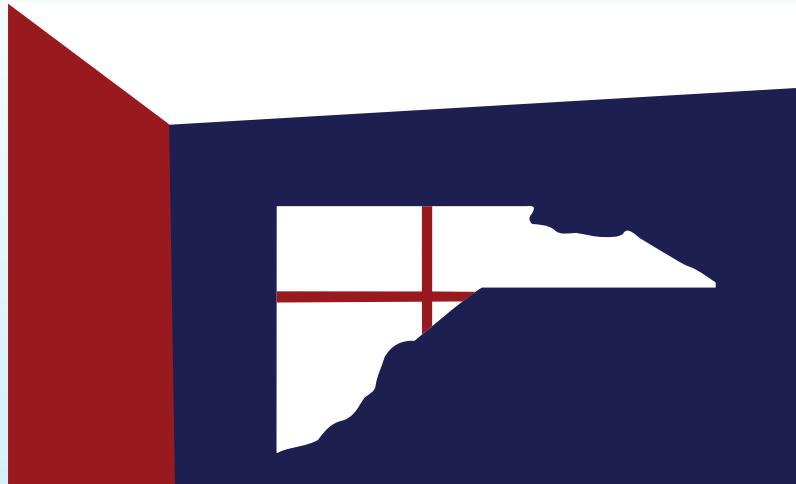
Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2021



Anita Lopez, Esq.
Lucas County Auditor

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Annual Comprehensive Financial Report Team



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LUCAS COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

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The XJ001, a Jeep Corporation concept car from approximately 1965, was created for the New York International Automobile Show. The idea car was 4-wheel drive, four speed transmission, a modified CJ-5 chassis, and a full fiber glass body. Photo courtesy of the Lucas County Libraries Archives.

Introductory Section



A Kaiser-Jeep prototype from approximately 1964 that was meant to be shipped overseas in parts and easily reassembled, but never went to market. Jeep employees called it the Flintstone Mobile. Photo courtesy of the Lucas County Libraries Archives.



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May 27, 2022

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, 2021.

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

Located on the western coast of Lake Erie, Lucas County is strategically situated in the important trade area comprised of 16 counties in Northwest Ohio and Southeast Michigan and is populated with nearly 1.5 million people. Lucas County is in the Toledo Metropolitan Statistical Area (MSA) and is 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 nearby, putting Lucas County within access of more than 93 million people.

Though the county's economy has been historically associated with the glass and automotive industries, it has become increasingly diversified, especially in the solar and alternative energy sectors, transportation and logistics, and medical services. Lucas County is home to the global corporate headquarters of Owens Corning, a Fortune 500 company specializing in building products; Dana, Inc.; Libbey LLC, and ProMedica, a healthcare system that operates in 30 states. Owens-Illinois, a leading glass productions manufacturer, is located within metro Toledo. In addition, Fiat Chrysler Automobiles (FCA) 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 once again 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. Even in the middle of the COVID-19 pandemic, the Toledo MSA attracted over \$1.5 billion in capital investment for projects leading to the creation and retention of over 5,000 jobs. This accomplishment contributed to the remarkable ranking of the State of Ohio, which placed second for capital investment in the nation and second for the number of new projects in 2021.

The success of any local economy relies on regional cooperation that transcends county and governmental borders to reveal particular regional competitive advantages. To enhance our global competitiveness, Lucas County joined the adjoining Wood and Ottawa counties in 2020 to update to the Comprehensive Economic Development Strategy (CEDS) for our region initially passed in 2014. The Toledo Region CEDS provides our community with an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes. Significant strides toward achievement of the objectives were included in the CEDS. Convened by the Bowling Green State University Center for Regional Development, the new CEDS was adopted in 2021.

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, and play. This private-public partnership complements the nearby Huntington Center and Fifth Third Field, which together attract an estimated one million visitors to downtown annually. To bolster tourism and convention travel to the region, Lucas County redeveloped the SeaGate Convention Centre, which was rebranded in 2022 as the Glass City Center. The county also collaborated to renovate the former Park Inn Hotel, which will open as the Hilton Garden Inn and Homewood Suites, a double-brand, 309-room hotel adjacent to the convention center in spring 2022. These investments will support the flourishing regional tourism industry, which accounts for more than \$2 billion annually in spending for the local economy.

These assets further enhance the ability of other Lucas County destinations such as the Toledo Zoo and Aquarium and the Toledo Museum of Art to draw more visitors to the community for leisure and hospitality, an industry that contributes over \$2 billion annually to the Lucas County economy. In 2020, the Imagination Station, a science center oriented to the community's youth, completed a major expansion. This upgrade, an \$11 million investment, features a new 300-seat, 8,200-square-foot IMAX.

The international success 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 2017. After a hiatus in 2020, the festival returned in 2021, bringing more than 65,000 visitors from 37 states, the District of Columbia, Canada, and Mexico, and delivering an estimated \$5.1 million in economic activity.

In addition to increasing entertainment options, Toledo's Central Business District has seen a tremendous boon in investment. In 2017, ProMedica completed the \$45 million first phase of its new downtown headquarters, renovating the historic Steam Plant on the Maumee River and bringing an additional 700 employees to work in the downtown. In 2018, ProMedica acquired HCR ManorCare, a leading provider of skilled nursing and home health care, and absorbed hundreds of employees into its downtown footprint. In 2021, the City of Toledo completed the redesign of Summit Street to create a pedestrian-friendly corridor with wider landscaped medians, calmer 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.

Interest in downtown attractions and a growing number of employers and businesses has led to a surge in the demand for market-rate housing and commercial space in the downtown area. Two historic early 20th century warehouses have been converted into market-rate apartments and the 28-story Tower on the Maumee – the former Owens Corning headquarters – has been refurbished into 105 residential apartments and the headquarters of Directions Credit Union, a long-time regional financial institution with 18 branches in northwest Ohio and southeast Michigan. The street-level space beneath the four-story parking garage of the Tower on the Maumee has redeveloped into a mixed use of retail and dining space that includes the successful Toledo-born Asian-fusion style restaurant, Balance Pan-Asian Grille and its state-of-the-art aquaponics farm, a fitness facility, and credit union branch. Opened in 2019, Balance Farms' 8,100-square-foot aquaponics farm furnishes the restaurant chain's five locations with fresh vegetables and sells surplus quantities to area grocery stores.

These investments have 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 refurbishing of this 125-year-old, one-block structure began leasing in 2021. Also in downtown Toledo, ProMedica is partnering with Bitwise Industries, a California-based technology company, to redevelop the long dormant Jefferson Center into the headquarters for Bitwise Toledo. The Jefferson Center building, which was Toledo's central post office and placed on the National Register of Historic Places in 1972, will become an innovation center and technology hub. The addition of Bitwise will not only introduce a technology-based business to the commercial landscape in our community, but it will create over 300 new jobs and provide workforce development opportunities for residents where they can acquire new skills in a high-demand industry.

The appeal of downtown living has spurred new development across the Maumee River on the city's east side as well. 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 first phase of the newly opened Glass City Metropark, which includes an event center for public use. Phase 2 of the project will include an ice skating ribbon, adventure play areas designed to engage children creatively, and a campground.

The healthcare sector continues to be strong in Lucas County. In addition to the considerable investments made by ProMedica in downtown Toledo, the healthcare system completed construction in 2019 of the \$355 million expansion at its flagship Toledo Hospital, opening the new 13-story Generations Tower, adding 310 patient rooms and a new intensive care unit in the Russell J. Ebeid Children's Hospital. For the third consecutive year, the ProMedica Toledo Hospital was recognized in 2022 as one of America's Best 50 hospitals by Healthgrades, a leading industry online resource. The 2018 ProMedica acquisition of home health care provider HCR ManorCare expanded ProMedica's reach into 30 states. Additionally, Mercy Health continued to invest in Lucas County by opening a new \$34 million, 29,000-square-foot emergency room at St. Vincent Mercy Medical Center in 2018.

Automotive manufacturing remains a steadfast industry in Lucas County. Fiat Chrysler Automobiles (FCA) expanded production of the next generation Jeep Wrangler model in 2017 to substantial fanfare. Consistent robust demand for the sports-utility vehicle spurred the addition of a diesel version in 2020 and a plug-in gasoline-electric hybrid in 2021. FCA also renovated and retooled a portion of the Toledo Assembly Complex to produce the highly anticipated Jeep Gladiator, the first pickup truck for the iconic brand since 1992, which was named the North American Truck of the Year at the North American International Auto Show in Detroit in January of 2020. With the continuing strength in the demand for the Wrangler and the addition of the Gladiator, FCA continues to add workers at the Toledo Assembly Complex. FCA has acquired the former Textileather brownfield adjacent to its Toledo North Assembly Plant, investing \$23 million for the construction of a 300,000-square-foot addition to the facility to respond to the robust demand for Wrangler and Gladiator customization. The facility is anticipated to be complete by the end of 2022 and will add 300 jobs to the campus.

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

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

In the City of Oregon, the widely anticipated Oregon Clean Energy power plant that uses natural gas to generate electricity began operations in 2017. The plant represented a private capital investment of over \$600 million and employs 25 people. High demand for natural gas, which is easily available and abundant from pipelines that extract natural gas through hydraulic fracturing in eastern Ohio, has led to plans for additional investment in a second plant. Construction on the Oregon Clean Energy Future plant will begin in late 2022, and the plant is expected to be operational by 2025. The project will generate nearly \$1 billion in investment, supporting 450 construction jobs and 22 permanent full-time jobs to operate the plant.

The robust economic growth in Lucas County has led to shrinking availability of “Class A” industrial space. To remedy this problem, private investors and the county have collaborated with the Regional Growth Partnership and JobsOhio to develop industrial land adjacent to the Toledo Express Airport in western Lucas County. Land-Air, LLC invested \$7 million to redevelop over 200 acres and add a speculative building with a private slip onto the Ohio Turnpike at the Land-Air Industrial Park in Swanton Township. JobsOhio provided a \$750,000 grant and a \$2 million loan for construction of infrastructure to the site. Clarios, a manufacturer of automotive batteries, leased the 107,000-square-foot pre-cast concrete “Class A” space in the industrial park and now stores and distributes its products to customers throughout the United States through the facility. In 2022, another 113,000-square-foot building broke ground at the site that will serve as a manufacturing and distribution facility supporting 230 full-time jobs.

Lucas County ended 2021 with a 3.9 percent unemployment rate, tremendously improved from the pandemic-fueled high of 23.5 percent in March of 2020. Despite the strict measures taken by state and local authorities in an attempt to control the spread of the COVID-19 virus, the Lucas County economy has proven to be remarkably resilient, rapidly returning to its pre-pandemic unemployment trends.

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 skills to employers across the United States. Upon becoming certified, the County entered the maintenance phase of the process and by the end of 2020, Lucas County achieved 97 percent of the maintenance goals with nearly 6,000 people earning their NCRC certification, despite a halt to testing due to COVID-19.

In 2019, the Board of County Commissioners facilitated the study and voted to merge and consolidate 911 services in Lucas County. Consolidation of these services from six primary public safety answering points to a singular entity provides a safer, more effective, and more efficient countywide system. Consolidation ensures that residents receive a standardized service that meets or exceeds industry best practices no matter where they call 9-1-1 in Lucas County. Additionally, consolidation is projected to result in a \$5.2 million, or 34 percent, reduction of 911 operational costs countywide, including \$1.8 million in direct savings for the county’s general fund.

The Lucas County Commissioners improved government service delivery and improve access to essential services in 2021. Realizing that many clients receive assistance through the Lucas County Department of Job & Family Services, Child Support Enforcement Agency, and OhioMeansJobs Lucas County, the county opened a single, shared-services campus in 2021 at the site of the former Medical Mutual building at 3737 W. Sylvania Ave. in Toledo. The building will also become the new home for the Lucas County Board of Elections and the Early Vote Center in 2022. The 170,000-square-foot facility brings together over 500 employees from these agencies, providing a convenient, responsive environment for delivery of vital services to Lucas County residents.

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:

- 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 is 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 job seekers to demonstrate their job skills to employers across the United States. Upon becoming certified, the County entered the maintenance phase of the process and by the end of 2020, Lucas County achieved 92 percent of the maintenance goals with nearly 6,000 people earning their NCRC certification despite a halt to testing due to COVID-19. Nevertheless, 339 businesses remain in support of a skilled and certified workforce.
- In July, 2020, the Lucas County Commissioners announced the construction of a dedicated ballroom that will be attached to the Convention Center and the redevelopment and operation of a 309-room hotel that will carry the dual brands of Hilton Garden Inn and Homewood Suites to be located in the vacant former Park Inn hotel building adjacent to the convention center.

The Hotel's redevelopment is being completed via a partnership between several corporations, both public and private. The Lucas County Economic Development Corp (acting as Lucas County's Community Improvement Corporation of record), Continental Real Estate Company and First Hospitality Group, Inc. First Hospitality is also the operator of the highly successful Renaissance Hotel on Summit Street in Downtown Toledo. The Hotel will also feature a 120-seat restaurant.

The 309 new hotel rooms will more than double the amount of hotel rooms currently available in downtown Toledo. This in turn, will support the flourishing regional tourism industry, which already contributes \$2 billion annually to the local economy.

A redesigned Convention Center, has also attracted private sector investment. ProMedica has donated \$5 million and in turn, received naming rights for the facility. They chose the new name, the "Glass City Convention and Event Center" as a reflection of the community's unique history and current accomplishments.

The key aspects of the renovation will feature a new ballroom that will seat over 1,000 guests. The ballroom will be designed and constructed with views of Fifth Third Field, across Monroe Street and less than one block away from the thriving entertainment district in downtown Toledo. All of the existing meeting rooms and exterior of the facility are being upgraded as part of this project. To support the project, the underground parking garage entrance, formerly located off Summit Street, will be relocated to the intersection of Monroe and St. Claire to improve access, safety and traffic flow.

Not only was a reimagined convention center identified as the top priority for downtown by a consortium of civic and business leaders in 2017, but a study commissioned by Lucas County revealed that its renovation and the addition of a newly constructed ballroom will maximize riverfront revitalization and double the economic output of convention traffic.

To complete the entire development, the former SeaGate Hotel, which closed in 2009, was sold to the new hotel consortium and is scheduled for demolition beginning in quarter 1 2021. In its place will be a 'pocket park" located at the corner of Jefferson and Summit at the heart of Downtown Toledo. This entire development is within walking distance of many cultural and entertainment attractions, including a revitalized Promenade Park, Huntington Center, Fifth Third Field, Hensville, and the newly expanded Imagination Station and will offer stunning views of the Maumee River and all of downtown. Both projects will expand on the versatility of the Glass City Convention and Event Center and significantly enhance the Lucas County Convention and Visitors Bureau's ability to attract events and visitors to the region and will advance the Glass City Convention and Event Center to be on equal footing with facilities in other Midwest cities to compete for national conventions and other group-friendly events.

- In 2019, the Board of County Commissioners facilitated the study and vote to merge and consolidate 911 services in Lucas County. Consolidation of these services from six primary public safety answering points to a singular entity provides a safer, more effective and more efficient countywide system. Consolidation ensures that residents receive a standardized service that meets or exceeds industry best practices no matter where they are call 9-1-1 in Lucas County. Additionally, consolidation is projected to result in a \$5.2 million, or 34 percent, reduction of 911 operational costs countywide, including \$1.8 million in direct savings for the County's General Fund.
- The Lucas County Commissioners have been exploring ways to improve government service delivery and improve access to essential services. Realizing that many clients receive assistance through the Lucas County Department of Job & Family Services, Child Support Enforcement Agency, and OhioMeansJobs Lucas County, the County is working to create a single, shared-services campus where all of these agencies can be accessed in a single location. Purchasing the former Medical Mutual building at 3737 West Sylvania Avenue in Toledo provided the County with a perfect facility for these three social service agencies. In addition, the nearly 170,000 square foot building will become the new home for the Lucas County Board of Elections and the Early Vote Center, providing additional convenience to County residents. The facility is expected to open by mid-2021 for the first three agencies with the Board of Elections following in 2022.

ACCOUNTING SYSTEM

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

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

BUDGETARY CONTROLS

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

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

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the available general fund revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2020, 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-two years (2000—2021). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a Annual Comprehensive Financial Report, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. The Ohio Auditor of State's office audited the financial statements of the County. The unmodified opinion of the Ohio Auditor of State with respect to the basic financial statements of the County as of and for the year ended December 31, 2021 is included on pages 13 - 16 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first ACFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 37 straight years, 1984-2020. 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 24 straight years, 1997-2020. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

ACKNOWLEDGMENTS

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

Finance Department: *Tony Stechschulte and Ellen Lauderman*

Public Information Department: *Ryan Reiter and Valerie White*

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

Sincerely,

A handwritten signature in blue ink that reads "Anita Lopez".

Anita Lopez, Esq.
Lucas County Auditor

Lucas County, Ohio

Elected Officials December 2021

Administrators

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

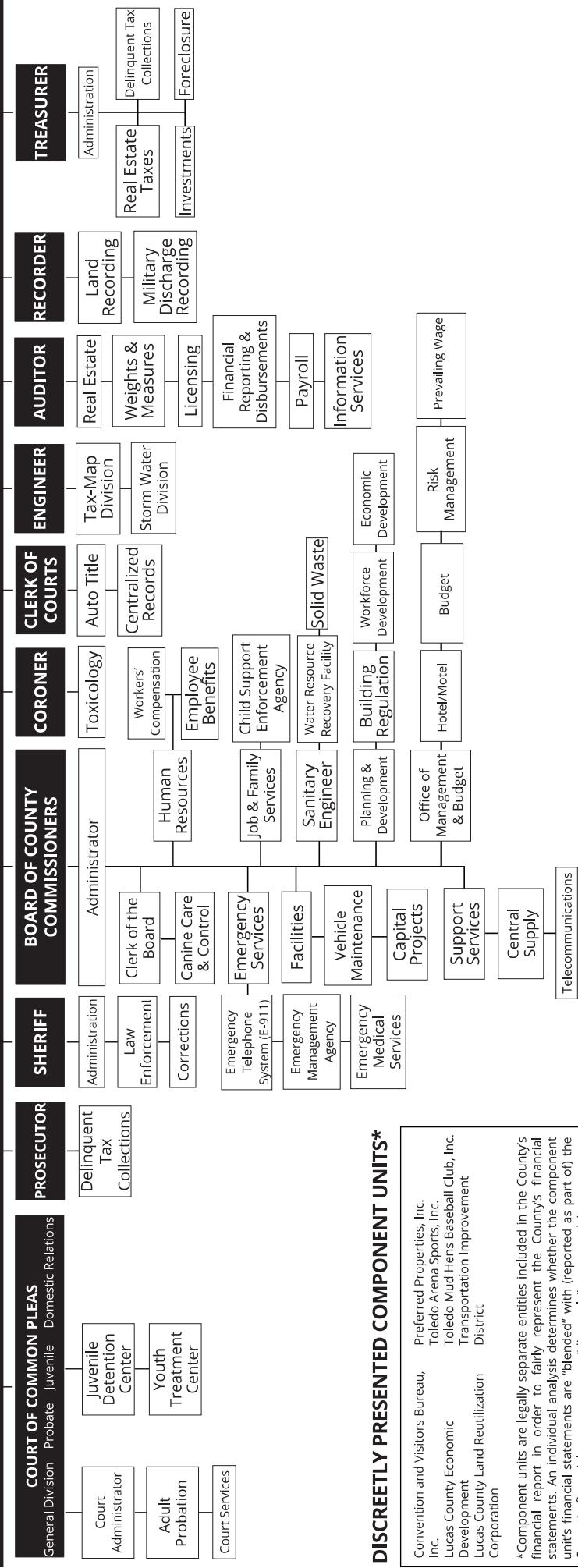
Judges

| | |
|-----------------------|---------------------------------|
| Gary G. Cook | Common Pleas Court |
| Stacy L. Cook | Common Pleas Court |
| Ian B. English | Common Pleas Court |
| Michael R. Goulding | Common Pleas Court |
| Linda J. Jennings | Common Pleas Court |
| Dean Mandros | Common Pleas Court |
| Eric Allen Marks | Common Pleas Court |
| Joseph V. McNamara | Common Pleas Court |
| Lindsay D. Navarre | Common Pleas Court |
| Lori Olender | Common Pleas Court |
| David E. Lewandowski | Domestic Relations Court |
| Lisa D. McGowan | Domestic Relations Court |
| Denise Navarre Cubbon | 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 |
| Mark L. Pietrykowski | Sixth District Court of Appeals |
| Gene E. Zmuda | Sixth District Court of Appeals |

Your Lucas County Government

The Citizens of Lucas County

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



DISCREETLY PRESENTED COMPONENT UNITS*

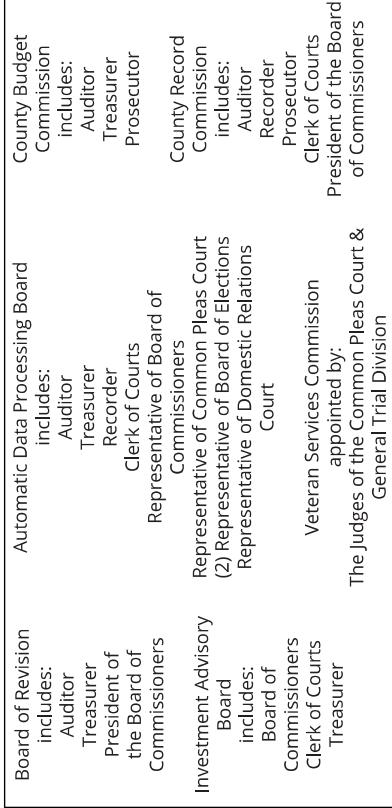
Convention and Visitors Bureau, Inc., Lucas County Economic Development, Lucas County Land Reutilization Corporation, Preferred Properties, Inc., Toledo Arena Sports, Inc., Toledo Mud Hens Baseball Club, Inc., Transportation Improvement District

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

AFFILIATED COUNTY AGENCIES



COUNTY COMMISSIONS





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, 2020

Christopher P. Monell

Executive Director/CEO



Three firefighters are posed by a Jeep Station wagon, showing its use as a rescue squad car in this advertisement photo from approximately 1950. All models were firemen at the #3 fire station in Toledo. Photo courtesy of the Lucas County Libraries Archives.

Financial Section



Ward Canaday, amid employees in Toledo sitting atop the 1,000,000th Jeep.
Date unknown. Photo courtesy of the Lucas County Libraries Archives.



88 East Broad 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, 2021, 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 Lucas County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, Board of Developmental Disabilities, and American Rescue Plan funds 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. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, which represent 53 percent, 77 percent, and 85 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, 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 amount included for Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, is based solely on the report of other auditors. The other auditors audited the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, and Toledo Arena Sports, Inc. in accordance with auditing standards generally accepted in the United States of America but not in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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.

Emphasis of Matter

As discussed in Note 22 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors, as applicable, 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 evidence sufficient to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. 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 27, 2022, 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 27, 2022

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

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, 2021. 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 2021 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, 2021, by \$537,171 thousand (net position).
- The County's total net position increased by \$198,663 thousand or 58.69%, from December 31, 2020.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$342,680 thousand, an increase of \$13,028 thousand from the prior year. Of this amount, \$61,239 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 \$61,882 thousand. This amount represents 46.80% of total general fund expenditures in 2021.
- The County's total long-term liabilities (including bonds and loans) decreased by \$223,206 thousand, primarily due to the decrease of the County's net pension liability and net OPEB liability. The County's net pension/OPEB liability/asset is discussed in Note 11 and Note 12, respectively, and the net pension/OPEB liability is reported in Note 10.

Overview of the Financial Statements

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

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

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

County-Wide Financial Statements

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

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, American Rescue Plan 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, 2021 (UNAUDITED)

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

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

The County adopts an annual appropriated budget for all funds requiring a legally adopted budget. The basic financial statements present budgetary comparison statements for the General Fund and the major special revenue funds.

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

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

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

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

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

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 \$537,171 thousand (\$424,765 thousand in governmental activities and \$112,406 thousand in business-type activities) as of December 31, 2021. This is an increase of \$192,034 thousand or 82.51% for governmental activities and an increase of \$6,630 thousand, or 6.27%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2021 and 2020.

| Net Position (In Thousands) | | | | | | |
|----------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|
| | Governmental Activities 2021 | Governmental Activities 2020 | Business-type Activities 2021 | Business-type Activities 2020 | Total 2021 | Total 2020 |
| Assets | | | | | | |
| Current and other assets | \$ 770,931 | \$ 665,894 | \$ 50,232 | \$ 47,127 | \$ 821,163 | \$ 713,021 |
| Capital assets, net | 323,900 | 311,664 | 108,364 | 108,045 | 432,264 | 419,709 |
| Total assets | <u>1,094,831</u> | <u>977,558</u> | <u>158,596</u> | <u>155,172</u> | <u>1,253,427</u> | <u>1,132,730</u> |
| Deferred outflows | <u>35,695</u> | <u>63,790</u> | <u>1,038</u> | <u>2,023</u> | <u>36,733</u> | <u>65,813</u> |
| Liabilities | | | | | | |
| Current and other liabilities | 159,466 | 109,230 | 8,263 | 6,258 | 167,729 | 115,488 |
| Long-term liabilities | 287,854 | 502,968 | 34,824 | 42,917 | 322,678 | 545,885 |
| Total liabilities | <u>447,320</u> | <u>612,198</u> | <u>43,087</u> | <u>49,175</u> | <u>490,407</u> | <u>661,373</u> |
| Deferred inflows | <u>258,441</u> | <u>196,419</u> | <u>4,141</u> | <u>2,244</u> | <u>262,582</u> | <u>198,663</u> |
| Net Position | | | | | | |
| Net investment in capital assets | 189,812 | 205,100 | 73,460 | 73,334 | 263,272 | 278,434 |
| Restricted | 194,604 | 143,785 | - | - | 194,604 | 143,785 |
| Unrestricted | 40,349 | (116,154) | 38,946 | 32,442 | 79,295 | (83,712) |
| Total net position | <u><u>\$ 424,765</u></u> | <u><u>\$ 232,731</u></u> | <u><u>\$ 112,406</u></u> | <u><u>\$ 105,776</u></u> | <u><u>\$ 537,171</u></u> | <u><u>\$ 338,507</u></u> |

The County's current and other assets increased \$108,142 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from the County receiving \$41,601 thousand in American Rescue Plan Act (ARPA) grant money from the Federal government. Additionally, the County entered into a guarantee agreement with Springfield Township to reimburse the County for debt service expenditures paid to the Lucas County Transportation Improvement District (TID).

Capital assets, net increased as capital assets acquired during 2021 exceeded depreciation expense.

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

Current and other liabilities increased \$52,241 thousand, or 45.24%, from 2020. The increase was primarily in unearned revenue for unearned ARPA grant monies at December 31, 2021. In addition, the County reported a guarantee agreement payable for debt service payments due to the TID.

Long-term liabilities decreased approximately \$223,207 thousand primarily in the areas of net pension liability (\$61,049 thousand decrease) and net OPEB liability (\$154,004 thousand decrease). The decrease in the net pension liability is the result of the overall pension system's liability decrease and the County reporting its proportional share of that decrease. The decrease in the net OPEB liability is the result of the OPERS board changing the health care plan to a stipend-based model. The County's net pension and net OPEB liabilities are discussed below.

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.

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.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

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 primarily due to an increase in net difference between projected and actual earnings on pension plan investments reported by OPERS. Deferred inflows related to OPEB also increase primarily due to an increase in differences between expected and actual experience on OPEB plan investments and in the net difference between projected and actual earnings on OPEB plan investments reported by OPERS.

As of December 31, 2021, the County is able to report positive net position in both the governmental and business-type activities of \$424,765 thousand and \$112,406 thousand, respectively. The table on page 21 provides a summary of the changes in net position for the years ended December 31, 2021 and 2020.

By far, the largest portion of the County's net position (49.01%) reflects its investment in capital assets, which includes land, construction in progress, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (36.23%) 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 health programs which saw an increase in \$30,888 thousand from 2020. Health related programs include the operations of Mental Health and Recovery and the Board of Developmental Disabilities. In addition, net position restricted for community development projects reported an increase of approximately \$6,255 thousand due to transfers in made to these projects.

The remaining balance of unrestricted net position is a balance of \$79,295 thousand (14.76%). Unrestricted net position improved from a deficit balance of \$83,712 thousand at the end of 2020 to a balance of \$79,295 thousand at the end of 2021. This increase results from many factors including a decrease in the net OPEB liability and the reporting of a net OPEB asset..

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

The table below shows the changes in net position for years 2021 and 2020.

| | Change in Net Position (In Thousands) | | | | | |
|--|--|------------------------------------|-------------------------------------|-------------------------------------|-------------------|-------------------|
| | Governmental Activities 2021 | Governmental Activities 2020 | Business-type Activities 2021 | Business-type Activities 2020 | Total 2021 | Total 2020 |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services and sales | \$ 57,437 | \$ 52,372 | \$ 32,541 | \$ 32,217 | \$ 89,978 | \$ 84,589 |
| Operating grants and contributions | 169,527 | 177,991 | 522 | 446 | 170,049 | 178,437 |
| Capital grants and contributions | 961 | 824 | 2,193 | 2,963 | 3,154 | 3,787 |
| Total program revenues | <u>227,925</u> | <u>231,187</u> | <u>35,256</u> | <u>35,626</u> | <u>263,181</u> | <u>266,813</u> |
| General revenues: | | | | | | |
| Taxes | 249,552 | 227,576 | - | - | 249,552 | 227,576 |
| Investment income | 2,238 | 4,968 | - | - | 2,238 | 4,968 |
| Increase (decrease) in fair value of investments | (4,333) | 1,526 | - | - | (4,333) | 1,526 |
| Grants, contributions and charges not restricted to specific programs | 23,504 | 19,807 | - | - | 23,504 | 19,807 |
| Other | 4,635 | 5,993 | 157 | 212 | 4,792 | 6,205 |
| Total general revenues | <u>275,596</u> | <u>259,870</u> | <u>157</u> | <u>212</u> | <u>275,753</u> | <u>260,082</u> |
| Total revenues | <u>503,521</u> | <u>491,057</u> | <u>35,413</u> | <u>35,838</u> | <u>538,934</u> | <u>526,895</u> |
| Expenses | | | | | | |
| Program expenses: | | | | | | |
| Legislative and executive | 54,992 | 65,083 | - | - | 54,992 | 65,083 |
| Judicial system | 31,529 | 64,790 | - | - | 31,529 | 64,790 |
| Public safety | 36,359 | 91,449 | - | - | 36,359 | 91,449 |
| Public works | 30,234 | 30,849 | - | - | 30,234 | 30,849 |
| Health | 65,299 | 74,143 | - | - | 65,299 | 74,143 |
| Human services | 74,204 | 109,952 | - | - | 74,204 | 109,952 |
| Conservation and recreation | 14,962 | 13,580 | - | - | 14,962 | 13,580 |
| Interest and fiscal charges | 4,468 | 3,956 | - | - | 4,468 | 3,956 |
| Water supply system | - | - | 3,141 | 2,802 | 3,141 | 2,802 |
| Wastewater treatment | - | - | 6,161 | 7,874 | 6,161 | 7,874 |
| Sewer system | - | - | 3,808 | 2,886 | 3,808 | 2,886 |
| Sanitary engineer | - | - | 2,405 | 5,527 | 2,405 | 5,527 |
| Solid waste | - | - | 12,509 | 13,230 | 12,509 | 13,230 |
| Parking facilities | - | - | 199 | 151 | 199 | 151 |
| Total expenses | <u>312,047</u> | <u>453,802</u> | <u>28,223</u> | <u>32,470</u> | <u>340,270</u> | <u>486,272</u> |
| Change in net position before transfers | 191,474 | 37,255 | 7,190 | 3,368 | 198,664 | 40,623 |
| Transfers | <u>560</u> | <u>415</u> | <u>(560)</u> | <u>(415)</u> | <u>-</u> | <u>-</u> |
| Change in net position | <u>192,034</u> | <u>37,670</u> | <u>6,630</u> | <u>2,953</u> | <u>198,664</u> | <u>40,623</u> |
| Net position at beginning of year | 232,731 | 195,061 | 105,776 | 102,823 | 338,507 | 297,884 |
| Net position at end of year | <u>\$ 424,765</u> | <u>\$ 232,731</u> | <u>\$ 112,406</u> | <u>\$ 105,776</u> | <u>\$ 537,171</u> | <u>\$ 338,507</u> |

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

Governmental Activities

Tax revenues account for \$249,552 of the \$503,521 thousand total revenues for governmental activities, or 49.56%, of total revenues. Tax revenues increased \$21,976 thousand, or 9.66%, from the prior year due to increases in sales tax (\$16,211 thousand) revenue.

Operating grants and contributions were the largest component of program revenues accounting for \$169,527 thousand, or 33.67%, of total governmental revenues. Operating grants and contributions decreased \$8,464 thousand, or 4.76% due to in 2020, the County receiving \$23,944 in Coronavirus Relief Funds. Operating grants and contributions supporting human services programs totaled \$71,943 thousand, or 42.44%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$57,437 thousand, or 11.41%, 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 \$5,065 thousand, or 9.67% from 2020 due primarily to increases in fees received for legislative and executive programs.

Expenses of the governmental activities decreased \$141,755 thousand or 31.24%. This decrease is primarily the result of the decrease in OPEB expense for the Ohio Public Employees Retirement System (OPERS). On an accrual basis, the County had OPEB expense of (\$117,331 thousand) in 2021 compared to \$13,772 thousand in 2020. On January 15, 2020, OPERS 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 which are reported by the County at December 31, 2021. These changes along with changes in assumptions related to an increase in discount rate from 3.16% to 6.00% significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Health accounts for \$65,299 thousand of the \$312,047 thousand total expenses for governmental activities, or 20.93%, of total expenses. Health expenses decreased \$8,844 thousand, or 11.93%, 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 \$74,204 thousand, which represents 23.78% of total governmental expenses. This is a decrease of \$35,748 thousand, or 32.51%, from the prior year. The largest human services program is the operations of the Children Services Board.

Business-Type Activities

The net position for the business-type activities for the County increased by \$6,630 thousand from the prior year. During 2021, program revenues decreased \$370 thousand, or 1.04%. The decrease in program revenues was primarily due to a decrease in capital grants and contribution related to sewer system capital projects. Total expenses decreased \$4,247 thousand, or 13.08%, from 2020 due to a decrease in the expense related to the County's net OPEB liability. Sanitary engineer expenses were the primary reason for the decrease in expenses, decreasing \$3,122 thousand from 2020 due to decreased contract services. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities increased \$6,630 thousand in 2021 and increased \$2,953 thousand in 2020.

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, 2021 (UNAUDITED)

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 \$61,882 thousand while total fund balance was \$81,401 thousand, an increase of 14.06%. 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 46.80% of total 2021 General Fund expenditures while total fund balance represents 61.57% of total 2021 General Fund expenditures. The fund balance of the General Fund reported an increase of \$10,033 thousand from the prior year's fund balance.

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

- Total revenues increased \$13,065 thousand compared to 2020. In detail, the major increase of \$15,519 thousand occurred in sales tax revenue as a result of the economy improving leading to increased collections.
- Expenditures increased \$23,099 thousand, or 21.17%. The primary area of increase was in public safety operations, increasing \$17,343 thousand due to expenditures related to the Sheriff's office getting reimbursed by Coronavirus Relief monies in 2020. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds decreased \$18,766 thousand from 2020 to 2021.

The fund balance of the Mental Health and Recovery Fund decreased \$786 thousand to \$22,162 thousand. In 2021, real property and other taxes revenue increased by \$61 thousand and intergovernmental revenues decreased \$402 thousand. Expenditures increased \$3,276 thousand in 2021 versus 2020. The increase was primarily in operating charges and services expenditures. In 2021, total expenditures exceeded total revenues by \$786 thousand. For 2020, total revenues exceeded total expenditures by \$2,642 thousand.

The fund balance of the Children Services Board Fund increased \$1,560 thousand to \$18,137 thousand. In 2021, property tax revenues increased by 0.38% and intergovernmental revenues decreased by 5.28%. The Children Services Board Fund received less state and federal funding in 2021 versus 2020. Charges for services revenues increased \$828 thousand. Expenditures increased by \$3,106 thousand, or 6.48%, due to increased costs for services provided. For 2021, total revenues exceeded total expenditures by \$1,560 thousand. This was a decrease from 2020 when total revenues exceeded total expenditures by \$4,854 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$20,785 thousand to \$95,992 thousand. In 2021, real property and other taxes revenue increased by 0.39% while intergovernmental revenues increased by 33.10%. The Board of Developmental Disabilities received increased funding from federal and state sources. Expenditures increased by \$15,094 thousand, or 55.84% due to increased costs for services provided. For 2021, total revenues exceeded total expenditures by \$20,785 thousand. For 2020, total revenues exceeded expenditures by \$12,147 thousand.

The fund balance of the American Rescue Plan Fund did not change for the year. In 2021, the County received \$41,601 thousand in ARPA grant money. Of this amount \$38,562 is reported as unearned revenue. Expenditures were \$3,059 thousand. For 2021, total revenues were equal total expenditures.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

The Debt Service Fund has a fund balance of \$7,715 thousand which represents an increase of \$745 thousand from December 31, 2020. The Debt Service Fund received \$7,077 thousand of transfers in from the General Fund, Water Supply System Fund, and the Sewer System Fund combined during 2021. For 2021, total revenues and other financing sources exceeded expenditures and other financing uses by \$745 thousand. For 2020, total revenues and other financing sources exceeded total expenditures by \$4,244 thousand.

The Capital Improvements Fund has a fund balance of \$27,944 thousand which represents a decrease of \$19,743 thousand from December 31, 2020. The Capital Improvements Fund received \$15,500 thousand of transfers in from the General Fund during 2021. During 2021, the Capital Improvements Fund issued \$94,035 thousand in notes. For 2021, total expenditures exceeded total revenues and other financing sources by \$19,743 thousand. For 2020, total revenues and other financing sources exceeded total expenditures by \$21,837 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 \$42,656 thousand, the Wastewater Treatment Fund amounted to \$17,439 thousand, and the Sewer System Fund amounted to \$34,523 thousand. The total change in net position for these funds included increases of \$363 thousand, \$1,942 thousand, and \$43 thousand, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were an increase from the prior year of \$201 thousand, an increase of \$114 thousand and an increase of \$105 thousand, respectively. Operating expenses of the Water Supply System Fund increased \$357 thousand, the Wastewater Treatment Fund decreased \$1,628 thousand and Sewer System Fund increased \$962 thousand. For 2021, the operating loss of the Water Supply System Fund was \$426 thousand which represents a decrease of \$157 thousand from the operating loss of \$269 thousand reported for 2020. For 2021, the operating income of the Wastewater Treatment Fund was \$2,498 thousand which represents an increase of \$1,742 thousand from the operating income of \$756 thousand reported for 2020. For 2021, the operating loss of the Sewer System Fund was \$965 thousand which represents an increase of \$856 thousand from the operating loss of \$109 thousand reported for 2020.

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were \$151,753 thousand, which is the same as the original budget revenues and other financing sources. Actual revenues were \$22,003 thousand more than estimated in the final budget. The County received \$15,986 thousand more, \$2,324 thousand more, \$4,028 thousand more, and \$1,017 thousand more in sales tax revenues, intergovernmental revenues, charges for services and rental income, respectively, than in the final budget.

Final budgeted expenditures and other financing uses were \$174,301 thousand, or 13.60%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$9,221 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$5,194 thousand, followed by public safety operations which reported a positive variance of \$2,377 thousand and judicial operations which reported a positive variance of \$1,319 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$18,973 thousand to other funds. This amount was increased to \$34,221 thousand in the final budget. Actual transfers for 2021 were \$34,159 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, 2021 (UNAUDITED)

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2021, amount to \$432,264 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$263,272 thousand at December 31, 2021. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, and infrastructure. The total increase in the County's capital assets for the current year was 2.99% (a 3.93% increase for governmental activities and a 0.30% increase for business-type activities.)

During 2021, for governmental activities, the County expended approximately \$41,330 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 \$8,028 thousand and expensed projects in the amount of \$8,745 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 \$97,030 thousand. Of this total, \$92,220 thousand is general obligation bonds backed by the full faith and credit of the County; \$4,220 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 \$590 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 \$23,828 thousand and Ohio Public Works Commission (OPWC) loans of \$6,875 thousand.

In addition to the long-term debt above, the County has \$95,774 thousand in short-term construction notes outstanding. These notes bear interest rates of 0.60% (\$38,455 thousand), 0.55% (\$47,300 thousand), 3.10% (\$5,620 thousand), and 0.75% (\$4,140 thousand) which mature on October 14, 2022.

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 \$4,993 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 2021 average unemployment for the County was 6.2%, which is a decrease from 10.3% for 2020. For 2021, the state average unemployment rate was 5.1%, and the national average was 5.3%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2021 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$81,401 thousand as compared to \$71,368 thousand at December 31, 2020.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021*

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:

**Anita Lopez Esq., 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, 2021

| | Primary Government | | | Component Units |
|---|----------------------------|-----------------------------|-----------------------|----------------------|
| | Governmental Activities | Business-type Activities | Total | |
| Assets: | | | | |
| Equity in pooled cash and investments..... | \$ 462,316,185 | \$ 41,175,765 | \$ 503,491,950 | \$ 85,165,634 |
| Cash and cash equivalents | | | | |
| in segregated accounts..... | 4,658,758 | - | 4,658,758 | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes..... | 31,688,605 | - | 31,688,605 | - |
| Real property and other taxes..... | 136,938,231 | - | 136,938,231 | - |
| Accounts..... | 4,094,201 | 7,745,688 | 11,839,889 | 20,421,588 |
| Special assessments..... | 16,556,433 | - | 16,556,433 | - |
| Accrued interest..... | 487,991 | - | 487,991 | - |
| Due from other governments..... | 41,584,314 | 12,958 | 41,597,272 | - |
| Loans..... | 38,455,000 | - | 38,455,000 | - |
| Materials and supplies inventory..... | 918,589 | 49,797 | 968,386 | 472,006 |
| Prepayments..... | 4,431,882 | - | 4,431,882 | 445,460 |
| Net OPEB asset (see Note 12)..... | 18,700,492 | 584,753 | 19,285,245 | - |
| Guarantee agreement receivable..... | 7,691,687 | - | 7,691,687 | - |
| Other assets..... | - | - | - | 15,070,990 |
| Internal balance..... | (569,528) | 569,528 | - | - |
| Net pension asset (see Note 11)..... | 2,978,044 | 93,122 | 3,071,166 | - |
| Capital assets: | | | | |
| Nondepreciable capital assets..... | 93,333,477 | 4,032,027 | 97,365,504 | 2,728,040 |
| Depreciable capital assets, net..... | 230,566,327 | 104,332,566 | 334,898,893 | 17,991,280 |
| Total capital assets, net..... | <u>323,899,804</u> | <u>108,364,593</u> | <u>432,264,397</u> | <u>20,719,320</u> |
| Total assets | <u>1,094,830,688</u> | <u>158,596,204</u> | <u>1,253,426,892</u> | <u>142,294,998</u> |
| Deferred outflows of resources: | | | | |
| Unamortized deferred charges on debt refunding..... | 4,635,414 | - | 4,635,414 | - |
| Pension (see Note 11)..... | 21,642,839 | 714,672 | 22,357,511 | - |
| OPEB (see Note 12)..... | 9,417,242 | 323,341 | 9,740,583 | - |
| Total deferred outflows of resources | <u>35,695,495</u> | <u>1,038,013</u> | <u>36,733,508</u> | <u>-</u> |
| Liabilities: | | | | |
| Accounts payable..... | 12,359,127 | 2,309,552 | 14,668,679 | 3,379,751 |
| Accrued liabilities..... | - | - | - | 9,755,138 |
| Accrued wages and benefits payable..... | 6,796,423 | 214,198 | 7,010,621 | 337,654 |
| Due to other governments..... | 2,870,466 | 85,155 | 2,955,621 | 662,379 |
| Accrued interest payable..... | 655,245 | 8,898 | 664,143 | - |
| Notes payable..... | 90,129,232 | 5,644,730 | 95,773,962 | - |
| Payroll withholding payable..... | 401,297 | - | 401,297 | - |
| Guarantee agreement payable..... | 7,691,687 | - | 7,691,687 | - |
| Unearned revenue..... | 38,562,491 | - | 38,562,491 | 11,050,548 |
| Long-term liabilities: | | | | |
| Due within one year..... | 22,639,202 | 2,422,393 | 25,061,595 | 578,334 |
| Due in more than one year: | | | | |
| Net pension liability (see Note 11)..... | 157,889,283 | 4,937,100 | 162,826,383 | - |
| Other amounts due in more than one year..... | 107,325,866 | 27,464,953 | 134,790,819 | 50,361,049 |
| Total liabilities | <u>447,320,319</u> | <u>43,086,979</u> | <u>490,407,298</u> | <u>76,124,853</u> |
| Deferred inflows of resources: | | | | |
| Property taxes..... | 121,540,746 | - | 121,540,746 | - |
| Pension (see Note 11)..... | 75,527,660 | 2,273,862 | 77,801,522 | - |
| OPEB (see Note 12)..... | 61,372,491 | 1,867,813 | 63,240,304 | - |
| Total deferred inflows of resources | <u>258,440,897</u> | <u>4,141,675</u> | <u>262,582,572</u> | <u>-</u> |
| Net position: | | | | |
| Net investment in capital assets..... | 189,811,686 | 73,459,827 | 263,271,513 | 20,719,320 |
| Restricted for: | | | | |
| Debt service..... | 8,342,141 | - | 8,342,141 | - |
| Capital projects..... | 1,468,155 | - | 1,468,155 | 10,948,203 |
| Legislative and executive operations..... | 18,159,727 | - | 18,159,727 | - |
| Judicial operations..... | 3,631,681 | - | 3,631,681 | - |
| Public safety programs..... | 14,823,882 | - | 14,823,882 | - |
| Public works projects..... | 22,948,804 | - | 22,948,804 | - |
| Health programs..... | 108,173,240 | - | 108,173,240 | 14,674,267 |
| Human services programs..... | 1,214,968 | - | 1,214,968 | - |
| Conservation and recreation programs..... | 1,189,707 | - | 1,189,707 | - |
| Community development projects..... | 14,651,283 | - | 14,651,283 | - |
| Unrestricted..... | 40,349,693 | 38,945,736 | 79,295,429 | 19,828,355 |
| Total net position | <u>\$ 424,764,967</u> | <u>\$ 112,405,563</u> | <u>\$ 537,170,530</u> | <u>\$ 66,170,145</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2021

| | Expenses | Program Revenues | | |
|--|-----------------------|-----------------------------------|---------------------------------------|-------------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental activities: | | | | |
| General government: | | | | |
| Legislative and executive..... | \$ 54,992,488 | \$ 21,962,851 | \$ 12,039,481 | \$ - |
| Judicial..... | 31,529,144 | 10,640,777 | 13,489,699 | - |
| Public safety..... | 36,358,953 | 10,179,414 | 14,162,239 | - |
| Public works..... | 30,234,087 | 4,076,970 | 21,800,088 | 563,092 |
| Health..... | 65,299,399 | 3,913,929 | 35,765,846 | - |
| Human services..... | 74,204,060 | 6,077,633 | 71,942,831 | - |
| Conservation and recreation..... | 14,961,854 | - | 327,158 | 397,734 |
| Interest and fiscal charges..... | 4,467,588 | 585,368 | - | - |
| <i>Total governmental activities</i> | <u>312,047,573</u> | <u>57,436,942</u> | <u>169,527,342</u> | <u>960,826</u> |
| Business-type activities: | | | | |
| Water supply system..... | 3,140,527 | 2,646,494 | 79,071 | 1,058,628 |
| Wastewater treatment..... | 6,160,865 | 8,028,842 | - | - |
| Sewer system..... | 3,808,379 | 2,651,311 | 361,033 | 1,134,347 |
| Sanitary engineer..... | 2,404,873 | 5,410,707 | 59,568 | - |
| Solid waste..... | 12,509,483 | 13,577,689 | 22,215 | - |
| Parking facilities..... | 199,312 | 225,971 | - | - |
| <i>Total business-type activities</i> | <u>28,223,439</u> | <u>32,541,014</u> | <u>521,887</u> | <u>2,192,975</u> |
| <i>Total Primary Government</i> | <u>\$ 340,271,012</u> | <u>\$ 89,977,956</u> | <u>\$ 170,049,229</u> | <u>\$ 3,153,801</u> |
| Component Units: | | | | |
| Toledo Mud Hens Baseball Club, Inc..... | \$ 14,570,487 | \$ 12,038,416 | \$ 1,641,000 | \$ - |
| Preferred Properties, Inc & Affiliates Inc..... | 2,103,679 | 1,300,728 | 596,174 | - |
| Toledo Arena Sports, Inc..... | 2,486,958 | 186,449 | - | - |
| Lucas County Land Reutilization Corporation..... | 3,643,710 | 605,701 | 952,613 | - |
| Lucas County Transportation Improvement District..... | 8,330,933 | - | - | 19,134,653 |
| Lucas County Economic Development Corporation..... | 1,391,903 | - | 67,147 | - |
| Toledo-Lucas County Convention and Visitors Bureau..... | 6,035,501 | 1,941,382 | 4,026,878 | 192,176 |
| <i>Total component units</i> | <u>\$ 38,563,171</u> | <u>\$ 16,072,676</u> | <u>\$ 7,283,812</u> | <u>\$ 19,326,829</u> |

General revenues:

| | |
|---|--|
| Property taxes..... | |
| Sales taxes..... | |
| Other taxes..... | |
| Grants and entitlements not restricted to specific programs..... | |
| Investment earnings..... | |
| (Decrease) in fair value of investments..... | |
| Gain on sale of assets..... | |
| Miscellaneous..... | |
| Total general revenues | |
| Transfers..... | |
| Total general revenues and transfers | |
| Change in net position..... | |
| Net position at beginning of year | |
| Net position at end of year | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Net (Expense) Revenue and Changes in Net Position | | | | | |
|---|--------------------------|-----------------------|------------------|----------------------|----|
| Primary Government | | | | | |
| Governmental Activities | Business-type Activities | Total | Component Units | | |
| \$ | \$ | \$ | \$ | \$ | \$ |
| (20,990,156) | | (20,990,156) | | | - |
| (7,398,668) | | (7,398,668) | | | - |
| (12,017,300) | | (12,017,300) | | | - |
| (3,793,937) | | (3,793,937) | | | - |
| (25,619,624) | | (25,619,624) | | | - |
| 3,816,404 | | 3,816,404 | | | - |
| (14,236,962) | | (14,236,962) | | | - |
| (3,882,220) | | (3,882,220) | | | - |
| <u>(84,122,463)</u> | | <u>(84,122,463)</u> | | | - |
| | | | | | |
| - | 643,666 | 643,666 | | | - |
| - | 1,867,977 | 1,867,977 | | | - |
| - | 338,312 | 338,312 | | | - |
| - | 3,065,402 | 3,065,402 | | | - |
| - | 1,090,421 | 1,090,421 | | | - |
| - | 26,659 | 26,659 | | | - |
| | <u>7,032,437</u> | <u>7,032,437</u> | | | - |
| <u>(84,122,463)</u> | <u>7,032,437</u> | <u>(77,090,026)</u> | | | - |
| | | | | | |
| - | - | - | (891,071) | | |
| - | - | - | (206,777) | | |
| - | - | - | (2,300,509) | | |
| - | - | - | (2,085,396) | | |
| - | - | - | 10,803,720 | | |
| - | - | - | (1,324,756) | | |
| - | - | - | <u>124,935</u> | | |
| | <u>-</u> | <u>-</u> | <u>4,120,146</u> | | |
| | | | | | |
| 121,669,406 | - | 121,669,406 | | | - |
| 121,075,673 | - | 121,075,673 | | | - |
| 6,807,209 | - | 6,807,209 | | | - |
| | | | | | |
| 23,503,966 | - | 23,503,966 | | 1,971,750 | |
| 2,238,343 | - | 2,238,343 | | 962,999 | |
| (4,333,305) | - | (4,333,305) | | - | |
| | | | | 38,750 | |
| 4,634,725 | 157,436 | 4,792,161 | | 1,729,737 | |
| <u>275,596,017</u> | <u>157,436</u> | <u>275,753,453</u> | | <u>4,703,236</u> | |
| | | | | | |
| 560,000 | (560,000) | - | | - | |
| | | | | | |
| 276,156,017 | (402,564) | 275,753,453 | | 4,703,236 | |
| | | | | | |
| 192,033,554 | 6,629,873 | 198,663,427 | | 8,823,382 | |
| | | | | | |
| 232,731,413 | 105,775,690 | 338,507,103 | | 57,346,763 | |
| | | | | | |
| <u>\$ 424,764,967</u> | <u>\$ 112,405,563</u> | <u>\$ 537,170,530</u> | | <u>\$ 66,170,145</u> | |

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|---|-----------------------|-------------------------------|----------------------------|---|
| Assets: | | | | |
| Equity in pooled cash and investments..... | \$ 54,189,042 | \$ 20,717,055 | \$ 18,147,359 | \$ 94,899,883 |
| Cash and cash equivalents | | | | |
| in segregated accounts..... | 2,758,408 | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes..... | 31,688,605 | - | - | - |
| Real property and other taxes..... | 18,117,828 | 19,156,060 | 28,234,437 | 46,113,246 |
| Accounts..... | 573,490 | - | 513,682 | - |
| Special assessments..... | 2,511,291 | - | - | - |
| Accrued interest..... | 487,991 | - | - | - |
| Due from other governments..... | 8,297,837 | 8,250,539 | 4,462,856 | 6,276,803 |
| Loans..... | - | - | - | - |
| Materials and supplies inventory..... | - | - | - | - |
| Prepayments..... | 215,629 | - | - | - |
| Guarantee agreement receivable..... | - | - | - | - |
| Restricted assets: | | | | |
| Equity in pooled cash and investments..... | 7,036,861 | - | - | - |
| Total assets | \$ 125,876,982 | \$ 48,123,654 | \$ 51,358,334 | \$ 147,289,932 |
| Liabilities: | | | | |
| Accounts payable..... | \$ 1,235,786 | \$ 1,267,639 | \$ 760,370 | \$ 619,470 |
| Accrued wages and benefits payable..... | 3,434,062 | 55,340 | 833,328 | 587,241 |
| Due to other governments | 1,460,450 | 20,857 | 351,923 | 251,737 |
| Due to other funds..... | 37,012 | 658 | 4,590 | - |
| Notes payable..... | - | - | - | - |
| Accrued interest payable..... | - | - | - | - |
| Unearned revenue..... | - | - | - | - |
| Payroll withholding payable..... | 401,297 | - | - | - |
| Guarantee agreement payable..... | - | - | - | - |
| Total liabilities | 6,568,607 | 1,344,494 | 1,950,211 | 1,458,448 |
| Deferred inflows of resources: | | | | |
| Property taxes..... | 16,060,384 | 16,977,480 | 25,050,844 | 40,993,138 |
| Sales tax revenue not available..... | 11,598,674 | - | - | - |
| Delinquent property tax revenue not available..... | 1,773,770 | 1,857,147 | 2,714,096 | 4,360,879 |
| Intergovernmental revenue not available..... | 5,513,266 | 5,783,032 | 3,506,148 | 4,485,728 |
| Special assessments revenue not available..... | 2,510,302 | - | - | - |
| Accrued interest not available..... | 308,753 | - | - | - |
| Miscellaneous revenue not available..... | 142,075 | - | - | - |
| Total deferred inflows of resources | 37,907,224 | 24,617,659 | 31,271,088 | 49,839,745 |
| Fund balances: | | | | |
| Nonspendable..... | 1,726,117 | - | - | - |
| Restricted..... | 7,401,333 | 22,161,501 | 18,137,035 | 95,991,739 |
| Committed..... | 6,033,903 | - | - | - |
| Assigned..... | 4,357,336 | - | - | - |
| Unassigned (deficit)..... | 61,882,462 | - | - | - |
| Total fund balances | 81,401,151 | 22,161,501 | 18,137,035 | 95,991,739 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 125,876,982 | \$ 48,123,654 | \$ 51,358,334 | \$ 147,289,932 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| American Rescue Plan | | Debt Service | Capital Improvements | Nonmajor Governmental Funds | Total Governmental Funds |
|----------------------------|----------------------|-----------------------|-------------------------|-----------------------------------|--------------------------------|
| \$ 38,562,491 | \$ 7,446,282 | \$ 82,809,457 | \$ 84,143,741 | \$ 400,915,310 | |
| - | - | - | 1,900,350 | 4,658,758 | |
| - | - | - | - | 31,688,605 | |
| - | - | - | 25,316,660 | 136,938,231 | |
| - | 205,938 | 40,449 | 2,756,379 | 4,089,938 | |
| - | 8,951,668 | - | 5,093,474 | 16,556,433 | |
| - | - | - | - | 487,991 | |
| - | - | - | 14,296,279 | 41,584,314 | |
| - | - | 38,455,000 | - | 38,455,000 | |
| - | - | - | 914,203 | 914,203 | |
| - | - | - | 1,072,905 | 1,288,534 | |
| - | - | - | 7,691,687 | 7,691,687 | |
| | | | | 7,036,861 | |
| <u>\$ 38,562,491</u> | <u>\$ 16,603,888</u> | <u>\$ 121,304,906</u> | <u>\$ 143,185,678</u> | <u>\$ 692,305,865</u> | |
| | | | | | |
| \$ - | \$ - | \$ 3,065,762 | \$ 5,123,642 | \$ 12,072,669 | |
| - | - | 11,751 | 1,852,031 | 6,773,753 | |
| - | - | 5,105 | 770,453 | 2,860,525 | |
| - | - | 44 | 12,779 | 55,083 | |
| - | - | 90,129,232 | - | 90,129,232 | |
| - | - | 108,432 | - | 108,432 | |
| 38,562,491 | - | - | - | 38,562,491 | |
| - | - | - | - | 401,297 | |
| - | - | - | 7,691,687 | 7,691,687 | |
| <u>38,562,491</u> | <u>-</u> | <u>93,320,326</u> | <u>15,450,592</u> | <u>158,655,169</u> | |
| | | | | | |
| - | - | - | 22,458,900 | 121,540,746 | |
| - | - | - | - | 11,598,674 | |
| - | - | - | 2,436,733 | 13,142,625 | |
| - | - | - | 8,278,633 | 27,566,807 | |
| - | 8,888,954 | - | 4,980,953 | 16,380,209 | |
| - | - | - | - | 308,753 | |
| - | - | 40,449 | 250,006 | 432,530 | |
| - | <u>8,888,954</u> | <u>40,449</u> | <u>38,405,225</u> | <u>190,970,344</u> | |
| | | | | | |
| - | - | - | 1,987,108 | 3,713,225 | |
| - | - | - | 82,491,805 | 226,183,413 | |
| - | 7,714,934 | 27,944,131 | 5,494,255 | 47,187,223 | |
| - | - | - | - | 4,357,336 | |
| - | - | - | (643,307) | 61,239,155 | |
| - | <u>7,714,934</u> | <u>27,944,131</u> | <u>89,329,861</u> | <u>342,680,352</u> | |
| <u>\$ 38,562,491</u> | <u>\$ 16,603,888</u> | <u>\$ 121,304,906</u> | <u>\$ 143,185,678</u> | <u>\$ 692,305,865</u> | |

LUCAS COUNTY, OHIO

**RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021**

| | |
|--|-----------------------|
| Total governmental fund balances | \$ 342,680,352 |
| 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. | 323,899,804 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds. | |
| Sales taxes receivable | \$ 11,598,674 |
| Delinquent property taxes receivable | 13,142,625 |
| Accounts receivable | 432,530 |
| Special assessments receivable | 16,380,209 |
| Accrued interest receivable | 308,753 |
| Intergovernmental receivable | <u>27,566,807</u> |
| Total | 69,429,598 |
| 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 \$735,508 of net capital assets included above as capital assets used in governmental activities, plus \$76,138 for compensated absences included below, plus \$887,592 and \$177,147 for net pension asset/liability and net OPEB asset and related deferred inflows/outflows, respectively, included below. | 52,828,631 |
| 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. | (570,500) |
| On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due. | (546,813) |
| Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds. | 4,635,414 |
| Unamortized premiums on bond issuances are not recognized in governmental funds. | (3,330,919) |
| Unamortized discounts on bond issuances are not recognized in governmental funds. | 57,076 |
| 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 | 21,642,839 |
| Deferred inflows of resources - pension | (75,527,660) |
| Net pension asset | 2,978,044 |
| Net pension liability | <u>(157,889,283)</u> |
| Total | (208,796,060) |
| 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 | 9,417,242 |
| Deferred inflows of resources - OPEB | (61,372,491) |
| Net OPEB asset | <u>18,700,492</u> |
| Total | (33,254,757) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | |
| Compensated absences | (23,087,109) |
| Landfill obligations | (303,914) |
| Bonds payable | (97,030,600) |
| OPWC loans payable | <u>(1,845,236)</u> |
| Total | <u>(122,266,859)</u> |
| Net position of governmental activities | <u>\$ 424,764,967</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



The Willys-Overland Administration Building on Jeep Parkway in Toledo.
Photo from approximately 1957. Photo courtesy of the Lucas County
Libraries Archives.

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|---|----------------------|-------------------------------|----------------------------|---|
| Revenues: | | | | |
| Sales taxes..... | \$ 120,271,282 | \$ - | \$ - | \$ - |
| Real property and other taxes..... | 15,009,208 | 16,507,326 | 24,357,913 | 39,856,835 |
| Lodging taxes..... | - | - | - | - |
| Charges for services..... | 18,338,505 | - | 6,077,647 | - |
| Licenses and permits..... | 260,004 | - | - | - |
| Fines and forfeitures..... | 356,327 | - | - | - |
| Intergovernmental..... | 19,712,761 | 13,436,634 | 21,657,404 | 18,038,240 |
| Special assessments..... | 61,747 | - | - | - |
| Investment income..... | 2,103,635 | - | - | 197 |
| Rental income..... | 1,274,270 | - | - | - |
| Increase in fair value of investments..... | (4,333,305) | - | - | - |
| Other..... | 2,641,166 | 427,346 | 475,766 | 5,015,268 |
| Total revenues..... | 175,695,600 | 30,371,306 | 52,568,730 | 62,910,540 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive..... | 42,104,137 | - | - | - |
| Judicial..... | 42,444,101 | - | - | - |
| Public safety..... | 43,078,000 | - | - | - |
| Public works..... | 177,281 | - | - | - |
| Health..... | 1,246,701 | 31,157,746 | - | 42,125,522 |
| Human services..... | 1,661,028 | - | 51,009,060 | - |
| Conservation and recreation..... | 282,948 | - | - | - |
| Other..... | 1,224,535 | - | - | - |
| Capital outlay..... | - | - | - | - |
| Debt service: | | | | |
| Principal retirement..... | - | - | - | - |
| Interest and fiscal charges..... | - | - | - | - |
| Note issuance costs..... | - | - | - | - |
| Total expenditures..... | 132,218,731 | 31,157,746 | 51,009,060 | 42,125,522 |
| Excess (deficiency) of revenues over (under) expenditures..... | 43,476,869 | (786,440) | 1,559,670 | 20,785,018 |
| Other financing sources (uses): | | | | |
| Issuance of loans..... | - | - | - | - |
| Transfers in..... | - | - | - | - |
| Transfers (out)..... | (33,444,116) | - | - | - |
| Total other financing sources (uses)..... | (33,444,116) | - | - | - |
| Net change in fund balances..... | 10,032,753 | (786,440) | 1,559,670 | 20,785,018 |
| Fund balances at beginning of year..... | 71,368,398 | 22,947,941 | 16,577,365 | 75,206,721 |
| Fund balances at end of year..... | \$ 81,401,151 | \$ 22,161,501 | \$ 18,137,035 | \$ 95,991,739 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| American Rescue Plan | Debt Service | Capital Improvements | Nonmajor Governmental Funds | Total Governmental Funds |
|----------------------------|------------------|-------------------------|-----------------------------------|--------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 120,271,282 |
| - | - | - | 23,738,355 | 119,469,637 |
| - | - | - | 6,807,209 | 6,807,209 |
| - | - | - | 24,898,106 | 49,314,258 |
| - | - | - | 1,091,907 | 1,351,911 |
| - | - | - | 790,763 | 1,147,090 |
| 3,038,297 | - | 563,092 | 103,086,051 | 179,532,479 |
| - | 1,060,647 | - | 2,367,550 | 3,489,944 |
| 20,431 | - | - | 102,085 | 2,226,348 |
| - | 967,311 | 391,202 | 50,034 | 2,682,817 |
| - | - | - | - | (4,333,305) |
| - | 213,264 | 1,684,232 | 5,985,479 | 16,442,521 |
| 3,058,728 | 2,241,222 | 2,638,526 | 168,917,539 | 498,402,191 |

| | | | | |
|------------------|---------------------|----------------------|----------------------|-----------------------|
| - | 11,150 | - | 20,949,013 | 63,064,300 |
| - | - | - | 18,231,053 | 60,675,154 |
| - | - | - | 37,907,426 | 80,985,426 |
| - | - | - | 23,106,308 | 23,283,589 |
| - | - | - | 9,435,048 | 83,965,017 |
| 3,058,728 | - | - | 55,348,659 | 111,077,475 |
| - | - | - | 14,917,777 | 15,200,725 |
| - | - | 425,000 | - | 1,649,535 |
| - | - | 36,573,853 | - | 36,573,853 |
| - | 4,992,800 | - | 161,864 | 5,154,664 |
| - | 3,569,352 | 596,038 | - | 4,165,390 |
| - | - | 286,790 | - | 286,790 |
| 3,058,728 | 8,573,302 | 37,881,681 | 180,057,148 | 486,081,918 |
| - | (6,332,080) | (35,243,155) | (11,139,609) | 12,320,273 |
| - | - | - | 212,313 | 212,313 |
| - | 7,077,238 | 15,500,000 | 18,457,303 | 41,034,541 |
| - | - | - | (7,095,425) | (40,539,541) |
| - | 7,077,238 | 15,500,000 | 11,574,191 | 707,313 |
| - | 745,158 | (19,743,155) | 434,582 | 13,027,586 |
| - | 6,969,776 | 47,687,286 | 88,895,279 | 329,652,766 |
| \$ - | \$ 7,714,934 | \$ 27,944,131 | \$ 89,329,861 | \$ 342,680,352 |

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, 2021

| | |
|---|------------------------------|
| Net change in fund balances - total governmental funds | \$ 13,027,586 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds): | |
| Capital outlay - nondepreciable capital assets | \$ 41,329,794 |
| Capital outlay - construction in progress expensed | (8,745,165) |
| Current year depreciation | <u>(18,546,721)</u> |
| Total | 14,037,908 |
| The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity). (1,716,659) | |
| 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 | 804,391 |
| Property tax revenue | 2,199,769 |
| Special assessment revenue | (616,622) |
| Intergovernmental and other revenues | <u>2,528,695</u> |
| Total | 4,916,233 |
| The issuances of loans are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position. (212,313) | |
| Repayment of bond and loan 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 | 4,992,800 |
| Loan principal payments | <u>161,864</u> |
| Total | 5,154,664 |
| Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position. (53,214) | |
| 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: | |
| Decrease in accrued interest payable | 22,225 |
| Amortization of bond premiums | 248,419 |
| Amortization of bond discounts | (5,762) |
| Amortization of deferred outflow of resources resulting from debt refundings | <u>(280,290)</u> |
| Total | (15,408) |
| 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). 49,217 | |
| 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 (\$253,664) and including (\$174,164) and (\$503,299) of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities. 13,483,701 | |
| Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 21,294,936 | |
| 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. 4,559,232 | |
| Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 176,841 | |
| 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. 117,330,830 | |
| Change in net position of governmental activities | <u><u>\$ 192,033,554</u></u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|----------------------|---------------------|----------------------|---|----------|
| | Original | Final | Actual | | |
| | | | | Positive (Negative) | |
| Revenues: | | | | | |
| Sales taxes..... | \$ 101,630,242 | \$ 101,630,242 | \$ 117,616,130 | \$ 15,985,888 | |
| Real property and other taxes..... | 13,250,000 | 13,250,000 | 14,945,273 | 1,695,273 | |
| Charges for services..... | 10,661,550 | 10,661,550 | 14,689,673 | 4,028,123 | |
| Licenses and permits..... | 25,000 | 25,000 | 41,196 | 16,196 | |
| Fines and forfeitures..... | 272,500 | 272,500 | 356,327 | 83,827 | |
| Intergovernmental..... | 17,697,261 | 17,697,261 | 20,020,975 | 2,323,714 | |
| Special assessments..... | 54,735 | 54,735 | 61,429 | 6,694 | |
| Investment income..... | 2,271,000 | 2,271,000 | 2,161,403 | (109,597) | |
| Rental income..... | 257,000 | 257,000 | 1,274,270 | 1,017,270 | |
| Other..... | 634,200 | 634,200 | 2,589,519 | 1,955,319 | |
| Total revenues..... | 146,753,488 | 146,753,488 | 173,756,195 | 27,002,707 | |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive..... | 45,990,727 | 47,465,254 | 42,271,048 | 5,194,206 | |
| Judicial..... | 40,594,912 | 41,340,566 | 40,021,851 | 1,318,715 | |
| Public safety..... | 42,804,974 | 46,105,395 | 43,728,862 | 2,376,533 | |
| Public works..... | 209,927 | 203,743 | 202,826 | 917 | |
| Health..... | 1,506,293 | 1,506,293 | 1,346,172 | 160,121 | |
| Human services..... | 1,893,160 | 1,893,160 | 1,836,284 | 56,876 | |
| Conservation and recreation..... | 234,400 | 335,400 | 283,356 | 52,044 | |
| Other..... | 1,230,187 | 1,230,187 | 1,230,187 | - | |
| Total expenditures..... | 134,464,580 | 140,079,998 | 130,920,586 | 9,159,412 | |
| Excess of revenues over expenditures..... | 12,288,908 | 6,673,490 | 42,835,609 | 36,162,119 | |
| Other financing sources (uses): | | | | | |
| Transfers in..... | 5,000,000 | 5,000,000 | - | (5,000,000) | |
| Transfers (out)..... | (18,973,449) | (34,221,180) | (34,159,432) | 61,748 | |
| Net change in fund balance..... | (1,684,541) | (22,547,690) | 8,676,177 | 31,223,867 | |
| Fund balance at beginning of year..... | 25,566,197 | 25,566,197 | 25,566,197 | - | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>613,074</i> | <i>613,074</i> | <i>613,074</i> | <i>-</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 24,494,730 | \$ 3,631,581 | \$ 34,855,448 | \$ 31,223,867 | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2021

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) | |
|---|-------------------------|----------------------|----------------------|---|--|
| | Original | Final | Actual | | |
| | | | | | |
| Revenues: | | | | | |
| Real property and other taxes..... | \$ 15,212,985 | \$ 15,212,985 | \$ 16,498,260 | \$ 1,285,275 | |
| Intergovernmental..... | 11,420,023 | 13,920,023 | 13,102,595 | (817,428) | |
| Other..... | 25,000 | 25,000 | 427,346 | 402,346 | |
| Total revenues..... | 26,658,008 | 29,158,008 | 30,028,201 | 870,193 | |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health..... | 27,822,848 | 32,822,848 | 30,979,597 | 1,843,251 | |
| Net change in fund balance..... | (1,164,840) | (3,664,840) | (951,396) | 2,713,444 | |
| Fund balance at beginning of year..... | 21,283,299 | 21,283,299 | 21,283,299 | - | |
| Fund balance at end of year..... | \$ 20,118,459 | \$ 17,618,459 | \$ 20,331,903 | \$ 2,713,444 | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2021

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|----------------------|----------------------|---|--|
| | Original | Final | Actual | | |
| | | | | | |
| <u>Revenues:</u> | | | | | |
| Real property and other taxes..... | \$ 24,435,427 | \$ 24,435,427 | \$ 24,345,749 | \$ (89,678) | |
| Charges for services..... | 5,088,801 | 5,088,801 | 5,663,097 | 574,296 | |
| Intergovernmental..... | 22,149,232 | 21,843,183 | 21,576,065 | (267,118) | |
| Other..... | 180,660 | 180,660 | 390,555 | 209,895 | |
| Total revenues..... | 51,854,120 | 51,548,071 | 51,975,466 | 427,395 | |
| <u>Expenditures:</u> | | | | | |
| Current: | | | | | |
| Human services..... | 51,246,166 | 52,059,619 | 50,693,046 | 1,366,573 | |
| Net change in fund balance..... | 607,954 | (511,548) | 1,282,420 | 1,793,968 | |
| Fund balance at beginning of year..... | 16,024,238 | 16,024,238 | 16,024,238 | - | |
| <i>Prior year encumbrances appropriated.....</i> | <i>162,385</i> | <i>162,385</i> | <i>162,385</i> | <i>-</i> | |
| Fund balance at end of year..... | \$ 16,794,577 | \$ 15,675,075 | \$ 17,469,043 | \$ 1,793,968 | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|----------------------|----------------------|---|--|
| | Original | Final | Actual | | |
| | | | | Positive (Negative) | |
| <u>Revenues:</u> | | | | | |
| Real property and other taxes..... | \$ 39,700,000 | \$ 39,700,000 | \$ 39,839,315 | \$ 139,315 | |
| Intergovernmental..... | 10,855,000 | 10,855,000 | 17,837,029 | 6,982,029 | |
| Other..... | 4,745,326 | 4,745,326 | 4,983,407 | 238,081 | |
| Total revenues..... | 55,300,326 | 55,300,326 | 62,659,751 | 7,359,425 | |
| <u>Expenditures:</u> | | | | | |
| Current: | | | | | |
| Health..... | 51,263,326 | 51,898,098 | 44,494,350 | 7,403,748 | |
| Net change in fund balance..... | 4,037,000 | 3,402,228 | 18,165,401 | 14,763,173 | |
| Fund balance at beginning of year..... | 71,317,360 | 71,317,360 | 71,317,360 | - | |
| <i>Prior year encumbrances appropriated.....</i> | <i>2,093,489</i> | <i>2,093,489</i> | <i>2,093,489</i> | <i>-</i> | |
| Fund balance at end of year..... | \$ 77,447,849 | \$ 76,813,077 | \$ 91,576,250 | \$ 14,763,173 | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
AMERICAN RESCUE PLAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| | | | | |
| Revenues: | | | | |
| Intergovernmental..... | \$ - | \$ 41,600,788 | \$ 41,600,788 | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Human services..... | - | 3,404,500 | 3,058,728 | 345,772 |
| Net change in fund balance..... | - | 38,196,288 | 38,542,060 | 345,772 |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ 38,196,288</u> | <u>\$ 38,542,060</u> | <u>\$ 345,772</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2021

| | Business-type Activities - | | |
|---|----------------------------|-------------------------|----------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| Assets: | | | |
| Current assets: | | | |
| Equity in pooled cash and investments..... | \$ 9,499,954 | \$ 6,304,418 | \$ 6,570,851 |
| Receivables: | | | |
| Accounts..... | 1,090,153 | 3,251,363 | 648,547 |
| Due from other governments..... | 12,958 | - | - |
| Due from other funds..... | - | - | - |
| Materials and supplies inventory..... | - | 49,797 | - |
| Prepayments..... | - | - | - |
| <i>Total current assets</i> | <i>10,603,065</i> | <i>9,605,578</i> | <i>7,219,398</i> |
| Noncurrent assets: | | | |
| Net pension asset (see Note 11)..... | - | 27,836 | - |
| Net OPEB asset (see Note 12)..... | - | 174,793 | - |
| Capital assets: | | | |
| Nondepreciable capital assets..... | 647,739 | - | 3,308,625 |
| Depreciable capital assets, net..... | 35,196,548 | 29,245,399 | 35,856,172 |
| Total capital assets, net | <u>35,844,287</u> | <u>29,245,399</u> | <u>39,164,797</u> |
| <i>Total noncurrent assets</i> | <i>35,844,287</i> | <i>29,448,028</i> | <i>39,164,797</i> |
| Total assets | 46,447,352 | 39,053,606 | 46,384,195 |
| Deferred outflows of resources: | | | |
| Pension (see Note 11)..... | - | 214,524 | - |
| OPEB (see Note 12)..... | - | 97,243 | - |
| Total deferred outflows of resources | - | 311,767 | - |
| Liabilities: | | | |
| Current liabilities: | | | |
| Accounts payable..... | 40,701 | 311,413 | 80,480 |
| Accrued wages and benefits payable..... | - | 70,515 | - |
| Due to other funds..... | - | 264 | - |
| Due to other governments..... | - | 27,330 | - |
| Accrued interest payable..... | 2,612 | - | 6,286 |
| Notes payable..... | 1,656,927 | - | 3,987,803 |
| Compensated absences payable - current..... | - | 118,038 | - |
| Capital lease obligations payable - current..... | - | - | 94,275 |
| OWDA loans payable - current..... | 101,016 | 1,271,565 | 161,433 |
| OPWC loans payable - current..... | 29,785 | 77,357 | 95,078 |
| Claims payable - current..... | - | - | - |
| <i>Total current liabilities</i> | <i>1,831,041</i> | <i>1,876,482</i> | <i>4,425,355</i> |
| Long-term liabilities: | | | |
| Compensated absences payable..... | - | 37,073 | - |
| Capital lease obligations payable..... | - | - | 96,990 |
| OWDA loans payable..... | 1,109,231 | 15,620,215 | 5,022,335 |
| OPWC loans payable..... | 850,589 | 1,660,478 | 2,316,237 |
| Claims payable..... | - | - | - |
| Net pension liability (see Note 11)..... | - | 1,475,787 | - |
| <i>Total long-term liabilities</i> | <i>1,959,820</i> | <i>18,793,553</i> | <i>7,435,562</i> |
| Total liabilities | 3,790,861 | 20,670,035 | 11,860,917 |
| Deferred inflows of resources: | | | |
| Pension (see Note 11)..... | - | 691,116 | - |
| OPEB (see Note 12)..... | - | 564,983 | - |
| Total deferred inflows of resources | - | 1,256,099 | - |
| Net position: | | | |
| Net investment in capital assets..... | 32,096,739 | 10,615,784 | 27,390,646 |
| Unrestricted..... | 10,559,752 | 6,823,455 | 7,132,632 |
| Total net position | \$ 42,656,491 | \$ 17,439,239 | \$ 34,523,278 |

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 Activities - Internal Service Funds | |
|---------------------------|----------------|--|--|
| Nonmajor Enterprise Funds | Total | | |
| \$ 18,800,542 | \$ 41,175,765 | \$ 54,364,014 | |
| 2,755,625 | 7,745,688 | 4,263 | |
| - | 12,958 | - | |
| - | - | 56,526 | |
| - | 49,797 | 4,386 | |
| - | - | 3,143,348 | |
| 21,556,167 | 48,984,208 | 57,572,537 | |
| 65,286 | 93,122 | 11,545 | |
| 409,960 | 584,753 | 72,496 | |
| 75,663 | 4,032,027 | 39,736 | |
| 4,034,447 | 104,332,566 | 695,772 | |
| 4,110,110 | 108,364,593 | 735,508 | |
| 4,585,356 | 109,042,468 | 819,549 | |
| 26,141,523 | 158,026,676 | 58,392,086 | |
| 500,148 | 714,672 | 160,964 | |
| 226,098 | 323,341 | 83,351 | |
| 726,246 | 1,038,013 | 244,315 | |
| 1,876,958 | 2,309,552 | 286,458 | |
| 143,683 | 214,198 | 22,670 | |
| 708 | 972 | 471 | |
| 57,825 | 85,155 | 9,941 | |
| - | 8,898 | - | |
| - | 5,644,730 | - | |
| 339,865 | 457,903 | 52,388 | |
| 62,736 | 157,011 | - | |
| 71,245 | 1,605,259 | - | |
| - | 202,220 | - | |
| - | - | 4,018,042 | |
| 2,553,020 | 10,685,898 | 4,389,970 | |
| 132,334 | 169,407 | 23,750 | |
| 148,057 | 245,047 | - | |
| 471,414 | 22,223,195 | - | |
| - | 4,827,304 | - | |
| - | - | 406,324 | |
| 3,461,313 | 4,937,100 | 612,103 | |
| 4,213,118 | 32,402,053 | 1,042,177 | |
| 6,766,138 | 43,087,951 | 5,432,147 | |
| 1,582,746 | 2,273,862 | 447,998 | |
| 1,302,830 | 1,867,813 | 332,994 | |
| 2,885,576 | 4,141,675 | 780,992 | |
| 3,356,658 | 73,459,827 | 735,508 | |
| 13,859,397 | 38,375,236 | 51,687,754 | |
| \$ 17,216,055 | \$ 111,835,063 | \$ 52,423,262 | |
| | 570,500 | | |
| | \$ 112,405,563 | | |

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Business-type Activities - | | |
|---|-----------------------------------|---------------------------------|-------------------------|
| | Water Supply System | Wastewater Treatment | Sewer System |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 2,636,834 | \$ 8,028,842 | \$ 2,651,311 |
| Special assessments..... | 9,660 | - | - |
| Other..... | 1 | 150,000 | 917 |
| Total operating revenues..... | 2,646,495 | 8,178,842 | 2,652,228 |
| <u>Operating expenses:</u> | | | |
| Personal services..... | - | 769,059 | - |
| Contract services..... | 848,377 | 1,313,822 | 1,373,139 |
| Materials and supplies..... | 126,596 | 1,066,625 | 328,178 |
| Heat, light and power..... | 347,648 | 986,355 | 132,957 |
| Employee medical benefits..... | - | - | - |
| Depreciation..... | 1,748,825 | 1,391,706 | 1,781,827 |
| Other..... | 579 | 152,953 | 1,131 |
| Total operating expenses..... | 3,072,025 | 5,680,520 | 3,617,232 |
| Operating income (loss)..... | (425,530) | 2,498,322 | (965,004) |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Interest and fiscal charges..... | (68,725) | (556,807) | (207,503) |
| Interest revenue..... | - | - | - |
| Intergovernmental..... | 79,071 | - | 361,033 |
| Total nonoperating revenues (expenses)..... | 10,346 | (556,807) | 153,530 |
| <i>Income (loss) before transfers and capital contributions.....</i> | | | |
| <i>and capital contributions.....</i> | <i>(415,184)</i> | <i>1,941,515</i> | <i>(811,474)</i> |
| Transfer in..... | - | - | - |
| Transfer out..... | (280,000) | - | (280,000) |
| Capital contributions..... | 1,058,628 | - | 1,134,347 |
| Change in net position..... | 363,444 | 1,941,515 | 42,873 |
| Net position at beginning of year..... | 42,293,047 | 15,497,724 | 34,480,405 |
| Net position at end of year..... | \$ 42,656,491 | \$ 17,439,239 | \$ 34,523,278 |

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

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Enterprise Funds | | Governmental | | |
|-------------------------|----------------------|---------------------|----------------------|----------------------|
| Nonmajor | Enterprise | Activities - | | |
| Funds | | Total | Internal | Service Funds |
| \$ | 17,860,384 | \$ | 31,177,371 | \$ 42,058,871 |
| | 1,353,983 | | 1,363,643 | - |
| | 6,518 | | 157,436 | 12,758,368 |
| | <u>19,220,885</u> | | <u>32,698,450</u> | <u>54,817,239</u> |
| | | | | |
| | 1,740,903 | | 2,509,962 | 132,078 |
| | 12,139,590 | | 15,674,928 | 4,205,393 |
| | 552,321 | | 2,073,720 | 289,396 |
| | 50,586 | | 1,517,546 | - |
| | - | | - | 35,955,140 |
| | 633,056 | | 5,555,414 | 84,978 |
| | 103,543 | | 258,206 | 3,129 |
| | <u>15,219,999</u> | | <u>27,589,776</u> | <u>40,670,114</u> |
| | | | | |
| | 4,000,886 | | 5,108,674 | 14,147,125 |
| | | | | |
| | (54,292) | | (887,327) | - |
| | - | | - | 202,703 |
| | 81,783 | | 521,887 | - |
| | <u>27,491</u> | | <u>(365,440)</u> | <u>202,703</u> |
| | | | | |
| | 4,028,377 | | 4,743,234 | 14,349,828 |
| | - | | - | 65,000 |
| | - | | (560,000) | - |
| | - | | <u>2,192,975</u> | <u>-</u> |
| | | | | |
| | 4,028,377 | | 6,376,209 | 14,414,828 |
| | <u>13,187,678</u> | | | <u>38,008,434</u> |
| | <u>\$ 17,216,055</u> | | <u>\$ 52,423,262</u> | |
| | | | <u>253,664</u> | |
| | <u>\$</u> | <u>6,629,873</u> | | |

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Business-type Activities -

| | Water Supply System | Wastewater Treatment | Sewer System |
|--|--------------------------------|---------------------------------|-------------------------|
| Cash flows from operating activities: | | | |
| Cash received from sales/charges for services..... | \$ 2,575,402 | \$ 8,126,639 | \$ 2,634,442 |
| Cash received from special assessments | 9,660 | - | - |
| Cash received from other operations..... | 1 | 150,000 | 917 |
| Cash payments to employees..... | - | (2,006,794) | - |
| Cash payments for contractual services..... | (846,873) | (1,147,875) | (1,335,207) |
| Cash payments for materials and supplies..... | (102,065) | (1,063,883) | (328,178) |
| Cash payments for heat, light and power..... | (347,648) | (986,355) | (132,957) |
| Cash payments for employee medical benefits..... | - | - | - |
| Cash payments for other expenses..... | (579) | (152,953) | (1,131) |
| <i>Net cash provided by operating activities.....</i> | <i>1,287,898</i> | <i>2,918,779</i> | <i>837,886</i> |
| Cash flows from noncapital financing activities: | | | |
| Cash received from grants and subsidies..... | 66,113 | - | 361,033 |
| Cash received from transfers in..... | - | - | - |
| Cash used in transfers out..... | (280,000) | - | (280,000) |
| <i>Net cash provided by (used in) noncapital financing activities.....</i> | <i>(213,887)</i> | <i>-</i> | <i>81,033</i> |
| Cash flows from capital and related financing activities: | | | |
| Acquisition of capital assets..... | (323,944) | (26,915) | (3,283,538) |
| Capital contributions..... | 306,000 | - | 370,059 |
| Issuance of notes..... | 3,299,337 | - | 7,940,663 |
| Premium on notes..... | 10,877 | - | 26,179 |
| Note issuance costs..... | (10,877) | - | (26,179) |
| Proceeds from loans..... | 97,872 | - | 822,682 |
| Principal paid on notes..... | (3,423,169) | - | (6,075,831) |
| Interest paid on notes..... | (25,146) | - | (33,490) |
| Principal paid on loans..... | (238,964) | (1,616,427) | (688,089) |
| Interest paid on loans..... | (44,362) | (556,807) | (154,757) |
| Principal paid on capital leases..... | - | - | (91,636) |
| Interest paid on capital leases..... | - | - | (8,148) |
| <i>Net cash used in financing activities.....</i> | <i>(352,376)</i> | <i>(2,200,149)</i> | <i>(1,202,085)</i> |
| Cash flows from investing activities: | | | |
| Interest received..... | - | - | - |
| <i>Net increase (decrease) in cash and cash equivalents.....</i> | <i>721,635</i> | <i>718,630</i> | <i>(283,166)</i> |
| Cash and cash equivalents at beginning of year..... | 8,778,319 | 5,585,788 | 6,854,017 |
| Cash and cash equivalents at end of year..... | \$ 9,499,954 | \$ 6,304,418 | \$ 6,570,851 |

| Enterprise Funds | | Governmental Activities - Internal Service Funds | |
|----------------------------------|--------------------------|---|--|
| Nonmajor Enterprise Funds | Total | | |
| \$ 18,713,109 | \$ 32,049,592 | \$ 42,068,878 | |
| 1,353,983 | 1,363,643 | - | |
| 6,518 | 157,436 | 12,758,368 | |
| (4,720,628) | (6,727,422) | (791,636) | |
| (12,167,693) | (15,497,648) | (5,162,055) | |
| (534,083) | (2,028,209) | (251,710) | |
| (50,586) | (1,517,546) | - | |
| - | - | (38,886,707) | |
| (103,543) | (258,206) | (3,129) | |
| <u>2,497,077</u> | <u>7,541,640</u> | <u>9,732,009</u> | |
| 81,783 | 508,929 | - | |
| - | - | 65,000 | |
| - | (560,000) | - | |
| <u>81,783</u> | <u>(51,071)</u> | <u>65,000</u> | |
| (443,088) | (4,077,485) | - | |
| - | 676,059 | - | |
| - | 11,240,000 | - | |
| - | 37,056 | - | |
| - | (37,056) | - | |
| - | 920,554 | - | |
| - | (9,499,000) | - | |
| - | (58,636) | - | |
| (67,384) | (2,610,864) | - | |
| (33,529) | (789,455) | - | |
| (70,289) | (161,925) | - | |
| (20,763) | (28,911) | - | |
| <u>(635,053)</u> | <u>(4,389,663)</u> | <u>-</u> | |
| - | - | 202,703 | |
| 1,943,807 | 3,100,906 | 9,999,712 | |
| 16,856,735 | 38,074,859 | 44,364,302 | |
| <u>\$ 18,800,542</u> | <u>\$ 41,175,765</u> | <u>\$ 54,364,014</u> | |

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

Business-type Activities -

| | Water Supply System | Wastewater Treatment | Sewer System |
|--|--------------------------------|---------------------------------|-------------------------|
| Reconciliation of operating income (loss) to net cash provided by operating activities: | | | |
| Operating income (loss)..... | \$ (425,530) | \$ 2,498,322 | \$ (965,004) |
| Adjustments: | | | |
| Depreciation..... | 1,748,825 | 1,391,706 | 1,781,827 |
| Changes in assets and liabilities: | | | |
| Decrease in materials and supplies inventory..... | - | 2,742 | - |
| (Increase) decrease in accounts receivable..... | (61,432) | 97,797 | (16,869) |
| Decrease in due from other funds..... | - | - | - |
| Decrease in due from other governments..... | - | - | - |
| (Increase) in prepayments..... | - | - | - |
| Decrease in deferred outflows of resources - pension..... | - | 150,529 | - |
| Decrease in deferred outflows of resources - OPEB..... | - | 151,724 | - |
| (Increase) in net pension asset..... | - | (7,893) | - |
| (Increase) in net OPEB asset..... | - | (174,793) | - |
| Increase (decrease) in accounts payable..... | 26,035 | 165,947 | 37,932 |
| Increase in accrued wages and benefits..... | - | 18,505 | - |
| (Decrease) in due to other funds..... | - | - | - |
| Increase (decrease) in due to other governments..... | - | 1,245 | - |
| Increase in deferred inflows of resources - pension..... | - | 241,511 | - |
| Increase in deferred inflows of resources - OPEB..... | - | 361,279 | - |
| (Decrease) in net pension liability..... | - | (566,390) | - |
| (Decrease) in net OPEB liability..... | - | (1,404,814) | - |
| Increase (decrease) in compensated absences payable..... | - | (8,638) | - |
| (Decrease) in claims payable..... | - | - | - |
| Net cash provided by operating activities..... | \$ 1,287,898 | \$ 2,918,779 | \$ 837,886 |

Noncash Transactions:

During 2021, the Water Supply System fund received \$752,628 in contributed capital assets.

During 2021, the Sewer System fund received \$764,288 in contributed capital assets.

During 2021, the nonmajor enterprise funds acquired \$281,082 in capital assets via the inception of a capital lease.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Enterprise Funds | | Governmental | |
|-------------------------|-------------------|----------------------|-----------------|
| Nonmajor | Enterprise | Activities - | Internal |
| Funds | Total | Service Funds | |
| \$ 4,000,886 | \$ 5,108,674 | \$ 14,147,125 | |
| 633,056 | 5,555,414 | 84,978 | |
| - | 2,742 | 10,475 | |
| 852,725 | 872,221 | 612 | |
| - | - | 9,395 | |
| - | - | 42,360 | |
| - | - | (2,136,215) | |
| 338,763 | 489,292 | 58,361 | |
| 343,967 | 495,691 | 59,630 | |
| (19,049) | (26,942) | (2,398) | |
| (409,960) | (584,753) | (72,496) | |
| (9,865) | 220,049 | (367,574) | |
| 13,722 | 32,227 | 2,229 | |
| - | - | (1,515) | |
| (482) | 763 | (1,625) | |
| 495,272 | 736,783 | 94,413 | |
| 799,127 | 1,160,406 | 153,884 | |
| (1,273,216) | (1,839,606) | (324,540) | |
| (3,256,883) | (4,661,697) | (644,317) | |
| (10,986) | (19,624) | 17,301 | |
| - | - | (1,398,074) | |
| \$ 2,497,077 | \$ 7,541,640 | \$ 9,732,009 | |

LUCAS COUNTY, OHIO

*STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021*

| | <i>Custodial</i> |
|--|-----------------------|
| <u>Assets:</u> | |
| Equity in pooled cash and cash equivalents..... | \$ 24,424,893 |
| Cash in segregated accounts..... | 8,675,306 |
| Receivables (net of allowances for uncollectibles): | |
| Real property and other taxes..... | 1,053,922,547 |
| Accounts..... | 152 |
| Due from other governments..... | <u>83,795,970</u> |
| Total assets..... | <u>1,170,818,868</u> |
| <u>Liabilities:</u> | |
| Due to other governments..... | <u>94,797,639</u> |
| Total liabilities..... | <u>94,797,639</u> |
| <u>Deferred inflows of resources:</u> | |
| Property taxes levied for the next fiscal year..... | <u>877,377,676</u> |
| Total deferred inflows of resources..... | <u>877,377,676</u> |
| <u>Net position:</u> | |
| Restricted for individuals, organizations and other governments..... | <u>198,643,553</u> |
| Total net position..... | <u>\$ 198,643,553</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, 2021*

| | <u>Custodial</u> |
|---|-----------------------|
| Additions: | |
| Intergovernmental..... | \$ 39,953,337 |
| Amounts received as fiscal agent..... | 35,571,607 |
| Licenses, permits and fees for other governments..... | 90,493,320 |
| Fines and forfeitures for other governments..... | 3,520,530 |
| Property tax collection for other governments..... | 581,596,333 |
| Special assessments collections for other governments..... | 7,333,915 |
| Earnings on investments..... | 1,655 |
| Other custodial fund collections..... | <u>3,209,540</u> |
| <i>Total additions</i> | <u>761,680,237</u> |
| Deductions: | |
| Distributions to the State of Ohio..... | 2,391,387 |
| Distributions of state funds to other governments..... | 39,125,369 |
| Distributions as fiscal agent..... | 30,858,310 |
| Licenses, permits and fees distributions to other governments | 86,676,879 |
| Fines and forfeitures distributions to other governments..... | 5,113,117 |
| Property tax distributions to other governments..... | 571,228,684 |
| Other custodial fund disbursements..... | <u>2,984,614</u> |
| <i>Total deductions</i> | <u>738,378,360</u> |
| <i>Net change in fiduciary net position</i> | 23,301,877 |
| Net position beginning of year | <u>175,341,676</u> |
| Net position end of year | <u>\$ 198,643,553</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2021*

| | Toledo Mud Hens Baseball Club, Inc. | Preferred Properties, Inc. and Affiliates | Toledo Arena Sports, Inc. | Lucas County Land Reutilization Corporation |
|---|---|--|---------------------------------|--|
| Assets: | | | | |
| Equity in pooled cash and investments..... | \$ 8,376,995 | \$ 584,438 | \$ 4,675,764 | \$ 5,577,119 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts..... | 3,155,672 | 4,252,974 | 839,662 | 42,266 |
| Materials and supplies inventory..... | 195,905 | - | 276,101 | - |
| Prepayments..... | 55,605 | 1,012 | 227,269 | - |
| Other assets..... | 12,900,208 | 375,245 | 610,192 | 1,185,345 |
| Capital assets: | | | | |
| Nondepreciable capital assets..... | 29,437 | 1,460,550 | 63,053 | - |
| Depreciable capital assets..... | 5,844,012 | 16,941,830 | 1,850,034 | 72,262 |
| Accumulated depreciation..... | (3,201,865) | (8,456,710) | (1,041,295) | (19,326) |
| Total capital assets, net..... | 2,671,584 | 9,945,670 | 871,792 | 52,936 |
| Total assets..... | 27,355,969 | 15,159,339 | 7,500,780 | 6,857,666 |
| Liabilities: | | | | |
| Accounts payable..... | 820,796 | 119,460 | 491,895 | 22,152 |
| Accrued liabilities..... | 7,665,422 | 95,838 | 891,102 | 38,550 |
| Accrued wages and benefits..... | - | - | - | 16,765 |
| Due to other governments..... | - | 143,700 | 509,025 | 9,654 |
| Unearned revenue..... | 1,125,292 | 136,468 | 3,958,733 | - |
| Long-term liabilities: | | | | |
| Due within one year..... | 13,851 | - | 211,702 | - |
| Due in more than one year..... | 1,099,296 | - | - | - |
| Total liabilities..... | 10,724,657 | 495,466 | 6,062,457 | 87,121 |
| Net position: | | | | |
| Net investment in capital assets..... | 2,671,584 | 9,945,670 | 871,792 | 52,936 |
| Restricted for: | | | | |
| Capital projects..... | - | - | - | - |
| Health programs..... | - | 14,674,267 | - | - |
| Unrestricted (deficit)..... | 13,959,728 | (9,956,064) | 566,531 | 6,717,609 |
| Total net position..... | \$ 16,631,312 | \$ 14,663,873 | \$ 1,438,323 | \$ 6,770,545 |

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 |
|---|--|---|----------------------|
| \$ 11,238,872 | \$ 45,478,718 | \$ 9,233,728 | \$ 85,165,634 |
| 7,732,543 | 2,693,670 | 1,704,801 | 20,421,588 |
| - | - | - | 472,006 |
| - | 28,029 | 133,545 | 445,460 |
| - | - | - | 15,070,990 |
| - | - | 1,175,000 | 2,728,040 |
| - | 34,518 | 11,173,858 | 35,916,514 |
| - | (34,518) | (5,171,520) | (17,925,234) |
| - | - | 7,177,338 | 20,719,320 |
| <u>18,971,415</u> | <u>48,200,417</u> | <u>18,249,412</u> | <u>142,294,998</u> |
| 8,036 | 36,899 | 1,880,513 | 3,379,751 |
| - | 993,654 | 70,572 | 9,755,138 |
| - | - | 320,889 | 337,654 |
| - | - | - | 662,379 |
| - | - | 5,830,055 | 11,050,548 |
| 352,781 | - | - | 578,334 |
| <u>7,338,906</u> | <u>41,922,847</u> | <u>-</u> | <u>50,361,049</u> |
| <u>7,699,723</u> | <u>42,953,400</u> | <u>8,102,029</u> | <u>76,124,853</u> |
| - | - | 7,177,338 | 20,719,320 |
| 10,948,203 | - | - | 10,948,203 |
| - | - | - | 14,674,267 |
| <u>323,489</u> | <u>5,247,017</u> | <u>2,970,045</u> | <u>19,828,355</u> |
| <u>\$ 11,271,692</u> | <u>\$ 5,247,017</u> | <u>\$ 10,147,383</u> | <u>\$ 66,170,145</u> |

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021*

| <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..... | \$ 14,570,487 | \$ 12,038,416 | \$ 1,641,000 | \$ - | | |
| Preferred Properties, Inc. and Affiliates | | | | | | |
| Health..... | 2,103,679 | 1,300,728 | 596,174 | - | | |
| Toledo Arena Sports, Inc. | | | | | | |
| Recreation..... | 2,486,958 | 186,449 | - | - | | |
| Lucas County Land Reutilization Corporation | | | | | | |
| Public works..... | 3,643,710 | 605,701 | 952,613 | - | | |
| Lucas County Transportation Improvement District | | | | | | |
| Public works..... | 8,330,933 | - | - | 19,134,653 | | |
| Lucas County Economic Development Corporation | | | | | | |
| Legislative & executive..... | 1,391,903 | - | 67,147 | - | | |
| Toledo-Lucas County Convention and Visitors Bureau | | | | | | |
| Recreation..... | 6,035,501 | 1,941,382 | 4,026,878 | 192,176 | | |
| Total component units..... | \$ 38,563,171 | \$ 16,072,676 | \$ 7,283,812 | \$ 19,326,829 | | |

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

| Toledo Mud Hens Baseball Club, Inc. | Preferred Properties, Inc. and Affiliates | 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 |
|--|--|--|--|---|--|---|---------------------------------|
| \$ (891,071) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (891,071) |
| - | (206,777) | - | - | - | - | - | (206,777) |
| - | - | (2,300,509) | - | - | - | - | (2,300,509) |
| - | - | - | (2,085,396) | - | - | - | (2,085,396) |
| - | - | - | - | 10,803,720 | - | - | 10,803,720 |
| - | - | - | - | - | (1,324,756) | - | (1,324,756) |
| - | (891,071) | (206,777) | (2,300,509) | (2,085,396) | 10,803,720 | (1,324,756) | 124,935 124,935 4,120,146 |
| 592,118 | 86,212 | 20,622 | 7,982 | 588 | 252,047 | 3,430 | 962,999 |
| - | - | 225,900 | 1,515,552 | 230,298 | - | - | 1,971,750 |
| - | - | - | 38,750 | - | - | - | 38,750 |
| 798,953 | 27,350 | 67,329 | 3,916 | - | 771,202 | 60,987 | 1,729,737 |
| 1,391,071 | 113,562 | 313,851 | 1,566,200 | 230,886 | 1,023,249 | 64,417 | 4,703,236 |
| 500,000 | (93,215) | (1,986,658) | (519,196) | 11,034,606 | (301,507) | 189,352 | 8,823,382 |
| 16,131,312 | 14,757,088 | 3,424,981 | 7,289,741 | 237,086 | 5,548,524 | 9,958,031 | 57,346,763 |
| \$ 16,631,312 | \$ 14,663,873 | \$ 1,438,323 | \$ 6,770,545 | \$ 11,271,692 | \$ 5,247,017 | \$ 10,147,383 | \$ 66,170,145 |



Three ladies sit inside a Jeep that is balanced on a platform held by beer bottles. Photo was taken in front of the Willys-Overland Administration Building in Toledo in approximately 1943. Photo courtesy of the Lucas County Libraries Archives.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021

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 Seagate Centre, a convention and convocation center in the City of Toledo, and the Huntington Center, the County's multipurpose arena. The primary purpose of the TLCCVB is to encourage and promote the utilization of convention, restaurant, hotel, motel, and entertainment facilities in the County. The TLCCVB has been determined to be a discrete component unit of the County as the County appoints the TLCCVB's Board of Trustees and the County is financially accountable for, and provides significant subsidies to, the TLCCVB and its component unit, the Destination Toledo Convention and Visitors Bureau, annually. TLCCVB'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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

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

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

Lucas County Transportation Improvement District (LCTID)

The LCTID is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The LCTID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The LCTID was created by action of the Board of Lucas County Commissioners on April 22, 2014. The LCTID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting Board members are appointed by the Board of Lucas County Commissioners. In addition, the County is able to impose its will on the LCTID. LCTID's 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 2021, the County contributed \$67,147 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

RELATED ORGANIZATIONS

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

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

The Sanitary District is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District was established September 27, 1945, by the Common Pleas Court of Lucas County following a petition to the court for the establishment of the District for the abatement and control of mosquitoes. In accordance with the State statute, responsibility for policy determination for the District resides 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

| | |
|-----------------|----------------|
| Lucas County | 49.50% |
| Defiance County | 14.85% |
| Fulton County | 12.87% |
| Williams County | 13.61% |
| Henry County | 9.17% |
| Totals | <u>100.00%</u> |

In 2021, the County contributed \$3,341,624 for the CCNO's operations, which represents 46.64% 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 2021, 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 2021, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

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
The Olander Park District
Lucas County Local Emergency Planning Commission

B. Basis of Presentation

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

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.

American Rescue Plan Fund - This fund accounts for and reports federal grants received to help offset the financial effects of the COVID-19 pandemic.

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

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

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

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

The County reports the following major enterprise funds:

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

E. Basis of Accounting

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 11 and 12 for deferred outflows of resources related to the County's 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.

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 position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, 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, 2021, but which were levied to finance 2022 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. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

For the County, see Notes 11 and 12 for deferred inflows of resources related to the County's net pension liability/asset and net OPEB asset, respectively. This deferred inflow of resources is 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 | \$ 18,805,870 | \$ 19,875,698 | \$ 29,286,150 | \$ 47,802,996 | \$ 26,260,909 |
| Less: allowance for doubtful accounts | (688,042) | (719,638) | (1,051,713) | (1,689,750) | (944,249) |
| Net taxes receivable | <u>\$ 18,117,828</u> | <u>\$ 19,156,060</u> | <u>\$ 28,234,437</u> | <u>\$ 46,113,246</u> | <u>\$ 25,316,660</u> |

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

F. Budgetary Process

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

Each County department prepares a budget that is approved by the Board of County Commissioners. Modifications to the original budget within expenditure objects can be made by the budget manager in the Auditor's Office. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures. 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 2021, 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, Federal Agricultural Mortgage Corporation (FAMC) securities, commercial paper, foreign government bonds, Corporate bonds, negotiable certificate of deposit, Municipal bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2021, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2021 amounted to \$2,103,635 which includes \$1,949,088 assigned from other County funds, as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

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

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

L. Compensated Absences

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

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

M. Self-Funded Insurance

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The County participated in an individual retrospective rating plan for years 2008-2014. The County began participating in a group retrospectively rated policy in 2015. A future retrospective premium liability of \$520,166 is reported in the fund at December 31, 2021 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums approximate the claims liability.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

O. Prepayments

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2021, the County has implemented GASB Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period.”

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB Statement No. 89 also reiterates that financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

For 2021, the County has applied GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 91, 92 and 93, which were originally due to be implemented in 2021 and to GASB Statement No. 87, which was originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncements are postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

B. Deficit Fund Balance

Fund balance at December 31, 2021 included the following individual fund deficit:

| <u>Nonmajor fund</u> | <u>Deficit</u> |
|-----------------------|----------------|
| Workforce Development | \$ 643,307 |

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

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1), (2), cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation and not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the Federal Reserve System and not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

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

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

A. Cash on Hand

At year end, the County had \$5,750 in undeposited cash on hand and \$11,750 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments."

B. Cash in Segregated Accounts

At year end, the County had \$13,334,064 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 \$7,036,861 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, 2021, the carrying amount of all County deposits was \$44,488,605 and the bank balance was \$49,685,000. Of the bank balance, \$17,543,952 was covered by the FDIC, \$22,261,172 was collateralized by the Ohio Pooled Collateral System and \$9,879,876 was exposed to custodial credit risk described on the following page.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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 market 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 market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, the County was in the OPCS; however, certain County financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS resulting in an uninsured and uncollateralized balance. 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.

D. Investments

As of December 31, 2021, the County had the following investments and maturities:

| Measurement/ Investment type | Measurement Value | Investment Maturities | | | |
|--|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| | | 1 Year or Less | 1 to 2 Years | 2 to 3 Years | More than 3 Years |
| <i>Fair Value:</i> | | | | | |
| FFCB | \$ 64,229,445 | \$ 2,748,074 | \$ 6,235,533 | \$ 19,883,339 | \$ 35,362,499 |
| FHLB | 40,342,935 | 1,670,130 | 3,003,309 | 5,564,940 | 30,104,556 |
| FHLMC | 45,300,964 | 1,023,290 | 13,929,375 | 10,355,050 | 19,993,249 |
| FNMA | 26,340,192 | 2,221,827 | 3,593,424 | 7,020,870 | 13,504,071 |
| Foreign Government Bonds | 2,500,000 | - | - | 2,500,000 | - |
| FAMC | 3,496,635 | - | 3,496,635 | - | - |
| U.S. Treasury Notes | 56,005,382 | - | 19,095,554 | 13,392,147 | 23,517,681 |
| Commercial paper | 38,608,381 | 38,608,381 | - | - | - |
| Corporate bonds | 33,530,210 | 2,496,350 | 20,766,760 | 10,267,100 | - |
| Negotiable CDs | 3,760,322 | 500,134 | 1,000,521 | 759,228 | 1,500,439 |
| Municipal bonds | 26,103,635 | 17,146,826 | 1,166,088 | 347,183 | 7,443,538 |
| U.S. Government Money Market Mutual Funds | (1,410,110) | (1,410,110) | - | - | - |
| <i>Amortized Cost:</i> | | | | | |
| STAR Ohio | <u>157,936,811</u> | <u>157,936,811</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 496,744,802</u> | <u>\$ 222,941,713</u> | <u>\$ 72,287,199</u> | <u>\$ 70,089,857</u> | <u>\$ 131,426,033</u> |

The deficit in U.S. Government Money Market Mutual Funds is the result of a timing difference between the purchase of investments and the sale of investments and will be made whole once the sale is complete and funds are available.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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, FAMC), 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.

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.

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2021, the County had exposure of approximately \$2,500,000 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2021, the County was not subject to custodial credit risk on investments.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2021, the County had the following concentrations:

| <u>Measurement/ Investment type</u> | <u>Measurement Amount</u> | <u>% of Total</u> |
|---|-------------------------------|-------------------|
| <i>Fair Value:</i> | | |
| FFCB | \$ 64,229,445 | 12.93% |
| FHLB | 40,342,935 | 8.12% |
| FHLMC | 45,300,964 | 9.12% |
| FNMA | 26,340,192 | 5.30% |
| Foreign Government Bonds | 2,500,000 | 0.50% |
| FAMC | 3,496,635 | 0.70% |
| U.S. Treasury Notes | 56,005,382 | 11.28% |
| Commercial Paper | 38,608,381 | 7.77% |
| Corporate bonds | 33,530,210 | 6.75% |
| Negotiable CDs | 3,760,322 | 0.76% |
| Municipal bonds | 26,103,635 | 5.25% |
| U.S. Government Money | | |
| Market Mutual Funds | (1,410,110) | -0.28% |
| <i>Amortized Cost:</i> | | |
| STAR Ohio | <u>157,936,811</u> | <u>31.80%</u> |
| Total | <u>\$ 496,744,802</u> | <u>100.00%</u> |

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2021:

| <u>Cash and investments per note</u> | |
|--------------------------------------|-----------------------|
| Carrying amount of deposits | \$ 44,488,605 |
| Investments | 496,744,802 |
| Cash on hand | <u>17,500</u> |
| Total | <u>\$ 541,250,907</u> |

| <u>Cash and investments per financial statements</u> | |
|--|-----------------------|
| Governmental activities | \$ 466,974,943 |
| Business-type activities | 41,175,765 |
| Custodial funds | <u>33,100,199</u> |
| Total | <u>\$ 541,250,907</u> |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2021, consisted of the following, as reported on the fund financial statements:

| Transfer To | Transfer From General | Transfer From Nonmajor Governmental | Transfer From Water Supply System | Transfer From Sewer System | Total Transfers In |
|----------------------------|-----------------------------|-------------------------------------|-----------------------------------|----------------------------|-----------------------------|
| Governmental Funds: | | | | | |
| Debt service | \$ 6,517,238 | \$ - | \$ 280,000 | \$ 280,000 | \$ 7,077,238 |
| Capital Improvements | 15,500,000 | - | - | - | 15,500,000 |
| Non-major governmental | 11,361,878 | 7,095,425 | - | - | 18,457,303 |
| Internal Service Funds | <u>65,000</u> | - | - | - | <u>65,000</u> |
| Total Transfers Out | <u>\$ 33,444,116</u> | <u>\$ 7,095,425</u> | <u>\$ 280,000</u> | <u>\$ 280,000</u> | <u>\$ 41,099,541</u> |

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

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

B. Amounts "due to other funds" and "due from other funds" consisted of the following at December 31, 2021, as reported on the fund financial statements:

| Due To Other Funds | Due From Other Funds | Amount |
|-----------------------------|------------------------|-------------------------|
| General | Internal Service Funds | \$ 37,012 |
| Mental Health and Recovery | Internal Service Funds | 658 |
| Children Services Board | Internal Service Funds | 4,590 |
| Capital Improvements | Internal Service Funds | 44 |
| Nonmajor Governmental Funds | Internal Service Funds | 12,779 |
| Wastewater Treatment | Internal Service Funds | 264 |
| Nonmajor Enterprise Funds | Internal Service Funds | 708 |
| Internal Service Funds | Internal Service Funds | <u>471</u> |
| Total | | <u>\$ 56,526</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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021, the first payment was due January 31, 2021 and the remainder was payable by July 31, 2021.

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, 2020, are levied after October 1, 2021, and are collected in 2022 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.

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, 2021 was \$17.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

| <u>Real Property</u> | |
|-------------------------------|-------------------------|
| Residential/Agricultural | \$ 5,572,538,400 |
| Commercial/Industrial/Mineral | 2,011,623,670 |
| <u>Public Utility</u> | |
| Real | 32,414,670 |
| Personal | 484,215,780 |
| <u>Total Assessed Value</u> | <u>\$ 8,100,792,520</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 6 - TAXES - (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 15.52 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2021 is as follows:

| <u>Purpose</u> | <u>Voter Authorized Rate (a)</u> | <u>Effective Rate Levied for 2021 Collection Year (b)</u> | | <u>Final Collection Year</u> |
|----------------------------------|----------------------------------|---|--------------------------------|------------------------------|
| | | <u>Agricultural / Residential</u> | <u>Commercial / Industrial</u> | |
| Voted Millage: | | | | |
| Senior Services | 0.75 | 0.695202 | 0.749155 | 2024 |
| Mental Health & Recovery | 2.50 | 2.271735 | 2.496480 | 2022/2024/2028 |
| Developmental Disabilities | 6.00 | 5.320281 | 5.894432 | continuous |
| Children Services | 3.65 | 3.321646 | 3.644861 | 2026/2028 |
| Zoo Operating | 0.75 | 0.681521 | 0.748944 | 2026 |
| Zoo Improvements | 1.00 | 0.908694 | 0.998592 | 2026 |
| 911 Emergency Telephone Sys. | 0.70 | 0.636086 | 0.699014 | 2026 |
| Science & Natural History | 0.17 | 0.154478 | 0.169761 | 2022 |
| Total Voted Tax Rates | 15.52 | 13.989643 | 15.401239 | |
| Inside (Unvoted) Millage: | | | | |
| General Fund | 2.00 | 2.000000 | 2.000000 | N/A |
| Total Direct Tax Rates | 17.52 | 15.989643 | 17.401239 | |

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

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

B. Tax Abatements

As of December 31, 2021, the County provides tax abatements through two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 6 - TAXES - (Continued)

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

The County has entered into agreements to abate property taxes through these programs. During 2021, 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 | \$ 10,125 | |
| Ezone | <u>30,389</u> | |
| Total | <u>\$ 40,514</u> | |

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2021, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

| <u>Government Entering Into Agreement</u> | <u>Tax Abatement Program</u> | | County |
|---|------------------------------|--------------------------|----------------------------|
| | <u>CRA</u> | <u>Ezone</u> | <u>Taxes Abated</u> |
| City of Toledo | \$ 1,704,790 | \$ 378,630 | \$ 2,083,420 |
| City of Maumee | 96,637 | - | 96,637 |
| City of Oregon | 35,371 | 103,233 | 138,604 |
| City of Sylvania | 45,708 | - | 45,708 |
| City of Waterville | 13,027 | - | 13,027 |
| Village of Holland | 6,708 | - | 6,708 |
| Sylvania Township | 4,696 | - | 4,696 |
| Spencer Township | <u>3,567</u> | <u>-</u> | <u>3,567</u> |
| Total | <u>\$ 1,910,504</u> | <u>\$ 481,863</u> | <u>\$ 2,392,367</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021 amounted to \$120,271,282.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2021 follows:

| | Balance 12/31/20 | Increases | Decreases | Balance 12/31/21 |
|---|-----------------------|----------------------|------------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 32,804,300 | \$ - | \$ (509,034) | \$ 32,295,266 |
| Right of way | 6,574,942 | 164,330 | - | 6,739,272 |
| Construction in progress | 29,742,385 | 41,329,794 | (16,773,240) | 54,298,939 |
| Total capital assets not being depreciated | <u>69,121,627</u> | <u>41,494,124</u> | <u>(17,282,274)</u> | <u>93,333,477</u> |
| Capital assets being depreciated: | | | | |
| Buildings, structures and improvements | 324,759,939 | 3,785,392 | (118,968) | 328,426,363 |
| Furniture, fixtures and equipment | 54,622,936 | 1,411,025 | (1,327,023) | 54,706,938 |
| Computer software | 11,114,209 | - | - | 11,114,209 |
| Infrastructure | 420,659,752 | 2,667,328 | (2,032,077) | 421,295,003 |
| Total capital assets being depreciated | <u>811,156,836</u> | <u>7,863,745</u> | <u>(3,478,068)</u> | <u>815,542,513</u> |
| Accumulated depreciation: | | | | |
| Buildings, structures and improvements | (171,011,767) | (7,714,081) | 62,317 | (178,663,531) |
| Furniture, fixtures and equipment | (42,688,489) | (3,499,760) | 1,216,863 | (44,971,386) |
| Computer software | (11,090,610) | (23,599) | - | (11,114,209) |
| Infrastructure | (343,824,064) | (7,394,259) | 991,263 | (350,227,060) |
| Total accumulated depreciation | <u>(568,614,930)</u> | <u>(18,631,699)</u> | <u>2,270,443</u> | <u>(584,976,186)</u> |
| Total capital assets being depreciated, net | <u>242,541,906</u> | <u>(10,767,954)</u> | <u>(1,207,625)</u> | <u>230,566,327</u> |
| Governmental activities capital assets, net | <u>\$ 311,663,533</u> | <u>\$ 30,726,170</u> | <u>\$ (18,489,899)</u> | <u>\$ 323,899,804</u> |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 - CAPITAL ASSETS - (Continued)

Construction in progress: During 2021, the County incurred additional expenditures of \$41,329,794, with completed projects amounting to \$8,028,075. Completed projects and expenses for new construction in progress during 2021 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations. The County expensed \$8,745,165 in non-capital completed projects in 2021.

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

Governmental Activities:

General government:

| | |
|--|----------------------|
| Legislative and executive | \$ 6,401,610 |
| Judicial | 2,015,549 |
| Public safety | 2,027,014 |
| Public works | 7,799,049 |
| Health | 262,609 |
| Human services | 40,890 |
| Internal service funds | <u>84,978</u> |
| Total depreciation expense - governmental activities | <u>\$ 18,631,699</u> |

B. Business-Type Activities

Capital asset activity for year ended December 31, 2021 follows:

| <u>Business-Type Activities:</u> | Balance | | | Balance |
|---|-----------------------|--------------------|---------------------|-----------------------|
| | 12/31/20 | Increases | Decreases | 12/31/21 |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 338,953 | \$ - | \$ - | \$ 338,953 |
| Construction in progress | <u>295,787</u> | <u>3,667,987</u> | <u>(270,700)</u> | <u>3,693,074</u> |
| Total capital assets, not being depreciated | <u>634,740</u> | <u>3,667,987</u> | <u>(270,700)</u> | <u>4,032,027</u> |
| Capital assets, being depreciated: | | | | |
| Buildings, structures and improvements | 49,958,531 | - | - | 49,958,531 |
| Land improvements | 172,468,477 | 1,456,411 | - | 173,924,888 |
| Furniture, fixtures and equipment | <u>15,315,443</u> | <u>1,021,785</u> | <u>(29,884)</u> | <u>16,307,344</u> |
| Total capital assets, being depreciated | <u>237,742,451</u> | <u>2,478,196</u> | <u>(29,884)</u> | <u>240,190,763</u> |
| Accumulated depreciation: | | | | |
| Buildings, structures and improvements | (20,029,985) | (1,208,748) | - | (21,238,733) |
| Land improvements | (100,190,760) | (3,382,634) | - | (103,573,394) |
| Furniture, fixtures and equipment | <u>(10,111,922)</u> | <u>(964,032)</u> | <u>29,884</u> | <u>(11,046,070)</u> |
| Total accumulated depreciation | <u>(130,332,667)</u> | <u>(5,555,414)</u> | <u>29,884</u> | <u>(135,858,197)</u> |
| Total capital assets, being depreciated net | <u>107,409,784</u> | <u>(3,077,218)</u> | <u>-</u> | <u>104,332,566</u> |
| Business-type activities capital assets, net | <u>\$ 108,044,524</u> | <u>\$ 590,769</u> | <u>\$ (270,700)</u> | <u>\$ 108,364,593</u> |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

| | |
|----------------------------|---------------------|
| Water Supply System | \$ 1,748,825 |
| Wastewater Treatment | 1,391,706 |
| Sewer System | 1,781,827 |
| Sanitary Engineer | 267,348 |
| Solid Waste | <u>365,708</u> |
| Total depreciation expense | <u>\$ 5,555,414</u> |

C. Component Units

The capital asset activity for year ended December 31, 2021 follows:

| | Balance 12/31/19 | Increases | Decreases | Balance 12/31/20 |
|--|----------------------|---------------------|---------------------|----------------------|
| Capital assets not being depreciated: | | | | |
| Land, construction in progress and parking rights | \$ 3,058,768 | \$ - | \$ (330,728) | \$ 2,728,040 |
| Capital assets being depreciated: | | | | |
| Buildings, structures and improvements | 27,176,607 | 560,625 | (79,849) | 27,657,383 |
| Furniture, fixtures and equipment | <u>8,124,006</u> | <u>638,001</u> | <u>(502,876)</u> | <u>8,259,131</u> |
| Total capital assets being depreciated | 35,300,613 | 1,198,626 | (582,725) | 35,916,514 |
| Accumulated depreciation | <u>(16,438,133)</u> | <u>(2,065,188)</u> | <u>578,087</u> | <u>(17,925,234)</u> |
| Total capital assets being depreciated, net | <u>18,862,480</u> | <u>(866,562)</u> | <u>(4,638)</u> | <u>17,991,280</u> |
| Governmental activities capital assets, net | <u>\$ 21,921,248</u> | <u>\$ (866,562)</u> | <u>\$ (335,366)</u> | <u>\$ 20,719,320</u> |

Depreciation expense was charged to component units as follows:

Component Units:

| | |
|--|---------------------|
| Toledo Mud Hens Baseball Club, Inc. | \$ 484,682 |
| Preferred Industries, Inc. and Affiliates | 538,593 |
| Toledo Arena Sports, Inc. | 178,634 |
| Lucas County Land Reutilization Corporation | 13,974 |
| Toledo-Lucas Convention and Visitors Bureau | <u>849,305</u> |
| Total depreciation expense - component units | <u>\$ 2,065,188</u> |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 9 - NOTES PAYABLE

During 2021, the following note payable activity occurred:

| Note Issue | Rate | Balance 12/31/20 | Issued | Redeemed | Balance 12/31/21 |
|---|--------|----------------------|----------------------|------------------------|----------------------|
| Taxable Economic Development | | | | | |
| Revenue Notes - Series 2020 | 0.450% | \$ 35,955,000 | \$ - | \$ (35,955,000) | \$ - |
| Taxable LTGO Note - Series 2020 | 1.000% | 47,300,000 | - | (47,300,000) | - |
| Taxable Arena Improvement Notes - Series 2020 | 1.250% | 4,145,000 | - | (4,145,000) | - |
| Taxable Economic Development | | | | | |
| Revenue Notes - Series 2021 | 0.600% | - | 38,455,000 | - | 38,455,000 |
| Taxable LTGO Note - Series 2021 | 0.550% | - | 47,300,000 | - | 47,300,000 |
| Taxable Arena Improvement Notes - Series 2021-1 | 0.750% | - | 4,140,000 | (4,140,000) | - |
| Taxable Arena Improvement Notes - Series 2021 | 0.750% | - | 4,140,000 | - | 4,140,000 |
| Total notes payable | | <u>\$ 87,400,000</u> | <u>\$ 94,035,000</u> | <u>\$ (91,540,000)</u> | <u>89,895,000</u> |
| Add: Unamortized premium | | | | | <u>234,232</u> |
| Total governmental activities | | | | | <u>\$ 90,129,232</u> |
| Various Purpose Improvements - Series 2020 | 1.250% | \$ 3,879,000 | \$ - | \$ (3,879,000) | \$ - |
| Various Purpose Improvements - Series 2021-1 | 3.100% | - | 5,620,000 | (5,620,000) | - |
| Various Purpose Improvements - Series 2021 | 3.100% | <u>-</u> | <u>5,620,000</u> | <u>-</u> | <u>5,620,000</u> |
| Total notes payable | | <u>\$ 3,879,000</u> | <u>\$ 11,240,000</u> | <u>\$ (9,499,000)</u> | <u>5,620,000</u> |
| Add: Unamortized premium | | | | | <u>24,730</u> |
| Total business-type activities | | | | | <u>\$ 5,644,730</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 2021: \$38,455,000 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 14, 2022. The County loaned the proceeds of the Notes to the Lucas County Economic Development Corporation. See Note 20 for more detail on the loan.

Taxable LTGO Notes - Series 2021: \$47,300,000 of outstanding taxable LTGO notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable LTGO Notes mature October 14, 2022. At December 31, 2021, the County had \$14,866,147 in unspent proceeds related to the Note issue.

Taxable Arena Improvement Notes - Series 2021-1: \$4,140,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes matured October 14, 2021.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 9 - NOTES PAYABLE - (Continued)

Taxable Arena Improvement Notes - Series 2021: \$4,140,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes mature October 14, 2022.

Various Purpose Improvement Notes - Series 2021-1: \$5,620,000 of outstanding various purpose notes payable are reported in the Water Supply Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matured on October 14, 2021.

Various Purpose Improvement Notes - Series 2021: \$5,620,000 of outstanding various purpose notes payable are reported in the Water Supply Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matures on October 14, 2022.

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>5,620,000</u> |
| Total business-type activities portion | <u>\$ 5,620,000</u> |

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

On June 10, 2015, the County issued \$7,790,000 of Series 2015 Juvenile Justice Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2007 Juvenile Justice Bonds. The County deposited bond proceeds and other local monies in the amount of \$7,817,014 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, 2021, the balance of the refunded Series 2007 Juvenile Justice Bonds was \$0. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and matured December 1, 2021. Principal payments are due December 1 of each year and interest payments are due June 1 and December 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$37,014. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

On December 28, 2016, the County issued \$39,815,000 of Series 2016 Tax-Exempt Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$31,750,000) and the Series 2010 Taxable Arena Improvement Bonds (\$5,000,000). The County deposited bond proceeds in the amount of \$40,473,384 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2021, 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 \$4,800,000, 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, 2021, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$9,890,000. 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, 2021

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, 2021, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$13,025,000. 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.

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."

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

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 2021 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 \$995,700. Principal and interest paid for the current year and total net revenues were \$39,840 and \$41,346 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.

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

In 2021, the following changes occurred in the governmental activities long-term obligations.

| Governmental Activities | Original Issued | Maturity Date | Balance 12/31/20 | Additions | Reductions | Balance 12/31/21 | Amount Due in One Year |
|--|-----------------------|------------------|----------------------|-------------|-----------------------|----------------------|------------------------------|
| <u>General Obligation Bonds:</u> | | | | | | | |
| 2011 - 2.25-4.00% Court of Appeals Refunding | \$ 4,395,000 | 12/01/23 | \$ 1,270,000 | \$ - | \$ (405,000) | \$ 865,000 | \$ 420,000 |
| 2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds | 7,790,000 | 12/01/21 | 1,185,000 | - | (1,185,000) | - | - |
| 2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds | 39,815,000 | 10/01/40 | 38,895,000 | - | (165,000) | 38,730,000 | 175,000 |
| 2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds | 15,060,000 | 10/01/40 | 14,540,000 | - | (245,000) | 14,295,000 | 245,000 |
| 2017 - 1.50% to 4.00% Various Purpose Refunding | 12,240,000 | 10/01/30 | 10,565,000 | - | (1,020,000) | 9,545,000 | 775,000 |
| 2018 - 2.50% to 4.00% Capital Improvement Bonds | 9,255,000 | 10/01/32 | 8,340,000 | - | (685,000) | 7,655,000 | 890,000 |
| 2019 - 2.00% to 4.00% Various Purpose Bonds | 5,000,000 | 12/01/29 | 4,570,000 | - | (440,000) | 4,130,000 | 460,000 |
| 2020 - 1.00% to 4.00% Capital Improvement Bonds | <u>17,000,000</u> | 12/01/40 | <u>17,000,000</u> | <u>-</u> | <u>-</u> | <u>17,000,000</u> | <u>5,000</u> |
| Total general obligation bonds | <u>\$ 110,555,000</u> | | <u>\$ 96,365,000</u> | <u>\$ -</u> | <u>\$ (4,145,000)</u> | <u>\$ 92,220,000</u> | <u>\$ 2,970,000</u> |
| <u>Special Assessment Bonds with Governmental Commitment:</u> | | | | | | | |
| 2001 - 4.10% to 5.10% Sewers & waterlines | \$ 1,585,000 | 12/01/21 | \$ 115,000 | \$ - | \$ (115,000) | \$ - | \$ - |
| 2002 - 3.00% to 4.60% Sewers & waterlines | 1,050,000 | 12/01/22 | 145,000 | - | (70,000) | 75,000 | 75,000 |
| 2003 - 2.75% to 5.00% Sewers & waterlines | 990,000 | 12/01/23 | 205,000 | - | (65,000) | 140,000 | 70,000 |
| 2004 - 3.00% to 5.25% Sewers & waterlines | 1,545,000 | 12/01/24 | 410,000 | - | (95,000) | 315,000 | 100,000 |
| 2005 - 3.50% to 4.25% Sewers & waterlines | 1,620,000 | 12/01/25 | 530,000 | - | (100,000) | 430,000 | 100,000 |
| 2005 - 3.50% to 4.25% Technology drive | 1,035,000 | 12/01/25 | 340,000 | - | (60,000) | 280,000 | 65,000 |
| 2006 - 4.25% to 4.35% Sewers & waterlines | 1,230,000 | 12/01/26 | 505,000 | - | (75,000) | 430,000 | 80,000 |
| 2006 - 4.50% S.S. 772 | 936,100 | 09/01/26 | 370,300 | - | (55,100) | 315,200 | 57,600 |
| 2007 - 4.25% to 5.00% Water & Sewer | 470,000 | 12/01/27 | 215,000 | - | (25,000) | 190,000 | 30,000 |
| 2008 - 3.00% to 4.70% SS758 Bond | 730,394 | 12/01/28 | 370,490 | - | (38,813) | 331,677 | 42,342 |
| 2008 - 3.00% to 4.70% WL1569,1577,1609,1616 | 304,606 | 12/01/28 | 154,510 | - | (16,187) | 138,323 | 17,658 |
| 2009 - 2.20% to 7.00% various purpose imp. | 1,250,000 | 12/01/29 | 695,000 | - | (65,000) | 630,000 | 65,000 |
| 2010 - 1.125% to 5.375% Sewer & waterlines | 360,000 | 12/01/30 | 215,000 | - | (15,000) | 200,000 | 20,000 |
| 2014 - 1.00% to 5.00% Sewer & waterlines | 715,000 | 12/01/34 | 545,000 | - | (30,000) | 515,000 | 30,000 |
| 2019 - 2.00% to 4.00% Sewers S899 | <u>250,000</u> | 12/01/39 | <u>240,000</u> | <u>-</u> | <u>(10,000)</u> | <u>230,000</u> | <u>10,000</u> |
| Total special assessment bonds | <u>\$ 14,071,100</u> | | <u>\$ 5,055,300</u> | <u>\$ -</u> | <u>\$ (835,100)</u> | <u>\$ 4,220,200</u> | <u>\$ 762,600</u> |
| <u>Revenue Bonds:</u> | | | | | | | |
| 2006 - 4.50% S.S. 772 | \$ 725,700 | 09/01/46 | \$ 603,100 | \$ - | \$ (12,700) | \$ 590,400 | \$ 13,300 |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Governmental Activities - (Continued)

| | Original Issued | Maturity Date | Balance | | | Balance 12/31/21 | Amount Due in One Year |
|--|--------------------|------------------|----------------|---------------|------------------|---------------------|------------------------------|
| | | | 12/31/20 | Additions | Reductions | | |
| <u>OPWC Loans (Direct Borrowing):</u> | | | | | | | |
| 2008 - 0% Road improvements - Wilkins Rd. | \$ 186,756 | 1/1/2028 | \$ 70,031 | \$ - | \$ (9,338) | \$ 60,693 | \$ 4,669 |
| 2008 - 0% Road improvements - Yawberg Bridge | 99,404 | 1/1/2029 | 42,249 | - | (4,970) | 37,279 | 2,485 |
| 2008 - 0% Road improvements - Yawberg Bridge | 95,797 | 1/1/2029 | 40,719 | - | (4,790) | 35,929 | 2,395 |
| 2009 - 0% Road improvements - Lathrop Bridge | 67,096 | 1/1/2030 | 31,871 | - | (3,354) | 28,517 | 1,677 |
| 2013 - 0% Road improvements culverts | 45,833 | 7/1/2023 | 13,746 | - | (4,584) | 9,162 | 2,292 |
| 2014 - 0% Road improvements - Butz Turn Lane | 57,785 | 1/1/2025 | 26,005 | - | (5,778) | 20,227 | 2,889 |
| 2014 - 0% Road improvements - Crissey Rd. | 39,564 | 1/1/2025 | 17,806 | - | (3,956) | 13,850 | 1,978 |
| 2015 - 0% Road improvements - Mohler Rd. | 41,129 | 1/1/2025 | 18,509 | - | (4,112) | 14,397 | 2,057 |
| 2015 - 0% Road improvements - Resurface | 275,277 | 1/1/2026 | 165,165 | - | (27,528) | 137,637 | 13,764 |
| 2017 - 0% Road improvements - | | | | | | | |
| Bancroft St & Waterville-Monclova Rd | 233,418 | 1/1/2027 | 151,721 | - | (23,342) | 128,379 | 11,671 |
| 2017 - 0% Road improvements - Bancroft Bridge | 223,566 | 7/1/2037 | 190,032 | - | (11,178) | 178,854 | 5,589 |
| 2018 - 0% Road improvements - Holland-Sylvania | 143,405 | 7/1/2028 | 114,725 | - | (14,340) | 100,385 | 7,170 |
| 2019 - 0% Road improvements - CL14U McCord Rd | 229,010 | 7/1/2029 | 206,110 | - | (22,900) | 183,210 | 11,450 |
| 2019 - 0% Road improvements - CL32V Prov & Holl | 185,167 | 7/1/2030 | 175,910 | - | (18,516) | 157,394 | 9,258 |
| 2020 - 0% Road improvements - CL04V I-475 & US23 | 500,000 | 7/1/2030 | 500,000 | - | - | 500,000 | - |
| 2020 - 0% Road improvements - CL08W McCord Rd | 31,777 | 7/1/2030 | 30,188 | - | (3,178) | 27,010 | 1,589 |
| 2021 - 0% Road improvements - CL06Y | | | | | | | |
| Lathrop Rd Bridge No 318 Replacement | 99,123 | 7/1/2031 | - | 99,123 | - | 99,123 | - |
| 2021 - 0% Road improvements - CL07X King & C | | | | | | | |
| King and Centennial Right Turn Lane | 113,190 | 7/1/2031 | - | 113,190 | - | 113,190 | - |
| Total OPWC loans | \$ 2,667,297 | | \$ 1,794,787 | \$ 212,313 | \$ (161,864) | \$ 1,845,236 | \$ 80,933 |
| <u>Other long-term obligations</u> | | | | | | | |
| Compensated absences | | | \$ 23,119,025 | \$ 14,745,399 | \$ (14,777,315) | \$ 23,087,109 | \$ 14,724,027 |
| Landfill obligation | | | 250,700 | 88,943 | (35,729) | 303,914 | 70,300 |
| Claims payable | | | 5,822,440 | 4,424,366 | (5,822,440) | 4,424,366 | 4,018,042 |
| Net Pension Liability | | | 217,098,775 | - | (59,209,492) | 157,889,283 | - |
| Net OPEB Liability | | | 149,342,252 | - | (149,342,252) | - | - |
| Total other long-term obligations | | | 395,633,192 | 19,258,708 | (229,187,228) | 185,704,672 | 18,812,369 |
| Total governmental activities obligations | | | 499,451,379 | 19,471,021 | (234,341,892) | 284,580,508 | 22,639,202 |
| Add: unamortized bond premiums | | | 3,579,338 | - | (248,419) | 3,330,919 | - |
| Less: unamortized bond discounts | | | (62,838) | - | 5,762 | (57,076) | - |
| Total on statement of net position | | | \$ 502,967,879 | \$ 19,471,021 | \$ (234,584,549) | \$ 287,854,351 | \$ 22,639,202 |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

During 2021, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

| | Original Issued | Maturity Date | Balance 12/31/20 | Additions | Reductions | Balance 12/31/21 | Amount Due in One Year |
|--|--------------------|------------------|---------------------|------------|----------------|---------------------|------------------------------|
| <u>OWDA Loans (Direct Borrowing):</u> | | | | | | | |
| 2004 - 3.85% Wastewater treatment | \$ 15,170,142 | 07/01/29 | \$ 6,834,020 | \$ - | \$ (693,871) | \$ 6,140,149 | \$ 720,842 |
| 2008 - 5.65% Solid Waste Project | 1,200,000 | 07/01/28 | 610,043 | - | (67,384) | 542,659 | 71,245 |
| 2009 - 4.36% Water 5114 | 1,097,053 | 01/01/30 | 610,667 | - | (56,748) | 553,919 | 59,249 |
| 2009 - 4.36% Sewer 5113 | 789,485 | 01/01/30 | 439,463 | - | (40,838) | 398,625 | 42,638 |
| 2011 - 3.55% Sanitary Sewer Improvements | 909,742 | 01/01/32 | 577,876 | - | (43,787) | 534,089 | 45,355 |
| 2011 - 3.55% Water Dist. System Improvements | 417,174 | 01/01/32 | 264,991 | - | (20,079) | 244,912 | 20,799 |
| 2015 - 2.45% Sanitary Sewer Pumping Station Replacement | 492,852 | 01/01/36 | 391,151 | - | (21,869) | 369,282 | 22,408 |
| 2015 - 2.45% Sanitary Sewer McCord Road Stabilization | 1,505,267 | 01/01/36 | 1,194,651 | - | (66,791) | 1,127,860 | 68,438 |
| 2017 - 2.64% Wastewater treatment 7799 | 12,000,000 | 07/01/38 | 10,847,939 | - | (494,933) | 10,353,006 | 508,085 |
| 2018 - 2.64% Water supply system | 490,000 | 01/01/38 | 431,842 | - | (20,426) | 411,416 | 20,968 |
| 2018 - 2.64% Sewer 7797 | 589,639 | 01/01/38 | 519,654 | - | (24,579) | 495,075 | 25,232 |
| 2018 - 2.93% Sanitary Sewer Rehabilitation 8254 | 2,995,606 | 07/01/39 | 2,621,769 | 153,866 | (118,173) | 2,657,462 | - |
| Total OWDA loans | \$ 37,656,960 | | \$ 25,344,066 | \$ 153,866 | \$ (1,669,478) | \$ 23,828,454 | \$ 1,605,259 |

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Business-type Activities - (Continued)

| | Original Issued | Maturity Date | Balance 12/31/20 | Additions | Reductions | Balance 12/31/21 | Amount Due in One Year |
|--|--------------------|------------------|---------------------|--------------|----------------|---------------------|------------------------------|
| <u>OPWC Loans (Direct Borrowing):</u> | | | | | | | |
| 2005 - 0% Sewer system | \$ 355,353 | 07/01/25 | \$ 97,718 | \$ - | \$ (44,420) | \$ 53,298 | \$ 8,884 |
| 2005 - 0% Sewer system | 432,200 | 07/01/25 | 118,855 | - | (54,025) | 64,830 | 10,805 |
| 2005 - 0% Sewer system | 381,016 | 07/01/25 | 95,260 | - | (47,625) | 47,635 | 9,525 |
| 2006 - 0% Wastewater | 1,215,159 | 07/01/26 | 394,927 | - | (151,895) | 243,032 | 30,379 |
| 2008 - 0% Sewer system | 71,487 | 01/01/29 | 32,171 | - | (8,935) | 23,236 | 1,787 |
| 2010 - 0% Sewer system | 482,191 | 07/01/30 | 253,149 | - | (60,275) | 192,874 | 12,055 |
| 2011 - 0% CL27M East Plant Sec. Clarifier | 118,467 | 07/01/31 | 68,117 | - | (14,810) | 53,307 | 2,962 |
| 2011 - 0% River Road Waterline Replacement | 153,029 | 01/01/32 | 91,816 | - | (19,130) | 72,686 | 3,826 |
| 2011 - 0% North Curtice Waterline Replacement | 102,405 | 01/01/32 | 61,445 | - | (12,800) | 48,645 | 2,560 |
| 2013 - 0% Sewer system | 192,007 | 01/01/34 | 134,407 | - | (24,000) | 110,407 | 4,800 |
| 2014 - 0% CL21Q | 144,635 | 01/01/35 | 108,476 | - | (18,080) | 90,396 | 3,616 |
| 2014 - 0% CL12Q/13Q | 439,555 | 01/01/35 | 279,331 | - | (45,055) | 234,276 | 9,011 |
| 2015 - 0% Northwest and Southwest Elevated Tanks | 200,511 | 07/01/30 | 140,354 | - | (33,420) | 106,934 | 6,684 |
| 2018 - 0% CL30T Holland Sylvania Water Main Replacement | 380,044 | 01/01/38 | 342,040 | - | (47,505) | 294,535 | 9,501 |
| 2018 - 0% Wastewater CL19T WRRF Digester | 500,000 | 01/01/39 | 475,000 | - | (62,500) | 412,500 | 12,500 |
| 2018 - 0% Sewer CL29T Pump Station | 323,226 | 07/01/38 | 298,983 | - | (40,405) | 258,578 | 8,081 |
| 2018 - 0% Sewer CL27T S-408 Relining | 143,289 | 01/01/38 | 128,961 | - | (17,910) | 111,051 | 3,582 |
| 2018 - 0% Sewer CL16U S-500 Cleaning and Repair | 300,000 | 01/01/39 | 285,000 | - | (37,500) | 247,500 | 7,500 |
| 2019 - 0% Wastewater CL21T SCADA | 400,000 | 01/01/40 | 380,000 | - | (50,000) | 330,000 | 10,000 |
| 2019 - 0% Wastewater CL21U Water resource | 716,000 | 07/01/40 | 698,100 | - | (89,500) | 608,600 | 17,900 |
| 2019 - 0% Sewer CL22V Sylvania Pump Station | 271,184 | 07/01/40 | 271,184 | 28,816 | (15,000) | 285,000 | 15,000 |
| 2019 - 0% Wastewater CL08V No 189 Lining | 60,370 | 07/01/39 | 60,370 | - | (7,740) | 52,630 | 1,548 |
| 2020 - 0% Water Bonsels & Blossman Water Main | 288,558 | 07/01/40 | 288,558 | - | (28,856) | 259,702 | 7,214 |
| 2020 - 0% Sewer Siphon Rehabilitation Cairl Ditch | 100,000 | 07/01/40 | 100,000 | - | (10,000) | 90,000 | 2,500 |
| 2021 - 0% Sanitary Sewer Cleaning & Repair | 540,000 | 07/01/41 | - | 540,000 | - | 540,000 | - |
| 2021 - 0% Washington Twp Watermain Replace | 97,872 | 07/01/41 | - | 97,872 | - | 97,872 | - |
| 2021 - 0% Fallen Timbers Pump Station Improv | 100,000 | 07/01/41 | - | 100,000 | - | 100,000 | - |
| Total OPWC loans | \$ 8,508,558 | | \$ 5,204,222 | \$ 766,688 | \$ (941,386) | \$ 5,029,524 | \$ 202,220 |
| <u>Other long-term obligations:</u> | | | | | | | |
| Capital lease obligation | | | \$ 282,901 | \$ 281,082 | \$ (161,925) | \$ 402,058 | \$ 157,011 |
| Compensated absences | | | 646,934 | 457,432 | (477,056) | 627,310 | 457,903 |
| Net Pension Liability | | | 6,776,706 | - | (1,839,606) | 4,937,100 | - |
| Net OPEB Liability | | | 4,661,697 | - | (4,661,697) | - | - |
| Total on statement of net position | | | \$ 42,916,526 | \$ 1,659,068 | \$ (9,751,148) | \$ 34,824,446 | \$ 2,422,393 |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

A summary of the County's future long-term debt funding requirements as of December 31, 2021 follows:

| Year Ended | Bonds | | | | | |
|-------------|--------------------|---------------|--------------|--------------------|-----------------------|-----------|
| | General Obligation | | | Special Assessment | | |
| | Principal | Interest | Principal | Interest | Government Commitment | Principal |
| 2022 | \$ 2,970,000 | \$ 3,200,233 | \$ 762,600 | \$ 186,012 | | |
| 2023 | 3,845,000 | 3,102,650 | 710,200 | 153,438 | | |
| 2024 | 3,475,000 | 3,000,715 | 672,900 | 122,035 | | |
| 2025 | 3,630,000 | 2,921,715 | 580,800 | 92,110 | | |
| 2026 | 3,705,000 | 2,829,190 | 413,700 | 67,179 | | |
| 2027 - 2031 | 19,895,000 | 12,255,155 | 815,000 | 141,072 | | |
| 2032 - 2036 | 27,475,000 | 8,199,933 | 220,000 | 28,250 | | |
| 2037 - 2040 | 27,225,000 | 2,552,973 | 45,000 | 2,700 | | |
| Total | \$ 92,220,000 | \$ 38,062,564 | \$ 4,220,200 | \$ 792,796 | | |

| Year Ended | Bonds | | | | Loans (Direct Borrowing) | | | |
|-------------|------------|------------|---------------|--------------|--------------------------|----------|---------------------|----------|
| | Revenue | | | | OWDA ⁽¹⁾ | | OPWC ⁽²⁾ | |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$ 13,300 | \$ 26,568 | \$ 1,605,259 | \$ 653,100 | \$ 283,153 | \$ - | | |
| 2023 | 13,900 | 25,969 | 1,661,184 | 597,542 | 551,307 | - | | |
| 2024 | 14,400 | 25,413 | 1,719,168 | 539,944 | 549,016 | - | | |
| 2025 | 15,100 | 24,696 | 1,779,284 | 480,235 | 507,987 | - | | |
| 2026 | 15,800 | 24,017 | 1,841,614 | 418,329 | 444,068 | - | | |
| 2027 - 2031 | 89,831 | 108,149 | 7,078,899 | 1,213,306 | 1,638,513 | - | | |
| 2032 - 2036 | 111,588 | 84,814 | 4,280,152 | 467,250 | 1,038,116 | - | | |
| 2037 - 2041 | 139,396 | 57,006 | 1,205,432 | 31,506 | 412,415 | - | | |
| 2042 - 2046 | 177,085 | 28,668 | - | - | - | - | | |
| Total | \$ 590,400 | \$ 405,300 | \$ 21,170,992 | \$ 4,401,212 | \$ 5,424,575 | \$ - | | |

⁽¹⁾ OWDA loan sanitary sewer rehabilitation 8254 is not included in the future debt schedule as the loan is not closed and final disbursement have not been made. This loan will be added to the future debt schedule when future debt service payments are finalized.

⁽²⁾ OPWC loan road improvements CL04V I-475 & U.S. 23, road improvements CL06Y Lathrop Road Bridge No. 318 Replacement, road improvements CL07X King & Centennial Right Turn Lane, sewer CL13V Sanitary Sewer Cleaning & Repair, water CL24X Washington Township Watermain Replacement, and sewer CL32X Fallen Timbers Pump Station Improvements 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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$225.1 million and \$90.6 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$197.2 million and \$62.7 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2021 are recorded in governmental activities and business-type activities are as follows:

| | Governmental Activities | Business-type Activities |
|--------------|-----------------------------|-----------------------------|
| Vacation | \$ 12,987,772 | \$ 419,370 |
| Sick | 8,898,867 | 175,507 |
| Compensation | 1,200,470 | 32,433 |
| Total | <u>\$ 23,087,109</u> | <u>\$ 627,310</u> |

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

Landfill Obligation

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

Claims Payable

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

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.

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2021, the County added two new capital leases and made total principal payments of \$161,925 on existing capital leases obligations.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

At December 31, 2021, equipment acquired through capital leases is capitalized as follows:

| | <u>Total</u> |
|-------------------------------|--------------------|
| Equipment | \$ 1,930,073 |
| Less accumulated depreciation | <u>(1,067,431)</u> |
| Net book value | <u>\$ 862,642</u> |

The following is a schedule of the future minimum lease payments required under capital lease obligations and the present value of the minimum lease payments as of December 31, 2021.

| <u>Year Ending December 31.</u> | <u>Business-type Activities</u> |
|---|-------------------------------------|
| 2022 | \$ 180,015 |
| 2023 | 180,015 |
| 2024 | 60,898 |
| 2025 | 36,720 |
| 2026 | <u>8,415</u> |
| Total minimum lease payments | 466,063 |
| Less: amount representing interest | <u>(64,005)</u> |
| Present value of future minimum lease payments | <u>\$ 402,058</u> |

Payments for capital lease obligations are made from the Sewer System and sanitary sewer enterprise funds.

Component Units

The County's component units have the following long-term obligations due at December 31, 2021:

At December 31, 2021, the Toledo Mud Hens has a long-term deferred compensation liability of \$1,113,147. Of this total, \$1,099,296, is considered due in more than one year and \$13,851 is due within one year.

At December 31, 2021, the Toledo Arena Sports, Inc. has a letter of credit liability of \$211,702. Of this total, \$211,702, is considered 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, 2021, the balance of the SIB loan is \$7,691,687. Of this amount \$352,781 is due within one year and \$7,338,906 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, 2021, the balance of the long-term note payable is \$41,922,847.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021, there were 17 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$729,180,000, including \$702,270,000 for hospitals, \$8,000,000 for industrial development, economic, and school facilities, and \$18,910,000 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

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

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, 2021

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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 basis 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 administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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. 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 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 |

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be 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. 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 percent 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), 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.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

| | <u>State and Local</u> | <u>Public Safety</u> | <u>Law Enforcement</u> |
|--|----------------------------|--------------------------|----------------------------|
| 2021 Statutory Maximum Contribution Rates | | | |
| Employer | 14.0 % | 18.1 % | 18.1 % |
| Employee * | 10.0 % | ** | *** |
| 2021 Actual Contribution Rates | | | |
| Employer: | | | |
| Pension | 14.0 % | 18.1 % | 18.1 % |
| Post-employment Health Care Benefits **** | 0.0 % | 0.0 % | 0.0 % |
| Total Employer | <u>14.0 %</u> | <u>18.1 %</u> | <u>18.1 %</u> |
| Employee | <u>10.0 %</u> | <u>12.0 %</u> | <u>13.0 %</u> |

* 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.

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

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$21,960,816 for 2021. Of this amount, \$2,830,466 is reported as due to other governments.

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

The net pension liability and net pension asset for OPERS were measured as of December 31, 2020, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

| | OPERS - Traditional | OPERS - Combined | OPERS - Member- Directed | Total |
|--|------------------------|---------------------|--------------------------------|----------------|
| Proportion of the net pension liability/asset prior measurement date | 1.14309500% | 1.04420800% | 0.76875800% | |
| Proportion of the net pension liability/asset current measurement date | <u>1.11064700%</u> | <u>1.02790000%</u> | <u>0.73979100%</u> | |
| Change in proportionate share | <u>-0.03244800%</u> | <u>-0.01630800%</u> | <u>-0.02896700%</u> | |
| Proportionate share of the net pension liability | \$ 162,826,383 | \$ - | \$ - | \$ 162,826,383 |
| Proportionate share of the net pension asset | - | (2,937,652) | (133,514) | (3,071,166) |
| Pension expense | (4,507,320) | 69,259 | (95,765) | (4,533,826) |

Of the County's proportionate share of the net pension liability of \$162,826,383, \$157,889,283 is reported in the governmental activities and \$4,937,100 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$3,071,166, \$2,978,044 is reported in the governmental activities and \$93,122 is reported in the business-type activities.

Of the County's total pension expense of (\$4,533,826), (\$4,559,232) is reported in the governmental activities and \$25,406 is reported in the business-type activities.

At December 31, 2021, 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 | \$ - | \$ - | \$ 91,732 | \$ 91,732 |
| Changes of assumptions | - | 183,460 | 3,809 | 187,269 |
| Changes in employer's proportionate percentage/difference between employer contributions | 117,694 | - | - | 117,694 |
| Contributions subsequent to the measurement date | 20,866,926 | 637,963 | 455,927 | 21,960,816 |
| Total deferred outflows of resources | <u>\$ 20,984,620</u> | <u>\$ 821,423</u> | <u>\$ 551,468</u> | <u>\$ 22,357,511</u> |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

| | OPERS - Traditional | OPERS - Combined | OPERS - Member- Directed | Total |
|--|------------------------|---------------------|--------------------------------|----------------------|
| Deferred inflows of resources | | | | |
| Differences between expected and actual experience | \$ 6,811,162 | \$ 554,224 | \$ - | \$ 7,365,386 |
| Net difference between projected and actual earnings on pension plan investments | 63,464,972 | 436,875 | 14,597 | 63,916,444 |
| Changes in employer's proportionate percentage/ difference between employer contributions | 6,519,692 | - | - | 6,519,692 |
| Total deferred inflows of resources | <u>\$ 76,795,826</u> | <u>\$ 991,099</u> | <u>\$ 14,597</u> | <u>\$ 77,801,522</u> |

\$21,960,816 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 the net pension liability/asset in the year ending December 31, 2022. Of the total contributions made subsequent to the measurement date, \$21,294,936 relates to governmental activities and \$665,880 relates to business-type activities.

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: | | | | |
| 2022 | \$(31,855,821) | \$ (210,337) | \$ 10,212 | \$(32,055,946) |
| 2023 | (10,296,149) | (133,592) | 12,420 | (10,417,321) |
| 2024 | (25,870,475) | (234,359) | 9,047 | (26,095,787) |
| 2025 | (8,655,687) | (109,033) | 11,040 | (8,753,680) |
| 2026 | - | (46,721) | 11,541 | (35,180) |
| Thereafter | - | (73,597) | 26,684 | (46,913) |
| Total | <u><u>\$ (76,678,132)</u></u> | <u><u>\$ (807,639)</u></u> | <u><u>\$ 80,944</u></u> | <u><u>\$ (77,404,827)</u></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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

| | |
|--|--|
| Wage inflation | 3.25% |
| Future salary increases, including inflation | 3.25% to 10.75% including wage inflation |
| COLA or ad hoc COLA | Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple |
| Investment rate of return | |
| Current measurement date | 7.20% |
| Prior measurement date | 7.20% |
| Actuarial cost method | Individual entry age |

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.40% simple through 2020 then 2.15% simple to 0.50% simple through 2021 then 2.15% simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for 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 11.70% for 2020.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees 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 real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic 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, 2020, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|-------------------|---|
| Fixed income | 25.00 % | 1.32 % |
| Domestic equities | 21.00 | 5.64 |
| Real estate | 10.00 | 5.39 |
| Private equity | 12.00 | 10.42 |
| International equities | 23.00 | 7.36 |
| Other investments | 9.00 | 4.75 |
| Total | <u>100.00 %</u> | <u>5.43 %</u> |

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2020 was 7.20%. 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 benefits 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 7.20%, 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 (6.20%) or one-percentage-point higher (8.20%) than the current rate:

| | Current | | |
|---|----------------|----------------|---------------|
| | 1% Decrease | Discount Rate | 1% Increase |
| County's proportionate share of the net pension liability (asset): | | | |
| Traditional Pension Plan | \$ 310,592,185 | \$ 162,826,383 | \$ 39,959,357 |
| Combined Plan | (2,045,523) | (2,937,652) | (3,602,564) |
| Member-Directed Plan | (117,189) | (133,514) | (146,486) |

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 12 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 one cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$182,370 for 2021. Of this amount, \$23,505 is reported as due to other governments.

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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 | 1.12523700% |
| Proportion of the net | |
| OPEB liability/asset | |
| current measurement date | 1.09335800% |
| Change in proportionate share | <u>-0.03187900%</u> |
| Proportionate share of the net | |
| OPEB asset | \$ (19,285,245) |
| OPEB expense | (120,915,654) |

Of the County's proportionate share of the net OPEB asset of \$19,285,245, \$18,700,492 is reported in the governmental activities and \$584,753 is reported in the business-type activities.

Of the County's total OPEB expense of (\$120,915,654), (\$117,330,830) is reported in the governmental activities and (\$3,584,824) is reported in the business-type activities.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2021, 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 | |
| Changes of assumptions | \$ 9,480,847 |
| Changes in employer's proportionate percentage/difference between employer contributions | 77,366 |
| Contributions subsequent to the measurement date | 182,370 |
| Total deferred outflows of resources | <u>\$ 9,740,583</u> |
| <u>OPERS</u> | |
| Deferred inflows of resources | |
| Differences between expected and actual experience | \$ 17,404,825 |
| Net difference between projected and actual earnings on OPEB plan investments | 10,271,588 |
| Changes of assumptions | 31,247,881 |
| Changes in employer's proportionate percentage/difference between employer contributions | 4,316,010 |
| Total deferred inflows of resources | <u>\$ 63,240,304</u> |

\$182,370 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 the net OPEB liability in the year ending December 31, 2022. Of the total contributions made subsequent to the measurement date, \$176,841 relates to governmental activities and \$5,529 relates to business-type activities.

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: | |
| 2022 | \$ (28,968,558) |
| 2023 | (19,039,608) |
| 2024 | (4,463,613) |
| 2025 | (1,210,312) |
| Total | <u>\$ (53,682,091)</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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, 2019, rolled forward to the measurement date of December 31, 2020.

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 | 3.25% |
| Projected Salary Increases, including inflation | 3.25 to 10.75% including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 6.00% |
| Prior Measurement date | 3.16% |
| Investment Rate of Return | |
| Current measurement date | 6.00% |
| Prior Measurement date | 6.00% |
| Municipal Bond Rate | |
| Current measurement date | 2.00% |
| Prior Measurement date | 2.75% |
| Health Care Cost Trend Rate | |
| Current measurement date | 8.50% initial, 3.50% ultimate in 2035 |
| Prior Measurement date | 10.50%, initial 3.50%, ultimate in 2030 |
| Actuarial Cost Method | Individual Entry Age Normal |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

The most recent experience study was completed for the five-year period ended December 31, 2015.

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 real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 10.50% for 2020.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees 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. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined 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 real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|-------------------|--|
| Fixed Income | 34.00 % | 1.07 % |
| Domestic Equities | 25.00 | 5.64 |
| Real Estate Investment Trust | 7.00 | 6.48 |
| International Equities | 25.00 | 7.36 |
| Other investments | 9.00 | 4.02 |
| Total | 100.00 % | 4.43 % |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2020. 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 2.00%. 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Change in Benefit Terms - On January 15, 2020, 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 which are reported by the County at December 31, 2021. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

| | Current | | |
|---|--------------|---------------|---------------|
| | 1% Decrease | Discount Rate | 1% Increase |
| County's proportionate share of the net OPEB asset | \$ 4,795,387 | \$ 19,285,245 | \$ 31,197,076 |

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. 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 that in the not-too-distant future, the health plan 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 | \$ 19,755,261 | \$ 19,285,245 | \$ 18,759,380 |

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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

Net Change in Fund Balance

| | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities | American Rescue Plan |
|---|-----------------------------|----------------------------------|-------------------------------|---|----------------------------|
| Budget basis | \$ 8,676,177 | \$ (951,396) | \$ 1,282,420 | \$ 18,165,401 | \$ 38,542,060 |
| Net adjustment for revenue accruals | (1,984,530) | 343,105 | 593,264 | 250,789 | (38,542,060) |
| Net adjustment for expenditure accruals | (643,980) | (178,419) | (425,631) | (16,221) | - |
| Net adjustment for other sources/uses | 365,316 | - | - | - | - |
| Funds budgeted elsewhere | 1,571,684 | - | - | - | - |
| Adjustment for encumbrances | <u>2,048,086</u> | <u>270</u> | <u>109,617</u> | <u>2,385,049</u> | <u>-</u> |
| GAAP basis | <u><u>\$ 10,032,753</u></u> | <u><u>\$ (786,440)</u></u> | <u><u>\$ 1,559,670</u></u> | <u><u>\$ 20,785,018</u></u> | <u><u>\$ -</u></u> |

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

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 14 - FUND BALANCE

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

| Fund Balance | General | Mental Health and Recovery | Children Services Board | Board of Developmental Disabilities |
|--------------------------------------|-----------------------------|----------------------------------|-------------------------------|---|
| Nonspendable: | | | | |
| Materials and supplies inventory | \$ - | \$ - | \$ - | \$ - |
| Prepayments | 215,629 | - | - | - |
| Unclaimed monies | <u>1,510,488</u> | - | - | - |
| Total nonspendable | <u>1,726,117</u> | - | - | - |
| Restricted: | | | | |
| Ditch maintenance | 364,472 | - | - | - |
| Legislative and executive operations | 7,036,861 | - | - | - |
| Judicial operations | - | - | - | - |
| Public safety programs | - | - | - | - |
| Public works projects | - | - | - | - |
| Health programs | - | 22,161,501 | - | 95,991,739 |
| Human services programs | - | - | 18,137,035 | - |
| Conservation and recreation programs | - | - | - | - |
| Community development projects | - | - | - | - |
| Capital projects | - | - | - | - |
| Total restricted | <u>7,401,333</u> | 22,161,501 | 18,137,035 | 95,991,739 |
| Committed: | | | | |
| Legislative and executive operations | - | - | - | - |
| Payroll | 3,014,736 | - | - | - |
| Compensated absences | <u>3,019,167</u> | - | - | - |
| Public safety programs | - | - | - | - |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Total committed | <u>6,033,903</u> | - | - | - |
| Assigned: | | | | |
| Legislative and executive operations | 315,994 | - | - | - |
| Judicial operations | 91,841 | - | - | - |
| Public safety programs | 1,005,238 | - | - | - |
| Public works projects | 18,645 | - | - | - |
| Human service programs | 163,817 | - | - | - |
| Conservation & recreation programs | 408 | - | - | - |
| Subsequent year appropriations | <u>2,761,393</u> | - | - | - |
| Total assigned | <u>4,357,336</u> | - | - | - |
| Unassigned (deficit) | <u>61,882,462</u> | - | - | - |
| Total fund balances | <u>\$ 81,401,151</u> | \$ 22,161,501 | \$ 18,137,035 | \$ 95,991,739 |

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 14 - FUND BALANCE - (Continued)

| Fund Balance | Debt Service | Capital Improvements | Nonmajor Governmental | Total Governmental Funds |
|--------------------------------------|----------------------------|-----------------------------|-----------------------------|--------------------------------|
| Nonspendable: | | | | |
| Materials and supplies inventory | \$ - | \$ - | \$ 914,203 | \$ 914,203 |
| Prepayments | - - | - - | 1,072,905 | 1,288,534 |
| Unclaimed monies | - - | - - | - - | 1,510,488 |
| Total nonspendable | - - | - - | 1,987,108 | 3,713,225 |
| Restricted: | | | | |
| Ditch maintenance | - - | - - | - - | 364,472 |
| Legislative and executive operations | - - | - - | 15,276,361 | 22,313,222 |
| Judicial operations | - - | - - | 11,723,298 | 11,723,298 |
| Public safety programs | - - | - - | 14,509,444 | 14,509,444 |
| Public works projects | - - | - - | 18,125,645 | 18,125,645 |
| Health programs | - - | - - | 2,014,529 | 120,167,769 |
| Human services programs | - - | - - | 2,030,705 | 20,167,740 |
| Conservation and recreation programs | - - | - - | 257,005 | 257,005 |
| Community development projects | - - | - - | 18,264,551 | 18,264,551 |
| Capital projects | - - | - - | 290,267 | 290,267 |
| Total restricted | - - | - - | 82,491,805 | 226,183,413 |
| Committed: | | | | |
| Legislative and executive operations | - - | - - | 1,084,503 | 1,084,503 |
| Payroll | - - | - - | - - | 3,014,736 |
| Compensated absences | - - | - - | - - | 3,019,167 |
| Public safety programs | - - | - - | 4,409,752 | 4,409,752 |
| Capital projects | - - | 27,944,131 | - - | 27,944,131 |
| Debt service | <u>7,714,934</u> | - - | - - | 7,714,934 |
| Total committed | <u>7,714,934</u> | <u>27,944,131</u> | <u>5,494,255</u> | <u>47,187,223</u> |
| Assigned: | | | | |
| Legislative and executive operations | - - | - - | - - | 315,994 |
| Judicial operations | - - | - - | - - | 91,841 |
| Public safety programs | - - | - - | - - | 1,005,238 |
| Public works projects | - - | - - | - - | 18,645 |
| Human Service programs | - - | - - | - - | 163,817 |
| Conservation & recreation programs | - - | - - | - - | 408 |
| Subsequent year appropriations | - - | - - | - - | 2,761,393 |
| Total assigned | - - | - - | - - | 4,357,336 |
| Unassigned (deficit) | - - | - - | (643,307) | 61,239,155 |
| Total fund balances | <u>\$ 7,714,934</u> | <u>\$ 27,944,131</u> | <u>\$ 89,329,861</u> | <u>\$ 342,680,352</u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - OTHER COMMITMENTS

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

| Fund | Year-End Encumbrances |
|-------------------------------------|--------------------------|
| General | \$ 166,318 |
| Children Services Board | 162,385 |
| Board of Developmental Disabilities | 1,835,151 |
| Capital Improvements | 10,116,593 |
| Nonmajor Governmental Funds | <u>4,649,575</u> |
| Total | <u>\$ 16,930,022</u> |

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$303,914 will be required to clean up, monitor, and maintain the site. In 2021, the County revised its estimated cost to clean up the landfill increasing the estimate by \$53,214. Approximately \$70,300 of the costs are to be incurred in the next year. The current liability of \$70,300 is included in the long-term liability due within a year with the remaining \$233,614 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, 2021

NOTE 17 - RECEIVABLES

Receivables at December 31, 2021 consisted of taxes, accounts, special assessments, accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2021.

Intergovernmental receivables consist of the following at year end:

| Fund | Amount |
|---|-----------------------------|
| General Fund: | |
| Local Government Fund | \$ 2,769,660 |
| State Public Defender Reimbursement | 1,279,911 |
| Unrestricted Grants and Entitlements | 1,874,772 |
| Casino Revenue | 1,374,734 |
| Homestead and Rollback | <u>998,760</u> |
| | <u>8,297,837</u> |
| Mental Health and Recovery Fund: | |
| Grants and Entitlements | 7,264,077 |
| Homestead and Rollback | <u>986,462</u> |
| | <u>8,250,539</u> |
| Children Services Board Fund: | |
| Grants and Entitlements | 3,144,795 |
| Homestead and Rollback | <u>1,318,061</u> |
| | <u>4,462,856</u> |
| Board of Developmental Disabilities Fund: | |
| Grants and Entitlements | 4,518,465 |
| Homestead and Rollback | <u>1,758,338</u> |
| | <u>6,276,803</u> |
| Other Governmental Funds: | |
| Grants and Entitlements | 2,797,243 |
| License, Gasoline and Permissive Taxes | 10,299,408 |
| Homestead and Rollback | <u>1,199,628</u> |
| | <u>14,296,279</u> |
| Total Intergovernmental Receivables | <u><u>\$ 41,584,314</u></u> |

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 18 - RISK MANAGEMENT

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

The claims liability of \$4,424,366 reported in the internal service funds at December 31, 2021 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 2021 and 2020 were:

| | Balance at Beginning of Year | Current Year Claims | Provision for Workers' Compensation Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|---------------------------|---|-------------------|------------------------------|
| 2021 | \$ 5,822,440 | \$ 35,955,140 | \$ 1,721,307 | \$ (39,074,521) | \$ 4,424,366 |
| 2020 | 6,357,060 | 36,723,271 | (2,006,376) | (35,251,515) | 5,822,440 |

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2021 "Change in Provision for Workers' Compensation Claims" includes a \$1,763,667 calendar year 2022 premium payment made in 2021 related to this transition.

The County estimates that \$4,018,042 of the claims payable liability at December 31, 2021 will be paid within one year with the remaining balance, \$406,324, due in more than one year.

NOTE 19 - OPERATING LEASES

The County is lessee in various operating leases. The County is required to make the following future lease payments under the operating lease agreements: \$82,623 in 2022, \$71,056 in 2023, \$46,200 in 2024, and \$14,700 in 2025. The total future payments through 2025 are \$214,579.

NOTE 20 – LOAN RECEIVABLE

On October 15, 2021, the County issued \$38,455,000 of Taxable Economic Development Revenue Notes-Series 2021 (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 SeaGate Convention Centre. 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, 2021

NOTE 20 – 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.

Of the \$38,455,000 note proceeds, the County passed through \$2,500,000 to the LCEDC and the remaining \$35,955,000 was used to retire the Series 2020 Taxable Economic Development Revenue Notes. In accordance with the Loan Agreement and the Operating Agreement, the LCEDC will repay the \$38,455,000 loan through funds generated from the renovated hotel operations.

A summary of the County's outstanding loan receivable as of December 31, 2021 follows:

| Loan | Balance 12/31/20 | New Loans | Repayments | Balance 12/31/21 |
|---|---------------------|--------------|------------|---------------------|
| Lucas County Economic Development Corporation - Hotel Renovation | \$ 35,955,000 | \$ 2,500,000 | \$ _____ - | \$ 38,455,000 |

NOTE 21 – GUARANTEE AGREEMENT RECEIVABLE/PAYABLE

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

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, 2021. During 2021, the County paid \$308,313 and \$174,335 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, 2021**

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

A summary of the County's outstanding guarantee agreement receivable/payable as of December 31, 2021 follows:

| Loan | Balance 12/31/20 | Issues | Repayments | Balance 12/31/21 |
|--|---------------------|--------------|--------------|---------------------|
| Guarantee agreement receivable/payable | \$ - \$ 8,000,000 | \$ (308,313) | \$ 7,691,687 | |

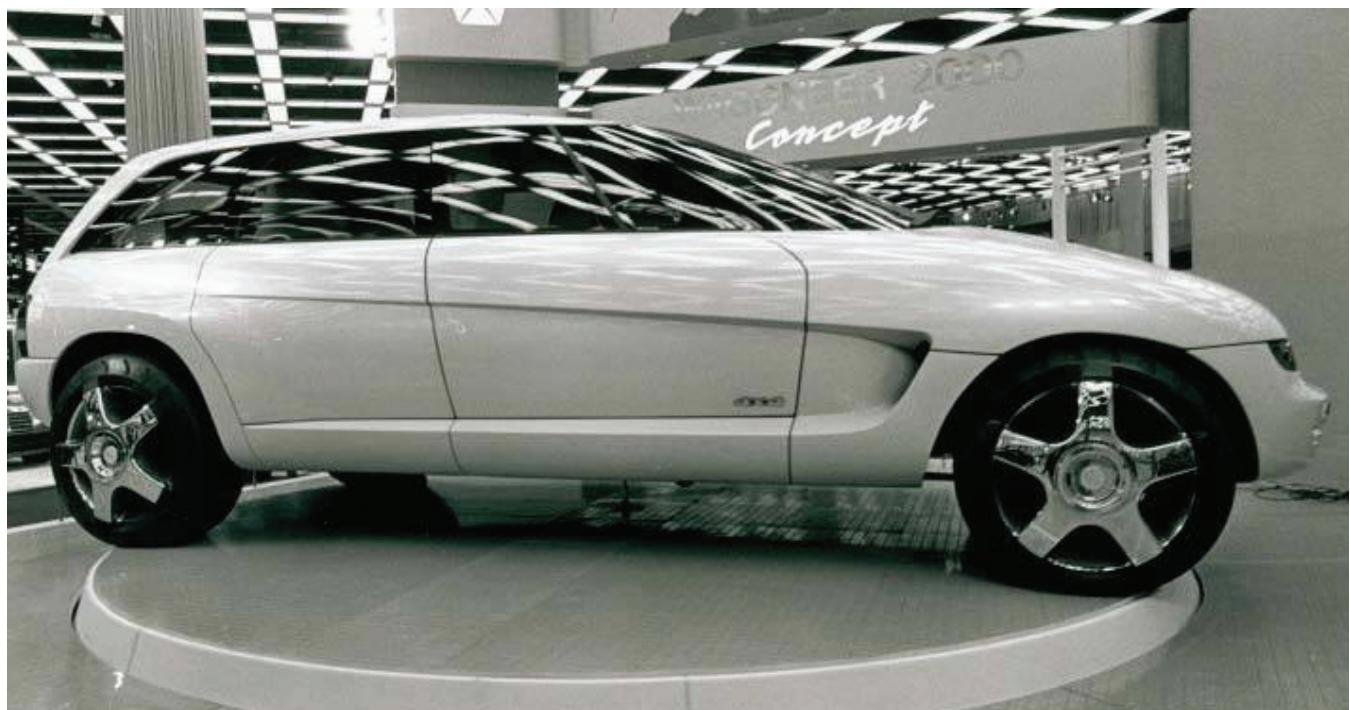
NOTE 22 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

NOTE 23 – SUBSEQUENT EVENT

On April 1, 2022, the County became a full member of the Toledo Area Regional Transit Authority (TARTA). The County Board of Commissioner will appoint three members to the TARTA Board for a three-year term.



A concept car from 1991 of what the Jeep Waggoner would look like in the year 2000. Photo courtesy of the Lucas County Libraries Archives.

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST EIGHT YEARS

| | 2021 | 2020 | 2019 | 2018 |
|--|----------------|----------------|----------------|----------------|
| <i>Traditional Plan:</i> | | | | |
| County's proportion of the net pension liability | 1.110647% | 1.143095% | 1.192465% | 1.202848% |
| County's proportionate share of the net pension liability | \$ 162,826,383 | \$ 223,875,481 | \$ 323,564,839 | \$ 186,991,095 |
| County's covered payroll | \$ 162,095,979 | \$ 155,014,050 | \$ 151,409,371 | \$ 149,636,377 |
| County's proportionate share of the net pension liability as a percentage of its covered payroll | 100.45% | 144.42% | 213.70% | 124.96% |
| Plan fiduciary net position as a percentage of the total pension liability | 86.88% | 82.17% | 74.70% | 84.66% |
| <i>Combined Plan:</i> | | | | |
| County's proportion of the net pension asset | 1.027900% | 1.044208% | 1.091423% | 1.121022% |
| County's proportionate share of the net pension asset | \$ 2,937,652 | \$ 2,157,525 | \$ 1,209,144 | \$ 1,512,225 |
| County's covered payroll | \$ 4,488,557 | \$ 4,604,129 | \$ 4,625,579 | \$ 4,552,838 |
| County's proportionate share of the net pension asset as a percentage of its covered payroll | 65.45% | 46.86% | 26.14% | 33.21% |
| Plan fiduciary net position as a percentage of the total pension asset | 157.67% | 145.28% | 126.64% | 137.28% |
| <i>Member Directed Plan:</i> | | | | |
| County's proportion of the net pension asset | 0.739791% | 0.768758% | 0.743404% | 0.710157% |
| County's proportionate share of the net pension asset | \$ 133,514 | \$ 28,792 | \$ 16,781 | \$ 24,561 |
| County's covered payroll | \$ 4,402,110 | \$ 4,507,220 | \$ 4,197,740 | \$ 3,839,170 |
| County's proportionate share of the net pension asset as a percentage of its covered payroll | 3.03% | 0.64% | 0.40% | 0.64% |
| Plan fiduciary net position as a percentage of the total pension asset | 188.21% | 118.84% | 113.42% | 124.46% |

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

| | 2017 | 2016 | 2015 | 2014 |
|----|-------------|----------------|----------------|----------------|
| | 1.229434% | 1.181053% | 1.180313% | 1.180313% |
| \$ | 276,855,291 | \$ 203,035,355 | \$ 141,469,196 | \$ 138,273,878 |
| \$ | 151,954,175 | \$ 139,867,408 | \$ 143,579,375 | \$ 141,893,915 |
| | 182.20% | 145.16% | 98.53% | 97.45% |
| | 77.25% | 81.08% | 86.45% | 86.36% |
| | 1.107362% | 0.882170% | 0.859879% | 0.859879% |
| \$ | 611,183 | \$ 426,055 | \$ 329,004 | \$ 89,662 |
| \$ | 3,712,750 | \$ 3,034,175 | \$ 3,143,175 | \$ 1,952,238 |
| | 16.46% | 14.04% | 10.47% | 4.59% |
| | 116.55% | 116.90% | 114.83% | 104.56% |
| | 0.705562% | 0.674480% | n/a | n/a |
| \$ | 2,914 | \$ 2,578 | n/a | n/a |
| \$ | 2,630,267 | \$ 3,746,242 | n/a | n/a |
| | 0.11% | 0.07% | n/a | n/a |
| | 103.40% | 103.91% | n/a | n/a |

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

| | 2021 | 2020 | 2019 | 2018 |
|--|---------------------|---------------------|---------------------|---------------------|
| <i>Traditional Plan:</i> | | | | |
| Contractually required contribution | \$ 20,866,926 | \$ 22,693,437 | \$ 21,701,967 | \$ 21,197,312 |
| Contributions in relation to the contractually required contribution | <u>(20,866,926)</u> | <u>(22,693,437)</u> | <u>(21,701,967)</u> | <u>(21,197,312)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 149,049,471 | \$ 162,095,979 | \$ 155,014,050 | \$ 151,409,371 |
| Contributions as a percentage of covered payroll | 14.00% | 14.00% | 14.00% | 14.00% |
| <i>Combined Plan:</i> | | | | |
| Contractually required contribution | \$ 637,963 | \$ 628,398 | \$ 644,578 | \$ 647,581 |
| Contributions in relation to the contractually required contribution | <u>(637,963)</u> | <u>(628,398)</u> | <u>(644,578)</u> | <u>(647,581)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 4,556,879 | \$ 4,488,557 | \$ 4,604,129 | \$ 4,625,579 |
| Contributions as a percentage of covered payroll | 14.00% | 14.00% | 14.00% | 14.00% |
| <i>Member Directed Plan:</i> | | | | |
| Contractually required contribution | \$ 455,927 | \$ 440,211 | \$ 450,722 | \$ 419,774 |
| Contributions in relation to the contractually required contribution | <u>(455,927)</u> | <u>(440,211)</u> | <u>(450,722)</u> | <u>(419,774)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 4,559,270 | \$ 4,402,110 | \$ 4,507,220 | \$ 4,197,740 |
| Contributions as a percentage of covered payroll | 10.00% | 10.00% | 10.00% | 10.00% |

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

| | 2017 | | 2016 | | 2015 | | 2014 | | 2013 | | 2012 |
|----|---------------------|----|---------------------|----|---------------------|----|---------------------|----|---------------------|----|---------------------|
| \$ | 19,452,729 | \$ | 18,234,501 | \$ | 16,784,089 | \$ | 17,229,525 | \$ | 18,446,209 | \$ | 14,564,979 |
| | <u>(19,452,729)</u> | | <u>(18,234,501)</u> | | <u>(16,784,089)</u> | | <u>(17,229,525)</u> | | <u>(18,446,209)</u> | | <u>(14,564,979)</u> |
| \$ | <u>-</u> |
| \$ | 149,636,377 | \$ | 151,954,175 | \$ | 139,867,408 | \$ | 143,579,375 | \$ | 141,893,915 | \$ | 145,649,790 |
| | 13.00% | | 12.00% | | 12.00% | | 12.00% | | 13.00% | | 10.00% |
| \$ | 591,869 | \$ | 445,530 | \$ | 364,101 | \$ | 377,181 | \$ | 253,791 | \$ | 135,021 |
| | <u>(591,869)</u> | | <u>(445,530)</u> | | <u>(364,101)</u> | | <u>(377,181)</u> | | <u>(253,791)</u> | | <u>(135,021)</u> |
| \$ | <u>-</u> |
| \$ | 4,552,838 | \$ | 3,712,750 | \$ | 3,034,175 | \$ | 3,143,175 | \$ | 1,952,238 | \$ | 1,698,377 |
| | 13.00% | | 12.00% | | 12.00% | | 12.00% | | 13.00% | | 7.95% |
| \$ | 383,917 | \$ | 315,632 | \$ | 449,549 | | | | | | |
| | <u>(383,917)</u> | | <u>(315,632)</u> | | <u>(449,549)</u> | | | | | | |
| \$ | <u>-</u> | \$ | <u>-</u> | \$ | <u>-</u> | | | | | | |
| \$ | 3,839,170 | \$ | 2,630,267 | \$ | 3,746,242 | | | | | | |
| | 10.00% | | 12.00% | | 12.00% | | | | | | |

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FIVE YEARS

| | 2021 | 2020 | 2019 | 2018 |
|---|-----------------|----------------|----------------|----------------|
| County's proportion of the net OPEB liability/asset | 1.093358% | 1.125237% | 1.171543% | 1.180040% |
| County's proportionate share of the net OPEB liability/(asset) | \$ (19,285,245) | \$ 154,003,949 | \$ 151,325,805 | \$ 126,980,781 |
| County's covered payroll | \$ 170,986,646 | \$ 164,125,399 | \$ 160,232,690 | \$ 158,028,385 |
| County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll | 11.28% | 93.83% | 94.44% | 80.35% |
| Plan fiduciary net position as a percentage of the total OPEB liability/asset | 115.57% | 47.80% | 46.33% | 54.14% |

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2017

1.199629%

\$ 121,166,648

\$ 158,297,192

76.54%

54.05%

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

| | 2021 | 2020 | 2019 | 2018 |
|--|------------------|------------------|------------------|------------------|
| Contractually required contribution | \$ 182,370 | \$ 176,085 | \$ 180,289 | \$ 167,909 |
| Contributions in relation to the contractually required contribution | <u>(182,370)</u> | <u>(176,085)</u> | <u>(180,289)</u> | <u>(167,909)</u> |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - |
| County's covered payroll | \$ 158,165,620 | \$ 170,986,646 | \$ 164,125,399 | \$ 160,232,690 |
| Contributions as a percentage of covered payroll | 0.12% | 0.10% | 0.11% | 0.10% |

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ 1,642,520 | \$ 3,200,000 | \$ 2,800,000 | \$ 2,900,000 | \$ 1,400,000 | \$ 5,700,000 |
| <u>(1,642,520)</u> | <u>(3,200,000)</u> | <u>(2,800,000)</u> | <u>(2,900,000)</u> | <u>(1,400,000)</u> | <u>(5,700,000)</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 158,028,385 | \$ 158,297,192 | \$ 146,647,825 | \$ 146,722,550 | \$ 143,846,153 | \$ 147,348,167 |
| 1.04% | 2.02% | 1.91% | 1.98% | 0.97% | 3.87% |

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms:

- There were no changes in benefit terms from the amounts reported for 2014-2021.

Changes in assumptions:

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms:

- There were no changes in benefit terms from the amounts reported for 2017-2020.
- 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 not reflected in the current year financial statements, however, they 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.

Changes in assumptions:

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

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|------------------------------------|-------------------------|--------------------|--------------------|---|-------------------|
| | Original | Final | Actual | | |
| | | | | Positive | (Negative) |
| Revenues: | | | | | |
| Sales taxes..... | \$ 101,630,242 | \$ 101,630,242 | \$ 117,616,130 | \$ 15,985,888 | |
| Real property and other taxes..... | 13,250,000 | 13,250,000 | 14,945,273 | 1,695,273 | |
| Charges for services..... | 10,661,550 | 10,661,550 | 14,689,673 | 4,028,123 | |
| Licenses and permits..... | 25,000 | 25,000 | 41,196 | 16,196 | |
| Fines and forfeitures..... | 272,500 | 272,500 | 356,327 | 83,827 | |
| Intergovernmental..... | 17,697,261 | 17,697,261 | 20,020,975 | 2,323,714 | |
| Special assessments..... | 54,735 | 54,735 | 61,429 | 6,694 | |
| Investment income..... | 2,271,000 | 2,271,000 | 2,161,403 | (109,597) | |
| Rental income..... | 257,000 | 257,000 | 1,274,270 | 1,017,270 | |
| Other..... | 634,200 | 634,200 | 2,589,519 | 1,955,319 | |
| Total revenues..... | 146,753,488 | 146,753,488 | 173,756,195 | 27,002,707 | |

Expenditures:

General Government -

Legislative and Executive

Auditor Accounting

| | | | | |
|-----------------------------------|-----------|-----------|-----------|--------|
| Personal services..... | 1,137,178 | 1,137,178 | 1,119,539 | 17,639 |
| Materials and supplies..... | 38,724 | 35,574 | 32,407 | 3,167 |
| Charges and services..... | 74,519 | 77,669 | 74,298 | 3,371 |
| Other..... | 6,119 | 6,119 | 4,288 | 1,831 |
| Capital outlay and equipment..... | 22,668 | 22,668 | 17,907 | 4,761 |

Real Estate Support Staff

| | | | | |
|---------------------------|---------|---------|---------|-------|
| Personal services..... | 332,439 | 332,439 | 328,707 | 3,732 |
| Charges and services..... | 1,800 | 1,800 | 792 | 1,008 |

Budget Commission

| | | | | |
|------------------------|-------|-------|-------|---|
| Personal services..... | 9,745 | 9,745 | 9,745 | - |
|------------------------|-------|-------|-------|---|

Board of Revision

| | | | | |
|-----------------------------------|--------|--------|--------|-------|
| Personal services..... | 57,137 | 57,137 | 57,136 | 1 |
| Materials and supplies..... | 13,580 | 10,383 | 9,597 | 786 |
| Charges and services..... | 50 | 50 | - | 50 |
| Capital outlay and equipment..... | - | 3,197 | 1,257 | 1,940 |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|--------------|---------------|---|--|
| | Original | Final | Actual | | |
| | | | | | |
| Legislative and Executive - continued | | | | | |
| <i>Information Services</i> | | | | | |
| Personal services..... | \$ 2,019,320 | \$ 1,769,320 | \$ 1,700,736 | \$ 68,584 | |
| Materials and supplies..... | 2,732 | 2,732 | 2,730 | 2 | |
| Charges and services..... | 21,422 | 22,422 | 22,418 | 4 | |
| <i>Commissioners</i> | | | | | |
| Personal services..... | 594,670 | 594,870 | 573,805 | 21,065 | |
| Materials and supplies..... | 3,500 | 3,500 | 709 | 2,791 | |
| Charges and services..... | 40,947 | 40,747 | 37,243 | 3,504 | |
| <i>County Administrator</i> | | | | | |
| Personal services..... | 723,642 | 749,319 | 749,319 | - | |
| Materials and supplies..... | 9,500 | 7,608 | 6,543 | 1,065 | |
| Charges and services..... | 44,960 | 108,260 | 94,190 | 14,070 | |
| Other..... | 2,400 | - | - | - | |
| Capital outlay and equipment..... | - | 5,315 | 5,310 | 5 | |
| <i>Facilities</i> | | | | | |
| Personal services..... | 3,082,114 | 3,007,015 | 2,916,137 | 90,878 | |
| Materials and supplies..... | 509,638 | 503,241 | 487,576 | 15,665 | |
| Charges and services..... | 1,567,968 | 2,061,880 | 2,060,542 | 1,338 | |
| Capital outlay and equipment..... | 184,914 | 115,912 | 115,361 | 551 | |
| <i>Department of Personnel</i> | | | | | |
| Personal services..... | 474,468 | 508,668 | 498,291 | 10,377 | |
| Materials and supplies..... | 5,500 | 1,199 | 340 | 859 | |
| Charges and services..... | 11,580 | 10,636 | 10,128 | 508 | |
| Other..... | 5,364 | 5,364 | 5,364 | - | |
| Capital outlay and equipment..... | 7,000 | 13,759 | 13,758 | 1 | |
| <i>Treasurer</i> | | | | | |
| Personal services..... | 834,249 | 826,749 | 821,585 | 5,164 | |
| Materials and supplies..... | 22,500 | 43,500 | 43,483 | 17 | |
| Charges and services..... | 185,900 | 178,900 | 169,775 | 9,125 | |
| Other..... | 500 | 500 | - | 500 | |
| Capital outlay and equipment..... | - | 4,000 | 3,760 | 240 | |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------|---------------|---|
| | Original | Final | Actual | |
| | | | | |
| Legislative and Executive - continued | | | | |
| <i>Office of Management and Budget</i> | | | | |
| Personal services..... | \$ 412,138 | \$ 412,138 | \$ 340,901 | \$ 71,237 |
| Materials and supplies..... | 2,596 | 2,596 | 852 | 1,744 |
| Charges and services..... | 9,204 | 9,097 | 5,310 | 3,787 |
| Other..... | 1,000 | 1,000 | - | 1,000 |
| Capital outlay and equipment..... | 5,000 | 5,000 | - | 5,000 |
| <i>Board of Elections</i> | | | | |
| Personal services..... | 1,745,019 | 1,668,075 | 1,649,120 | 18,955 |
| Materials and supplies..... | 220,460 | 147,354 | 146,426 | 928 |
| Charges and services..... | 626,112 | 801,357 | 765,301 | 36,056 |
| Other..... | - | 9,113 | 9,113 | - |
| Capital outlay and equipment..... | 60,000 | 24,492 | 17,010 | 7,482 |
| <i>Support Services</i> | | | | |
| Personal services..... | 346,421 | 363,960 | 361,992 | 1,968 |
| Materials and supplies..... | 2,800 | 4,093 | 493 | 3,600 |
| Charges and services..... | 10,400 | 10,087 | 10,087 | - |
| Other..... | 1,000 | - | - | - |
| Capital outlay and equipment..... | 1,500 | 1,882 | 1,882 | - |
| <i>Centralized Records Center</i> | | | | |
| Personal services..... | 188,113 | 199,221 | 198,244 | 977 |
| Materials and supplies..... | 4,750 | 4,750 | 4,159 | 591 |
| Charges and services..... | 63,450 | 67,025 | 66,277 | 748 |
| Other..... | 1,700 | - | - | - |
| Capital outlay and equipment..... | 6,250 | 3,750 | 2,996 | 754 |
| <i>Recorder</i> | | | | |
| Personal services..... | 421,408 | 497,276 | 496,753 | 523 |
| Materials and supplies..... | 4,000 | 3,252 | 1,724 | 1,528 |
| Charges and services..... | 10,373 | 11,024 | 8,295 | 2,729 |
| <i>Recorder Housing Trust Fee</i> | | | | |
| Personal services..... | 10,000 | 10,000 | - | 10,000 |
| <i>Annual Audit</i> | | | | |
| Charges and services..... | 178,585 | 178,585 | 144,501 | 34,084 |
| Other..... | 1,000 | 1,000 | - | 1,000 |
| <i>Plan Commission</i> | | | | |
| Charges and services..... | 232,470 | 232,470 | 232,470 | - |

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|-------------------|-------------------|---|--------------------------------|
| | Original | Final | Actual | | |
| | | | | Positive (Negative) | Positive (Negative) |
| Legislative and Executive - continued | | | | | |
| <i>Building Operations</i> | | | | | |
| Charges and services..... | \$ 5,675,323 | \$ 5,441,534 | \$ 4,348,598 | \$ 1,092,936 | |
| Other..... | 150,000 | 228,942 | 183,942 | 45,000 | |
| Capital outlay and equipment..... | 18,346 | 18,346 | 10,373 | 7,973 | |
| <i>Real Estate Taxes</i> | | | | | |
| Other..... | 260,000 | 260,000 | 229,796 | 30,204 | |
| <i>Insurance</i> | | | | | |
| Personal services..... | 17,306,999 | 16,456,999 | 14,709,248 | 1,747,751 | |
| Charges and services..... | 766,587 | 1,616,587 | 1,586,809 | 29,778 | |
| Other..... | 5,000 | 5,000 | - | 5,000 | |
| <i>Miscellaneous</i> | | | | | |
| Materials and supplies..... | 9,704 | 19,704 | 11,485 | 8,219 | |
| Charges and services..... | 1,251,893 | 2,251,893 | 1,727,799 | 524,094 | |
| Other..... | 550,000 | 586,897 | 8,547 | 578,350 | |
| <i>Criminal Justice</i> | | | | | |
| Charges and services..... | 2,613,271 | 2,613,271 | 1,978,228 | 635,043 | |
| <i>LCIS Enterprise</i> | | | | | |
| Materials and supplies..... | 8,500 | 8,661 | 8,661 | - | |
| Charges and services..... | 282,000 | 281,840 | 281,274 | 566 | |
| Capital outlay and equipment..... | 478,608 | 727,608 | 727,606 | 2 | |
| <i>Total General Government -</i> | | | | | |
| <i>Legislative and Executive</i> | <u>45,990,727</u> | <u>47,465,254</u> | <u>42,271,048</u> | <u>5,194,206</u> | |
| Judicial | | | | | |
| <i>Juvenile Court</i> | | | | | |
| Personal services..... | 5,148,094 | 5,057,165 | 4,824,785 | 232,380 | |
| Materials and supplies..... | 208,363 | 203,110 | 187,334 | 15,776 | |
| Charges and services..... | 255,857 | 226,857 | 206,473 | 20,384 | |
| Other..... | - | 30,929 | 30,929 | - | |
| Capital outlay and equipment..... | 14,280 | 107,280 | 106,428 | 852 | |
| <i>Juvenile Detention Center</i> | | | | | |
| Personal services..... | 3,033,957 | 3,033,957 | 2,731,023 | 302,934 | |
| Materials and supplies..... | 42,132 | 42,132 | 31,916 | 10,216 | |
| Charges and services..... | 299,419 | 299,419 | 248,008 | 51,411 | |
| Capital outlay and equipment..... | 17,340 | 17,340 | 10,849 | 6,491 | |
| <i>Prosecutor</i> | | | | | |
| Personal services..... | 5,195,579 | 5,406,859 | 5,405,120 | 1,739 | |
| Materials and supplies..... | 65,000 | 48,400 | 42,841 | 5,559 | |
| Charges and services..... | 63,750 | 66,250 | 61,664 | 4,586 | |
| Capital outlay and equipment..... | 15,500 | 15,500 | 14,197 | 1,303 | |
| <i>Domestic Relations Court</i> | | | | | |
| Personal services..... | 2,555,506 | 2,583,656 | 2,581,718 | 1,938 | |
| Materials and supplies..... | 24,214 | 24,214 | 13,887 | 10,327 | |
| Charges and services..... | 208,785 | 188,335 | 166,688 | 21,647 | |
| Capital outlay and equipment..... | 10,125 | 14,925 | 13,608 | 1,317 | |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|-----------------------------------|-------------------------|--------------|---------------|---|-------------------|
| | Original | Final | Actual | | |
| | | | | Positive | (Negative) |
| Judicial - continued | | | | | |
| <i>Clerk of Courts</i> | | | | | |
| Personal services..... | \$ 1,920,997 | \$ 1,920,963 | \$ 1,851,930 | \$ 69,033 | |
| Materials and supplies..... | 243,507 | 230,858 | 203,737 | 27,121 | |
| Charges and services..... | 48,950 | 53,950 | 45,514 | 8,436 | |
| Capital outlay and equipment..... | 3,000 | 10,500 | 9,863 | 637 | |
| <i>Probate Court</i> | | | | | |
| Personal services..... | 1,958,451 | 2,171,451 | 2,142,900 | 28,551 | |
| Materials and supplies..... | 29,568 | 29,568 | 29,467 | 101 | |
| Charges and services..... | 17,600 | 17,600 | 16,552 | 1,048 | |
| <i>Common Pleas Court</i> | | | | | |
| Personal services..... | 5,682,377 | 5,797,377 | 5,773,343 | 24,034 | |
| Materials and supplies..... | 58,044 | 51,665 | 44,236 | 7,429 | |
| Charges and services..... | 178,154 | 180,054 | 169,663 | 10,391 | |
| Capital outlay and equipment..... | 7,043 | 12,648 | 11,119 | 1,529 | |
| <i>Regional Court Services</i> | | | | | |
| Personal services..... | 2,528,289 | 2,463,289 | 2,455,769 | 7,520 | |
| Materials and supplies..... | 284,794 | 234,294 | 126,236 | 108,058 | |
| Charges and services..... | 395,887 | 394,831 | 340,309 | 54,522 | |
| Other..... | 600 | 600 | 36 | 564 | |
| Capital outlay and equipment..... | 3,275 | 14,775 | 13,863 | 912 | |
| <i>Adult Probation</i> | | | | | |
| Personal services..... | 2,350,346 | 2,350,346 | 2,332,966 | 17,380 | |
| Materials and supplies..... | 15,500 | 15,500 | 15,233 | 267 | |
| Charges and services..... | 29,500 | 29,500 | 22,271 | 7,229 | |
| Other..... | 300 | 300 | - | 300 | |
| Capital outlay and equipment..... | 3,000 | 3,000 | 2,558 | 442 | |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--------------------------------------|-------------------------|--------------|---------------|---|--------------|
| | Original | Final | Actual | | |
| | Original | Final | Actual | Original | Final |
| Judicial - continued | | | | | |
| <i>Maumee Municipal Court</i> | | | | | |
| Personal services..... | \$ 129,206 | \$ 151,374 | \$ 135,895 | \$ 15,479 | |
| Charges and services..... | 17,500 | 17,500 | 15,556 | | 1,944 |
| <i>Oregon Municipal Court</i> | | | | | |
| Personal services..... | 176,790 | 176,790 | 128,599 | | 48,191 |
| Charges and services..... | 15,900 | 15,900 | 14,613 | | 1,287 |
| <i>Sylvania Municipal Court</i> | | | | | |
| Personal services..... | 134,774 | 175,993 | 152,211 | | 23,782 |
| Charges and services..... | 42,500 | 42,500 | 41,031 | | 1,469 |
| <i>Toledo Municipal Court</i> | | | | | |
| Personal services..... | 367,894 | 366,394 | 309,558 | | 56,836 |
| Charges and services..... | 44,275 | 74,775 | 74,444 | | 331 |
| <i>Integrated Justice System</i> | | | | | |
| Personal services..... | 606,929 | 627,929 | 623,919 | | 4,010 |
| Materials and supplies..... | 800 | 800 | 151 | | 649 |
| Charges and services..... | 87,402 | 87,402 | 81,901 | | 5,501 |
| Capital outlay and equipment..... | 1,500 | 1,500 | - | | 1,500 |
| <i>Attorney Fees Public Defender</i> | | | | | |
| Materials and supplies..... | 500 | 500 | 150 | | 350 |
| Charges and services..... | 5,584,383 | 5,784,383 | 5,784,215 | | 168 |
| Other..... | 5,000 | 5,000 | - | | 5,000 |

Continued

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|-------------------|-------------------|---|--------------------------------|
| | Original | Final | Actual | | |
| | | | | Positive (Negative) | Positive (Negative) |
| Judicial - continued | | | | | |
| <i>Court of Appeals</i> | | | | | |
| Materials and supplies..... | \$ 10,223 | \$ 10,176 | \$ 6,850 | \$ 3,326 | |
| Charges and services..... | 445,253 | 445,253 | 362,535 | 82,718 | |
| Other..... | 500 | 500 | - | 500 | |
| Capital outlay and equipment..... | 6,500 | 6,500 | 5,190 | 1,310 | |
| <i>Total General Government - Judicial</i> | <u>40,594,912</u> | <u>41,340,566</u> | <u>40,021,851</u> | <u>1,318,715</u> | |
| Public Safety | | | | | |
| <i>Coroner</i> | | | | | |
| Personal services..... | 1,747,993 | 1,790,989 | 1,790,808 | 181 | |
| Capital outlay and equipment..... | - | 157,427 | 149,257 | 8,170 | |
| <i>Public Safety Court Security</i> | | | | | |
| Personal services..... | 2,957,857 | 2,626,857 | 2,547,118 | 79,739 | |
| <i>Sheriff Law Enforcement</i> | | | | | |
| Personal services..... | 6,460,688 | 6,601,688 | 6,157,672 | 444,016 | |
| Materials and supplies..... | 182,759 | 192,759 | 190,125 | 2,634 | |
| Charges and services..... | 308,099 | 287,099 | 233,708 | 53,391 | |
| Capital outlay and equipment..... | 20,000 | 10,000 | 7,728 | 2,272 | |
| <i>Sheriff Administration</i> | | | | | |
| Personal services..... | 2,289,438 | 2,508,438 | 2,470,925 | 37,513 | |
| Materials and supplies..... | 24,091 | 30,091 | 29,143 | 948 | |
| Charges and services..... | 235,000 | 299,000 | 280,271 | 18,729 | |
| Capital outlay and equipment..... | 50,000 | 57,000 | 54,998 | 2,002 | |
| <i>Sheriff Correction Center</i> | | | | | |
| Personal services..... | 21,432,351 | 21,173,350 | 20,916,423 | 256,927 | |
| Materials and supplies..... | 384,932 | 409,932 | 405,060 | 4,872 | |
| Charges and services..... | 1,014,053 | 1,229,052 | 1,195,525 | 33,527 | |
| Capital outlay and equipment..... | 20,000 | 30,000 | 21,429 | 8,571 | |
| <i>Medical Correction Center</i> | | | | | |
| Personal services..... | 1,349,823 | 1,194,823 | 1,122,085 | 72,738 | |
| Materials and supplies..... | 12,000 | 16,000 | 15,412 | 588 | |
| Charges and services..... | 159,000 | 234,000 | 196,138 | 37,862 | |
| Capital outlay and equipment..... | 1,000 | 1,000 | 290 | 710 | |

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, 2021*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|-------------------------------------|-------------------------|-------------------|-------------------|---|-------------------|
| | Original | Final | Actual | | |
| | | | | Positive | (Negative) |
| Public Safety - continued | | | | | |
| <i>Public Safety</i> | | | | | |
| Charges and services..... | \$ - | \$ 3,100,000 | \$ 1,788,857 | \$ 1,311,143 | |
| <i>Correction Center NW Ohio</i> | | | | | |
| Charges and services..... | 4,155,890 | 4,155,890 | 4,155,890 | | - |
| <i>Total Public Safety</i> | <u>42,804,974</u> | <u>46,105,395</u> | <u>43,728,862</u> | | <u>2,376,533</u> |
| Public Works | | | | | |
| <i>County Engineer Tax Map</i> | | | | | |
| Personal services..... | 154,806 | 156,963 | 156,641 | | 322 |
| Materials and supplies..... | 968 | 342 | 125 | | 217 |
| Charges and services..... | 1,100 | 1,169 | 1,125 | | 44 |
| Capital outlay and equipment..... | 2,971 | 7,971 | 7,637 | | 334 |
| <i>Ditch Maintenance Projects</i> | | | | | |
| Charges and services..... | 50,082 | 37,298 | 37,298 | | - |
| <i>Total Public Works</i> | <u>209,927</u> | <u>203,743</u> | <u>202,826</u> | | <u>917</u> |
| Health | | | | | |
| <i>Health Services</i> | | | | | |
| Charges and services..... | 651,781 | 551,781 | 467,556 | | 84,225 |
| Other..... | 854,512 | 954,512 | 878,616 | | 75,896 |
| <i>Total Health</i> | <u>1,506,293</u> | <u>1,506,293</u> | <u>1,346,172</u> | | <u>160,121</u> |
| Human Services | | | | | |
| <i>Veterans Services Commission</i> | | | | | |
| Personal services..... | 913,700 | 913,700 | 898,976 | | 14,724 |
| Materials and supplies..... | 16,330 | 16,330 | 16,127 | | 203 |
| Charges and services..... | 925,630 | 925,630 | 887,234 | | 38,396 |
| Other..... | 2,000 | 2,000 | - | | 2,000 |
| Capital outlay and equipment..... | 3,500 | 3,500 | 2,307 | | 1,193 |
| <i>Veteran Services</i> | | | | | |
| Charges and services..... | 32,000 | 32,000 | 31,640 | | 360 |
| <i>Total Human Services</i> | <u>1,893,160</u> | <u>1,893,160</u> | <u>1,836,284</u> | | <u>56,876</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, 2021*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|----------------------|---|
| | Original | Final | Actual | |
| | | | | |
| Conservation and Recreation | | | | |
| <i>Agriculture</i> | | | | |
| Charges and services..... | \$ 37,400 | \$ 37,337 | \$ 36,272 | \$ 1,065 |
| Other..... | 197,000 | 298,063 | 247,084 | 50,979 |
| <i>Total Conservation and Recreation</i> | 234,400 | 335,400 | 283,356 | 52,044 |
| Miscellaneous | | | | |
| <i>Miscellaneous</i> | | | | |
| Other..... | 990,000 | 990,000 | 990,000 | - |
| <i>Miscellaneous</i> | | | | |
| Other..... | 240,187 | 240,187 | 240,187 | - |
| <i>Total Miscellaneous</i> | 1,230,187 | 1,230,187 | 1,230,187 | - |
| Total expenditures | 134,464,580 | 140,079,998 | 130,920,586 | 9,159,412 |
| Excess of revenues over expenditures..... | 12,288,908 | 6,673,490 | 42,835,609 | 36,162,119 |
| <u>Other financing sources (uses):</u> | | | | |
| Transfers in..... | 5,000,000 | 5,000,000 | - | (5,000,000) |
| Transfers (out)..... | (18,973,449) | (34,221,180) | (34,159,432) | 61,748 |
| Total other financing sources (uses) | (13,973,449) | (29,221,180) | (34,159,432) | (4,938,252) |
| Net change in fund balance..... | (1,684,541) | (22,547,690) | 8,676,177 | 31,223,867 |
| Fund balance at beginning of year | 25,566,197 | 25,566,197 | 25,566,197 | - |
| <i>Prior year encumbrances appropriated</i> | 613,074 | 613,074 | 613,074 | - |
| Fund balance at end of year | \$ 24,494,730 | \$ 3,631,581 | \$ 34,855,448 | \$ 31,223,867 |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget | |
|---|-------------------------|----------------------|----------------------|---------------------------------------|--|
| | Original | Final | Actual | Positive (Negative) | |
| | | | | | |
| Revenues: | | | | | |
| Real property and other taxes..... | \$ 15,212,985 | \$ 15,212,985 | \$ 16,498,260 | \$ 1,285,275 | |
| Intergovernmental..... | 11,420,023 | 13,920,023 | 13,102,595 | (817,428) | |
| Other..... | 25,000 | 25,000 | 427,346 | 402,346 | |
| Total revenues..... | 26,658,008 | 29,158,008 | 30,028,201 | 870,193 | |
| Expenditures: | | | | | |
| Health | | | | | |
| Personal services..... | 1,534,061 | 1,550,001 | 1,533,963 | 16,038 | |
| Materials and supplies..... | 12,900 | 12,900 | 8,599 | 4,301 | |
| Charges and services..... | 26,238,387 | 31,212,447 | 29,411,712 | 1,800,735 | |
| Other..... | 25,000 | 25,000 | 4,725 | 20,275 | |
| Capital outlay and equipment..... | 12,500 | 22,500 | 20,598 | 1,902 | |
| Total Health..... | 27,822,848 | 32,822,848 | 30,979,597 | 1,843,251 | |
| Net change in fund balance..... | (1,164,840) | (3,664,840) | (951,396) | 2,713,444 | |
| Fund balance at beginning of year..... | 21,283,299 | 21,283,299 | 21,283,299 | - | |
| Fund balance at end of year..... | \$ 20,118,459 | \$ 17,618,459 | \$ 20,331,903 | \$ 2,713,444 | |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|----------------------|----------------------|---|---------------------|
| | Original | Final | Actual | | |
| | | | | | |
| Revenues: | | | | | |
| Real property and other taxes..... | \$ 24,435,427 | \$ 24,435,427 | \$ 24,345,749 | \$ (89,678) | |
| Charges for services..... | 5,088,801 | 5,088,801 | 5,663,097 | 574,296 | |
| Intergovernmental..... | 22,149,232 | 21,843,183 | 21,576,065 | (267,118) | |
| Other..... | 180,660 | 180,660 | 390,555 | 209,895 | |
| Total revenues..... | 51,854,120 | 51,548,071 | 51,975,466 | | 427,395 |
| Expenditures: | | | | | |
| Human Services | | | | | |
| Personal services..... | 28,403,657 | 29,203,197 | 29,134,041 | 69,156 | |
| Materials and supplies..... | 892,488 | 959,265 | 839,800 | 119,465 | |
| Charges and services..... | 18,574,783 | 21,634,537 | 20,537,066 | 1,097,471 | |
| Other..... | 3,292,165 | 66,994 | 45,422 | 21,572 | |
| Capital outlay and equipment..... | 83,073 | 195,626 | 136,717 | 58,909 | |
| Total Human Services..... | 51,246,166 | 52,059,619 | 50,693,046 | | 1,366,573 |
| Net change in fund balance..... | 607,954 | (511,548) | 1,282,420 | 1,793,968 | |
| Fund balance at beginning of year..... | 16,024,238 | 16,024,238 | 16,024,238 | | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>162,385</i> | <i>162,385</i> | <i>162,385</i> | | <i>-</i> |
| Fund balance at end of year..... | \$ 16,794,577 | \$ 15,675,075 | \$ 17,469,043 | | \$ 1,793,968 |

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, 2021**

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) | |
|--|-------------------------|----------------------|----------------------|---|--|
| | Original | Final | Actual | | |
| | | | | | |
| Revenues: | | | | | |
| Real property and other taxes..... | \$ 39,700,000 | \$ 39,700,000 | \$ 39,839,315 | \$ 139,315 | |
| Intergovernmental..... | 10,855,000 | 10,855,000 | 17,837,029 | 6,982,029 | |
| Other..... | 4,745,326 | 4,745,326 | 4,983,407 | 238,081 | |
| Total revenues..... | 55,300,326 | 55,300,326 | 62,659,751 | 7,359,425 | |
| Expenditures: | | | | | |
| Health | | | | | |
| Personal services..... | 24,097,239 | 24,241,848 | 21,026,085 | 3,215,763 | |
| Materials and supplies..... | 426,437 | 398,664 | 151,558 | 247,106 | |
| Charges and services..... | 12,147,768 | 11,943,625 | 8,259,630 | 3,683,995 | |
| Other..... | 13,257,950 | 13,404,960 | 13,361,442 | 43,518 | |
| Capital outlay and equipment..... | 1,333,932 | 1,909,001 | 1,695,635 | 213,366 | |
| Total Health..... | 51,263,326 | 51,898,098 | 44,494,350 | 7,403,748 | |
| Net change in fund balance..... | 4,037,000 | 3,402,228 | 18,165,401 | 14,763,173 | |
| Fund balance at beginning of year..... | 71,317,360 | 71,317,360 | 71,317,360 | - | |
| <i>Prior year encumbrances appropriated.....</i> | <i>2,093,489</i> | <i>2,093,489</i> | <i>2,093,489</i> | <i>-</i> | |
| Fund balance at end of year..... | \$ 77,447,849 | \$ 76,813,077 | \$ 91,576,250 | \$ 14,763,173 | |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|----------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 41,600,788 | \$ 41,600,788 | \$ - |
| Expenditures: | | | |
| Human Services | | | |
| Personal services..... | 417,178 | 226,625 | 190,553 |
| Charges and services..... | <u>2,987,322</u> | <u>2,832,103</u> | <u>155,219</u> |
| <i>Total Human Services</i> | <u>3,404,500</u> | <u>3,058,728</u> | <u>345,772</u> |
| Total expenditures | <u>3,404,500</u> | <u>3,058,728</u> | <u>345,772</u> |
| Net change in fund balance..... | 38,196,288 | 38,542,060 | 345,772 |
| Fund balance at beginning of year | - | - | - |
| Fund balance at end of year | <u>\$ 38,196,288</u> | <u>\$ 38,542,060</u> | <u>\$ 345,772</u> |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Special assessments..... | \$ 1,065,983 | \$ 1,065,983 | \$ - |
| Rental income..... | 761,373 | 761,373 | - |
| Other..... | 213,264 | 213,264 | - |
| Total revenues..... | 2,040,620 | 2,040,620 | - |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Charges and services..... | 11,150 | 11,150 | - |
| Debt service: | | | |
| Principal retirement..... | 4,992,800 | 4,992,800 | - |
| Interest and fiscal charges..... | 3,607,185 | 3,607,185 | - |
| Total expenditures..... | 8,611,135 | 8,611,135 | - |
| (Deficiency) of revenues (under) expenditures..... | | | |
| | (6,570,515) | (6,570,515) | - |
| <u>Other financing sources (uses):</u> | | | |
| Transfers in..... | 7,077,280 | 7,077,280 | - |
| Premium on note issuance..... | 37,791 | 37,791 | - |
| Total other financing sources (uses)..... | 7,115,071 | 7,115,071 | - |
| Net change in fund balance..... | 544,556 | 544,556 | - |
| Fund balance at beginning of year..... | 6,901,726 | 6,901,726 | - |
| Fund balance at end of year..... | \$ 7,446,282 | \$ 7,446,282 | \$ - |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|----------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 563,092 | \$ 563,092 | \$ - |
| Rental income..... | 391,201 | 391,201 | - |
| Other..... | 1,684,233 | 1,684,233 | - |
| Total revenues..... | 2,638,526 | 2,638,526 | - |
| Expenditures: | | | |
| Capital outlay: | | | |
| Personal services..... | 310,244 | 310,244 | - |
| Materials and supplies..... | 53,290 | 53,290 | - |
| Charges and services..... | 43,746,109 | 43,746,109 | - |
| Capital outlay and equipment..... | 3,148,318 | 3,148,318 | - |
| Debt service: | | | |
| Principal retirement..... | 91,540,000 | 91,540,000 | - |
| Interest and fiscal charges..... | 695,580 | 695,580 | - |
| Note issuance costs..... | 286,790 | 286,790 | - |
| Total expenditures | 139,780,331 | 139,780,331 | - |
| (Deficiency) of revenues (under) expenditures..... | | | |
| | (137,141,805) | (137,141,805) | - |
| Other financing sources: | | | |
| Issuance of notes..... | 94,035,000 | 94,035,000 | - |
| Premium on note issuance..... | 286,790 | 286,790 | - |
| Transfers in..... | 15,500,000 | 15,500,000 | - |
| Total other financing sources..... | 109,821,790 | 109,821,790 | - |
| Net change in fund balance..... | (27,320,015) | (27,320,015) | - |
| Fund balance at beginning of year..... | 89,876,258 | 89,876,258 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>13,071,183</i> | <i>13,071,183</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 75,627,426 | \$ 75,627,426 | \$ - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 2,234,000 | \$ 2,575,402 | \$ 341,402 |
| Intergovernmental..... | 361,000 | 372,113 | 11,113 |
| Special assessments..... | 10,660 | 9,660 | (1,000) |
| Total operating revenues..... | 2,605,660 | 2,957,175 | 351,515 |
| <u>Operating expenses:</u> | | | |
| Contract services..... | 1,925,560 | 1,580,072 | 345,488 |
| Materials and supplies..... | 188,583 | 133,267 | 55,316 |
| Other..... | 2,000 | 576 | 1,424 |
| Total operating expenses..... | 2,116,143 | 1,713,915 | 402,228 |
| Operating income | 489,517 | 1,243,260 | 753,743 |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Principal retirement..... | (3,664,806) | (3,662,133) | 2,673 |
| Interest and fiscal charges..... | (69,511) | (69,508) | 3 |
| Note issuance costs..... | (10,877) | (10,877) | - |
| Note issuance..... | 3,299,337 | 3,299,337 | - |
| Premium on note issuance..... | 10,877 | 10,877 | - |
| OPWC loan proceeds..... | 97,872 | 97,872 | - |
| Total nonoperating revenues (expenses)..... | (337,108) | (334,432) | 2,676 |
| Income before transfers..... | 152,409 | 908,828 | 756,419 |
| Transfer out..... | (285,000) | (280,000) | 5,000 |
| Net change in net position..... | (132,591) | 628,828 | 761,419 |
| Net position at beginning of year..... | 8,743,538 | 8,743,538 | - |
| Prior year encumbrances appropriated..... | 34,781 | 34,781 | - |
| Net position at end of year..... | \$ 8,645,728 | \$ 9,407,147 | \$ 761,419 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 7,745,000 | \$ 8,126,639 | \$ 381,639 |
| Other..... | 900,000 | 150,000 | (750,000) |
| Total operating revenues..... | 8,645,000 | 8,276,639 | (368,361) |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 2,340,341 | 2,006,795 | 333,546 |
| Contract services..... | 2,998,068 | 2,395,411 | 602,657 |
| Materials and supplies..... | 1,067,032 | 1,067,032 | - |
| Other..... | 153,000 | 152,953 | 47 |
| Capital outlay and equipment..... | 42,000 | 6,513 | 35,487 |
| Total operating expenses..... | 6,600,441 | 5,628,704 | 971,737 |
| Operating income..... | 2,044,559 | 2,647,935 | 603,376 |
| <u>Nonoperating (expenses):</u> | | | |
| Principal retirement..... | (1,773,190) | (1,616,427) | 156,763 |
| Interest and fiscal charges..... | (556,810) | (556,807) | 3 |
| Total nonoperating (expenses)..... | (2,330,000) | (2,173,234) | 156,766 |
| Net change in net position..... | (285,441) | 474,701 | 760,142 |
| Net position at beginning of year..... | 5,584,621 | 5,584,621 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>1,085</i> | <i>1,085</i> | <i>-</i> |
| Net position at end of year..... | \$ 5,300,265 | \$ 6,060,407 | \$ 760,142 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 2,924,000 | \$ 2,634,442 | \$ (289,558) |
| Special assessments..... | 1,000 | - | (1,000) |
| Intergovernmental..... | 623,000 | 731,092 | 108,092 |
| Other..... | - | 917 | 917 |
| Total operating revenues..... | 3,548,000 | 3,366,451 | (181,549) |
| <u>Operating expenses:</u> | | | |
| Contract services..... | 5,245,163 | 4,902,153 | 343,010 |
| Materials and supplies..... | 543,262 | 333,106 | 210,156 |
| Other..... | 2,132 | 1,132 | 1,000 |
| Total operating expenses..... | 5,790,557 | 5,236,391 | 554,166 |
| Operating income..... | (2,242,557) | (1,869,940) | 372,617 |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Principal retirement..... | (6,887,766) | (6,763,920) | 123,846 |
| Interest and fiscal charges..... | (188,247) | (188,247) | - |
| Note issuance..... | 7,940,663 | 7,940,663 | - |
| Premium on note issuance..... | 26,179 | 26,179 | - |
| Note issuance costs..... | (26,179) | (26,179) | - |
| Issuance of OWDA loans..... | 153,866 | 153,866 | - |
| Issuance of OPWC loans..... | 668,815 | 668,816 | 1 |
| Total nonoperating revenues (expenses)..... | 1,687,331 | 1,811,178 | 123,847 |
| Income before transfers..... | (555,226) | (58,762) | 496,464 |
| Transfer out..... | (280,000) | (280,000) | - |
| Net change in net position..... | (835,226) | (338,762) | 496,464 |
| Net position at beginning of year..... | 5,650,726 | 5,650,726 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>34,606</i> | <i>34,606</i> | <i>-</i> |
| Net position at end of year..... | \$ 4,850,106 | \$ 5,346,570 | \$ 496,464 |

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.

Community MR/RES Services Fund

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

Imagination Station Fund

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

Building Regulations Fund

To account for fee revenues for permits and inspections.

Juvenile Treatment Center Fund

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

Juvenile Felony Delinquency Care Fund

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

Juvenile Court Indigent Drivers Treatment Fund

This is used to pay for the cost of alcohol and drug addiction treatment when the individual convicted is a juvenile traffic offender. Funding is from the indigent alcohol treatment fund.

Felony Diversion Program Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Correction Treatment Facility Fund

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

Probate Court Guardianship Services Board Fund

To account for fee revenues and expenditures for guardianship services.

Administration of Justice Fund

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

Probation Service Fund

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

Local Coronavirus Relief Fund

To account for federal monies used to combat and prevent the spread of COVID-19.

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.

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, 2021**

| | 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..... | \$ 3,652,566 | \$ 2,877,068 | \$ 12,711,010 | \$ 4,026,056 | \$ 2,418,372 |
| Cash in segregated accounts..... | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Real property and other taxes..... | - | - | - | - | 5,363,681 |
| Accounts..... | - | - | 79,968 | 681,230 | - |
| Special assessments..... | - | - | - | - | - |
| Due from other governments..... | 766,750 | - | 10,977,319 | - | 276,209 |
| Materials and supplies inventory..... | - | - | 914,203 | - | - |
| Prepayments..... | - | 163,153 | 83,816 | 116,134 | 195,380 |
| Guarantee agreement receivable..... | - | - | 7,691,687 | - | - |
| Total assets..... | \$ 4,419,316 | \$ 3,040,221 | \$ 32,458,003 | \$ 4,823,420 | \$ 8,253,642 |
| Liabilities: | | | | | |
| Accounts payable..... | \$ 2,050,136 | \$ 100,562 | \$ 480,134 | \$ 188,416 | \$ 31,294 |
| Accrued wages and benefits payable..... | 537,251 | 106,198 | 189,446 | 24,161 | 32,085 |
| Due to other governments..... | 227,757 | 45,017 | 75,237 | 10,336 | 11,688 |
| Due to other funds..... | - | 1,229 | 1,461 | 528 | - |
| Guarantee agreement payable..... | - | - | 7,691,687 | - | - |
| Total liabilities..... | 2,815,144 | 253,006 | 8,437,965 | 223,441 | 75,067 |
| Deferred inflows of resources: | | | | | |
| Property taxes..... | - | - | - | - | 4,753,694 |
| Delinquent property tax revenue not available..... | - | - | - | - | 519,987 |
| Intergovernmental revenue not available..... | 17,947 | - | 6,866,272 | - | 276,209 |
| Special assessments revenue not available..... | - | - | - | - | - |
| Miscellaneous revenue not available..... | - | - | - | 74,093 | - |
| Total deferred inflows of resources..... | 17,947 | - | 6,866,272 | 74,093 | 5,549,890 |
| Fund balances: | | | | | |
| Nonspendable..... | - | 163,153 | 998,019 | 116,134 | 195,380 |
| Restricted..... | 1,586,225 | 2,624,062 | 16,155,747 | - | 2,433,305 |
| Committed..... | - | - | - | 4,409,752 | - |
| Unassigned (deficit)..... | - | - | - | - | - |
| Total fund balances (deficit)..... | 1,586,225 | 2,787,215 | 17,153,766 | 4,525,886 | 2,628,685 |
| Total liabilities, deferred inflows of resources and fund balances..... | \$ 4,419,316 | \$ 3,040,221 | \$ 32,458,003 | \$ 4,823,420 | \$ 8,253,642 |

| Child Support Enforcement | Zoo Operating | Law Library Resources | Senior Services | Workforce Development | Community Development Grant | Stormwater Utility |
|---------------------------------|---------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|-----------------------|
| \$ 3,737,447 | \$ 105,642 | \$ 136,954 | \$ 342,778 | \$ 386,360 | \$ 17,836,093 | \$ 2,095,708 |
| - | - | - | - | - | - | - |
| - 4,980,572 | 166,248 | 11,991 | 6,007,376 | - | - | - |
| - | - | - | - | - | - | 5,093,474 |
| - 256,480 | - | - | 205,276 | - | 1,226,976 | 13,474 |
| - | - | - | - | - | - | - |
| - | - | - | - | 23,956 | - | - |
| - | - | - | - | - | - | - |
| \$ 3,903,695 | \$ 5,342,694 | \$ 148,945 | \$ 6,555,430 | \$ 410,316 | \$ 19,063,069 | \$ 7,202,656 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ 171,665 | \$ - | \$ 14,951 | \$ - | \$ 986,916 | \$ 555,279 | \$ 221,658 |
| 165,012 | - | 6,364 | - | 29,802 | 100,379 | 21,892 |
| 71,647 | - | 2,765 | - | 12,949 | 43,049 | 9,007 |
| 132 | - | 242 | - | - | 2,816 | 110 |
| - 408,456 | - | 24,322 | - | 1,029,667 | 701,523 | 252,667 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - 4,414,144 | - | - | 5,345,604 | - | - | - |
| - 482,857 | - | - | 564,748 | - | - | - |
| - 256,480 | - | - | 205,276 | - | 96,995 | - |
| - | - | - | - | - | - | 4,980,953 |
| - | - | - | - | - | - | - |
| - 5,153,481 | - | - | 6,115,628 | - | 96,995 | 4,980,953 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | - | - | - | 23,956 | - | - |
| 3,495,239 | 189,213 | 124,623 | 439,802 | - | 18,264,551 | 1,969,036 |
| - | - | - | - | - | - | - |
| - | - | - | - | (643,307) | - | - |
| 3,495,239 | 189,213 | 124,623 | 439,802 | (619,351) | 18,264,551 | 1,969,036 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ 3,903,695 | \$ 5,342,694 | \$ 148,945 | \$ 6,555,430 | \$ 410,316 | \$ 19,063,069 | \$ 7,202,656 |

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2021**

| | Disaster Services EMA | Dog and Kennel | Hotel Lodging Tax | Domestic Violence Prevention | Indigent Guardianship |
|---|--------------------------------------|---------------------------|----------------------------------|---|----------------------------------|
| Assets: | | | | | |
| Equity in pooled cash and investments..... | \$ 377,200 | \$ 846,884 | \$ 8,419,982 | \$ 87,615 | \$ 192,354 |
| Cash in segregated accounts..... | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles):.... | | | | | |
| Real property and other taxes..... | - | - | - | - | - |
| Accounts..... | - | 223,700 | 379,946 | 3,646 | - |
| Special assessments..... | - | - | - | - | - |
| Due from other governments..... | 97,791 | - | - | - | - |
| Materials and supplies inventory..... | - | - | - | - | - |
| Prepayments..... | 40,500 | - | - | - | - |
| Guarantee agreement receivable..... | - | - | - | - | - |
| Total assets | \$ 515,491 | \$ 1,070,584 | \$ 8,799,928 | \$ 91,261 | \$ 192,354 |
| Liabilities: | | | | | |
| Accounts payable..... | \$ 450 | \$ 17,977 | \$ - | \$ 60 | \$ - |
| Accrued wages and benefits payable..... | 11,171 | 63,227 | 5,216 | - | - |
| Due to other governments..... | 4,854 | 26,334 | 2,266 | - | - |
| Due to other funds..... | 572 | 1,248 | 44 | - | - |
| Guarantee agreement payable..... | - | - | - | - | - |
| Total liabilities | 17,047 | 108,786 | 7,526 | 60 | - |
| Deferred inflows of resources: | | | | | |
| Property taxes..... | - | - | - | - | - |
| Delinquent property tax revenue not available..... | - | - | - | - | - |
| Intergovernmental revenue not available..... | 97,791 | - | - | - | - |
| Special assessments revenue not available..... | - | - | - | - | - |
| Miscellaneous revenue not available..... | - | - | - | 3,646 | - |
| Total deferred inflows of resources | 97,791 | - | - | 3,646 | - |
| Fund balances: | | | | | |
| Nonspendable..... | 40,500 | - | - | - | - |
| Restricted..... | 360,153 | 961,798 | 8,792,402 | 87,555 | 192,354 |
| Committed..... | - | - | - | - | - |
| Unassigned (deficit)..... | - | - | - | - | - |
| Total fund balances (deficit) | 400,653 | 961,798 | 8,792,402 | 87,555 | 192,354 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 515,491 | \$ 1,070,584 | \$ 8,799,928 | \$ 91,261 | \$ 192,354 |

| Domestic Relations Court Special | | Coroner Laboratory | | Toxicology Lab | | Motor Vehicle Enforcement and Education | | Indigent Drivers Alcohol Treatment | | Sheriff Policing | | Concealed Handgun | |
|--|--|-----------------------|--|-------------------|--|---|--|--|--|---------------------|--|----------------------|--|
| \$ 177,081 | | \$ 709,953 | | \$ 145,145 | | \$ 102,988 | | \$ 354,739 | | \$ 540,348 | | \$ 483,234 | |
| - | | - | | - | | - | | - | | - | | - | |
| 8,690 | | 337,314 | | 110,805 | | - | | - | | 352,570 | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| \$ 185,771 | | \$ 1,047,267 | | \$ 255,950 | | \$ 102,988 | | \$ 354,739 | | \$ 892,918 | | \$ 483,234 | |
| \$ - | | \$ 185,495 | | \$ - | | \$ - | | \$ - | | \$ - | | \$ 5,351 | |
| - | | 2,810 | | 12,696 | | - | | - | | 131,936 | | 2,933 | |
| - | | 1,222 | | 5,464 | | - | | - | | 51,625 | | 995 | |
| - | | 946 | | 88 | | - | | - | | - | | - | |
| \$ - | | 190,473 | | 18,248 | | - | | - | | 183,561 | | 9,279 | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| 8,690 | | 129,320 | | - | | - | | - | | - | | - | |
| 8,690 | | 129,320 | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| 177,081 | | 727,474 | | 237,702 | | 102,988 | | 354,739 | | 709,357 | | 473,955 | |
| - | | - | | - | | - | | - | | - | | - | |
| - | | - | | - | | - | | - | | - | | - | |
| 177,081 | | 727,474 | | 237,702 | | 102,988 | | 354,739 | | 709,357 | | 473,955 | |
| \$ 185,771 | | \$ 1,047,267 | | \$ 255,950 | | \$ 102,988 | | \$ 354,739 | | \$ 892,918 | | \$ 483,234 | |

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2021**

| | Countywide Communication System | DETAC | Tax Certificate Administration | T.I.P.P. |
|---|--|----------------------------|---|--------------------------|
| Assets: | | | | |
| Equity in pooled cash and investments..... | \$ 2,742,461 | \$ 2,288,458 | \$ 11,780 | \$ 161,319 |
| Cash in segregated accounts..... | - | - | - | - |
| Receivables (net of allowances for uncollectibles):.... | | | | |
| Real property and other taxes..... | - | - | - | - |
| Accounts..... | - | 518 | - | - |
| Special assessments..... | - | - | - | - |
| Due from other governments..... | - | - | - | - |
| Materials and supplies inventory..... | - | - | - | - |
| Prepayments..... | 3,486 | 8,299 | - | - |
| Guarantee agreement receivable..... | - | - | - | - |
| Total assets | <u>\$ 2,745,947</u> | <u>\$ 2,297,275</u> | <u>\$ 11,780</u> | <u>\$ 161,319</u> |
| Liabilities: | | | | |
| Accounts payable..... | \$ 12,022 | \$ 829 | \$ - | \$ - |
| Accrued wages and benefits payable..... | 7,783 | 39,611 | - | - |
| Due to other governments..... | 3,382 | 16,734 | - | - |
| Due to other funds..... | 66 | 557 | - | - |
| Guarantee agreement payable..... | - | - | - | - |
| Total liabilities | <u>23,253</u> | <u>57,731</u> | <u>-</u> | <u>-</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..... | - | 518 | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>518</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Nonspendable..... | 3,486 | 8,299 | - | - |
| Restricted..... | 2,719,208 | 2,230,727 | 11,780 | 161,319 |
| Committed..... | - | - | - | - |
| Unassigned (deficit)..... | - | - | - | - |
| Total fund balances (deficit) | <u>2,722,694</u> | <u>2,239,026</u> | <u>11,780</u> | <u>161,319</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 2,745,947</u> | <u>\$ 2,297,275</u> | <u>\$ 11,780</u> | <u>\$ 161,319</u> |

| Imagination Station | Building Regulations | Juvenile Treatment Center | Juvenile Felony Delinquency Care | Juvenile Court Indigent Drivers Treatment | Felony Diversion Program | Correction Treatment Facility |
|---------------------|----------------------|---------------------------|----------------------------------|---|--------------------------|-------------------------------|
| \$ 45,934 | \$ 2,215,769 | \$ 532,400 | \$ 1,759,943 | \$ 5,859 | \$ 105,347 | \$ 754,415 |
| - | - | - | - | - | - | - |
| 1,302,612 | - | - | - | - | - | - |
| - | 52,256 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 67,079 | - | - | - | - | - | 14,341 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| \$ 1,415,625 | \$ 2,268,025 | \$ 532,400 | \$ 1,759,943 | \$ 5,859 | \$ 105,347 | \$ 768,756 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ - | \$ 206 | \$ 4,598 | \$ 70,062 | \$ - | \$ - | \$ 236 |
| - | 29,523 | 84,281 | 2,487 | - | 28,874 | 119,375 |
| - | 13,254 | 33,093 | 1,080 | - | 12,706 | 47,889 |
| - | 352 | 1,183 | - | - | 286 | 545 |
| - | - | - | - | - | - | - |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | 43,335 | 123,155 | 73,629 | - | 41,866 | 168,045 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 1,154,468 | - | - | - | - | - | - |
| 126,286 | - | - | - | - | - | - |
| 67,079 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,347,833 | - | - | - | - | - | - |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 67,792 | 2,224,690 | 409,245 | 1,686,314 | 5,859 | 63,481 | 600,711 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 67,792 | 2,224,690 | 409,245 | 1,686,314 | 5,859 | 63,481 | 600,711 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ 1,415,625 | \$ 2,268,025 | \$ 532,400 | \$ 1,759,943 | \$ 5,859 | \$ 105,347 | \$ 768,756 |

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)**
DECEMBER 31, 2021

| | Probate Court Guardianship Services Board | Administration of Justice | Probation Service | Other Special Revenue | Economic Development |
|---|--|--------------------------------------|------------------------------|--------------------------------------|---------------------------------|
| Assets: | | | | | |
| Equity in pooled cash and investments..... | \$ 483,970 | \$ 1,962 | \$ 78,074 | \$ 7,487,288 | \$ 1,092,820 |
| Cash in segregated accounts..... | - | - | - | - | - |
| Receivables (net of allowances for uncollectibles):..... | | | | | |
| Real property and other taxes..... | - | - | - | - | - |
| Accounts..... | - | - | 4,882 | 342,615 | - |
| Special assessments..... | - | - | - | - | - |
| Due from other governments..... | - | - | - | - | - |
| Materials and supplies inventory..... | - | - | - | - | - |
| Prepayments..... | - | - | 25,780 | 412,401 | - |
| Guarantee agreement receivable..... | - | - | - | - | - |
| Total assets | \$ 483,970 | \$ 1,962 | \$ 108,736 | \$ 8,242,304 | \$ 1,092,820 |
| Liabilities: | | | | | |
| Accounts payable..... | \$ 12,026 | \$ 65 | \$ - | \$ 13,254 | \$ - |
| Accrued wages and benefits payable..... | 7,269 | - | 785 | 83,743 | 5,721 |
| Due to other governments..... | 2,092 | - | 341 | 35,184 | 2,486 |
| Due to other funds..... | 44 | - | - | 220 | 110 |
| Guarantee agreement payable..... | - | - | - | - | - |
| Total liabilities | 21,431 | 65 | 1,126 | 132,401 | 8,317 |
| 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..... | - | - | 4,882 | 28,857 | - |
| Total deferred inflows of resources | - | - | 4,882 | 28,857 | - |
| Fund balances: | | | | | |
| Nonspendable..... | - | - | 25,780 | 412,401 | - |
| Restricted..... | 462,539 | 1,897 | 76,948 | 7,668,645 | - |
| Committed..... | - | - | - | - | 1,084,503 |
| Unassigned (deficit)..... | - | - | - | - | - |
| Total fund balances (deficit) | 462,539 | 1,897 | 102,728 | 8,081,046 | 1,084,503 |
| Total liabilities, deferred inflows of resources and fund balances | | | | | |
| | \$ 483,970 | \$ 1,962 | \$ 108,736 | \$ 8,242,304 | \$ 1,092,820 |

| Clerk of Courts | | | | | Total |
|---------------------|---------------|---------------------|-----------------------|--------------|-------|
| Investment | | Zoo Capital | Improvements | Nonmajor | |
| Pool | Miscellaneous | | | Governmental | |
| \$ 1,450,000 | \$ 672 | \$ 161,693 | \$ 84,143,741 | | |
| 1,900,350 | - | - | 1,900,350 | | |
| - | - | 7,662,419 | 25,316,660 | | |
| - | - | - | 2,756,379 | | |
| - | - | - | 5,093,474 | | |
| - | - | 394,584 | 14,296,279 | | |
| - | - | - | 914,203 | | |
| - | - | - | 1,072,905 | | |
| - | - | - | 7,691,687 | | |
| \$ 3,350,350 | \$ 672 | \$ 8,218,696 | \$ 143,185,678 | | |
| | | | | | |
| \$ - | \$ - | \$ - | \$ 5,123,642 | | |
| - | - | - | 1,852,031 | | |
| - | - | - | 770,453 | | |
| - | - | - | 12,779 | | |
| - | - | - | 7,691,687 | | |
| - | - | - | 15,450,592 | | |
| | | | | | |
| - | - | 6,790,990 | 22,458,900 | | |
| - | - | 742,855 | 2,436,733 | | |
| - | - | 394,584 | 8,278,633 | | |
| - | - | - | 4,980,953 | | |
| - | - | - | 250,006 | | |
| - | - | 7,928,429 | 38,405,225 | | |
| | | | | | |
| - | - | - | 1,987,108 | | |
| 3,350,350 | 672 | 290,267 | 82,491,805 | | |
| - | - | - | 5,494,255 | | |
| - | - | - | (643,307) | | |
| 3,350,350 | 672 | 290,267 | 89,329,861 | | |
| | | | | | |
| \$ 3,350,350 | \$ 672 | \$ 8,218,696 | \$ 143,185,678 | | |

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Job and Family Services | Real Estate Assessment | Motor Vehicle and Gas Tax | Emergency Medical Services | Emergency Telephone Service |
|---|------------------------------------|---------------------------------------|--------------------------------------|---|--|
| Revenues: | | | | | |
| Real property and other taxes..... | \$ - | \$ 5 | \$ - | \$ - | \$ 4,904,141 |
| Lodging taxes..... | - | - | - | - | - |
| Charges for services..... | - | 5,158,179 | - | 3,481,909 | - |
| Licenses and permits..... | - | - | 50,373 | - | - |
| Fines and forfeitures..... | - | 800 | 290,341 | - | - |
| Intergovernmental..... | 37,112,362 | - | 20,877,269 | 66,295 | 293,101 |
| Special assessments..... | - | - | - | - | - |
| Investment income..... | - | - | 100,827 | - | - |
| Rental income..... | - | - | - | - | - |
| Other..... | 240,778 | 4,834 | 496,017 | - | 2,745 |
| Total revenues..... | 37,353,140 | 5,163,818 | 21,814,827 | 3,548,204 | 5,199,987 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive..... | - | 5,019,554 | - | - | - |
| Judicial..... | - | - | - | - | - |
| Public safety..... | - | - | - | 13,558,888 | 4,266,607 |
| Public works..... | - | - | 21,097,035 | - | - |
| Health..... | - | - | - | - | - |
| Human services..... | 39,998,983 | - | - | - | - |
| Conservation and recreation..... | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement..... | - | - | 161,864 | - | - |
| Total expenditures..... | 39,998,983 | 5,019,554 | 21,258,899 | 13,558,888 | 4,266,607 |
| Excess (deficiency) of revenues over (under) expenditures..... | (2,645,843) | 144,264 | 555,928 | (10,010,684) | 933,380 |
| Other financing sources (uses): | | | | | |
| Transfers in..... | 2,040,871 | - | - | 9,182,930 | - |
| Transfers (out)..... | - | - | (602,950) | - | (2,500,000) |
| Issuance of loans..... | - | - | 212,313 | - | - |
| Total other financing sources (uses)..... | 2,040,871 | - | (390,637) | 9,182,930 | (2,500,000) |
| Net change in fund balances..... | (604,972) | 144,264 | 165,291 | (827,754) | (1,566,620) |
| Fund balances (deficit) at beginning of year..... | 2,191,197 | 2,642,951 | 16,988,475 | 5,353,640 | 4,195,305 |
| Fund balances (deficit) at end of year..... | \$ 1,586,225 | \$ 2,787,215 | \$ 17,153,766 | \$ 4,525,886 | \$ 2,628,685 |

| Child Support Enforcement | Zoo Operating | Law Library Resources | Senior Services | Workforce Development | Community Development Grant | Stormwater Utility |
|---------------------------------|-----------------------|-----------------------------|-----------------------|--------------------------|-----------------------------------|-------------------------|
| \$ - | \$ 5,226,186 | \$ - | \$ 5,411,093 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| 1,673,960 | - | 440 | - | - | 2,186 | 47,857 |
| - | - | - | - | - | - | - |
| - | - | 401,334 | - | - | - | - |
| 7,401,829 | 303,678 | - | 213,458 | 8,648,332 | 15,126,210 | 272,767 |
| - | - | - | - | - | - | 2,367,550 |
| - | - | - | - | - | 165 | - |
| - | - | - | - | - | 37,850 | - |
| 243,743 | 571 | 6,543 | 572 | 491,235 | 1,311,761 | 15,000 |
| <u>9,319,532</u> | <u>5,530,435</u> | <u>408,317</u> | <u>5,625,123</u> | <u>9,139,567</u> | <u>16,478,172</u> | <u>2,703,174</u> |
| | | | | | | |
| - | - | - | - | - | 10,370,398 | - |
| 9,423,132 | - | 440,863 | - | - | 4,448,852 | - |
| - | - | - | - | - | 883,669 | - |
| - | - | - | - | - | - | 2,007,273 |
| - | - | - | - | - | 16,500 | - |
| - | - | - | 5,621,404 | 9,725,500 | 2,772 | - |
| - | 5,858,468 | - | - | - | - | - |
| <u>9,423,132</u> | <u>5,858,468</u> | <u>440,863</u> | <u>5,621,404</u> | <u>9,725,500</u> | <u>15,722,191</u> | <u>2,007,273</u> |
| <u>(103,600)</u> | <u>(328,033)</u> | <u>(32,546)</u> | <u>3,719</u> | <u>(585,933)</u> | <u>755,981</u> | <u>695,901</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,835,552</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>2,835,552</u> | <u>-</u> |
| <u>(103,600)</u> | <u>(328,033)</u> | <u>(32,546)</u> | <u>3,719</u> | <u>(585,933)</u> | <u>3,591,533</u> | <u>695,901</u> |
| <u>3,598,839</u> | <u>517,246</u> | <u>157,169</u> | <u>436,083</u> | <u>(33,418)</u> | <u>14,673,018</u> | <u>1,273,135</u> |
| <u>\$ 3,495,239</u> | <u>\$ 189,213</u> | <u>\$ 124,623</u> | <u>\$ 439,802</u> | <u>\$ (619,351)</u> | <u>\$ 18,264,551</u> | <u>\$ 1,969,036</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, 2021**

| | Disaster Services EMA | Dog and Kennel | Hotel Lodging Tax | Domestic Violence Prevention | Indigent Guardianship |
|---|--------------------------------------|---------------------------|----------------------------------|---|----------------------------------|
| Revenues: | | | | | |
| Real property and other taxes..... | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lodging taxes..... | - - | - - | 6,807,209 | - - | - - |
| Charges for services..... | - - | 1,489,700 | - - | 89,542 | 61,181 |
| Licenses and permits..... | - - | - - | - - | - - | - - |
| Fines and forfeitures..... | - - | 29,431 | - - | - - | - - |
| Intergovernmental..... | 380,926 | - - | - - | - - | - - |
| Special assessments..... | - - | - - | - - | - - | - - |
| Investment income..... | - - | - - | - - | - - | - - |
| Rental income..... | - - | - - | - - | - - | - - |
| Other..... | 440 | 104,753 | 18,468 | - - | - - |
| Total revenues..... | 381,366 | 1,623,884 | 6,825,677 | 89,542 | 61,181 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive..... | - - | - - | 2,845,953 | - - | - - |
| Judicial..... | - - | - - | - - | - - | 65,168 |
| Public safety..... | 530,099 | - - | - - | - - | - - |
| Public works..... | - - | - - | - - | - - | - - |
| Health..... | - - | 2,549,675 | - - | 101,170 | - - |
| Human services..... | - - | - - | - - | - - | - - |
| Conservation and recreation..... | - - | - - | - - | - - | - - |
| Debt service: | | | | | |
| Principal retirement..... | - - | - - | - - | - - | - - |
| Total expenditures..... | 530,099 | 2,549,675 | 2,845,953 | 101,170 | 65,168 |
| Excess (deficiency) of revenues over (under) expenditures..... | (148,733) | (925,791) | 3,979,724 | (11,628) | (3,987) |
| Other financing sources (uses): | | | | | |
| Transfers in..... | 96,804 | 968,404 | 385,000 | - - | - - |
| Transfers (out)..... | - - | - - | (3,992,475) | - - | - - |
| Issuance of loans..... | - - | - - | - - | - - | - - |
| Total other financing sources (uses)..... | 96,804 | 968,404 | (3,607,475) | - - | - - |
| Net change in fund balances..... | (51,929) | 42,613 | 372,249 | (11,628) | (3,987) |
| Fund balances (deficit) at beginning of year..... | 452,582 | 919,185 | 8,420,153 | 99,183 | 196,341 |
| Fund balances (deficit) at end of year..... | \$ 400,653 | \$ 961,798 | \$ 8,792,402 | \$ 87,555 | \$ 192,354 |

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Countywide Communication System | DETAC | Tax Certificate Administration | T.I.P.P. | Community MR/RES Services |
|---|--|---------------------|---|-------------------|--|
| Revenues: | | | | | |
| Real property and other taxes..... | \$ - | \$ 7 | \$ - | \$ - | \$ - |
| Lodging taxes..... | - - | - - | - - | - - | - - |
| Charges for services..... | 14,220 | 1,533,460 | - - | - - | - - |
| Licenses and permits..... | - - | - - | - - | - - | - - |
| Fines and forfeitures..... | - - | - - | - - | - - | - - |
| Intergovernmental..... | - - | - - | - - | - - | - - |
| Special assessments..... | - - | - - | - - | - - | - - |
| Investment income..... | - - | - - | - - | - - | - - |
| Rental income..... | - - | - - | - - | - - | - - |
| Other..... | - - | 136,349 | - - | - - | - - |
| Total revenues..... | 14,220 | 1,669,816 | - - | - - | - - |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive..... | - - | 828,803 | - - | 2,379 | - - |
| Judicial..... | - - | 889,294 | - - | - - | - - |
| Public safety..... | 1,082,749 | - - | - - | - - | - - |
| Public works..... | - - | - - | - - | - - | - - |
| Health..... | - - | - - | - - | - - | 4,715,804 |
| Human services..... | - - | - - | - - | - - | - - |
| Conservation and recreation..... | - - | - - | - - | - - | - - |
| Debt service: | | | | | |
| Principal retirement..... | - - | - - | - - | - - | - - |
| Total expenditures..... | 1,082,749 | 1,718,097 | - - | 2,379 | 4,715,804 |
| Excess (deficiency) of revenues over (under) expenditures..... | (1,068,529) | (48,281) | - - | (2,379) | (4,715,804) |
| Other financing sources (uses): | | | | | |
| Transfers in..... | 2,500,000 | - - | - - | - - | - - |
| Transfers (out)..... | - - | - - | - - | - - | - - |
| Issuance of loans..... | - - | - - | - - | - - | - - |
| Total other financing sources (uses)..... | 2,500,000 | - - | - - | - - | - - |
| Net change in fund balances..... | 1,431,471 | (48,281) | - - | (2,379) | (4,715,804) |
| Fund balances (deficit) at beginning of year..... | 1,291,223 | 2,287,307 | 11,780 | 163,698 | 4,715,804 |
| Fund balances (deficit) at end of year..... | \$ 2,722,694 | \$ 2,239,026 | \$ 11,780 | \$ 161,319 | \$ - |

| Imagination Station | Building Regulations | Juvenile Treatment Center | Juvenile Felony Delinquency Care | Juvenile Court Indigent Drivers Treatment | Felony Diversion Program | Correction Treatment Facility |
|---------------------|----------------------|---------------------------|----------------------------------|---|--------------------------|-------------------------------|
| \$ 1,191,006 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 1,041,534 | - | - | - | - | - |
| - | - | - | 100 | 53 | - | - |
| 68,834 | - | 2,974,722 | 1,189,483 | - | 1,196,984 | 4,659,056 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 130 | 861,926 | 139,297 | 44,390 | - | - | 60,837 |
| <u>1,259,970</u> | <u>1,903,460</u> | <u>3,114,019</u> | <u>1,233,973</u> | <u>53</u> | <u>1,196,984</u> | <u>4,719,893</u> |
| | | | | | | |
| - | 1,297,910 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 3,041,064 | 1,152,431 | - | 1,225,190 | 4,729,502 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,250,000 | - | - | - | - | - | - |
| <u>-</u> | <u>1,250,000</u> | <u>1,297,910</u> | <u>3,041,064</u> | <u>1,152,431</u> | <u>1,225,190</u> | <u>4,729,502</u> |
| | | | | | | |
| 9,970 | 605,550 | 72,955 | 81,542 | 53 | (28,206) | (9,609) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 9,970 | 605,550 | 72,955 | 81,542 | 53 | (28,206) | (9,609) |
| <u>57,822</u> | <u>1,619,140</u> | <u>336,290</u> | <u>1,604,772</u> | <u>5,806</u> | <u>91,687</u> | <u>610,320</u> |
| <u>\$ 67,792</u> | <u>\$ 2,224,690</u> | <u>\$ 409,245</u> | <u>\$ 1,686,314</u> | <u>\$ 5,859</u> | <u>\$ 63,481</u> | <u>\$ 600,711</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, 2021**

| | 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..... | 462,500 | - - | 162,524 | 4,515,643 | 365,316 |
| Licenses and permits..... | - - | - - | - - | - - | - - |
| Fines and forfeitures..... | - - | - - | - - | - - | - - |
| Intergovernmental..... | - - | - - | - - | 1,895,841 | - - |
| Special assessments..... | - - | - - | - - | - - | - - |
| Investment income..... | - - | - - | - - | 1,093 | - - |
| Rental income..... | - - | - - | - - | 12,184 | - - |
| Other..... | - - | 985 | - - | 1,457,258 | 9,300 |
| Total revenues..... | 462,500 | 985 | 162,524 | 7,882,019 | 374,616 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive..... | - - | - - | - - | 113,392 | 245,937 |
| Judicial..... | 170,461 | 1,800 | 157,900 | 2,058,625 | - - |
| Public safety..... | - - | - - | - - | 3,935,493 | - - |
| Public works..... | - - | - - | - - | 2,000 | - - |
| Health..... | - - | - - | - - | - - | - - |
| Human services..... | - - | - - | - - | - - | - - |
| Conservation and recreation..... | - - | - - | - - | - - | - - |
| Debt service: | | | | | |
| Principal retirement..... | - - | - - | - - | - - | - - |
| Total expenditures..... | 170,461 | 1,800 | 157,900 | 6,109,510 | 245,937 |
| Excess (deficiency) of revenues over (under) expenditures..... | 292,039 | (815) | 4,624 | 1,772,509 | 128,679 |
| Other financing sources (uses): | | | | | |
| Transfers in..... | - - | - - | - - | 327,742 | - - |
| Transfers (out)..... | - - | - - | - - | - - | - - |
| Issuance of loans..... | - - | - - | - - | - - | - - |
| Total other financing sources (uses)..... | - - | - - | - - | 327,742 | - - |
| Net change in fund balances..... | 292,039 | (815) | 4,624 | 2,100,251 | 128,679 |
| Fund balances (deficit) at beginning of year..... | 170,500 | 2,712 | 98,104 | 5,980,795 | 955,824 |
| Fund balances (deficit) at end of year..... | \$ 462,539 | \$ 1,897 | \$ 102,728 | \$ 8,081,046 | \$ 1,084,503 |

| Clerk of Courts Investment Pool | Miscellaneous | Zoo Capital Improvements | Total Nonmajor Governmental Funds | |
|---------------------------------------|---------------|-----------------------------|--|-------|
| | | | | |
| \$ - | \$ - | \$ 7,005,917 | \$ 23,738,355 | |
| - | - | - | 6,807,209 | |
| - | - | - | 24,898,106 | |
| - | - | - | 1,091,907 | |
| - | - | - | 790,763 | |
| - | - | 404,904 | 103,086,051 | |
| - | - | - | 2,367,550 | |
| - | - | - | 102,085 | |
| - | - | - | 50,034 | |
| - | 216,723 | 762 | 5,985,479 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | 216,723 | 7,411,583 | 168,917,539 | |

| | | | | |
|---------|---------|-----------|-------------|-------|
| - | 224,687 | - | 20,949,013 | |
| 535,877 | - | - | 18,231,053 | |
| - | - | - | 37,907,426 | |
| - | - | - | 23,106,308 | |
| - | - | - | 9,435,048 | |
| - | - | - | 55,348,659 | |
| - | - | 7,809,309 | 14,917,777 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 535,877 | 224,687 | 7,809,309 | 180,057,148 | |

| | | | | |
|-----------|---------|-----------|--------------|--|
| (535,877) | (7,964) | (397,726) | (11,139,609) | |
|-----------|---------|-----------|--------------|--|

| | | | | |
|--------------|---------|------------|---------------|-------|
| - | - | - | 18,457,303 | |
| - | - | - | (7,095,425) | |
| - | - | - | 212,313 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | - | - | 11,574,191 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| (535,877) | (7,964) | (397,726) | 434,582 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 3,886,227 | 8,636 | 687,993 | 88,895,279 | |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ 3,350,350 | \$ 672 | \$ 290,267 | \$ 89,329,861 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 40,772,662 | \$ 37,746,473 | \$ (3,026,189) |
| Other..... | 328,800 | 240,778 | (88,022) |
| Total revenues..... | 41,101,462 | 37,987,251 | (3,114,211) |
| Expenditures: | | | |
| Human Services | | | |
| Personal services..... | 22,802,118 | 20,965,572 | 1,836,546 |
| Materials and supplies..... | 364,330 | 323,209 | 41,121 |
| Charges and services..... | 20,648,112 | 17,982,328 | 2,665,784 |
| Other | 8,600 | 8,382 | 218 |
| Capital outlay and equipment..... | 105,000 | 29,103 | 75,897 |
| Total Human Services..... | 43,928,160 | 39,308,594 | 4,619,566 |
| Total expenditures..... | 43,928,160 | 39,308,594 | 4,619,566 |
| (Deficiency) of revenues (under) expenditures..... | (2,826,698) | (1,321,343) | 1,505,355 |
| Other financing sources: | | | |
| Transfers in..... | 2,040,872 | 2,040,871 | (1) |
| Net change in fund balance..... | (785,826) | 719,528 | 1,505,354 |
| Fund balance at beginning of year..... | 2,833,314 | 2,833,314 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>28,170</i> | <i>28,170</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 2,075,658 | \$ 3,581,012 | \$ 1,505,354 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Property taxes..... | \$ - | \$ 5 | \$ 5 |
| Charges for services..... | 5,200,000 | 5,158,179 | (41,821) |
| Fines and forfeitures..... | - | 800 | 800 |
| Other..... | 850 | 4,834 | 3,984 |
| Total revenues..... | 5,200,850 | 5,163,818 | (37,032) |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 4,625,431 | 3,924,669 | 700,762 |
| Materials and supplies..... | 144,123 | 87,217 | 56,906 |
| Charges and services..... | 471,896 | 447,157 | 24,739 |
| Capital outlay and equipment..... | 662,150 | 642,355 | 19,795 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>5,903,600</i> | <i>5,101,398</i> | <i>802,202</i> |
| Total expenditures..... | 5,903,600 | 5,101,398 | 802,202 |
| Net change in fund balance..... | (702,750) | 62,420 | 765,170 |
| Fund balance at beginning of year..... | 2,728,569 | 2,728,569 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>9,414</i> | <i>9,414</i> | - |
| Fund balance at end of year..... | \$ 2,035,233 | \$ 2,800,403 | \$ 765,170 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|----------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 84,298 | \$ 84,945 | \$ 647 |
| Licenses and permits..... | 50,373 | 50,373 | - |
| Fines and forfeitures..... | 240,000 | 278,904 | 38,904 |
| Intergovernmental..... | 20,924,453 | 20,793,401 | (131,052) |
| Investment income..... | 100,000 | 89,396 | (10,604) |
| Other..... | 427,458 | 427,485 | 27 |
| Total revenues..... | 21,826,582 | 21,724,504 | (102,078) |
| Expenditures: | | | |
| Public Works | | | |
| Personal services..... | 6,872,233 | 5,826,072 | 1,046,161 |
| Materials and supplies..... | 910,836 | 702,936 | 207,900 |
| Charges and services..... | 16,100,557 | 16,755,521 | (654,964) |
| Other..... | 2,567 | 567 | 2,000 |
| Capital outlay and equipment..... | 149,217 | 144,576 | 4,641 |
| Debt service: | | | |
| Principal retirement..... | 161,864 | 161,864 | - |
| <i>Total Public Works.....</i> | <i>24,197,274</i> | <i>23,591,536</i> | <i>605,738</i> |
| Total expenditures..... | 24,197,274 | 23,591,536 | 605,738 |
| (Deficiency) of revenues (under) expenditures..... | (2,370,692) | (1,867,032) | 503,660 |
| Other financing sources (uses): | | | |
| Transfers (out)..... | (602,950) | (602,950) | - |
| Issuance of OPWC loans..... | 212,313 | 212,313 | - |
| Total other financing sources (uses)..... | (390,637) | (390,637) | - |
| Net change in fund balance..... | (2,761,329) | (2,257,669) | 503,660 |
| Fund balance at beginning of year..... | 11,238,844 | 11,238,844 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>1,589,485</i> | <i>1,589,485</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 10,067,000 | \$ 10,570,660 | \$ 503,660 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 3,600,000 | \$ 3,131,512 | \$ (468,488) |
| Other..... | - - | 66,295 | 66,295 |
| Total revenues..... | 3,600,000 | 3,197,807 | (402,193) |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 2,176,186 | 2,035,036 | 141,150 |
| Materials and supplies..... | 1,079,720 | 940,685 | 139,035 |
| Charges and services..... | 10,685,124 | 10,488,246 | 196,878 |
| Other..... | 22,616 | 6,490 | 16,126 |
| Capital outlay and equipment..... | 569,140 | 541,521 | 27,619 |
| <i>Total Public Safety.....</i> | <i>14,532,786</i> | <i>14,011,978</i> | <i>520,808</i> |
| Total expenditures..... | 14,532,786 | 14,011,978 | 520,808 |
| (Deficiency) of revenues (under) expenditures..... | (10,932,786) | (10,814,171) | 118,615 |
| Other financing sources: | | | |
| Transfers in..... | 9,182,930 | 9,182,930 | - |
| Net change in fund balance..... | (1,749,856) | (1,631,241) | 118,615 |
| Fund balance at beginning of year..... | 4,849,021 | 4,849,021 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>77,750</i> | <i>77,750</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 3,176,915 | \$ 3,295,530 | \$ 118,615 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|--------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Real property and other taxes..... | \$ 4,627,389 | \$ 4,901,604 | \$ 274,215 |
| Intergovernmental..... | 565,905 | 293,101 | (272,804) |
| Other..... | 4,156 | 2,745 | (1,411) |
| Total revenues..... | 5,197,450 | 5,197,450 | - |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 732,151 | 710,227 | 21,924 |
| Materials and supplies..... | 30,469 | 30,469 | - |
| Charges and services..... | 3,266,634 | 3,266,634 | - |
| Other..... | 2,006,009 | 2,006,009 | - |
| Capital outlay and equipment..... | 742,319 | 742,319 | - |
| <i>Total Public Safety.....</i> | <i>6,777,582</i> | <i>6,755,658</i> | <i>21,924</i> |
| Total expenditures..... | 6,777,582 | 6,755,658 | 21,924 |
| Excess/deficiency of revenues over/under expenditures..... | (1,580,132) | (1,558,208) | 21,924 |
| Other financing (uses): | | | |
| Transfers (out)..... | (2,500,000) | (2,500,000) | - |
| Total other financing (uses)..... | (2,500,000) | (2,500,000) | - |
| Net change in fund balance..... | (4,080,132) | (4,058,208) | 21,924 |
| Fund balance at beginning of year..... | 3,929,032 | 3,929,032 | - |
| Prior year encumbrances appropriated..... | 151,156 | 151,156 | - |
| Fund balance at end of year..... | \$ 56 | \$ 21,980 | \$ 21,924 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 1,612,012 | \$ 1,673,629 | \$ 61,617 |
| Intergovernmental..... | 9,331,945 | 8,161,217 | (1,170,728) |
| Other..... | 230,500 | 228,683 | (1,817) |
| Total revenues..... | 11,174,457 | 10,063,529 | (1,110,928) |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services..... | 7,096,315 | 6,682,784 | 413,531 |
| Charges and services..... | 4,240,540 | 2,849,942 | 1,390,598 |
| Other..... | 5,000 | 1,177 | 3,823 |
| Total General Government - | | | |
| Judicial..... | 11,341,855 | 9,533,903 | 1,807,952 |
| Total expenditures..... | 11,341,855 | 9,533,903 | 1,807,952 |
| Net change in fund balance..... | (167,398) | 529,626 | 697,024 |
| Fund balance at beginning of year..... | 3,202,470 | 3,202,470 | - |
| Fund balance at end of year..... | \$ 3,035,072 | \$ 3,732,096 | \$ 697,024 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Real property and other taxes..... | \$ 4,949,069 | \$ 5,251,720 | \$ 302,651 | |
| Intergovernmental..... | 609,400 | 303,678 | (305,722) | |
| Other..... | - | 571 | 571 | |
| Total revenues..... | 5,558,469 | 5,555,969 | (2,500) | |
| Expenditures: | | | | |
| Conservation and Recreation | | | | |
| Charges and services..... | 5,858,469 | 5,858,468 | 1 | |
| Net change in fund balance..... | (300,000) | (302,499) | (2,499) | |
| Fund balance at beginning of year..... | 308,071 | 308,071 | - | |
| Fund balance at end of year..... | \$ 8,071 | \$ 5,572 | \$ (2,499) | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|-------------------|-------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 200 | \$ 440 | \$ 240 |
| Fines and forfeitures..... | 400,000 | 399,395 | (605) |
| Other..... | - | 6,543 | 6,543 |
| Total revenues | 400,200 | 406,378 | 6,178 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services..... | 224,202 | 223,207 | 995 |
| Materials and supplies..... | 5,000 | 1,395 | 3,605 |
| Charges and services..... | 231,083 | 200,435 | 30,648 |
| Total General Government - | | | |
| Judicial..... | 460,285 | 425,037 | 35,248 |
| Total expenditures..... | 460,285 | 425,037 | 35,248 |
| Net change in fund balance..... | (60,085) | (18,659) | 41,426 |
| Fund balance at beginning of year..... | 154,985 | 154,985 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>599</i> | <i>599</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 95,499 | \$ 136,925 | \$ 41,426 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Real property and other taxes..... | \$ 6,302,000 | \$ 5,409,327 | \$ (892,673) | |
| Intergovernmental..... | 548,000 | 213,459 | (334,541) | |
| Other..... | - | 571 | 571 | |
| Total revenues..... | 6,850,000 | 5,623,357 | (1,226,643) | |
| Expenditures: | | | | |
| Human Services | | | | |
| Charges and services..... | 6,850,000 | 5,621,404 | 1,228,596 | |
| Net change in fund balance..... | - | 1,953 | 1,953 | |
| Fund balance (deficit) at beginning of year..... | 218,945 | 218,945 | - | |
| Fund balance at end of year..... | \$ 218,945 | \$ 220,898 | \$ 1,953 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 10,694,281 | \$ 8,648,332 | \$ (2,045,949) |
| Other..... | 1,000 | 491,235 | 490,235 |
| Total revenues..... | 10,695,281 | 9,139,567 | (1,555,714) |
| Expenditures: | | | |
| Human Services | | | |
| Personal services..... | 1,311,277 | 1,091,647 | 219,630 |
| Materials and supplies..... | 10,800 | 9,496 | 1,304 |
| Charges and services..... | 9,077,040 | 8,204,913 | 872,127 |
| Other..... | 487,316 | 487,316 | - |
| Capital outlay and equipment..... | 6,896 | 6,396 | 500 |
| <i>Total Human Services.....</i> | <i>10,893,329</i> | <i>9,799,768</i> | <i>1,093,561</i> |
| Total expenditures..... | 10,893,329 | 9,799,768 | 1,093,561 |
| Net change in fund balance..... | (198,048) | (660,201) | (462,153) |
| Fund balance (deficit) at beginning of year..... | 847,743 | 847,743 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>198,048</i> | <i>198,048</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 847,743 | \$ 385,590 | \$ (462,153) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------------|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| From local sources: | | | |
| Charges for services..... | \$ 2,186 | \$ 2,186 | \$ - |
| Intergovernmental..... | 14,395,485 | 14,395,485 | - |
| Investment income..... | 165 | 165 | - |
| Rental income..... | 37,850 | 37,850 | - |
| Other..... | 1,311,762 | 1,311,762 | - |
| Total revenues..... | 15,747,448 | 15,747,448 | - |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 1,001,110 | 1,001,110 | - |
| Materials and supplies..... | 83,097 | 83,097 | - |
| Charges and services..... | 8,881,308 | 8,881,308 | - |
| Other..... | 596,395 | 596,395 | - |
| Capital outlay and equipment..... | 98,552 | 98,552 | - |
| Total General Government - | | | |
| Legislative and Executive..... | 10,660,462 | 10,660,462 | - |
| Judicial | | | |
| Personal services..... | 2,287,861 | 2,287,861 | - |
| Materials and supplies..... | 26,965 | 26,965 | - |
| Charges and services..... | 1,448,962 | 1,448,962 | - |
| Other..... | 194,533 | 194,533 | - |
| Capital outlay and equipment..... | 223,821 | 223,821 | - |
| Total General Government - | | | |
| Judicial..... | 4,182,142 | 4,182,142 | - |
| Public Safety | | | |
| Personal services..... | 281,385 | 281,385 | - |
| Materials and supplies..... | 1,809 | 1,809 | - |
| Charges and services..... | 212,396 | 212,396 | - |
| Other..... | 27,946 | 27,946 | - |
| Capital outlay and equipment..... | 804,316 | 804,316 | - |
| Total Public Safety..... | 1,327,852 | 1,327,852 | - |
| Health | | | |
| Charges and services..... | 16,500 | 16,500 | - |

-(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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|----------------------|----------------------|-------------------------------|
| | | | Positive (Negative) |
| Total expenditures..... | 16,186,956 | 16,186,956 | - |
| (Deficiency) of revenues (under) expenditures..... | (439,508) | (439,508) | - |
| Other financing sources: | | | |
| Transfers in..... | 2,835,552 | 2,835,552 | - |
| Net change in fund balance..... | 2,396,044 | 2,396,044 | - |
| Fund balance at beginning of year..... | 14,400,952 | 14,400,952 | - |
| <i>Prior year encumbrances appropriated.....</i> | 350,638 | 350,638 | - |
| Fund balance at end of year..... | \$ 17,147,634 | \$ 17,147,634 | \$ - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ - | \$ 47,857 | \$ 47,857 |
| Intergovernmental..... | 257,726 | 259,294 | 1,568 |
| Special assessments..... | 2,007,878 | 2,347,878 | 340,000 |
| Other..... | - - | 15,000 | 15,000 |
| Total revenues..... | 2,265,604 | 2,670,029 | 404,425 |
| Expenditures: | | | |
| Public Works | | | |
| Personal services..... | 671,371 | 664,912 | 6,459 |
| Materials and supplies..... | 37,000 | 34,083 | 2,917 |
| Charges and services..... | 2,704,414 | 2,519,456 | 184,958 |
| Other..... | 5,000 | 94 | 4,906 |
| Capital outlay..... | 16,687 | 8,336 | 8,351 |
| <i>Total Public Works.....</i> | <i>3,434,472</i> | <i>3,226,881</i> | <i>207,591</i> |
| Total expenditures..... | 3,434,472 | 3,226,881 | 207,591 |
| Net change in fund balance..... | (1,168,868) | (556,852) | 612,016 |
| Fund balance at beginning of year..... | 1,271,891 | 1,271,891 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>274,817</i> | <i>274,817</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 377,840 | \$ 989,856 | \$ 612,016 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 476,411 | \$ 422,443 | \$ (53,968) |
| Other..... | 5,995 | 439 | (5,556) |
| Total revenues..... | 482,406 | 422,882 | (59,524) |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 410,831 | 367,740 | 43,091 |
| Materials and supplies..... | 4,652 | 1,218 | 3,434 |
| Charges and services..... | 211,099 | 144,844 | 66,255 |
| Capital outlay and equipment..... | 17,200 | 16,577 | 623 |
| Total Public Safety..... | 643,782 | 530,379 | 113,403 |
| Total expenditures..... | 643,782 | 530,379 | 113,403 |
| Excess/(deficiency) of revenues over/(under) expenditures..... | (161,376) | (107,497) | 53,879 |
| Other financing sources: | | | |
| Transfers in..... | 159,725 | 96,804 | (62,921) |
| Net change in fund balance..... | (1,651) | (10,693) | (9,042) |
| Fund balance at beginning of year..... | 382,948 | 382,948 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>1,651</i> | <i>1,651</i> | - |
| Fund balance at end of year..... | \$ 382,948 | \$ 373,906 | \$ (9,042) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Charges for services..... | \$ 1,509,830 | \$ 1,456,558 | \$ (53,272) | |
| Fines and forfeitures..... | 67,525 | 29,431 | (38,094) | |
| Other..... | 76,400 | 104,753 | 28,353 | |
| Total revenues..... | 1,653,755 | 1,590,742 | (63,013) | |
| Expenditures: | | | | |
| Health | | | | |
| Personal services..... | 2,074,461 | 2,027,090 | 47,371 | |
| Materials and supplies..... | 255,441 | 251,296 | 4,145 | |
| Charges and services..... | 272,137 | 260,339 | 11,798 | |
| Other..... | 9,840 | 8,062 | 1,778 | |
| Capital outlay and equipment..... | 3,750 | 3,708 | 42 | |
| <i>Total Health.....</i> | <i>2,615,629</i> | <i>2,550,495</i> | <i>65,134</i> | |
| Total expenditures..... | 2,615,629 | 2,550,495 | 65,134 | |
| (Deficiency) of revenues (under) expenditures..... | (961,874) | (959,753) | 2,121 | |
| Other financing sources: | | | | |
| Transfers in..... | 760,000 | 968,404 | 208,404 | |
| Net change in fund balance..... | (201,874) | 8,651 | 210,525 | |
| Fund balance at beginning of year..... | 617,112 | 617,112 | - | |
| <i>Prior year encumbrances appropriated.....</i> | <i>10,970</i> | <i>10,970</i> | <i>-</i> | |
| Fund balance at end of year..... | \$ 426,208 | \$ 636,733 | \$ 210,525 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Lodging taxes..... | \$ 5,300,000 | \$ 6,779,937 | \$ 1,479,937 |
| Other..... | - | 18,468 | 18,468 |
| Total revenues..... | 5,300,000 | 6,798,405 | 1,498,405 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 127,360 | 107,471 | 19,889 |
| Materials and supplies..... | 2,100 | 175 | 1,925 |
| Charges and services..... | 4,168,963 | 2,734,511 | 1,434,452 |
| Other..... | 5,000 | - | 5,000 |
| Capital outlay and equipment..... | 3,500 | - | 3,500 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>4,306,923</i> | <i>2,842,157</i> | <i>1,464,766</i> |
| Total expenditures..... | 4,306,923 | 2,842,157 | 1,464,766 |
| Excess of revenues over expenditures..... | 993,077 | 3,956,248 | 2,963,171 |
| Other financing sources (uses): | | | |
| Transfers in..... | - | 385,000 | 385,000 |
| Transfers (out)..... | (3,993,498) | (3,992,475) | 1,023 |
| Total other financing sources (uses)..... | (3,993,498) | (3,607,475) | 386,023 |
| Net change in fund balance..... | (3,000,421) | 348,773 | 3,349,194 |
| Fund balance at beginning of year..... | 6,883,567 | 6,883,567 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>1,187,642</i> | <i>1,187,642</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 5,070,788 | \$ 8,419,982 | \$ 3,349,194 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Charges for services..... | \$ 96,000 | \$ 89,542 | \$ (6,458) |
| <u>Expenditures:</u> | | | |
| Health | | | |
| <i>Health Services</i> | | | |
| Charges and services..... | 1,566 | 1,131 | 435 |
| Other..... | 100,039 | 100,039 | - |
| <i>Total Health</i> | <u>101,605</u> | <u>101,170</u> | <u>435</u> |
| Total expenditures | <u>101,605</u> | <u>101,170</u> | <u>435</u> |
| Net change in fund balance..... | (5,605) | (11,628) | (6,023) |
| Fund balance at beginning of year | 98,617 | 98,617 | - |
| <i>Prior year encumbrances appropriated</i> | 566 | 566 | - |
| Fund balance at end of year | <u>\$ 93,578</u> | <u>\$ 87,555</u> | <u>\$ (6,023)</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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Charges for services..... | \$ 48,000 | \$ 61,181 | \$ 13,181 | |
| Other..... | 9,806 | - | (9,806) | |
| Total revenues..... | 57,806 | 61,181 | 3,375 | |
| Expenditures: | | | | |
| General Government - | | | | |
| Judicial | | | | |
| Personal services..... | 8,200 | 6,418 | 1,782 | |
| Charges and services..... | 58,750 | 58,750 | - | |
| <i>Total General Government -</i> | | | | |
| <i>Judicial.....</i> | <i>66,950</i> | <i>65,168</i> | <i>1,782</i> | |
| Total expenditures..... | 66,950 | 65,168 | 1,782 | |
| Net change in fund balance..... | (9,144) | (3,987) | 5,157 | |
| Fund balance at beginning of year..... | 196,341 | 196,341 | - | |
| Fund balance at end of year..... | \$ 187,197 | \$ 192,354 | \$ 5,157 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|--|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Charges for services..... | \$ 86,000 | \$ 86,400 | \$ 400 | |
| Expenditures: | | | | |
| General Government - | | | | |
| Judicial | | | | |
| <i>Juvenile Court</i> | | | | |
| Charges and services..... | 110,000 | 33,000 | 77,000 | |
| <i>Total General Government -</i> | | | | |
| <i>Judicial</i> | 110,000 | 33,000 | 77,000 | |
| Total expenditures | 110,000 | 33,000 | 77,000 | |
| Net change in fund balance..... | (24,000) | 53,400 | 77,400 | |
| Fund balance at beginning of year | 123,681 | 123,681 | - | |
| Fund balance at end of year | \$ 99,681 | \$ 177,081 | \$ 77,400 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|--|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Charges for services..... | \$ 1,100,000 | \$ 1,409,247 | \$ 309,247 | |
| Other..... | - | 120,000 | 120,000 | |
| Total revenues..... | 1,100,000 | 1,529,247 | 429,247 | |
| Expenditures: | | | | |
| Health | | | | |
| <i>Health Services</i> | | | | |
| Personal services..... | 84,548 | 84,499 | 49 | |
| Materials and supplies..... | 117,467 | 114,358 | 3,109 | |
| Charges and services..... | 1,199,600 | 1,193,841 | 5,759 | |
| Capital outlay and equipment..... | 56,154 | 56,154 | - | |
| <i>Total Health.....</i> | <i>1,457,769</i> | <i>1,448,852</i> | <i>8,917</i> | |
| Total expenditures..... | 1,457,769 | 1,448,852 | 8,917 | |
| Net change in fund balance..... | (357,769) | 80,395 | 438,164 | |
| Fund balance at beginning of year..... | 534,387 | 534,387 | - | |
| <i>Prior year encumbrances appropriated.....</i> | <i>16,670</i> | <i>16,670</i> | <i>-</i> | |
| Fund balance at end of year..... | \$ 193,288 | \$ 631,452 | \$ 438,164 | |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Charges for services..... | \$ 475,000 | \$ 721,636 | \$ 246,636 |
| Intergovernmental..... | 38,205 | - | (38,205) |
| Total revenues..... | 513,205 | 721,636 | 208,431 |
| <u>Expenditures:</u> | | | |
| Health | | | |
| Personal services..... | 455,204 | 454,674 | 530 |
| Materials and supplies..... | 130,622 | 115,252 | 15,370 |
| Charges and services..... | 74,212 | 74,047 | 165 |
| Other..... | 120,000 | 120,000 | - |
| Total Health..... | 780,038 | 763,973 | 16,065 |
| Total expenditures..... | 780,038 | 763,973 | 16,065 |
| (Deficiency) of revenues (under) expenditures..... | (266,833) | (42,337) | 224,496 |
| <u>Other financing sources:</u> | | | |
| Transfers in..... | 230,500 | 120,000 | (110,500) |
| Net change in fund balance..... | (36,333) | 77,663 | 113,996 |
| Fund balance at beginning of year..... | 44,300 | 44,300 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>13,880</i> | <i>13,880</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 21,847 | \$ 135,843 | \$ 113,996 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Fines and forfeitures..... | \$ 2,000 | \$ 4,773 | \$ 2,773 |
| <u>Expenditures:</u> | | | |
| Public Safety | | | |
| Other..... | 2,000 | - | 2,000 |
| Net change in fund balance..... | - | 4,773 | 4,773 |
| Fund balance at beginning of year..... | 98,215 | 98,215 | - |
| Fund balance at end of year..... | \$ 98,215 | \$ 102,988 | \$ 4,773 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|-------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Charges for services..... | \$ 1,200 | \$ 1,179 | \$ (21) | |
| Fines and forfeitures..... | 50,000 | 63,931 | 13,931 | |
| Total revenues..... | 51,200 | 65,110 | 13,910 | |
| Expenditures: | | | | |
| General Government - | | | | |
| Judicial | | | | |
| Charges and services..... | 100,000 | 6,081 | 93,919 | |
| Net change in fund balance..... | (48,800) | 59,029 | 107,829 | |
| Fund balance at beginning of year..... | 295,710 | 295,710 | - | |
| Fund balance at end of year..... | \$ 246,910 | \$ 354,739 | \$ 107,829 | |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| From local sources: | | | |
| Charges for services..... | \$ 3,550,031 | \$ 3,212,092 | \$ (337,939) |
| Other..... | - 62 | 62 | 62 |
| Total revenues..... | 3,550,031 | 3,212,154 | (337,877) |
| <u>Expenditures:</u> | | | |
| Public Safety | | | |
| Personal services..... | 3,502,950 | 3,284,851 | 218,099 |
| Materials and supplies..... | 19,536 | 19,536 | - |
| Charges and services..... | 27,545 | 27,045 | 500 |
| Total Public Safety..... | 3,550,031 | 3,331,432 | 218,599 |
| Total expenditures..... | 3,550,031 | 3,331,432 | 218,599 |
| Net change in fund balance..... | - (119,278) | (119,278) | (119,278) |
| Fund balance at beginning of year..... | 659,626 | 659,626 | - |
| Fund balance at end of year..... | \$ 659,626 | \$ 540,348 | \$ (119,278) |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 163,441 | \$ 190,012 | \$ 26,571 |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 83,441 | 71,619 | 11,822 |
| Materials and supplies..... | 15,000 | 3,330 | 11,670 |
| Charges and services..... | <u>68,287</u> | <u>66,615</u> | <u>1,672</u> |
| <i>Total Public Safety</i> | <u>166,728</u> | <u>141,564</u> | <u>25,164</u> |
| Total expenditures | <u>166,728</u> | <u>141,564</u> | <u>25,164</u> |
| Net change in fund balance..... | (3,287) | 48,448 | 51,735 |
| Fund balance at beginning of year | 430,647 | 430,647 | - |
| <i>Prior year encumbrances appropriated</i> | 3,287 | 3,287 | - |
| Fund balance at end of year | <u>\$ 430,647</u> | <u>\$ 482,382</u> | <u>\$ 51,735</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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ - | \$ 14,220 | \$ 14,220 |
| Intergovernmental..... | 14,340 | - | (14,340) |
| Total revenues..... | 14,340 | 14,220 | (120) |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 370,857 | 369,223 | 1,634 |
| Materials and supplies..... | 7,896 | 3,069 | 4,827 |
| Charges and services..... | 2,103,690 | 747,994 | 1,355,696 |
| Capital outlay and equipment..... | 40,000 | 36,719 | 3,281 |
| Total Public Safety..... | 2,522,443 | 1,157,005 | 1,365,438 |
| Total expenditures..... | 2,522,443 | 1,157,005 | 1,365,438 |
| Deficiency of revenues under expenditures..... | (2,508,103) | (1,142,785) | 1,365,318 |
| Other financing sources: | | | |
| Transfers in..... | 2,500,000 | 2,500,000 | - |
| Net change in fund balance..... | (8,103) | 1,357,215 | 1,365,318 |
| Fund balance at beginning of year..... | 1,302,320 | 1,302,320 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>8,103</i> | <i>8,103</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 1,302,320 | \$ 2,667,638 | \$ 1,365,318 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Property taxes..... | \$ - | \$ 7 | \$ 7 |
| Charges for services..... | 1,400,000 | 1,533,460 | 133,460 |
| Other..... | 525,200 | 136,349 | (388,851) |
| Total revenues..... | 1,925,200 | 1,669,816 | (255,384) |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 717,619 | 677,061 | 40,558 |
| Materials and supplies..... | 18,000 | 2,305 | 15,695 |
| Charges and services..... | 421,420 | 175,084 | 246,336 |
| Other..... | 5,000 | - | 5,000 |
| Capital outlay and equipment..... | 2,000 | - | 2,000 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>1,164,039</i> | <i>854,450</i> | <i>309,589</i> |
| Judicial | | | |
| Personal services..... | 783,506 | 750,906 | 32,600 |
| Materials and supplies..... | 15,000 | 2,711 | 12,289 |
| Charges and services..... | 393,500 | 135,677 | 257,823 |
| <i>Total General Government -</i> | | | |
| <i>Judicial.....</i> | <i>1,192,006</i> | <i>889,294</i> | <i>302,712</i> |
| Total expenditures..... | 2,356,045 | 1,743,744 | 612,301 |
| Net change in fund balance..... | (430,845) | (73,928) | 356,917 |
| Fund balance at beginning of year..... | 2,361,557 | 2,361,557 | - |
| Fund balance at end of year..... | \$ 1,930,712 | \$ 2,287,629 | \$ 356,917 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|------------------|---------------------------------------|----------|
| | | | Positive (Negative) | |
| Fund balance at beginning of year..... | \$ 11,780 | \$ 11,780 | \$ - | - |
| Fund balance at end of year..... | \$ 11,780 | \$ 11,780 | \$ - | - |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Investment income..... | \$ 15,000 | \$ - | \$ (15,000) |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal service..... | 20,000 | - | 20,000 |
| Materials and supplies..... | 7,000 | 2,379 | 4,621 |
| Charges and services..... | 19,000 | - | 19,000 |
| Other..... | 500 | - | 500 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>46,500</i> | <i>2,379</i> | <i>44,121</i> |
| Total expenditures..... | 46,500 | 2,379 | 44,121 |
| Net change in fund balance..... | (31,500) | (2,379) | 29,121 |
| Fund balance at beginning of year..... | 163,698 | 163,698 | - |
| Fund balance at end of year..... | \$ 132,198 | \$ 161,319 | \$ 29,121 |

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY MR/RES SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Expenditures:</u> | | | |
| Health | | | |
| Charges and services..... | 363,264 | 139,977 | 223,287 |
| Other..... | 4,594,708 | 4,594,708 | - |
| <i>Total Health</i> | <i>4,957,972</i> | <i>4,734,685</i> | <i>223,287</i> |
| Total expenditures | 4,957,972 | 4,734,685 | 223,287 |
| Net change in fund balance..... | (4,957,972) | (4,734,685) | 223,287 |
| Fund balance at beginning of year | 4,306,682 | 4,306,682 | - |
| <i>Prior year encumbrances appropriated</i> | <i>428,003</i> | <i>428,003</i> | <i>-</i> |
| Fund balance at end of year | \$ (223,287) | \$ - | \$ 223,287 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Real property and other taxes..... | \$ 1,112,500 | \$ 1,190,390 | \$ 77,890 | |
| Intergovernmental..... | 137,500 | 68,834 | (68,666) | |
| Other..... | - | 130 | 130 | |
| Total revenues..... | 1,250,000 | 1,259,354 | 9,354 | |
| Expenditures: | | | | |
| Conservation and Recreation | | | | |
| Charges and services..... | 1,250,000 | 1,250,000 | - | |
| Net change in fund balance..... | - | 9,354 | 9,354 | |
| Fund balance at beginning of year..... | 10,408 | 10,408 | - | |
| Fund balance at end of year..... | \$ 10,408 | \$ 19,762 | \$ 9,354 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 26,000 | \$ - | \$ (26,000) |
| Licenses and permits..... | 1,600,000 | 989,278 | (610,722) |
| Other..... | - | 861,926 | 861,926 |
| Total revenues..... | 1,626,000 | 1,851,204 | 225,204 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 1,138,734 | 1,076,937 | 61,797 |
| Materials and supplies..... | 27,500 | 18,610 | 8,890 |
| Charges and services..... | 361,390 | 191,798 | 169,592 |
| Other..... | 1,000 | - | 1,000 |
| Capital outlay and equipment..... | 54,500 | 9,070 | 45,430 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>1,583,124</i> | <i>1,296,415</i> | <i>286,709</i> |
| Total expenditures..... | 1,583,124 | 1,296,415 | 286,709 |
| Net change in fund balance..... | 42,876 | 554,789 | 511,913 |
| Fund balance at beginning of year..... | 1,658,402 | 1,658,402 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>520</i> | <i>520</i> | - |
| Fund balance at end of year..... | \$ 1,701,798 | \$ 2,213,711 | \$ 511,913 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 2,974,721 | \$ 2,974,721 | \$ - |
| Other..... | 139,298 | 139,298 | - |
| Total revenues..... | 3,114,019 | 3,114,019 | - |
| Expenditures: | | | |
| General Government - | | | |
| Public Safety | | | |
| Personal services..... | 2,708,044 | 2,708,044 | - |
| Materials and supplies..... | 23,885 | 23,885 | - |
| Charges and services..... | 143,377 | 143,377 | - |
| Other..... | 139,297 | 139,297 | - |
| Capital outlay and equipment..... | 22,280 | 22,280 | - |
| <i>Total Public Safety.....</i> | <i>3,036,883</i> | <i>3,036,883</i> | <i>-</i> |
| Total expenditures..... | 3,036,883 | 3,036,883 | - |
| Net change in fund balances..... | 77,136 | 77,136 | - |
| Fund balance at beginning of year..... | 446,500 | 446,500 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>3,663</i> | <i>3,663</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 527,299 | \$ 527,299 | \$ - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Fines and forfeitures..... | \$ 100 | \$ 100 | \$ - |
| Intergovernmental..... | 1,189,483 | 1,189,483 | - |
| Other..... | 44,390 | 44,390 | - |
| Total revenues..... | 1,233,973 | 1,233,973 | - |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 78,830 | 78,830 | - |
| Materials and supplies..... | 16,378 | 16,378 | - |
| Charges and services..... | 1,160,406 | 1,160,406 | - |
| Capital outlay and equipment..... | 2,099 | 2,099 | - |
| <i>Total Public Safety.....</i> | <i>1,257,713</i> | <i>1,257,713</i> | <i>-</i> |
| Total expenditures..... | 1,257,713 | 1,257,713 | - |
| Net change in fund balance..... | (23,740) | (23,740) | - |
| Fund balance at beginning of year..... | 1,666,630 | 1,666,630 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>69,431</i> | <i>69,431</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 1,712,321 | \$ 1,712,321 | \$ - |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-----------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Fines and forfeitures..... | \$ 500 | \$ 53 | \$ (447) |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Judicial | | | |
| Charges and services..... | 1,000 | - | 1,000 |
| Net change in fund balance..... | (500) | 53 | 553 |
| Fund balance at beginning of year..... | 5,806 | 5,806 | - |
| Fund balance at end of year..... | \$ 5,306 | \$ 5,859 | \$ 553 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Intergovernmental..... | \$ 1,196,984 | \$ 1,196,984 | \$ - |
| <u>Expenditures:</u> | | | |
| Public Safety | | | |
| Personal services..... | 1,151,168 | 1,151,168 | - |
| Materials and supplies..... | 10,464 | 10,464 | - |
| Charges and services..... | 79,238 | 79,238 | - |
| Capital outlay and equipment..... | 1,549 | 1,549 | - |
| <i>Total Public Safety</i> | <i>1,242,419</i> | <i>1,242,419</i> | - |
| Total expenditures | 1,242,419 | 1,242,419 | - |
| Net change in fund balance..... | (45,435) | (45,435) | - |
| Fund balance at beginning of year | 150,782 | 150,782 | - |
| Fund balance at end of year | \$ 105,347 | \$ 105,347 | \$ - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Intergovernmental..... | \$ 4,644,715 | \$ 4,644,715 | \$ - |
| Other..... | 60,837 | 60,837 | - |
| Total revenues..... | 4,705,552 | 4,705,552 | - |
| Expenditures: | | | |
| Public Safety | | | |
| Personal services..... | 3,566,472 | 3,566,472 | - |
| Materials and supplies..... | 293,160 | 293,160 | - |
| Charges and services..... | 378,954 | 378,954 | - |
| Other..... | 60,837 | 60,837 | - |
| Capital outlay and equipment..... | 467,561 | 467,561 | - |
| Total Public Safety..... | 4,766,984 | 4,766,984 | - |
| Total expenditures..... | 4,766,984 | 4,766,984 | - |
| Net change in fund balance..... | (61,432) | (61,432) | - |
| Fund balance at beginning of year..... | 789,476 | 789,476 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>234</i> | <i>234</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 728,278 | \$ 728,278 | \$ - |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ - | \$ 462,500 | \$ 462,500 |
| Other..... | 300,000 | - | (300,000) |
| Total revenues..... | 300,000 | 462,500 | 162,500 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services..... | 89,254 | 47,982 | 41,272 |
| Materials and supplies..... | 2,000 | 342 | 1,658 |
| Charges and services..... | 155,372 | 102,263 | 53,109 |
| Capital outlay and equipment..... | 50,124 | 961 | 49,163 |
| <i>Total General Government -</i> | | | |
| <i>Judicial.....</i> | <i>296,750</i> | <i>151,548</i> | <i>145,202</i> |
| Net change in fund balance..... | 3,250 | 310,952 | 307,702 |
| Fund balance at beginning of year..... | 170,500 | 170,500 | - |
| Fund balance at end of year..... | \$ 173,750 | \$ 481,452 | \$ 307,702 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|-----------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Other..... | \$ 1,000 | \$ 985 | \$ (15) | |
| Expenditures: | | | | |
| General Government - | | | | |
| Judicial | | | | |
| Materials and supplies..... | 640 | 546 | 94 | |
| Charges and services..... | 800 | 253 | 547 | |
| Capital outlay and equipment..... | 1,700 | 1,142 | 558 | |
| <i>Total General Government -</i> | | | | |
| <i>Judicial</i> | 3,140 | 1,941 | 1,199 | |
| Total expenditures | 3,140 | 1,941 | 1,199 | |
| Net change in fund balance..... | (2,140) | (956) | 1,184 | |
| Fund balance at beginning of year | 2,572 | 2,572 | - | |
| <i>Prior year encumbrances appropriated</i> | 140 | 140 | - | |
| Fund balance at end of year | \$ 572 | \$ 1,756 | \$ 1,184 | |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Charges for services..... | \$ 165,000 | \$ 162,524 | \$ (2,476) |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services..... | 101,035 | 46,873 | 54,162 |
| Charges and services..... | 17,300 | 13,652 | 3,648 |
| Capital outlay and equipment..... | <u>102,211</u> | <u>101,759</u> | <u>452</u> |
| <i>Total General Government -</i> | | | |
| <i>Judicial</i> | <u>220,546</u> | <u>162,284</u> | <u>58,262</u> |
| Total expenditures | <u>220,546</u> | <u>162,284</u> | <u>58,262</u> |
| Net change in fund balance..... | (55,546) | 240 | 55,786 |
| Fund balance at beginning of year | 77,834 | 77,834 | - |
| Fund balance at end of year | <u>\$ 22,288</u> | <u>\$ 78,074</u> | <u>\$ 55,786</u> |

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LOCAL CORONAVIRUS RELIEF
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|----------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Capital outlay and equipment..... | \$ 783,355 | \$ 783,355 | \$ - |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>783,355</i> | <i>783,355</i> | <i>-</i> |
| Net change in fund balance..... | (783,355) | (783,355) | - |
| Fund balance at beginning of year..... | - | - | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>783,355</i> | <i>783,355</i> | <i>-</i> |
| Fund balance at end of year..... | \$ - | \$ - | \$ - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|----------------------|-------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 4,695,040 | \$ 4,359,013 | \$ (336,027) |
| Intergovernmental..... | 985,000 | 1,895,841 | 910,841 |
| Investment income..... | 1,000 | 1,011 | 11 |
| Rental income..... | 18,000 | 12,184 | (5,816) |
| Other..... | 13,000 | 1,457,258 | 1,444,258 |
| Total revenues..... | 5,712,040 | 7,725,307 | 2,013,267 |
| Expenditures: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 200,000 | 93,579 | 106,421 |
| Charges and services..... | 57,550 | 57,550 | - |
| Capital outlay and equipment..... | 175,000 | 57,190 | 117,810 |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <i>432,550</i> | <i>208,319</i> | <i>224,231</i> |
| Judicial | | | |
| Personal services..... | 985,948 | 976,908 | 9,040 |
| Materials and supplies..... | 126,186 | 34,909 | 91,277 |
| Charges and services..... | 839,614 | 370,350 | 469,264 |
| Other..... | 149,876 | 64,686 | 85,190 |
| Capital outlay and equipment..... | 571,550 | 422,527 | 149,023 |
| <i>Total General Government - Judicial.....</i> | <i>2,673,174</i> | <i>1,869,380</i> | <i>803,794</i> |
| Public Safety | | | |
| Personal services..... | 2,370,662 | 2,166,081 | 204,581 |
| Materials and supplies..... | 142,280 | 25,974 | 116,306 |
| Charges and services..... | 1,241,031 | 1,185,394 | 55,637 |
| Other..... | 972,161 | 867,394 | 104,767 |
| Capital outlay and equipment..... | 30,000 | 25,791 | 4,209 |
| <i>Total Public Safety.....</i> | <i>4,756,134</i> | <i>4,270,634</i> | <i>485,500</i> |
| Public Works | | | |
| Charges and services..... | 2,000 | 2,000 | - |
| Miscellaneous | | | |
| Other..... | 2,328,611 | - | 2,328,611 |
| Total expenditures..... | 10,192,469 | 6,350,333 | 3,842,136 |
| Excess/(Deficiency) of revenues over/(under) expenditures..... | (4,480,429) | 1,374,974 | 5,855,403 |
| Other financing sources: | | | |
| Transfers in..... | 526,000 | 677,742 | 151,742 |
| Net change in fund balance..... | (3,954,429) | 2,052,716 | 6,007,145 |
| Fund balance at beginning of year..... | 11,347,682 | 11,347,682 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>89,345</i> | <i>89,345</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 7,482,598 | \$ 13,489,743 | \$ 6,007,145 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| From local sources: | | | |
| Intergovernmental..... | \$ 10,000 | \$ - | \$ (10,000) |
| Other..... | - - | 9,300 | 9,300 |
| Total revenues..... | 10,000 | 9,300 | (700) |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 203,426 | 200,003 | 3,423 |
| Materials and supplies..... | 2,200 | 11 | 2,189 |
| Charges and services..... | 112,443 | 36,712 | 75,731 |
| Other..... | 46,467 | 10,000 | 36,467 |
| Capital outlay and equipment..... | 780 | 430 | 350 |
| Total General Government - | | | |
| Legislative and Executive..... | 365,316 | 247,156 | 118,160 |
| Total expenditures..... | 365,316 | 247,156 | 118,160 |
| (Deficiency) of revenues (under) expenditures..... | (355,316) | (237,856) | 117,460 |
| <u>Other financing sources:</u> | | | |
| Transfers in..... | 365,316 | 365,316 | - |
| Net change in fund balance..... | 10,000 | 127,460 | 117,460 |
| Fund balance at beginning of year..... | 965,360 | 965,360 | - |
| Fund balance at end of year..... | \$ 975,360 | \$ 1,092,820 | \$ 117,460 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | Positive (Negative) |
|---|-------------------------|---------------------|---------------------------------------|--------------------------------|
| Fund balance at beginning of year..... | \$ 1,450,000 | \$ 1,450,000 | \$ - | - |
| Fund balance at end of year..... | \$ 1,450,000 | \$ 1,450,000 | \$ - | - |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|----------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 617,555 | \$ 153,783 | \$ (463,772) |
| Other..... | - | 62,940 | 62,940 |
| Total revenues..... | 617,555 | 216,723 | (400,832) |
| Expenditures: | | | |
| Other | | | |
| Other..... | 282,043 | 224,687 | 57,356 |
| Net change in fund balance..... | 335,512 | (7,964) | (343,476) |
| Fund balance at beginning of year..... | 8,636 | 8,636 | - |
| Fund balance at end of year..... | \$ 344,148 | \$ 672 | \$ (343,476) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| Revenues: | | | |
| Charges for services..... | \$ 2,850,000 | \$ 3,129,297 | \$ 279,297 |
| Investment income..... | 3,100 | 2,172 | (928) |
| Other..... | 750 | 408 | (342) |
| Total revenues..... | 2,853,850 | 3,131,877 | 278,027 |
| Expenditures: | | | |
| General Government - | | | |
| Judicial | | | |
| Personal services..... | 2,096,915 | 2,034,564 | 62,351 |
| Materials and supplies..... | 111,513 | 68,129 | 43,384 |
| Charges and services..... | 266,630 | 209,066 | 57,564 |
| Other..... | 190,500 | - | 190,500 |
| Capital outlay and equipment..... | 12,500 | 10,649 | 1,851 |
| <i>Total General Government -</i> | | | |
| <i>Judicial.....</i> | <i>2,678,058</i> | <i>2,322,408</i> | <i>355,650</i> |
| Total expenditures..... | 2,678,058 | 2,322,408 | 355,650 |
| Excess of revenues over expenditures..... | 175,792 | 809,469 | 633,677 |
| Other financing (uses): | | | |
| Transfers (out)..... | (250,000) | - | 250,000 |
| Net change in fund balance..... | (74,208) | 809,469 | 883,677 |
| Fund balance at beginning of year..... | 7,393,973 | 7,393,973 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>13</i> | <i>13</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 7,319,778 | \$ 8,203,455 | \$ 883,677 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Charges for services..... | \$ 155,000 | \$ 600,550 | \$ 445,550 |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Personal services..... | 231,125 | 228,980 | 2,145 |
| Materials and supplies..... | 16,390 | 16,373 | 17 |
| Charges and services..... | 90,115 | 45,459 | 44,656 |
| Capital outlay and equipment..... | <u>35,000</u> | <u>-</u> | <u>35,000</u> |
| <i>Total General Government -</i> | | | |
| <i>Legislative and Executive.....</i> | <u>372,630</u> | <u>290,812</u> | <u>81,818</u> |
| Total expenditures..... | 372,630 | 290,812 | 81,818 |
| Net change in fund balance..... | (217,630) | 309,738 | 527,368 |
| Fund balance at beginning of year..... | 748,478 | 748,478 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>5,374</i> | <i>5,374</i> | <i>-</i> |
| Fund balance at end of year..... | \$ 536,222 | \$ 1,063,590 | \$ 527,368 |

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, 2021*

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|---------------------|---------------------------------------|----------|
| | | | Positive (Negative) | |
| Fund balance at beginning of year..... | \$ 9,214,934 | \$ 9,214,934 | \$ - | - |
| 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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|------------------|---------------------------------------|--|
| | | | Positive (Negative) | |
| Revenues: | | | | |
| Real property and other taxes..... | \$ 6,577,100 | \$ 7,002,290 | \$ 425,190 | |
| Intergovernmental..... | 812,900 | 404,904 | (407,996) | |
| Other..... | - | 762 | 762 | |
| Total revenues..... | 7,390,000 | 7,407,956 | 17,956 | |
| Expenditures: | | | | |
| Conservation and Recreation | | | | |
| Charges and services..... | 7,969,335 | 7,809,309 | 160,026 | |
| Net change in fund balance..... | (579,335) | (401,353) | 177,982 | |
| Fund balance at beginning of year..... | 409,094 | 409,094 | - | |
| Fund balance (deficit) at end of year..... | \$ (170,241) | \$ 7,741 | \$ 177,982 | |

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, 2021**

| | Sanitary Engineer | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|---|------------------------------|------------------------|-------------------------------|--|
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and investments..... | \$ 8,080,382 | \$ 9,721,150 | \$ 999,010 | \$ 18,800,542 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts..... | 1,574,155 | 1,154,147 | 27,323 | 2,755,625 |
| Total current assets..... | <u>9,654,537</u> | <u>10,875,297</u> | <u>1,026,333</u> | <u>21,556,167</u> |
| Noncurrent assets: | | | | |
| Net pension asset..... | 53,476 | 11,810 | - | 65,286 |
| Net OPEB asset..... | 335,798 | 74,162 | - | 409,960 |
| Capital assets: | | | | |
| Nondepreciable capital assets..... | - | 75,663 | - | 75,663 |
| Depreciable capital assets, net..... | 1,655,586 | 2,378,861 | - | 4,034,447 |
| Total capital assets, net..... | <u>1,655,586</u> | <u>2,454,524</u> | - | 4,110,110 |
| Total noncurrent assets..... | <u>2,044,860</u> | <u>2,540,496</u> | - | 4,585,356 |
| Total assets..... | <u>11,699,397</u> | <u>13,415,793</u> | <u>1,026,333</u> | <u>26,141,523</u> |
| Deferred outflows of resources: | | | | |
| Pension..... | 393,079 | 107,069 | - | 500,148 |
| OPEB..... | 174,423 | 51,675 | - | 226,098 |
| Total deferred outflows of resources..... | <u>567,502</u> | <u>158,744</u> | - | 726,246 |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable..... | 8,170 | 1,868,788 | - | 1,876,958 |
| Accrued wages and benefits payable..... | 106,343 | 37,340 | - | 143,683 |
| Due to other funds..... | 528 | 180 | - | 708 |
| Due to other governments..... | 44,742 | 13,083 | - | 57,825 |
| Compensated absences payable - current..... | 270,524 | 69,341 | - | 339,865 |
| OWDA loans payable - current..... | - | 71,245 | - | 71,245 |
| Capital lease obligations payable - current..... | 62,736 | - | - | 62,736 |
| Total current liabilities..... | <u>493,043</u> | <u>2,059,977</u> | - | 2,553,020 |
| Long-term liabilities: | | | | |
| Compensated absences payable..... | 103,776 | 28,558 | - | 132,334 |
| Capital lease obligations payable..... | 148,057 | - | - | 148,057 |
| OWDA loans payable..... | - | 471,414 | - | 471,414 |
| Net pension liability..... | 2,835,159 | 626,154 | - | 3,461,313 |
| Total long-term liabilities..... | <u>3,086,992</u> | <u>1,126,126</u> | - | 4,213,118 |
| Total liabilities..... | <u>3,580,035</u> | <u>3,186,103</u> | - | 6,766,138 |
| Deferred inflows of resources: | | | | |
| Pension..... | 1,266,993 | 315,753 | - | 1,582,746 |
| OPEB..... | 1,049,131 | 253,699 | - | 1,302,830 |
| Total deferred inflows of resources..... | <u>2,316,124</u> | <u>569,452</u> | - | 2,885,576 |
| Net position: | | | | |
| Net investment in capital assets..... | 1,444,793 | 1,911,865 | - | 3,356,658 |
| Unrestricted..... | 4,925,947 | 7,907,117 | 1,026,333 | 13,859,397 |
| Total net position..... | <u>\$ 6,370,740</u> | <u>\$ 9,818,982</u> | <u>\$ 1,026,333</u> | <u>\$ 17,216,055</u> |

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Sanitary Engineer | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|---|----------------------------|----------------------------|----------------------------|--|
| <u>Operating revenues:</u> | | | | |
| Charges for services..... | \$ 5,410,707 | \$ 12,223,706 | \$ 225,971 | \$ 17,860,384 |
| Special assessments..... | - | 1,353,983 | - | 1,353,983 |
| Other..... | 6,518 | - | - | 6,518 |
| <i>Total operating revenues</i> | <u>5,417,225</u> | <u>13,577,689</u> | <u>225,971</u> | <u>19,220,885</u> |
| <u>Operating expenses:</u> | | | | |
| Personal services..... | 1,431,986 | 308,917 | - | 1,740,903 |
| Contract services..... | 410,294 | 11,622,678 | 106,618 | 12,139,590 |
| Materials and supplies..... | 361,805 | 190,516 | - | 552,321 |
| Heat, light and power..... | 38,387 | 12,199 | - | 50,586 |
| Depreciation..... | 267,348 | 365,708 | - | 633,056 |
| Other..... | 10 | 10,839 | 92,694 | 103,543 |
| <i>Total operating expenses</i> | <u>2,509,830</u> | <u>12,510,857</u> | <u>199,312</u> | <u>15,219,999</u> |
| <i>Operating income</i> | <u>2,907,395</u> | <u>1,066,832</u> | <u>26,659</u> | <u>4,000,886</u> |
| <u>Nonoperating revenues (expenses):</u> | | | | |
| Interest and fiscal charges..... | (20,763) | (33,529) | - | (54,292) |
| Intergovernmental..... | 59,568 | 22,215 | - | 81,783 |
| <i>Total nonoperating revenues (expenses)</i> | <u>38,805</u> | <u>(11,314)</u> | <u>-</u> | <u>27,491</u> |
| <i>Change in net position</i> | 2,946,200 | 1,055,518 | 26,659 | 4,028,377 |
| <i>Net position at beginning of year</i> | <u>3,424,540</u> | <u>8,763,464</u> | <u>999,674</u> | <u>13,187,678</u> |
| <i>Net position at end of year</i> | <u>\$ 6,370,740</u> | <u>\$ 9,818,982</u> | <u>\$ 1,026,333</u> | <u>\$ 17,216,055</u> |

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Sanitary Engineer | Solid Waste | Parking Facilities | Total Nonmajor Enterprise Funds |
|---|------------------------------|------------------------|-------------------------------|--|
| Cash flows from operating activities: | | | | |
| Cash received from sales/charges for services..... | \$ 5,537,971 | \$ 12,964,664 | \$ 210,474 | \$ 18,713,109 |
| Cash received from special assessments..... | - | 1,353,983 | - | 1,353,983 |
| Cash received from other operations..... | 6,518 | - | - | 6,518 |
| Cash payments to employees..... | (3,889,500) | (831,128) | - | (4,720,628) |
| Cash payments for contractual services..... | (402,242) | (11,658,833) | (106,618) | (12,167,693) |
| Cash payments for materials and supplies..... | (361,805) | (172,278) | - | (534,083) |
| Cash payments for heat, light and power..... | (38,387) | (12,199) | - | (50,586) |
| Cash payments for other expenses..... | (10) | (10,839) | (92,694) | (103,543) |
| <i>Net cash provided by operating activities.....</i> | <i>852,545</i> | <i>1,633,370</i> | <i>11,162</i> | <i>2,497,077</i> |
| Cash flows from noncapital financing activities: | | | | |
| Cash received from grants and subsidies..... | 59,568 | 22,215 | - | 81,783 |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets..... | (132,388) | (310,700) | - | (443,088) |
| Principal paid on capital leases..... | (70,289) | - | - | (70,289) |
| Interest paid on capital leases..... | (20,763) | - | - | (20,763) |
| Principal paid on loans..... | - | (67,384) | - | (67,384) |
| Interest paid on loans..... | - | (33,529) | - | (33,529) |
| <i>Net cash used in capital and related financing activities.....</i> | <i>(223,440)</i> | <i>(411,613)</i> | <i>-</i> | <i>(635,053)</i> |
| Net increase in cash and cash equivalents..... | 688,673 | 1,243,972 | 11,162 | 1,943,807 |
| <i>Cash and cash equivalents at beginning of year.....</i> | <i>7,391,709</i> | <i>8,477,178</i> | <i>987,848</i> | <i>16,856,735</i> |
| Cash and cash equivalents at end of year..... | \$ 8,080,382 | \$ 9,721,150 | \$ 999,010 | \$ 18,800,542 |
| Reconciliation of operating income to net cash provided by operating activities: | | | | |
| Operating income..... | \$ 2,907,395 | \$ 1,066,832 | \$ 26,659 | \$ 4,000,886 |
| Adjustments: | | | | |
| Depreciation..... | 267,348 | 365,708 | - | 633,056 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable..... | 127,264 | 740,958 | (15,497) | 852,725 |
| Decrease in deferred outflows of resources - pension.... | 240,764 | 97,999 | - | 338,763 |
| Decrease in deferred outflows of resources - OPEB.... | 261,427 | 82,540 | - | 343,967 |
| (Increase) in net pension asset..... | (16,019) | (3,030) | - | (19,049) |
| (Increase) in net OPEB asset..... | (335,798) | (74,162) | - | (409,960) |
| Increase (decrease) in accounts payable..... | 8,052 | (17,917) | - | (9,865) |
| Increase in accrued wages and benefits..... | 12,425 | 1,297 | - | 13,722 |
| Increase (decrease) in due to other governments..... | (655) | 173 | - | (482) |
| Increase in deferred inflows of resources - pension.... | 392,986 | 102,286 | - | 495,272 |
| Increase in deferred inflows of resources - OPEB.... | 645,999 | 153,128 | - | 799,127 |
| (Decrease) in net pension liability..... | (1,000,359) | (272,857) | - | (1,273,216) |
| (Decrease) in net OPEB liability..... | (2,638,453) | (618,430) | - | (3,256,883) |
| Increase (decrease) in compensated absences payable..... | (19,831) | 8,845 | - | (10,986) |
| <i>Net cash provided by operating activities.....</i> | <i>\$ 852,545</i> | <i>\$ 1,633,370</i> | <i>\$ 11,162</i> | <i>\$ 2,497,077</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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 5,140,000 | \$ 5,431,001 | \$ 291,001 |
| Other..... | 10,000 | 6,518 | (3,482) |
| Total operating revenues..... | 5,150,000 | 5,437,519 | 287,519 |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 4,076,279 | 3,889,500 | 186,779 |
| Contract services..... | 743,779 | 575,787 | 167,992 |
| Materials and supplies..... | 395,493 | 365,116 | 30,377 |
| Other..... | 2,500 | 10 | 2,490 |
| Capital outlay and equipment..... | 135,693 | 119,817 | 15,876 |
| Total operating expenses..... | 5,353,744 | 4,950,230 | 403,514 |
| Operating income (loss)..... | (203,744) | 487,289 | 691,033 |
| <u>Nonoperating revenues:</u> | | | |
| Intergovernmental..... | 90,000 | 59,568 | (30,432) |
| Total nonoperating revenues..... | 90,000 | 59,568 | (30,432) |
| Net change in net position..... | (113,744) | 546,857 | 660,601 |
| Net position at beginning of year..... | 5,428,593 | 5,428,593 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>23,977</i> | <i>23,977</i> | - |
| Net position at end of year..... | \$ 5,338,826 | \$ 5,999,427 | \$ 660,601 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 12,723,083 | \$ 12,964,664 | \$ 241,581 |
| Special assessments..... | 808,550 | 1,353,983 | 545,433 |
| Total operating revenues..... | 13,531,633 | 14,318,647 | 787,014 |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 931,000 | 831,128 | 99,872 |
| Contract services..... | 12,421,329 | 11,716,983 | 704,346 |
| Materials and supplies..... | 289,000 | 172,372 | 116,628 |
| Other..... | 30,000 | 10,839 | 19,161 |
| Capital outlay and equipment..... | 860,700 | 792,128 | 68,572 |
| Total operating expenses..... | 14,532,029 | 13,523,450 | 1,008,579 |
| Operating (loss)..... | (1,000,396) | 795,197 | 1,795,593 |
| <u>Nonoperating revenues (expenses):</u> | | | |
| Principal retirement..... | (67,385) | (67,384) | 1 |
| Interest and fiscal charges..... | (33,529) | (33,529) | - |
| Intergovernmental..... | 11,399,652 | 22,215 | (11,377,437) |
| Total nonoperating revenues (expenses)..... | 11,298,738 | (78,698) | (11,377,436) |
| Net change in net position..... | 10,298,342 | 716,499 | (9,581,843) |
| Net position at beginning of year..... | 8,135,528 | 8,135,528 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>341,650</i> | <i>341,650</i> | <i>-</i> |
| Net position at end of year..... | \$ 18,775,520 | \$ 9,193,677 | \$ (9,581,843) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Rental income..... | \$ 180,000 | \$ 166,771 | \$ (13,229) |
| Other..... | 15,600 | 43,703 | 28,103 |
| Total operating revenues..... | 195,600 | 210,474 | 14,874 |
| <u>Operating expenses:</u> | | | |
| Contract services..... | 150,000 | 106,618 | 43,382 |
| Other..... | 100,000 | 92,694 | 7,306 |
| Total operating expenses..... | 250,000 | 199,312 | 50,688 |
| Net change in net position..... | (54,400) | 11,162 | 65,562 |
| Net position at beginning of year..... | 987,848 | 987,848 | - |
| Net position at end of year..... | \$ 933,448 | \$ 999,010 | \$ 65,562 |

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

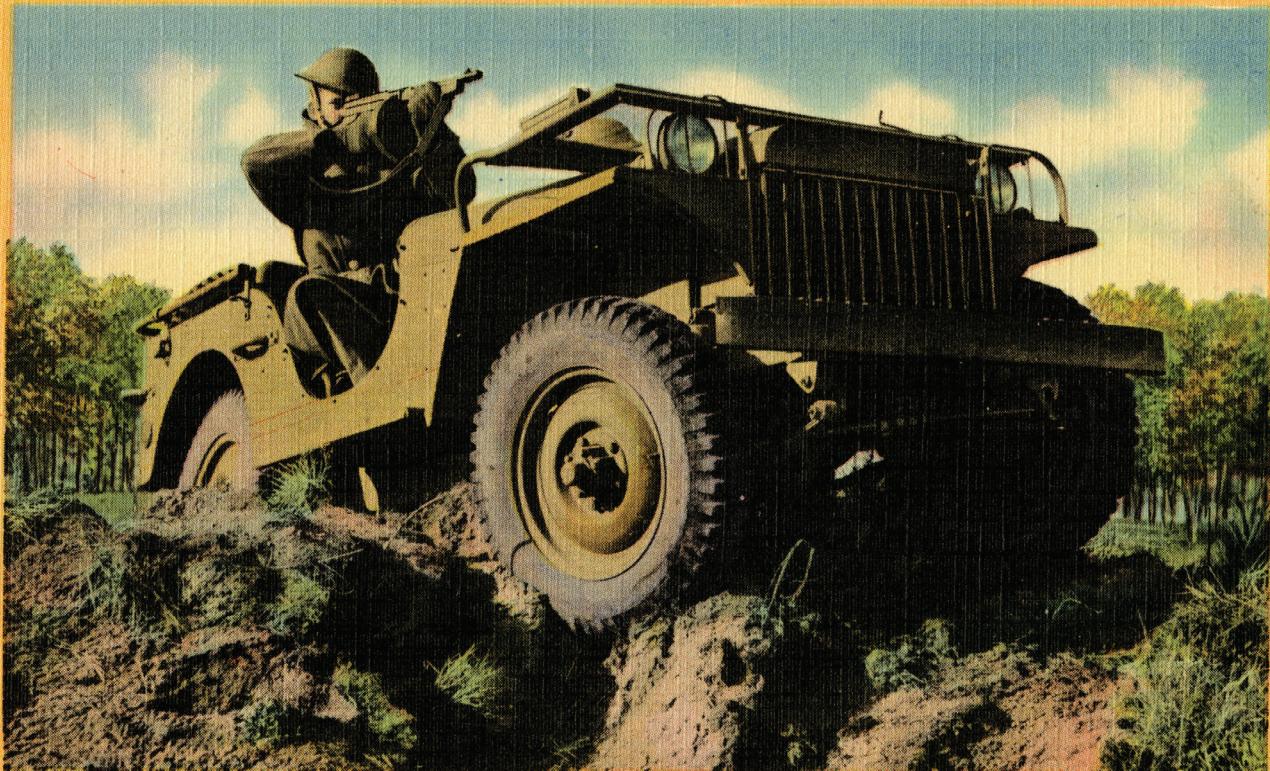
To account for the claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

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.

Jeep in Action

MA3



73792

The front side of a postcard, donated by Toledo resident, Ken Levin. It depicts a Jeep being used for military purposes. Photo courtesy of the Lucas County Libraries Archives.

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021**

| | Imaging Lab | Central Supplies | Vehicle Maintenance | Telecommunications |
|---|------------------------|-----------------------------|--------------------------------|---------------------------|
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and investments..... | \$ 32,877 | \$ 179,073 | \$ 16,414 | \$ 2,309,240 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts..... | - | 787 | - | 3,476 |
| Due from other funds..... | - | 13,441 | - | 43,085 |
| Materials and supplies inventory..... | - | 4,386 | - | - |
| Prepayments..... | - | 110,038 | - | - |
| <i>Total current assets</i> | <i>32,877</i> | <i>307,725</i> | <i>16,414</i> | <i>2,355,801</i> |
| Noncurrent assets: | | | | |
| Net pension asset..... | - | 313 | 398 | 2,079 |
| Net OPEB asset..... | - | 1,967 | 2,500 | 13,057 |
| Capital assets: | | | | |
| Nondepreciable capital assets..... | - | - | 39,736 | - |
| Depreciable capital assets, net..... | - | - | 67,483 | 628,289 |
| Total capital assets, net..... | - | - | 107,219 | 628,289 |
| <i>Total noncurrent assets</i> | <i>-</i> | <i>2,280</i> | <i>110,117</i> | <i>643,425</i> |
| <i>Total assets</i> | <i>32,877</i> | <i>310,005</i> | <i>126,531</i> | <i>2,999,226</i> |
| Deferred outflows of resources: | | | | |
| Pension..... | - | 7,663 | 2,883 | 31,616 |
| OPEB..... | - | 4,524 | 1,253 | 16,894 |
| <i>Total deferred outflows of resources</i> | <i>-</i> | <i>12,187</i> | <i>4,136</i> | <i>48,510</i> |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable..... | - | 524 | 1,123 | 280 |
| Accrued wages and benefits payable..... | - | - | - | 5,077 |
| Due to other funds..... | - | 22 | - | - |
| Due to other governments..... | - | - | - | 2,216 |
| Compensated absences payable - current..... | - | - | - | - |
| Claims payable - current..... | - | - | - | - |
| <i>Total current liabilities</i> | <i>-</i> | <i>546</i> | <i>1,123</i> | <i>7,573</i> |
| Long-term liabilities: | | | | |
| Compensated absences payable..... | - | - | - | - |
| Claims payable..... | - | - | - | - |
| Net pension liability..... | - | 16,611 | 21,109 | 110,245 |
| <i>Total long-term liabilities</i> | <i>-</i> | <i>16,611</i> | <i>21,109</i> | <i>110,245</i> |
| <i>Total liabilities</i> | <i>-</i> | <i>17,157</i> | <i>22,232</i> | <i>117,818</i> |
| Deferred inflows of resources: | | | | |
| Pension..... | - | 26,830 | 135,883 | 48,263 |
| OPEB..... | - | 17,920 | 85,215 | 39,896 |
| <i>Total deferred outflows of resources</i> | <i>-</i> | <i>44,750</i> | <i>221,098</i> | <i>88,159</i> |
| Net position: | | | | |
| Investment in capital assets..... | - | - | 107,219 | 628,289 |
| Unrestricted (deficit)..... | <i>32,877</i> | <i>260,285</i> | <i>(219,882)</i> | <i>2,213,470</i> |
| <i>Total net position</i> | <i>\$ 32,877</i> | <i>\$ 260,285</i> | <i>\$ (112,663)</i> | <i>\$ 2,841,759</i> |

| Self-Funded Health Insurance | Self-Funded Dental Insurance | Risk Retention Insurance | Self-Funded Workers' Compensation | Self-Funded Prescription Drug | Total Internal Service Funds |
|------------------------------------|------------------------------------|--------------------------------|---|-------------------------------------|------------------------------------|
| \$ 12,852,145 | \$ 4,919,226 | \$ 10,609,264 | \$ 16,975,141 | \$ 6,470,634 | \$ 54,364,014 |
| - | - | - | - | - | 4,263 |
| - | - | - | - | - | 56,526 |
| - | - | - | - | - | 4,386 |
| - | - | 1,269,643 | 1,763,667 | - | 3,143,348 |
| <u>12,852,145</u> | <u>4,919,226</u> | <u>11,878,907</u> | <u>18,738,808</u> | <u>6,470,634</u> | <u>57,572,537</u> |
| 4,415 | - | 1,433 | 2,907 | - | 11,545 |
| 27,721 | - | 8,997 | 18,254 | - | 72,496 |
| - | - | - | - | - | 39,736 |
| - | - | - | - | - | 695,772 |
| - | - | - | - | - | 735,508 |
| <u>32,136</u> | <u>-</u> | <u>10,430</u> | <u>21,161</u> | <u>-</u> | <u>819,549</u> |
| <u>12,884,281</u> | <u>4,919,226</u> | <u>11,889,337</u> | <u>18,759,969</u> | <u>6,470,634</u> | <u>58,392,086</u> |
| 61,184 | - | 10,376 | 47,242 | - | 160,964 |
| 31,070 | - | 4,508 | 25,102 | - | 83,351 |
| <u>92,254</u> | <u>-</u> | <u>14,884</u> | <u>72,344</u> | <u>-</u> | <u>244,315</u> |
| 45,740 | - | 149 | 238,642 | - | 286,458 |
| 9,209 | - | 2,768 | 5,616 | - | 22,670 |
| 383 | - | 22 | 44 | - | 471 |
| 4,033 | - | 1,253 | 2,439 | - | 9,941 |
| 37,915 | - | 14,473 | - | - | 52,388 |
| <u>3,339,300</u> | <u>118,900</u> | <u>-</u> | <u>113,842</u> | <u>446,000</u> | <u>4,018,042</u> |
| <u>3,436,580</u> | <u>118,900</u> | <u>18,665</u> | <u>360,583</u> | <u>446,000</u> | <u>4,389,970</u> |
| 18,818 | - | 4,932 | - | - | 23,750 |
| - | - | - | 406,324 | - | 406,324 |
| <u>234,052</u> | <u>-</u> | <u>75,965</u> | <u>154,121</u> | <u>-</u> | <u>612,103</u> |
| <u>252,870</u> | <u>-</u> | <u>80,897</u> | <u>560,445</u> | <u>-</u> | <u>1,042,177</u> |
| <u>3,689,450</u> | <u>118,900</u> | <u>99,562</u> | <u>921,028</u> | <u>446,000</u> | <u>5,432,147</u> |
| 130,978 | - | 38,573 | 67,471 | - | 447,998 |
| 103,338 | - | 30,852 | 55,773 | - | 332,994 |
| <u>234,316</u> | <u>-</u> | <u>69,425</u> | <u>123,244</u> | <u>-</u> | <u>780,992</u> |
| <u>9,052,769</u> | <u>4,800,326</u> | <u>11,735,234</u> | <u>17,788,041</u> | <u>6,024,634</u> | <u>735,508</u> |
| <u>\$ 9,052,769</u> | <u>\$ 4,800,326</u> | <u>\$ 11,735,234</u> | <u>\$ 17,788,041</u> | <u>\$ 6,024,634</u> | <u>\$ 51,687,754</u> |
| | | | | | <u>\$ 52,423,262</u> |

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Imaging Lab | Central Supplies | Vehicle Maintenance | Telecommunications |
|---|------------------------|-----------------------------|--------------------------------|---------------------------|
| <u>Operating revenues:</u> | | | | |
| Charges for services..... | \$ - | \$ 211,683 | \$ - | \$ 604,934 |
| Other..... | - - | 11 | - - | - - |
| Total operating revenues..... | - - | 211,694 | - - | 604,934 |
| <u>Operating expenses:</u> | | | | |
| Personal services..... | - - | 5,153 | (159,701) | 89,285 |
| Contract services..... | - - | 8,198 | 7,253 | 216,038 |
| Materials and supplies..... | - - | 254,731 | 26,030 | 86 |
| Employee medical benefits..... | - - | - - | - - | - - |
| Depreciation..... | - - | - - | 2,250 | 82,728 |
| Other..... | - - | - - | - - | - - |
| Total operating expenses..... | - - | 268,082 | (124,168) | 388,137 |
| Operating income (loss)..... | - - | (56,388) | 124,168 | 216,797 |
| <u>Nonoperating revenue:</u> | | | | |
| Interest income..... | - - | - - | - - | - - |
| Total nonoperating revenue..... | - - | - - | - - | - - |
| <i>Income (loss) before transfers</i> | | | | |
| <i>Interest income.....</i> | <i>- -</i> | <i>(56,388)</i> | <i>124,168</i> | <i>216,797</i> |
| Transfer in..... | - - | 65,000 | - - | - - |
| Change in net position..... | - - | 8,612 | 124,168 | 216,797 |
| Net position (deficit) at beginning of year..... | 32,877 | 251,673 | (236,831) | 2,624,962 |
| Net position (deficit) at end of year..... | \$ 32,877 | \$ 260,285 | \$ (112,663) | \$ 2,841,759 |

| Self-Funded Health Insurance | Self-Funded Dental Insurance | Risk Retention Insurance | Self-Funded Workers' Compensation | Self-Funded Prescription Drug | Total Internal Service Funds |
|------------------------------------|------------------------------------|--------------------------------|---|-------------------------------------|------------------------------------|
| \$ 28,621,671 | \$ 2,630,792 | \$ - | \$ 1,710,571 | \$ 8,279,220 | \$ 42,058,871 |
| 196,470 | - | 2,511,847 | 7,805,780 | 2,244,260 | 12,758,368 |
| <u>28,818,141</u> | <u>2,630,792</u> | <u>2,511,847</u> | <u>9,516,351</u> | <u>10,523,480</u> | <u>54,817,239</u> |
| 61,101 | - | 37,258 | 98,982 | - | 132,078 |
| 1,727,086 | 53,993 | 1,849,192 | 162,123 | 181,510 | 4,205,393 |
| 7,848 | - | 701 | - | - | 289,396 |
| 23,036,079 | 1,758,477 | - | 1,039,015 | 10,121,569 | 35,955,140 |
| - | - | - | - | - | 84,978 |
| 3,129 | - | - | - | - | 3,129 |
| <u>24,835,243</u> | <u>1,812,470</u> | <u>1,887,151</u> | <u>1,300,120</u> | <u>10,303,079</u> | <u>40,670,114</u> |
| 3,982,898 | 818,322 | 624,696 | 8,216,231 | 220,401 | 14,147,125 |
| 202,703 | - | - | - | - | 202,703 |
| <u>202,703</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>202,703</u> |
| 4,185,601 | 818,322 | 624,696 | 8,216,231 | 220,401 | 14,349,828 |
| - | - | - | - | - | 65,000 |
| 4,185,601 | 818,322 | 624,696 | 8,216,231 | 220,401 | 14,414,828 |
| 4,867,168 | 3,982,004 | 11,110,538 | 9,571,810 | 5,804,233 | 38,008,434 |
| <u>\$ 9,052,769</u> | <u>\$ 4,800,326</u> | <u>\$ 11,735,234</u> | <u>\$ 17,788,041</u> | <u>\$ 6,024,634</u> | <u>\$ 52,423,262</u> |

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Imaging Lab | Central Supplies | Vehicle Maintenance | Telecommunications |
|--|------------------------|-----------------------------|--------------------------------|---------------------------|
| Cash flows from operating activities: | | | | |
| Cash received from sales/charges for services..... | \$ - | \$ 222,224 | \$ - | \$ 604,400 |
| Cash received from other operations..... | - - | 11 | - - | - - |
| Cash payments to employees..... | - - | (22,774) | (15,547) | (141,618) |
| Cash payments for contractual services..... | - - | (8,220) | (7,385) | (215,758) |
| Cash payments for materials and supplies..... | - - | (227,961) | (15,114) | (86) |
| Cash payments for employee medical benefits..... | - - | - - | - - | - - |
| Cash payments for other expenses..... | - - | - - | - - | - - |
| <i>Net cash provided by (used in) operating activities.....</i> | <i>- -</i> | <i>(36,720)</i> | <i>(38,046)</i> | <i>246,938</i> |
| Cash flows from noncapital financing activities: | | | | |
| Cash received from transfers in..... | - - | 65,000 | - - | - - |
| Cash flows from investing activities: | | | | |
| Interest received..... | - - | - - | - - | - - |
| Net increase (decrease) in cash and cash equivalents..... | - - | 28,280 | (38,046) | 246,938 |
| Cash and cash equivalents at beginning of year..... | 32,877 | 150,793 | 54,460 | 2,062,302 |
| Cash and cash equivalents at end of year..... | \$ 32,877 | \$ 179,073 | \$ 16,414 | \$ 2,309,240 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Operating income (loss)..... | \$ - | \$ (56,388) | \$ 124,168 | \$ 216,797 |
| Adjustments: | | | | |
| Depreciation..... | - - | - - | 2,250 | 82,728 |
| Changes in assets and liabilities: | | | | |
| Decrease in materials supplies inventory..... | - - | 682 | 9,793 | - - |
| (Increase) decrease in accounts receivable..... | - - | 678 | - - | (66) |
| Decrease in due from other governments..... | - - | - - | - - | - - |
| (Increase) decrease in due from other funds..... | - - | 9,863 | - - | (468) |
| (Increase) decrease in prepayments..... | - - | 25,564 | - - | - - |
| (Increase) decrease in deferred outflows of resources - pension..... | - - | 16,185 | 27,262 | 22,792 |
| (Increase) decrease in deferred outflows of resources - OPEB..... | - - | 10,108 | 19,331 | 17,019 |
| (Increase) decrease in net pension asset..... | - - | 180 | 1,431 | (717) |
| (Increase) in net OPEB asset..... | - - | (1,967) | (2,500) | (13,057) |
| Increase (decrease) in accounts payable..... | - - | 524 | 1,123 | 280 |
| Increase (decrease) in accrued wages and benefits..... | - - | (1,476) | (2,037) | 2,275 |
| (Decrease) in due to other funds..... | - - | (22) | (132) | - - |
| Increase (decrease) in due to other governments..... | - - | (791) | (1,584) | 693 |
| Increase (decrease) in deferred inflows of resources - pension..... | - - | 15,935 | 43,195 | 18,173 |
| Increase in deferred inflows of resources - OPEB..... | - - | 12,858 | 37,195 | 25,728 |
| (Decrease) in net pension liability..... | - - | (33,904) | (166,138) | (29,268) |
| (Decrease) in net OPEB liability..... | - - | (34,749) | (128,808) | (95,971) |
| Increase (decrease) in compensated absences..... | - - | - - | (2,595) | - - |
| (Decrease) in claims payable..... | - - | - - | - - | - - |
| <i>Net cash provided by (used in) operating activities.....</i> | <i>\$ -</i> | <i>\$ (36,720)</i> | <i>\$ (38,046)</i> | <i>\$ 246,938</i> |

| Self-Funded Health Insurance | Self-Funded Dental Insurance | Risk Retention Insurance | Self-Funded Workers' Compensation | Self-Funded Prescription Drugs | Total Internal Service Funds |
|---|---|---|--|---|---|
| \$ 28,621,671 | \$ 2,630,792 | \$ - | \$ 1,710,571 | \$ 8,279,220 | \$ 42,068,878 |
| 196,470 | - | 2,511,847 | 7,805,780 | 2,244,260 | 12,758,368 |
| (316,854) | - | (104,621) | (190,222) | - | (791,636) |
| (1,714,669) | (53,993) | (2,869,225) | (111,295) | (181,510) | (5,162,055) |
| (7,848) | - | (701) | - | - | (251,710) |
| (23,588,479) | (1,782,877) | - | (3,380,582) | (10,134,769) | (38,886,707) |
| (3,129) | - | - | - | - | (3,129) |
| <u>3,187,162</u> | <u>793,922</u> | <u>(462,700)</u> | <u>5,834,252</u> | <u>207,201</u> | <u>9,732,009</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>65,000</u> |
| <u>202,703</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>202,703</u> |
| 3,389,865 | 793,922 | (462,700) | 5,834,252 | 207,201 | 9,999,712 |
| 9,462,280 | 4,125,304 | 11,071,964 | 11,140,889 | 6,263,433 | 44,364,302 |
| <u>\$ 12,852,145</u> | <u>\$ 4,919,226</u> | <u>\$ 10,609,264</u> | <u>\$ 16,975,141</u> | <u>\$ 6,470,634</u> | <u>\$ 54,364,014</u> |
| \$ 3,982,898 | \$ 818,322 | \$ 624,696 | \$ 8,216,231 | \$ 220,401 | \$ 14,147,125 |
| - | - | - | - | - | 84,978 |
| - | - | - | - | - | 10,475 |
| - | - | - | 42,360 | - | 612 |
| - | - | - | - | - | 42,360 |
| - | - | - | - | - | 9,395 |
| - | - | (398,112) | (1,763,667) | - | (2,136,215) |
| (17,499) | - | 7,117 | 2,504 | - | 58,361 |
| (1,307) | - | 7,410 | 7,069 | - | 59,630 |
| (1,765) | - | (372) | (1,155) | - | (2,398) |
| (27,721) | - | (8,997) | (18,254) | - | (72,496) |
| 13,778 | - | (621,921) | 238,642 | - | (367,574) |
| 2,629 | - | 276 | 562 | - | 2,229 |
| (1,361) | - | - | - | - | (1,515) |
| 458 | - | (97) | (304) | - | (1,625) |
| (24,969) | - | 13,295 | 28,784 | - | 94,413 |
| 20,475 | - | 19,423 | 38,205 | - | 153,884 |
| (37,286) | - | (32,687) | (25,257) | - | (324,540) |
| (186,653) | - | (74,742) | (123,394) | - | (644,317) |
| 17,885 | - | 2,011 | - | - | 17,301 |
| <u>(552,400)</u> | <u>(24,400)</u> | <u>-</u> | <u>(808,074)</u> | <u>(13,200)</u> | <u>(1,398,074)</u> |
| <u>\$ 3,187,162</u> | <u>\$ 793,922</u> | <u>\$ (462,700)</u> | <u>\$ 5,834,252</u> | <u>\$ 207,201</u> | <u>\$ 9,732,009</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, 2021**

| | Final Budget | Actual | Variance with Final Budget | |
|---|-------------------------|------------------|---------------------------------------|----------|
| | | | Positive (Negative) | |
| Net position at beginning of year..... | \$ 32,877 | \$ 32,877 | \$ - | - |
| Net position at end of year..... | \$ 32,877 | \$ 32,877 | \$ - | - |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|-------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 475,500 | \$ 222,224 | \$ (253,276) |
| Other operating revenues..... | - | 11 | 11 |
| Total operating revenues..... | 475,500 | 222,235 | (253,265) |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 26,793 | 22,774 | 4,019 |
| Contract services..... | 14,100 | 8,220 | 5,880 |
| Materials and supplies..... | 475,435 | 227,849 | 247,586 |
| Capital outlay and equipment..... | 1,636 | 636 | 1,000 |
| Total operating expenses..... | 517,964 | 259,479 | 258,485 |
| Operating (loss)..... | (42,464) | (37,244) | 5,220 |
| <u>Nonoperating revenues:</u> | | | |
| Transfer in..... | 65,000 | 65,000 | - |
| Net change in net position..... | 22,536 | 27,756 | 5,220 |
| Net position at beginning of year..... | 150,157 | 150,157 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>636</i> | <i>636</i> | <i>-</i> |
| Net position at end of year..... | \$ 173,329 | \$ 178,549 | \$ 5,220 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 250,000 | \$ - | \$ (250,000) |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 173,692 | 15,547 | 158,145 |
| Contract services..... | 157,320 | 7,385 | 149,935 |
| Materials and supplies..... | 127,235 | 16,845 | 110,390 |
| Other..... | 350 | - | 350 |
| Capital outlay and equipment..... | 36,710 | (260) | 36,970 |
| Total operating expenses..... | 495,307 | 39,517 | 455,790 |
| Operating loss..... | (245,307) | (39,517) | 205,790 |
| <u>Nonoperating revenues:</u> | | | |
| Transfer in..... | 239,000 | - | (239,000) |
| Net change in net position..... | (6,307) | (39,517) | (33,210) |
| Net position at beginning of year..... | 46,495 | 46,495 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>7,965</i> | <i>7,965</i> | <i>-</i> |
| Net position at end of year..... | \$ 48,153 | \$ 14,943 | \$ (33,210) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 540,000 | \$ 604,400 | \$ 64,400 |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 150,203 | 141,618 | 8,585 |
| Contract services..... | 269,004 | 211,734 | 57,270 |
| Materials and supplies..... | 1,000 | 86 | 914 |
| Other..... | 5,000 | - | 5,000 |
| Capital outlay and equipment..... | 34,171 | 5,181 | 28,990 |
| Total operating expenses..... | 459,378 | 358,619 | 100,759 |
| Net change in net position..... | 80,622 | 245,781 | 165,159 |
| Net position at beginning of year..... | 2,036,226 | 2,036,226 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>26,076</i> | <i>26,076</i> | - |
| Net position at end of year..... | \$ 2,142,924 | \$ 2,308,083 | \$ 165,159 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 30,090,464 | \$ 28,621,671 | \$ (1,468,793) |
| Other..... | 127,250 | 196,470 | 69,220 |
| Total operating revenues..... | 30,217,714 | 28,818,141 | (1,399,573) |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 366,226 | 316,854 | 49,372 |
| Materials and supplies..... | 15,300 | 7,848 | 7,452 |
| Employee medical benefits..... | 33,949,999 | 31,393,094 | 2,556,905 |
| Other..... | 3,682 | 3,129 | 553 |
| Capital outlay and equipment..... | 21,500 | 16,841 | 4,659 |
| Total operating expenses..... | 34,356,707 | 31,737,766 | 2,618,941 |
| Operating income (loss)..... | <u>(4,138,993)</u> | <u>(2,919,625)</u> | <u>1,219,368</u> |
| <u>Nonoperating revenues:</u> | | | |
| Interest income..... | 240,000 | 183,241 | (56,759) |
| Total nonoperating revenues..... | 240,000 | 183,241 | (56,759) |
| Net change in net position..... | (3,898,993) | (2,736,384) | 1,162,609 |
| Net position at beginning of year..... | 5,464,915 | 5,464,915 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>3,984,485</i> | <i>3,984,485</i> | <i>-</i> |
| Net position at end of year..... | \$ 5,550,407 | \$ 6,713,016 | \$ 1,162,609 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 2,733,298 | \$ 2,630,792 | \$ (102,506) |
| <u>Operating expenses:</u> | | | |
| Employee medical benefits..... | 2,882,771 | 2,355,717 | 527,054 |
| Net change in net position..... | (149,473) | 275,075 | 424,548 |
| Net position at beginning of year..... | 3,502,533 | 3,502,533 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>622,771</i> | <i>622,771</i> | - |
| Net position at end of year..... | \$ 3,975,831 | \$ 4,400,379 | \$ 424,548 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|----------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Other..... | \$ 2,000,000 | \$ 2,511,847 | \$ 511,847 |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 107,299 | 104,621 | 2,678 |
| Contract services..... | 2,989,001 | 2,870,060 | 118,941 |
| Materials and supplies..... | 950 | 700 | 250 |
| Total operating expenses..... | 3,097,250 | 2,975,381 | 121,869 |
| Net change in net position..... | (1,097,250) | (463,534) | 633,716 |
| Net position at beginning of year..... | 11,069,795 | 11,069,795 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>2,169</i> | <i>2,169</i> | - |
| Net position at end of year..... | \$ 9,974,714 | \$ 10,608,430 | \$ 633,716 |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|----------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 1,700,000 | \$ 1,710,571 | \$ 10,571 |
| Other..... | 8,533,090 | 7,805,780 | (727,310) |
| Total operating revenues..... | 10,233,090 | 9,516,351 | (716,739) |
| <u>Operating expenses:</u> | | | |
| Personal services..... | 195,044 | 190,222 | 4,822 |
| Employee medical benefits..... | 4,174,706 | 3,680,976 | 493,730 |
| Total operating expenses..... | 4,369,750 | 3,871,198 | 498,552 |
| Net change in net position..... | 5,863,340 | 5,645,153 | (218,187) |
| Net position at beginning of year..... | 11,140,745 | 11,140,745 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>144</i> | <i>144</i> | <i>-</i> |
| Net position at end of year..... | \$ 17,004,229 | \$ 16,786,042 | \$ (218,187) |

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, 2021**

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------------|---------------------|---------------------------------------|
| | | | Positive (Negative) |
| <u>Operating revenues:</u> | | | |
| Charges for services..... | \$ 8,596,872 | \$ 8,279,220 | \$ (317,652) |
| Other..... | 1,200,000 | 2,244,260 | 1,044,260 |
| Total operating revenues..... | 9,796,872 | 10,523,480 | 726,608 |
| <u>Operating expenses:</u> | | | |
| Employee medical benefits..... | 12,280,571 | 12,045,512 | 235,059 |
| Net change in net position..... | (2,483,699) | (1,522,032) | 961,667 |
| Net position at beginning of year..... | 5,236,862 | 5,236,862 | - |
| <i>Prior year encumbrances appropriated.....</i> | <i>1,030,571</i> | <i>1,030,571</i> | <i>-</i> |
| Net position at end of year..... | \$ 3,783,734 | \$ 4,745,401 | \$ 961,667 |

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 Agency funds include:

| | |
|------------------------------|--------------------|
| Payment in lieu of Taxes | Bankruptcy Claims |
| Grain Tax | Cigarette Licenses |
| Escheated Estates | Children's Trust |
| Coroner Escrow | Advance Payments |
| Recorder's Housing Trust Fee | Intangibles |
| Auto Title fees | County Courts |
| Candidacy Fees | Miscellaneous |

Lucas County Family and Children First Council Fund

To process the accounting transactions as the administrative agent for the council.

Lucas County Soil and Water Conservation District Fund

To process the accounting transactions as the administrative agent for the soil and water conservation district.

The Olander Park District Fund

To process the accounting transactions as the administrative agent for the park district.

Lucas County Local Emergency Planning Commission Fund

To process the accounting transactions as the administrative agent for the local emergency planning commission.

Lucas County Board of Health Fund

To process the accounting transactions as the administrative agent for the board of health.

Lucas County 911 Council of Governments (COG)

To process the accounting transactions as the administrative agent for the Lucas County 911 Council of Governments.

Tax Installment Payment Plan (T.I.P.P.) Fund

To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021

| | Undivided Taxes | Local Government Fund | Recorder's Housing Fees Fund | Estate Tax |
|--|----------------------------|--------------------------------------|---|-------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 10,840,069 | \$ - | \$ 531,411 | \$ 8,612 |
| Cash in segregated accounts..... | - | - | - | - |
| Receivables (net of allowances for uncollectibles): | | | | |
| Real property and other taxes..... | 1,053,922,547 | - | - | - |
| Accounts..... | - | - | - | - |
| Due from other governments..... | 74,373,315 | 9,393,093 | - | - |
| Total assets | 1,139,135,931 | 9,393,093 | 531,411 | 8,612 |
| Liabilities: | | | | |
| Due to other governments..... | 76,893,712 | 9,393,093 | - | - |
| Total liabilities | 76,893,712 | 9,393,093 | - | - |
| Deferred inflows of resources: | | | | |
| Property taxes levied for the next fiscal year..... | 877,377,676 | - | - | - |
| Total deferred inflows of resources | 877,377,676 | - | - | - |
| Net position: | | | | |
| Restricted for individuals, organizations and other governments..... | 184,864,543 | - | 531,411 | 8,612 |
| Total net position | \$ 184,864,543 | \$ - | \$ 531,411 | \$ 8,612 |

| Other Funds | Family & Children First Council | Soil & Water Conservation District | Olander Park District | Local Emergency Planning Commission | Board of Health | Lucas County 911 COG |
|-------------------|---------------------------------|------------------------------------|-----------------------|-------------------------------------|---------------------|----------------------|
| \$ 279,061 | \$ 283,053 | \$ 246,018 | \$ 1,151,851 | \$ 161,436 | \$ 5,699,373 | \$ 5,224,009 |
| 2,956,854 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 152 | - | - | - | - | - | - |
| - | - | - | 29,562 | - | - | - |
| <u>3,236,067</u> | <u>283,053</u> | <u>246,018</u> | <u>1,181,413</u> | <u>161,436</u> | <u>5,699,373</u> | <u>5,224,009</u> |
| <u>2,792,382</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>2,792,382</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>443,685</u> | <u>283,053</u> | <u>246,018</u> | <u>1,181,413</u> | <u>161,436</u> | <u>5,699,373</u> | <u>5,224,009</u> |
| <u>\$ 443,685</u> | <u>\$ 283,053</u> | <u>\$ 246,018</u> | <u>\$ 1,181,413</u> | <u>\$ 161,436</u> | <u>\$ 5,699,373</u> | <u>\$ 5,224,009</u> |

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
DECEMBER 31, 2021

| | TIPP | Total Custodial Funds |
|---|------------------|--------------------------------------|
| Assets: | | |
| Equity in pooled cash and cash equivalents..... | \$ - | \$ 24,424,893 |
| Cash in segregated accounts..... | 5,718,452 | 8,675,306 |
| Receivables (net of allowances for uncollectibles):..... | | |
| Real property and other taxes..... | - | 1,053,922,547 |
| Accounts..... | - | 152 |
| Due from other governments..... | - | 83,795,970 |
| Total assets | 5,718,452 | 1,170,818,868 |
| Liabilities: | | |
| Due to other governments..... | 5,718,452 | 94,797,639 |
| Total liabilities | 5,718,452 | 94,797,639 |
| Deferred inflows of resources: | | |
| Property taxes levied for the next fiscal year..... | - | 877,377,676 |
| Total deferred inflows of resources | - | 877,377,676 |
| Net position: | | |
| Restricted for individuals, organizations and other governments.... | - | 198,643,553 |
| Total net position | \$ - | \$ 198,643,553 |



Military Jeeps and Willys Sedans come off the production line at the Willys-Overland plant in Toledo. Photo taken by Milton Zink in the 1940s. Photo courtesy of the Lucas County Libraries Archives.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Undivided Taxes | Local Government Fund | Recorder's Housing Fees Fund | Estate Tax |
|---|----------------------------|--------------------------------------|---|-------------------|
| Additions: | | | | |
| Intergovernmental..... | \$ 8,968,602 | \$ 30,984,735 | \$ - | \$ - |
| Amounts received as fiscal agent..... | - - | - - | - - | - - |
| Licenses, permits and fees for other governments..... | - - | - - | 2,237,519 | - - |
| Fines and forfeitures for other governments..... | - - | - - | - - | - - |
| Property tax collection for other governments..... | 563,586,970 | - - | - - | - - |
| Special assessments collections for other governments..... | 7,333,915 | - - | - - | - - |
| Earnings on investments..... | - - | - - | - - | - - |
| Other custodial fund collections..... | - - | - - | - - | 8,562 |
| Total additions..... | 579,889,487 | 30,984,735 | 2,237,519 | 8,562 |
| Deductions: | | | | |
| Distributions to the State of Ohio..... | - - | - - | 2,391,387 | - - |
| Distributions of state funds to other governments..... | 8,140,634 | 30,984,735 | - - | - - |
| Distributions as fiscal agent..... | - - | - - | - - | - - |
| Licenses, permits and fees distributions to other governments ... | - - | - - | - - | - - |
| Fines and forfeitures distributions to other governments..... | - - | - - | - - | - - |
| Property tax distributions to other governments..... | 553,217,666 | - - | - - | - - |
| Other custodial fund disbursements..... | - - | - - | - - | 1,360 |
| Total deductions..... | 561,358,300 | 30,984,735 | 2,391,387 | 1,360 |
| Net change in fiduciary net position..... | 18,531,187 | - - | (153,868) | 7,202 |
| Net position beginning of year..... | 166,333,356 | - - | 685,279 | 1,410 |
| Net position end of year..... | \$ 184,864,543 | \$ - - | \$ 531,411 | \$ 8,612 |

| Other Funds | Family & Children First Council | Soil & Water Conservation District | Olander Park District | Local Emergency Planning Commission | Board of Health | Lucas County 911 COG |
|-------------------|---------------------------------|------------------------------------|-----------------------|-------------------------------------|---------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 7,387,346 | 345,039 | 1,602,077 | 59,931 | 18,713,856 | 7,463,358 |
| 88,255,801 | - | - | - | - | - | - |
| 3,520,530 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>3,200,978</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>94,977,309</u> | <u>7,387,346</u> | <u>345,039</u> | <u>1,602,077</u> | <u>59,931</u> | <u>18,713,856</u> | <u>7,463,358</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 8,114,339 | 392,873 | 1,413,973 | 51,356 | 18,169,323 | 2,716,446 |
| 86,676,879 | - | - | - | - | - | - |
| 5,113,117 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>2,983,254</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>94,773,250</u> | <u>8,114,339</u> | <u>392,873</u> | <u>1,413,973</u> | <u>51,356</u> | <u>18,169,323</u> | <u>2,716,446</u> |
| 204,059 | (726,993) | (47,834) | 188,104 | 8,575 | 544,533 | 4,746,912 |
| <u>239,626</u> | <u>1,010,046</u> | <u>293,852</u> | <u>993,309</u> | <u>152,861</u> | <u>5,154,840</u> | <u>477,097</u> |
| <u>\$ 443,685</u> | <u>\$ 283,053</u> | <u>\$ 246,018</u> | <u>\$ 1,181,413</u> | <u>\$ 161,436</u> | <u>\$ 5,699,373</u> | <u>\$ 5,224,009</u> |

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | TIPP | Total |
|---|-----------------------|---------------------------|
| Additions: | | |
| Intergovernmental..... | \$ - | \$ 39,953,337 |
| Amounts received as fiscal agent..... | - | 35,571,607 |
| Licenses, permits and fees for other governments..... | - | 90,493,320 |
| Fines and forfeitures for other governments..... | - | 3,520,530 |
| Property tax collection for other governments..... | 18,009,363 | 581,596,333 |
| Special assessments collections for other governments..... | - | 7,333,915 |
| Earnings on investments..... | 1,655 | 1,655 |
| Other custodial fund collections..... | - | 3,209,540 |
| Total additions..... | 18,011,018 | 761,680,237 |
| Deductions: | | |
| Distributions to the State of Ohio..... | - | 2,391,387 |
| Distributions of state funds to other governments..... | - | 39,125,369 |
| Distributions as fiscal agent..... | - | 30,858,310 |
| Licenses, permits and fees distributions to other governments ... | - | 86,676,879 |
| Fines and forfeitures distributions to other governments..... | - | 5,113,117 |
| Property tax distributions to other governments..... | 18,011,018 | 571,228,684 |
| Other custodial fund disbursements..... | - | 2,984,614 |
| Total deductions..... | 18,011,018 | 738,378,360 |
| Net change in fiduciary net position..... | - | 23,301,877 |
| Net position beginning of year..... | - | 175,341,676 |
| Net position end of year..... | \$ - | \$ 198,643,553 |

Statistical Section



To demonstrate the Jeep's capabilities in water, a man drives it through the Ottawa River. Photo taken by Milton Zink in the 1940s. Photo courtesy of the Lucas County Libraries Archives.

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 | 258 |
| These tables contain trend information that summarizes how the County's financial performance has changed over time. | |
| Revenue Capacity | 268 |
| These tables contain information that assists in understanding the County's revenue sources and tax structure. | |
| Debt Capacity | 282 |
| 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 | 291 |
| 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 | 293 |
| 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)

| | 2021 | 2020 | 2019 | 2018 ⁽²⁾ |
|---|-------------------|-------------------|-------------------|----------------------------|
| <u>Governmental Activities:</u> | | | | |
| Net investment in capital assets..... | \$ 189,812 | \$ 205,100 | \$ 214,204 | \$ 214,821 |
| Restricted..... | 194,604 | 136,771 | 120,341 | 102,742 |
| Unrestricted..... | 40,349 | (109,140) | (139,484) | (101,343) |
| Total Governmental Activities Net Position..... | 424,765 | 232,731 | 195,061 | 216,220 |
| <u>Business-type Activities:</u> | | | | |
| Net investment in capital assets..... | 73,460 | 73,335 | 73,813 | 80,277 |
| Unrestricted..... | 38,946 | 32,441 | 29,010 | 28,417 |
| Total Business-type Activities Net Position..... | 112,406 | 105,776 | 102,823 | 108,694 |
| <u>Primary Government:</u> | | | | |
| Net investment in capital assets..... | 263,272 | 278,435 | 288,017 | 295,098 |
| Restricted..... | 194,604 | 136,771 | 120,341 | 102,742 |
| Unrestricted..... | 79,295 | (76,699) | (110,474) | (72,926) |
| Total Primary Government Net Position..... | \$ 537,171 | \$ 338,507 | \$ 297,884 | \$ 324,914 |

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.

| 2017 ⁽¹⁾ | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 211,940 | \$ 213,982 | \$ 211,446 | \$ 210,484 | \$ 200,849 | \$ 188,730 |
| 116,938 | 106,148 | 103,579 | 92,712 | 98,567 | 109,189 |
| (97,950) | 31,570 | 17,443 | (6,551) | 84,283 | 79,494 |
| <u>230,928</u> | <u>351,700</u> | <u>332,468</u> | <u>296,645</u> | <u>383,699</u> | <u>377,413</u> |
| 78,391 | 78,880 | 81,791 | 82,152 | 81,615 | 81,774 |
| 27,702 | 29,918 | 25,075 | 23,393 | 23,504 | 21,637 |
| <u>106,093</u> | <u>108,798</u> | <u>106,866</u> | <u>105,545</u> | <u>105,119</u> | <u>103,411</u> |
| 290,331 | 292,862 | 293,237 | 292,636 | 282,464 | 270,504 |
| 116,938 | 106,148 | 103,579 | 92,712 | 98,567 | 109,189 |
| (70,248) | 61,488 | 42,518 | 16,842 | 107,787 | 101,131 |
| <u>\$ 337,021</u> | <u>\$ 460,498</u> | <u>\$ 439,334</u> | <u>\$ 402,190</u> | <u>\$ 488,818</u> | <u>\$ 480,824</u> |

TABLE 2
LUCAS COUNTY, OHIO

*CHANGES IN NET POSITION
LAST TEN YEARS
(Amounts in 000's)*

| Program Revenues: | 2021 | 2020 | 2019 | 2018 |
|---|----------------|----------------|----------------|----------------|
| Primary Government | | | | |
| Governmental activities: Charges for Services | | | | |
| General government - | | | | |
| Legislative and executive..... | \$ 21,963 | \$ 19,630 | \$ 21,694 | \$ 20,550 |
| Judicial..... | 10,641 | 8,096 | 8,961 | 8,752 |
| Public safety | 10,179 | 11,960 | 8,133 | 8,278 |
| Public works..... | 4,077 | 3,882 | 4,354 | 3,723 |
| Health..... | 3,914 | 3,523 | 3,218 | 3,496 |
| Human services..... | 6,078 | 5,281 | 24 | 4 |
| Conservation and recreation..... | - | - | 1 | - |
| Interest and fiscal charges..... | 585 | - | 927 | - |
| Operating grants and contributions..... | 169,527 | 177,991 | 187,477 | 164,172 |
| Capital grants and contributions..... | 961 | 824 | 2,396 | 1,586 |
| Total Governmental Activities Program Revenues..... | <u>227,925</u> | <u>231,187</u> | <u>237,185</u> | <u>210,561</u> |
| Business-type activities: Charges for Services | | | | |
| Water supply..... | 2,646 | 2,445 | 2,445 | 2,496 |
| Wastewater treatment..... | 8,029 | 8,042 | 7,326 | 6,757 |
| Sewer system..... | 2,651 | 2,545 | 2,356 | 2,090 |
| Sanitary engineer..... | 5,411 | 5,275 | 7,447 | 5,651 |
| Solid waste..... | 13,578 | 4,502 | 3,354 | 3,193 |
| Parking facilities..... | 226 | 265 | 363 | 288 |
| Operating grants and contributions..... | 522 | 9,589 | 13,578 | 11,201 |
| Capital grants and contributions..... | 2,193 | 2,963 | 2,747 | 4,525 |
| Total Business-type Activities Program Revenues..... | <u>35,256</u> | <u>35,626</u> | <u>39,616</u> | <u>36,201</u> |
| Total Primary Government Program Revenues..... | 263,181 | 266,813 | 276,801 | 246,762 |
| Expenses: | | | | |
| Governmental activities: Charges for Services | | | | |
| General government - | | | | |
| Legislative and executive..... | 54,992 | 65,082 | 67,721 | 65,781 |
| Judicial..... | 31,529 | 64,790 | 81,405 | 66,933 |
| Public safety | 36,359 | 91,449 | 104,872 | 95,758 |
| Public works..... | 30,234 | 30,849 | 27,227 | 20,840 |
| Health..... | 65,299 | 74,143 | 102,770 | 103,919 |
| Human services..... | 74,204 | 109,953 | 112,637 | 102,793 |
| Conservation and recreation..... | 14,962 | 13,580 | 14,449 | 14,367 |
| Interest and fiscal charges..... | 4,468 | 3,956 | 3,407 | 4,029 |
| Note issuance costs..... | - | - | - | - |
| Total Governmental Activities Expense..... | <u>312,047</u> | <u>453,802</u> | <u>514,488</u> | <u>474,420</u> |
| Business-type activities: | | | | |
| Water supply..... | 3,141 | 2,802 | 4,565 | 2,959 |
| Wastewater treatment..... | 6,161 | 7,874 | 16,715 | 8,388 |
| Sewer system..... | 3,808 | 2,886 | 4,359 | 3,025 |
| Sanitary engineer..... | 2,405 | 5,527 | 6,413 | 7,298 |
| Solid waste..... | 12,509 | 13,230 | 13,203 | 11,680 |
| Parking facilities..... | 199 | 151 | 270 | 292 |
| Total Business-type Activities Program Expense..... | <u>28,223</u> | <u>32,470</u> | <u>45,525</u> | <u>33,642</u> |
| Total Primary Government Program Expense..... | 340,270 | 486,272 | 560,013 | 508,062 |

| | 2017 | | 2016 | | 2015 | | 2014 | | 2013 | | 2012 |
|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
| \$ | 19,267 | \$ | 16,769 | \$ | 16,411 | \$ | 16,622 | \$ | 17,444 | \$ | 18,097 |
| 8,412 | | 9,363 | | 9,820 | | 9,264 | | 8,518 | | 8,367 | |
| 6,963 | | 6,419 | | 6,763 | | 5,294 | | 4,867 | | 4,979 | |
| 2,810 | | 2,817 | | 4,455 | | 3,495 | | 3,370 | | 3,099 | |
| 4,549 | | 5,521 | | 5,859 | | 5,281 | | 5,249 | | 6,830 | |
| 10 | | 3 | | 6 | | 4 | | 7 | | 17 | |
| - | | - | | - | | - | | - | | 56 | |
| 2,415 | | 54 | | 1,500 | | 2,943 | | 2,214 | | 17 | |
| 164,911 | | 167,255 | | 168,288 | | 184,381 | | 161,413 | | 157,989 | |
| 2,190 | | 1,400 | | 1,982 | | 1,039 | | 907 | | 4,129 | |
| <u>211,527</u> | | <u>209,601</u> | | <u>215,084</u> | | <u>228,323</u> | | <u>203,989</u> | | <u>203,580</u> | |
| 2,368 | | 2,273 | | 2,034 | | 2,137 | | 1,989 | | 1,895 | |
| 6,293 | | 6,056 | | 6,213 | | 5,884 | | 6,850 | | 5,894 | |
| 2,061 | | 1,946 | | 2,079 | | 2,101 | | 1,835 | | 1,541 | |
| 5,559 | | 5,421 | | 5,049 | | 4,853 | | 4,878 | | 5,334 | |
| 3,266 | | 4,018 | | 3,053 | | 3,050 | | 2,293 | | 2,364 | |
| 236 | | 194 | | 209 | | 146 | | 204 | | 232 | |
| 9,950 | | 9,612 | | 9,360 | | 9,628 | | 9,770 | | 9,020 | |
| 2,537 | | 2,118 | | 1,731 | | 2,036 | | 2,000 | | 1,474 | |
| <u>32,270</u> | | <u>31,638</u> | | <u>29,728</u> | | <u>29,835</u> | | <u>29,819</u> | | <u>27,754</u> | |
| <u>243,797</u> | | <u>241,239</u> | | <u>244,812</u> | | <u>258,158</u> | | <u>233,808</u> | | <u>231,334</u> | |
| 62,125 | | 66,737 | | 59,538 | | 54,548 | | 48,338 | | 51,782 | |
| 69,612 | | 60,063 | | 56,315 | | 55,723 | | 53,952 | | 52,654 | |
| 98,253 | | 87,127 | | 81,589 | | 78,649 | | 70,485 | | 71,705 | |
| 20,206 | | 14,997 | | 17,328 | | 29,105 | | 23,577 | | 19,921 | |
| 102,345 | | 102,827 | | 96,919 | | 108,120 | | 102,362 | | 127,667 | |
| 103,304 | | 91,813 | | 87,537 | | 90,948 | | 86,005 | | 85,990 | |
| 13,809 | | 14,560 | | 14,378 | | 14,176 | | 14,209 | | 15,946 | |
| 3,587 | | 4,134 | | 4,552 | | 4,595 | | 4,669 | | 4,942 | |
| - | | - | | - | | - | | 48 | | - | |
| <u>473,241</u> | | <u>442,258</u> | | <u>418,156</u> | | <u>435,864</u> | | <u>403,645</u> | | <u>430,607</u> | |
| 3,566 | | 3,114 | | 3,115 | | 3,032 | | 3,435 | | 2,618 | |
| 6,449 | | 5,942 | | 5,482 | | 4,842 | | 4,848 | | 4,952 | |
| 4,955 | | 5,438 | | 3,434 | | 3,428 | | 3,726 | | 3,101 | |
| 5,209 | | 4,436 | | 5,081 | | 4,569 | | 5,064 | | 4,550 | |
| 11,424 | | 10,634 | | 11,220 | | 10,976 | | 10,825 | | 10,442 | |
| 204 | | 152 | | 225 | | 147 | | 265 | | 558 | |
| <u>31,807</u> | | <u>29,716</u> | | <u>28,557</u> | | <u>26,994</u> | | <u>28,163</u> | | <u>26,221</u> | |
| <u>505,048</u> | | <u>471,974</u> | | <u>446,713</u> | | <u>462,858</u> | | <u>431,808</u> | | <u>456,828</u> | |

TABLE 2
LUCAS COUNTY, OHIO

CHANGES IN NET POSITION (continued)
LAST TEN YEARS
(Amounts in 000's)

| | 2021 | 2020 | 2019 | 2018 |
|---|-------------------|------------------|--------------------|--------------------|
| Net (Expense)/Revenue: | | | | |
| Governmental Activities..... | \$ (84,122) | \$ (222,615) | \$ (277,303) | \$ (263,859) |
| Business-type Activities..... | 7,033 | 3,156 | (5,909) | 2,559 |
| Total Primary Government Net Expense..... | (77,089) | (219,459) | (283,212) | (261,300) |
| General Revenues: | | | | |
| Property Tax..... | 121,669 | 117,996 | 112,237 | 116,020 |
| Sales Tax..... | 121,076 | 104,865 | 103,857 | 100,176 |
| Other Tax..... | 6,807 | 4,715 | 8,101 | 7,246 |
| Grant and Entitlements not restricted to specific programs..... | 23,504 | 19,807 | 20,524 | 11,508 |
| Investment Income..... | 2,238 | 4,968 | 7,162 | 5,052 |
| Increase (decrease) in fair value of investments..... | (4,333) | 1,526 | 2,428 | 444 |
| Other..... | 4,635 | 5,993 | 1,835 | 2,792 |
| Transfers..... | 560 | 415 | - | - |
| Total Governmental Activities..... | 276,156 | 260,285 | 256,144 | 243,238 |
| Business-type Activities | | | | |
| Other..... | 157 | 212 | 38 | 42 |
| Transfers..... | (560) | (415) | - | - |
| Total Business-type Activities..... | (403) | (203) | 38 | 42 |
| Total Primary Government..... | 275,753 | 260,082 | 256,182 | 243,280 |
| Change in Net Position: | | | | |
| Governmental Activities..... | 192,034 | 37,670 | (21,159) | (20,621) |
| Business-type Activities..... | 6,630 | 2,953 | (5,871) | 2,601 |
| Total Primary Government Change in Net Position..... | \$ 198,664 | \$ 40,623 | \$ (27,030) | \$ (18,020) |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------|------------------|------------------|------------------|------------------|--------------------|
| \$ (261,714) | \$ (232,657) | \$ (203,072) | \$ (207,541) | \$ (199,656) | \$ (227,027) |
| 463 | 1,922 | 1,171 | 2,841 | 1,656 | 1,533 |
| <u>(261,251)</u> | <u>(230,735)</u> | <u>(201,901)</u> | <u>(204,700)</u> | <u>(198,000)</u> | <u>(225,494)</u> |
| 108,627 | 109,509 | 105,616 | 99,531 | 88,559 | 90,098 |
| 102,017 | 106,284 | 100,294 | 82,062 | 76,916 | 75,013 |
| 6,671 | 6,422 | 5,720 | 5,348 | 5,000 | 5,114 |
| 33,248 | 21,894 | 19,495 | 21,811 | 23,077 | 21,394 |
| 3,753 | 2,497 | 2,022 | 1,564 | 1,229 | 1,923 |
| (840) | (592) | (261) | (7) | (1,028) | - |
| 2,622 | 5,774 | 6,009 | 5,144 | 12,189 | 13,185 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>256,098</u> | <u>251,788</u> | <u>238,895</u> | <u>215,453</u> | <u>205,942</u> | <u>206,727</u> |
| 192 | 10 | 151 | 942 | 52 | 271 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>192</u> | <u>10</u> | <u>151</u> | <u>942</u> | <u>52</u> | <u>271</u> |
| <u>256,290</u> | <u>251,798</u> | <u>239,046</u> | <u>216,395</u> | <u>205,994</u> | <u>206,998</u> |
| (5,616) | 19,131 | 35,823 | 7,912 | 6,286 | (20,300) |
| 655 | 1,932 | 1,322 | 3,783 | 1,708 | 1,804 |
| <u>\$ (4,961)</u> | <u>\$ 21,063</u> | <u>\$ 37,145</u> | <u>\$ 11,695</u> | <u>\$ 7,994</u> | <u>\$ (18,496)</u> |

TABLE 3
LUCAS COUNTY, OHIO

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)

| | 2021 | 2020 | 2019 | 2018 ⁽¹⁾ |
|--|-------------------|-------------------|-------------------|----------------------------|
| General Fund: | | | | |
| Nonspendable..... | \$ 1,726 | \$ 1,298 | \$ 1,561 | \$ 2,155 |
| Restricted..... | 7,401 | 7,327 | 295 | 294 |
| Committed..... | 6,034 | 5,777 | 5,537 | 5,187 |
| Assigned..... | 4,357 | 1,452 | 1,248 | 2,656 |
| Unassigned..... | 61,883 | 55,514 | 53,882 | 50,224 |
| Total General Fund..... | 81,401 | 71,368 | 62,523 | 60,516 |
| All Other Governmental Funds: | | | | |
| Nonspendable..... | 1,987 | 1,170 | 1,652 | 1,435 |
| Restricted..... | 218,782 | 196,219 | 171,663 | 142,355 |
| Committed..... | 41,153 | 60,929 | 35,423 | 30,814 |
| Unassigned (deficit)..... | (643) | (33) | (395) | (2,429) |
| Total All Other Governmental Funds..... | 261,279 | 258,285 | 208,343 | 172,175 |
| Total Governmental Funds..... | \$ 342,680 | \$ 329,653 | \$ 270,866 | \$ 232,691 |

Note: The County implemented GASB Statement No. 54 in 2011.

¹ 2018 amounts were restated to reflect the implementation of GASB Statement No. 84.

| | 2017 | | 2016 | | 2015 | | 2014 | | 2013 | | 2012 |
|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|
| \$ | 1,935 | \$ | 1,526 | \$ | 1,416 | \$ | 1,161 | \$ | 1,110 | \$ | 1,596 |
| | 276 | | 266 | | 276 | | 268 | | 260 | | 259 |
| | 4,849 | | 4,808 | | 5,870 | | 6,698 | | 6,105 | | 5,714 |
| | 2,984 | | 8,385 | | 1,634 | | 4,214 | | 978 | | 472 |
| | 49,149 | | 33,077 | | 41,176 | | 32,808 | | 36,895 | | 31,508 |
| | 59,193 | | 48,062 | | 50,372 | | 45,149 | | 45,348 | | 39,549 |
| | | | | | | | | | | | |
| | 1,874 | | 2,160 | | 2,056 | | 721 | | 771 | | 916 |
| | 119,426 | | 102,994 | | 89,990 | | 76,224 | | 75,982 | | 87,618 |
| | 18,740 | | 12,707 | | 8,502 | | 9,766 | | 9,388 | | 8,427 |
| | (484) | | (191) | | (346) | | (4,035) | | (5,126) | | (4,223) |
| | 139,556 | | 117,670 | | 100,202 | | 82,676 | | 81,015 | | 92,738 |
| \$ | 198,749 | \$ | 165,732 | \$ | 150,574 | \$ | 127,825 | \$ | 126,363 | \$ | 132,287 |

TABLE 4
LUCAS COUNTY, OHIO

*CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)*

| | 2021 | 2020 | 2019 | 2018 |
|---|----------------|----------------|----------------|----------------|
| Revenues: | | | | |
| Taxes..... | \$ 246,548 | \$ 226,324 | \$ 223,681 | \$ 222,505 |
| Charges for services..... | 49,314 | 44,667 | 37,996 | 37,151 |
| Licenses and permits..... | 1,352 | 1,522 | 2,059 | 2,121 |
| Fines and forfeitures..... | 1,147 | 2,271 | 1,267 | 1,236 |
| Intergovernmental..... | 179,533 | 188,082 | 199,225 | 181,123 |
| Special assessments..... | 3,490 | 3,564 | 3,537 | 3,482 |
| Investment income..... | (2,107) | 6,539 | 9,537 | 5,383 |
| Rental income and other revenue..... | 19,125 | 13,656 | 13,994 | 9,386 |
| Total revenues..... | 498,402 | 486,625 | 491,296 | 462,387 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive..... | 63,064 | 57,084 | 56,307 | 55,224 |
| Judicial..... | 60,675 | 59,178 | 67,542 | 61,590 |
| Public safety..... | 80,985 | 84,599 | 82,034 | 82,942 |
| Public works..... | 23,284 | 22,522 | 21,593 | 18,036 |
| Health..... | 83,965 | 74,732 | 95,926 | 100,911 |
| Human services..... | 111,077 | 105,856 | 99,062 | 96,408 |
| Conservation and recreation..... | 15,201 | 13,665 | 14,380 | 14,332 |
| Capital outlay..... | 36,574 | 18,030 | 14,186 | 6,768 |
| Miscellaneous..... | 1,650 | 1,175 | 292 | 240 |
| Debt service: | | | | |
| Principal retirement..... | 5,155 | 4,721 | 4,311 | 3,920 |
| Interest and fiscal charges..... | 4,165 | 3,495 | 3,426 | 3,374 |
| Bond issuance costs..... | - | 256 | 145 | 214 |
| Note issuance costs..... | 287 | 487 | 21 | 29 |
| Total expenditures..... | 486,082 | 445,800 | 459,225 | 443,988 |
| Excess (deficiency) of revenues over (under) expenditures..... | 12,320 | 40,825 | 32,071 | 18,399 |
| Other financing sources (uses): | | | | |
| Issuance of loans..... | 212 | 567 | 378 | 143 |
| Bond issuance..... | - | 17,000 | 5,000 | 9,255 |
| Refunded bonds redeemed..... | - | - | - | - |
| Debt issued, net of premium/(discount)..... | - | - | - | - |
| Special assessment bonds issued..... | - | - | 250 | - |
| Premium on bonds issued..... | - | 1,326 | 525 | 378 |
| Premium on notes issued..... | - | 329 | - | - |
| Discount on bonds issued..... | - | (60) | - | - |
| Capital lease transaction..... | - | - | - | - |
| Transfers in..... | 41,035 | 66,862 | 32,596 | 28,538 |
| Transfers (out)..... | (40,540) | (68,062) | (32,646) | (28,685) |
| Total other financing sources (uses)..... | 707 | 17,962 | 6,103 | 9,629 |
| Net change in fund balances..... | \$ 13,027 | \$ 58,787 | \$ 38,174 | \$ 28,028 |
| Debt service as a percentage of noncapital expenditures..... | 2.1% | 1.9% | 1.8% | 1.7% |

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|----|-------------|-------------|-------------|-------------|-------------|-------------|
| \$ | 218,665 | \$ 220,767 | \$ 208,025 | \$ 187,059 | \$ 169,051 | \$ 170,468 |
| | 36,129 | 35,527 | 36,615 | 35,123 | 34,805 | 34,894 |
| | 1,259 | 1,062 | 1,098 | 1,104 | 940 | 910 |
| | 1,160 | 1,089 | 1,069 | 768 | 708 | 577 |
| | 195,555 | 181,248 | 181,449 | 199,088 | 184,641 | 200,570 |
| | 3,622 | 3,722 | 3,761 | 3,857 | 3,957 | 3,841 |
| | 2,793 | 2,456 | 3,083 | 1,608 | 1,264 | 2,024 |
| | 9,198 | 13,749 | 12,194 | 14,279 | 13,080 | 15,125 |
| | 468,381 | 459,620 | 447,294 | 442,886 | 408,446 | 428,409 |
| | | | | | | |
| | 54,112 | 65,890 | 55,381 | 49,475 | 45,409 | 49,267 |
| | 60,559 | 58,159 | 55,859 | 54,177 | 53,906 | 52,250 |
| | 82,842 | 81,292 | 78,966 | 79,739 | 70,650 | 74,187 |
| | 16,884 | 18,963 | 19,382 | 31,231 | 28,338 | 17,161 |
| | 98,281 | 102,247 | 96,382 | 107,565 | 102,213 | 127,742 |
| | 95,240 | 89,913 | 88,737 | 90,835 | 85,871 | 86,038 |
| | 13,933 | 7,546 | 14,467 | 14,135 | 14,199 | 15,958 |
| | 6,366 | 10,327 | 5,377 | 3,691 | 2,600 | 3,405 |
| | 190 | 494 | 1 | 1,445 | 719 | 451 |
| | 4,015 | 5,369 | 5,635 | 5,358 | 5,808 | 5,770 |
| | 3,064 | 4,309 | 4,456 | 4,687 | 4,810 | 5,111 |
| | 396 | 425 | 114 | 34 | - | - |
| | 55 | 69 | 55 | 46 | 48 | 61 |
| | 435,937 | 445,003 | 424,812 | 442,418 | 414,571 | 437,401 |
| | | | | | | |
| | 32,444 | 14,617 | 22,482 | 468 | (6,125) | (8,992) |
| | | | | | | |
| | 457 | 16 | 300 | 97 | 47 | - |
| | 27,300 | 39,815 | 7,790 | 715 | - | - |
| | (28,159) | (40,048) | (7,817) | - | - | - |
| | - | - | - | - | - | 147 |
| | - | - | - | - | - | - |
| | 778 | 658 | 141 | 35 | - | - |
| | 179 | 251 | - | 144 | 155 | - |
| | - | - | - | - | - | - |
| | 138 | 23 | 39 | 42 | 62 | 22 |
| | 26,582 | 24,764 | 19,243 | 18,597 | 17,167 | 16,586 |
| | (26,702) | (24,939) | (19,428) | (18,637) | (17,229) | (16,636) |
| | 573 | 540 | 268 | 993 | 202 | 119 |
| | | | | | | |
| \$ | 33,017 | \$ 15,157 | \$ 22,750 | \$ 1,461 | \$ (5,923) | \$ (8,873) |

1.7% 2.3% 2.5% 2.4% 2.7% 2.6%

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 |
|-------------|---|------------------|--------------------|------------------------------|---------------------------------|------------------------------------|
| 2012 | 90,163 | 75,190 | 5,114 | 2,024 | 34,894 | 578 |
| 2013 | 87,395 | 76,656 | 5,000 | 1,264 | 34,805 | 708 |
| 2014 | 100,230 | 81,481 | 5,348 | 1,608 | 35,123 | 768 |
| 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 |

| Licenses & Permits | Special Assessments | Intergovernmental Revenue | Other | Total |
|--------------------|---------------------|---------------------------|--------|---------|
| 910 | 3,841 | 200,570 | 15,125 | 428,409 |
| 940 | 3,957 | 184,641 | 13,080 | 408,446 |
| 1,104 | 3,857 | 199,088 | 14,279 | 442,886 |
| 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 |

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 |
|--------------------------------|---|--|-------------------------------------|---------------------------------|--------------------------|
| 2011/2012 | 5,705,432 | 1,989,810 | 12,548 | 7,707,790 | 14.07 |
| 2012/2013 | 4,896,533 | 1,876,834 | 12,720 | 6,786,086 | 15.07 |
| 2013/2014 | 4,885,553 | 1,857,161 | 12,150 | 6,754,864 | 16.92 |
| 2014/2015 | 4,900,579 | 1,865,350 | 12,795 | 6,778,724 | 17.07 |
| 2015/2016 | 4,997,756 | 1,852,208 | 15,941 | 6,865,905 | 17.07 |
| 2016/2017 | 5,017,167 | 1,866,701 | 18,606 | 6,902,474 | 17.37 |
| 2017/2018 | 5,034,294 | 1,867,742 | 23,961 | 6,925,997 | 17.37 |
| 2018/2019 | 5,503,637 | 1,909,791 | 30,127 | 7,443,555 | 17.37 |
| 2019/2020 | 5,527,264 | 1,951,501 | 31,950 | 7,510,715 | 17.52 |
| 2020/2021 | 5,572,538 | 2,011,624 | 32,415 | 7,616,577 | 17.52 |

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 |
|---|--|--------------------------------|--|
| 13.192758 | 13.461358 | 22,022,257 | 35.0% |
| 14.342377 | 14.565695 | 19,388,818 | 35.0% |
| 16.774767 | 16.821007 | 19,299,611 | 35.0% |
| 16.924865 | 16.971050 | 19,367,783 | 35.0% |
| 16.695456 | 16.972031 | 19,616,871 | 35.0% |
| 17.005977 | 17.272290 | 19,721,354 | 35.0% |
| 17.027117 | 17.272742 | 19,788,563 | 35.0% |
| 15.818182 | 17.107277 | 21,267,300 | 35.0% |
| 15.990967 | 17.335643 | 21,459,186 | 35.0% |
| 15.989643 | 17.401239 | 21,761,649 | 35.0% |

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: | 2020/2021 | 2019/2020 | 2018/2019 | 2017/2018 |
|--|-----------------|-----------------|-----------------|-----------------|
| <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 | 0.60 | 0.60 |
| 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 | 0.75 | 0.75 | 0.75 | 0.75 |
| Total Lucas County Direct Tax Rate | 17.52 | 17.52 | 17.37 | 17.37 |
| <u>Other Countywide Taxes:</u> | | | | |
| Metroparks | 4.30 | 2.30 | 2.30 | 2.30 |
| Toledo-Lucas County Port Authority | 0.40 | 0.40 | 0.40 | 0.40 |
| Total Countywide Rates | \$ 22.22 | \$ 20.22 | \$ 20.07 | \$ 20.07 |
| <u>Other Area-wide Taxes:</u> | | | | |
| Toledo Area Regional Transportation Authority (TARTA) ² | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 |
| Toledo-Lucas County Library ³ | \$ 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 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

| | 2016/2017 | | 2015/2016 | | 2014/2015 | | 2013/2014 | | 2012/2013 | | 2011/2012 |
|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|
| \$ | 2.00 | \$ | 2.00 | \$ | 2.00 | \$ | 2.00 | \$ | 2.00 | \$ | 2.00 |
| | 6.00 | | 6.00 | | 6.00 | | 6.00 | | 5.00 | | 5.00 |
| | 3.65 | | 3.25 | | 3.25 | | 3.25 | | 2.40 | | 2.40 |
| | 2.50 | | 2.50 | | 2.50 | | 2.50 | | 2.50 | | 1.50 |
| | 0.60 | | 0.60 | | 0.60 | | 0.45 | | 0.45 | | 0.45 |
| | 0.17 | | 0.17 | | 0.17 | | 0.17 | | 0.17 | | 0.17 |
| | 0.70 | | 0.70 | | 0.70 | | 0.70 | | 0.70 | | 0.70 |
| | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 |
| | 0.75 | | 0.85 | | 0.85 | | 0.85 | | 0.85 | | 0.85 |
| | <u>17.37</u> | | <u>17.07</u> | | <u>17.07</u> | | <u>16.92</u> | | <u>15.07</u> | | <u>14.07</u> |
| | | | | | | | | | | | |
| | 2.30 | | 2.30 | | 2.30 | | 2.30 | | 2.30 | | 1.70 |
| | 0.40 | | 0.40 | | 0.40 | | 0.40 | | 0.40 | | 0.40 |
| \$ | <u>20.07</u> | \$ | <u>19.77</u> | \$ | <u>19.77</u> | \$ | <u>19.62</u> | \$ | <u>17.77</u> | \$ | <u>16.17</u> |
| | | | | | | | | | | | |
| \$ | 2.50 | \$ | 2.50 | \$ | 2.50 | \$ | 2.50 | \$ | 2.50 | \$ | 2.50 |
| \$ | 2.90 | \$ | 2.90 | \$ | 2.90 | \$ | 2.90 | \$ | 2.90 | \$ | 2.00 |

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>2020/2021</u> | <u>2019/2020</u> | <u>2018/2019</u> | <u>2017/2018</u> |
|---|------------------|------------------|------------------|------------------|
| <u>School Districts:</u> | | | | |
| Anthony Wayne | \$ 72.77 | \$ 72.77 | \$ 72.66 | \$ 73.77 |
| Evergreen | 42.20 | 42.20 | 43.60 | 43.60 |
| Maumee | 93.95 | 93.95 | 93.95 | 88.65 |
| Oregon | 69.10 | 69.30 | 69.20 | 69.70 |
| Otsego | 45.40 | 46.00 | 46.35 | 46.20 |
| Ottawa Hills | 146.63 | 139.05 | 139.05 | 139.05 |
| Springfield | 78.17 | 78.48 | 77.66 | 78.55 |
| Swanton | 59.93 | 59.93 | 60.30 | 60.30 |
| Swanton Public Library ³ | 1.50 | 1.50 | 1.50 | 1.50 |
| Sylvania | 87.20 | 88.01 | 87.99 | 88.56 |
| Sylvania Area Joint Rec Dist ¹ | 1.78 | 1.78 | 2.00 | 2.11 |
| Toledo | 72.05 | 72.66 | 72.85 | 73.58 |
| Washington | 90.40 | 90.40 | 83.50 | 83.50 |
| <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 | 5.05 | 5.05 | 5.05 |
| Jerusalem | 12.50 | 11.00 | 11.00 | 10.75 |
| Monclova | 7.50 | 7.50 | 7.50 | 7.50 |
| Providence | 9.95 | 9.95 | 6.95 | 6.95 |
| Richfield | 11.30 | 8.30 | 8.30 | 8.40 |
| Spencer | 4.50 | 4.50 | 4.50 | 4.50 |
| Springfield | 11.20 | 11.20 | 11.20 | 11.20 |
| Swanton | 6.10 | 6.10 | 6.10 | 6.10 |
| Sylvania | 24.97 | 23.07 | 23.07 | 23.07 |
| Olander Park ² | 1.00 | 1.00 | 1.00 | 1.00 |
| Washington | 30.50 | 30.50 | 30.50 | 30.50 |
| Waterville | 16.35 | 13.10 | 14.60 | 14.60 |
| <u>Municipalities:</u> | | | | |
| Village of Berkey | 4.00 | 4.00 | 4.00 | 4.00 |
| Village of Harbor View | 7.00 | 7.00 | 7.00 | 7.00 |
| Village of Holland | 0.80 | 0.80 | 0.80 | 0.80 |
| City of Maumee | 3.70 | 3.70 | 3.70 | 3.70 |
| City of Oregon | 2.50 | 2.50 | 2.50 | 2.50 |
| Village of Ottawa Hills | 8.00 | 8.00 | 8.00 | 8.00 |
| Village of Swanton | 5.20 | 5.00 | 5.00 | 5.00 |
| City of Sylvania | 5.10 | 5.10 | 5.10 | 5.10 |
| City of Toledo | 4.40 | 4.40 | 4.40 | 4.40 |
| City of Waterville | 6.95 | 3.70 | 3.70 | 3.70 |
| Village of Whitehouse | 6.75 | 3.50 | 3.50 | 3.50 |

1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.

2) The Olander Park System System is levied in the same taxing districts as Sylvania Township.

3) The Swanton Public Library is levied in the same districts as the Swanton Public School System.

Source: Lucas County Auditor

| | <u>2016/2017</u> | | <u>2015/2016</u> | | <u>2014/2015</u> | | <u>2013/2014</u> | | <u>2012/2013</u> | | <u>2011/2012</u> |
|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | 73.78 | | 71.30 | | 71.30 | | 71.60 | | 67.10 | | 66.80 |
| | 44.10 | | 44.20 | | 44.40 | | 46.05 | | 46.05 | | 46.35 |
| | 88.65 | | 88.65 | | 88.75 | | 84.95 | | 84.55 | | 84.65 |
| | 69.75 | | 69.65 | | 65.60 | | 65.60 | | 66.30 | | 65.40 |
| | 46.20 | | 47.00 | | 46.85 | | 49.20 | | 46.60 | | 47.15 |
| | 139.05 | | 140.05 | | 142.65 | | 142.65 | | 135.65 | | 134.75 |
| | 80.32 | | 80.53 | | 74.75 | | 75.15 | | 75.15 | | 75.05 |
| | 62.75 | | 62.56 | | 62.64 | | 63.19 | | 64.13 | | 64.15 |
| | 1.50 | | 1.50 | | 1.50 | | 1.50 | | 1.50 | | 1.50 |
| | 88.45 | | 83.30 | | 83.50 | | 83.60 | | 83.60 | | 83.00 |
| | 2.11 | | 2.10 | | 2.10 | | 2.10 | | 2.10 | | 1.65 |
| | 73.58 | | 73.10 | | 73.10 | | 67.40 | | 67.40 | | 65.90 |
| | 83.50 | | 83.50 | | 83.50 | | 78.60 | | 78.60 | | 78.60 |
| | 4.20 | | 3.20 | | 3.20 | | 3.20 | | 3.20 | | 3.20 |
| | 3.20 | | 3.20 | | 3.20 | | 3.20 | | 3.20 | | 3.20 |
| | 5.05 | | 5.05 | | 5.05 | | 5.05 | | 5.05 | | 5.05 |
| | 10.75 | | 10.75 | | 9.75 | | 9.75 | | 9.75 | | 9.75 |
| | 7.50 | | 7.50 | | 7.50 | | 7.50 | | 7.50 | | 6.70 |
| | 6.95 | | 6.95 | | 6.95 | | 6.95 | | 6.95 | | 6.95 |
| | 8.40 | | 8.40 | | 8.30 | | 8.20 | | 8.10 | | 8.30 |
| | 4.50 | | 8.00 | | 8.00 | | 8.00 | | 8.00 | | 8.00 |
| | 11.20 | | 11.20 | | 11.20 | | 11.20 | | 8.10 | | 8.10 |
| | 6.10 | | 6.10 | | 6.10 | | 5.30 | | 4.90 | | 4.90 |
| | 23.07 | | 23.07 | | 22.97 | | 21.47 | | 21.47 | | 20.72 |
| | 0.20 | | 0.70 | | 0.70 | | 0.70 | | 0.70 | | 0.70 |
| | 30.50 | | 30.50 | | 30.50 | | 26.75 | | 26.75 | | 26.75 |
| | 14.60 | | 14.60 | | 14.60 | | 14.00 | | 10.50 | | 10.50 |
| | 4.00 | | 4.00 | | 4.00 | | 4.00 | | 4.00 | | 2.50 |
| | 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 | | 4.00 | | 3.50 | | 3.50 |
| | 8.00 | | 8.00 | | 8.00 | | 4.10 | | 4.10 | | 4.10 |
| | 5.00 | | 5.00 | | 5.00 | | 4.50 | | 4.50 | | 4.50 |
| | 5.10 | | 5.10 | | 5.10 | | 5.10 | | 5.10 | | 5.10 |
| | 4.40 | | 4.40 | | 4.40 | | 4.40 | | 4.40 | | 4.40 |
| | 3.70 | | 3.50 | | 3.50 | | 3.50 | | 3.50 | | 3.50 |
| | 3.50 | | 3.50 | | 3.50 | | 3.50 | | 3.50 | | 3.50 |

TABLE 8
LUCAS COUNTY, OHIO

*TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2021 AND DECEMBER 31, 2012
(Amounts in 000's)*

| <u>Firm</u> | ^a <u>2021 Assessed Real Estate Values</u> | <u>2021 Percent Assessed Value to Total 2021 Assessed Property Values</u> |
|-------------------------------------|--|---|
| GLP Capital LP | \$ 56,531 | 0.74% |
| Kroger Co/Topvalco | 15,899 | 0.21% |
| DFG | 15,521 | 0.20% |
| Dana Limites | 10,223 | 0.13% |
| Ramco | 9,563 | 0.13% |
| Wal Mart Real Estate Business Trust | 9,203 | 0.12% |
| Meijer Stores | 9,107 | 0.12% |
| Seagate Land Partners LLC | 8,432 | 0.11% |
| Star-West Franklin Park Mall LLC | 6,912 | 0.09% |
| First TDT LLC | 5,688 | 0.07% |
| Totals | \$ 147,079 | 1.92% |

^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 2019 property values, collected during 2020.

| | <u>2012 Assessed Real Estate Values</u> | <u>2012 Percent Assessed Value to Total 2012 Assessed Property Values</u> |
|--------------------------------|---|---|
| Toledo Gaming Ventures LLC | \$ 51,884 | 0.66% |
| Westfield/Franklin Park Mall | 18,424 | 0.24% |
| Kroger Co. | 16,216 | 0.21% |
| One Seagate Partners LLC | 14,000 | 0.18% |
| Wal Mart/Scott Lee | 11,734 | 0.15% |
| The Andersons | 10,805 | 0.14% |
| Meijer Stores | 10,689 | 0.14% |
| Empirian CKT LLC | 10,514 | 0.14% |
| Harvey Tolson/Fordmau LLC | 9,564 | 0.12% |
| Brixmor Miracle Mile/Centro NP | 9,114 | 0.12% |
| Totals | \$ 162,944 | 2.10% |

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2021 AND DECEMBER 31, 2012
(Amounts in 000's)

| Utility | 2021 Assessed Public Utility Values | 2021 Percent of Utilities Assessed Value to Total 2021 Assessed Value |
|----------------------------|--|--|
| Toledo Edison/First Energy | \$ 180,769 | 2.23% |
| American Transmission | 139,420 | 1.72% |
| Columbia Gas of Ohio, Inc. | 83,321 | 1.03% |
| Norfolk Southern Combined | 21,106 | 0.26% |
| CSX Transportation | 9,270 | 0.11% |
| Totals | <u>\$ 433,886</u> | <u>5.35%</u> |

Source: Lucas County Auditor

| Utility | 2012 Assessed Public Utility Values | 2012 Percent of Utilities Assessed Value to Total 2012 Assessed Value |
|----------------------------|--|--|
| Toledo Edison | \$ 165,084 | 2.04% |
| Columbia Gas of Ohio, Inc. | 38,220 | 0.47% |
| American Transmission | 24,053 | 0.30% |
| CSX Transportation | 7,027 | 0.09% |
| Norfolk Southern Combined | 3,970 | 0.05% |
| Totals | <u>\$ 238,354</u> | <u>2.95%</u> |

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 |
|----------------------|------------------------|---------------------------|--------------------|----------------------------|-----------------------------------|
| 2011 | 2012 | 105,551 | 10,565 | 116,116 | 102,244 |
| 2012 | 2013 | 101,570 | 12,364 | 113,934 | 98,479 |
| 2013 | 2014 | 117,920 | 11,645 | 129,565 | 114,094 |
| 2014 | 2015 | 119,635 | 12,911 | 132,546 | 117,604 |
| 2015 | 2016 | 120,080 | 12,410 | 132,490 | 119,477 |
| 2016 | 2017 | 123,626 | 12,379 | 136,005 | 121,747 |
| 2017 | 2018 | 124,523 | 13,470 | 137,993 | 123,607 |
| 2018 | 2019 | 126,656 | 14,225 | 140,881 | 125,220 |
| 2019 | 2020 | 130,657 | 16,580 | 147,237 | 129,720 |
| 2020 | 2021 | 133,297 | 19,998 | 153,295 | 129,717 |

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 |
|---|--|--------------------------------|---|
| 88.05% | 4,231 | 106,475 | 91.70% |
| 86.44% | 4,531 | 103,010 | 90.41% |
| 88.06% | 5,004 | 119,098 | 91.92% |
| 88.73% | 6,790 | 124,394 | 93.85% |
| 90.18% | 4,126 | 123,603 | 93.29% |
| 89.52% | 5,752 | 127,499 | 93.75% |
| 89.57% | 4,353 | 127,960 | 92.73% |
| 88.88% | 3,792 | 129,012 | 91.58% |
| 88.10% | 3,375 | 133,095 | 90.40% |
| 84.62% | 3,015 | 132,732 | 86.59% |

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 |
|----------------|-------------------|---------------------------------|-------------------------------------|--|---|---|
| 2011 | 2012 | 4,081 | 3,732 | 91.45% | 227 | 5.56% |
| 2012 | 2013 | 3,908 | 3,671 | 93.94% | 263 | 6.73% |
| 2013 | 2014 | 4,703 | 4,349 | 92.47% | 275 | 5.85% |
| 2014 | 2015 | 4,645 | 4,347 | 93.58% | 314 | 6.76% |
| 2015 | 2016 | 4,599 | 4,320 | 93.93% | 280 | 6.09% |
| 2016 | 2017 | 4,451 | 4,158 | 93.42% | 241 | 5.41% |
| 2017 | 2018 | 4,364 | 3,967 | 90.90% | 253 | 5.80% |
| 2018 | 2019 | 4,780 | 4,518 | 94.52% | 219 | 4.58% |
| 2019 | 2020 | 4,953 | 4,715 | 95.19% | 154 | 3.11% |
| 2020 | 2021 | 4,979 | 4,698 | 94.36% | 223 | 4.48% |

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 |
|-----------------------------|--|---------------------------|
| 3,959 | 97.01% | 532 |
| 3,934 | 100.67% | 488 |
| 4,624 | 98.32% | 623 |
| 4,661 | 100.34% | 632 |
| 4,600 | 100.02% | 730 |
| 4,399 | 98.83% | 866 |
| 4,220 | 96.70% | 897 |
| 4,737 | 99.10% | 1,007 |
| 4,869 | 98.30% | 1,054 |
| 4,921 | 98.84% | 1,196 |

TABLE 12
LUCAS COUNTY, OHIO

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Amounts in 000's)

| | 2021 | 2020 | 2019 | 2018 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Governmental Activities:</u> | | | | |
| General obligation bonds | \$ 92,220 | \$ 96,365 | \$ 83,060 | \$ 81,220 |
| Unamortized bond premiums | 3,331 | 3,579 | 2,316 | 2,098 |
| Unamortized bond discounts | (57) | (63) | (6) | (9) |
| Special assessment bonds with governmental commitment | 4,220 | 5,055 | 5,988 | 6,664 |
| Revenue bonds | 590 | 603 | 615 | 627 |
| OWDA loans ¹ | - | - | - | - |
| OPWC loans | 1,845 | 1,795 | 1,308 | 1,074 |
| Capital lease obligations | - | - | - | 70 |
| Subtotal | <u>102,149</u> | <u>107,334</u> | <u>93,281</u> | <u>91,744</u> |
| <u>Business-type Activities:</u> | | | | |
| OWDA loans | 23,828 | 25,344 | 27,097 | 22,893 |
| OPWC loans | 5,030 | 5,204 | 4,776 | 3,282 |
| Capital lease obligations | 402 | 283 | 377 | - |
| Subtotal | <u>29,260</u> | <u>30,831</u> | <u>32,250</u> | <u>26,175</u> |
| Total | <u>\$ 131,409</u> | <u>\$ 138,165</u> | <u>\$ 125,531</u> | <u>\$ 117,919</u> |
| Percentage of personal income ² | N/A | 0.63% | 0.61% | 0.59% |
| Amount per capita (not thousands) ³ | \$ 306.56 | \$ 322.55 | \$ 293.06 | \$ 273.67 |

¹⁾ Certain loans were reclassified as business-type activities in 2010.

²⁾ **Source:** Income Data from Bureau of Economic Analysis.

³⁾ **Source:** Population Data provided from U.S. Census Bureau.

| | 2017 | | 2016 | | 2015 | | 2014 | | 2013 | | 2012 |
|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|
| \$ | 74,610 | \$ | 75,575 | \$ | 74,665 | \$ | 77,035 | \$ | 79,295 | \$ | 81,490 |
| | 1,864 | | 1,184 | | 572 | | 467 | | 455 | | 478 |
| | (12) | | (15) | | (18) | | (21) | | (24) | | (27) |
| | 7,732 | | 8,848 | | 10,157 | | 11,480 | | 12,085 | | 13,424 |
| | 638 | | 649 | | 2,424 | | 4,183 | | 5,784 | | 7,547 |
| | - | | - | | - | | - | | - | | 317 |
| | 1,058 | | 716 | | 796 | | 605 | | 629 | | 729 |
| | 140 | | 78 | | 88 | | 114 | | 130 | | 123 |
| | 86,030 | | 87,035 | | 88,684 | | 93,863 | | 98,354 | | 104,081 |
| | 15,558 | | 15,452 | | 15,274 | | 16,430 | | 18,512 | | 20,764 |
| | 2,304 | | 2,524 | | 2,752 | | 2,407 | | 2,358 | | 2,449 |
| | 87 | | 260 | | 428 | | 592 | | 341 | | - |
| | 17,949 | | 18,236 | | 18,454 | | 19,429 | | 21,211 | | 23,213 |
| | <u>\$ 103,979</u> | | <u>\$ 105,271</u> | | <u>\$ 107,138</u> | | <u>\$ 113,292</u> | | <u>\$ 119,565</u> | | <u>\$ 127,294</u> |
| | 0.54% | | 0.56% | | 0.59% | | 0.64% | | 0.71% | | 0.75% |
| \$ | 241.31 | \$ | 243.41 | \$ | 247.04 | \$ | 260.27 | \$ | 273.98 | \$ | 291.16 |

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2021
(Amounts in 000's)

| | General Obligation (GO) Debt¹ Outstanding | Percent Applicable to County⁵ | Amount Applicable to County |
|---|---|---|--|
| <u>Direct Debt¹</u> | | | |
| Lucas County | \$ 102,149 | 100.0% | \$ 102,149 |
| <u>Overlapping Debt</u> | | | |
| Municipalities ² and townships ³ wholly located in Lucas County | 95,707 | 100.0% | 95,707 |
| Swanton Village | 247 | 6.7% | 17 |
| School Districts ⁴ wholly located in Lucas County | 226,818 | 100.0% | 226,818 |
| Anthony Wayne | 50,495 | 96.1% | 48,511 |
| Evergreen | 3,300 | 21.0% | 694 |
| Four County Career Center | 2,100 | 1.6% | 34 |
| Otsego | 9,875 | 10.9% | 1,074 |
| Swanton LSD | 2,340 | 33.0% | 771 |
| Sylvania Area Joint Rec District | 4,675 | 100.0% | 4,675 |
| Total Overlapping Debt | <u>395,557</u> | | <u>378,301</u> |
| <i>Total direct and overlapping debt</i> | <u>\$ 497,706</u> | | <u>\$ 480,450</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 | | |
| 2012 | 39 | 9 | 31 | | 0.98 |
| 2013 | 38 | 9 | 31 | | 0.95 |
| 2014 | 40 | 9 | 31 | | 1.00 |
| 2015 | 40 | 10 | 30 | | 1.00 |
| 2016 | 39 | 10 | 30 | | 0.98 |
| 2017 | 39 | 11 | 29 | | 0.98 |
| 2018 | 38 | 11 | 29 | | 0.95 |
| 2019 | 36 | 12 | 28 | | 0.90 |
| 2020 | 38 | 12 | 28 | | 0.95 |
| 2021 | 41 | 13 | 27 | | 1.03 |

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)

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Debt Limit | \$ 225,085 | \$ 201,222 | \$ 197,576 | \$ 183,836 | \$ 180,495 |
| Total net debt applicable to limit | 27,930 | 23,023 | 11,598 | 5,314 | 11,373 |
| Legal Debt Margin | <u>\$ 197,155</u> | <u>\$ 178,199</u> | <u>\$ 185,978</u> | <u>\$ 178,522</u> | <u>\$ 169,122</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 12.41% | 11.44% | 5.87% | 2.89% | 6.30% |

Legal Debt Margin Calculation for 2021

| | | | | | |
|--|--|-----------------|--|-------------------|----------------|
| 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 | | | | 219,085 | |
| | | | | | <u>225,085</u> |
| Total direct legal debt limitation | | | | | |
| Total of all county debt outstanding ² | | | | \$ 153,500 | |
| Less. ³ | | | | | |
| Special assessment bonds | | \$ 4,220 | | | |
| Less: nonexempt special assessment debt | | (315) | | | |
| Exempt general obligation debt: | | | | | |
| 2020 Capital facility improvement notes | | 47,300 | | | |
| 2019 Taxable arena improvements notes | | 4,140 | | | |
| 2018 Capital facilities improvement bonds | | 7,655 | | | |
| 2017 Convention center and arena improvement refunding bonds | | 9,545 | | | |
| 2017 Arena improvement refunding bonds | | 14,295 | | | |
| 2016 Tax exempt arena and convention center refunding bonds | | 38,730 | | | |
| Total exempt debt | | | | <u>(125,570)</u> | |
| Total net indebtedness (voted and unvoted) subject to the direct debt limitation | | | | 27,930 | |
| Direct legal debt margin | | | | <u>\$ 197,155</u> | |
| Unvoted debt limitation (subject to 1% of County assessed valuation) | | \$ 90,634 | | | |
| Total net indebtedness (unvoted-subject to the 1% legal debt limitation) | | <u>(27,930)</u> | | | |
| Total unvoted legal debt margin | | | | <u>\$ 62,704</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 2020/2021 collection year, as they are in effect by December 31, 2020.

| 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 179,344 | \$ 177,397 | \$ 174,751 | \$ 173,745 | \$ 174,132 |
| 11,038 | 6,829 | 11,387 | 16,488 | 18,194 |
| <u>\$ 168,306</u> | <u>\$ 170,568</u> | <u>\$ 163,364</u> | <u>\$ 157,257</u> | <u>\$ 155,938</u> |
| 6.15% | 3.85% | 6.52% | 9.49% | 10.45% |

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 |
|------|----------------------------|--------------------------|----------------------------|------------------------------|------------------------------|-----------------------------------|
| 2012 | 437,201 | 16,560,784 | 37,879 | 7,025,261 | 81,941 | 2,647 |
| 2013 | 436,393 | 16,846,330 | 38,604 | 7,009,816 | 79,726 | 2,936 |
| 2014 | 435,286 | 17,717,149 | 40,702 | 7,050,027 | 77,481 | 2,295 |
| 2015 | 433,689 | 18,247,305 | 42,075 | 7,155,866 | 75,219 | 1,358 |
| 2016 | 432,488 | 18,561,087 | 42,917 | 7,223,772 | 76,745 | 861 |
| 2017 | 430,887 | 19,356,004 | 44,921 | 7,279,790 | 76,462 | 1,837 |
| 2018 | 430,887 | 19,900,137 | 46,290 | 7,413,428 | 83,309 | 1,823 |
| 2019 | 428,348 | 20,507,085 | 47,875 | 7,963,023 | 85,370 | 2,726 |
| 2020 | 428,348 | 21,853,130 | 51,024 | 8,108,886 | 99,881 | 6,970 |
| 2021 | 429,191 | N/A | N/A | 9,063,381 | 95,494 | 7,715 |

(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 |
|-------------------------|--|------------------------------------|------|
| 79,294 | 1.129% | 181.37 | 2012 |
| 76,790 | 1.095% | 175.97 | 2013 |
| 75,186 | 1.066% | 172.73 | 2014 |
| 73,861 | 1.032% | 170.31 | 2015 |
| 75,884 | 1.050% | 175.46 | 2016 |
| 74,625 | 1.025% | 173.19 | 2017 |
| 81,486 | 1.099% | 189.11 | 2018 |
| 82,644 | 1.038% | 192.94 | 2019 |
| 92,911 | 1.146% | 216.91 | 2020 |
| 87,779 | 0.969% | 204.52 | 2021 |

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 |
|------|------------------------------------|--------------------------------|---|--|--|
| 2012 | 2,460 | 3,871 | 6,331 | 437,401 | 1.45% |
| 2013 | 2,195 | 3,782 | 5,977 | 414,571 | 1.44% |
| 2014 | 2,260 | 3,708 | 5,968 | 442,418 | 1.35% |
| 2015 | 10,160 | 3,551 | 13,711 | 424,812 | 3.23% |
| 2016 | 38,905 | 3,420 | 42,325 | 445,003 | 9.51% |
| 2017 | 28,265 | 2,866 | 31,131 | 435,937 | 7.14% |
| 2018 | 2,645 | 3,956 | 6,601 | 443,988 | 1.49% |
| 2019 | 3,160 | 3,710 | 6,870 | 459,225 | 1.50% |
| 2020 | 3,695 | 3,752 | 7,447 | 460,980 | 1.62% |
| 2021 | 4,145 | 3,358 | 7,503 | 486,082 | 1.54% |

¹⁾ Refer to: "Table 4 - Changes in Fund Balances Government Funds".

TABLE 18
LUCAS COUNTY, OHIO

*DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2021*

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. |
| 2012 | 192,900 | 17,600 | 8.3% | 7.4% | 8.1% |
| 2013 | 192,900 | 18,300 | 8.7% | 7.5% | 7.4% |
| 2014 | 195,900 | 13,200 | 6.3% | 5.7% | 6.2% |
| 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% |

2021 Monthly Employment

| Month | County Employed | County Unemployed | Unemployment Rate | | |
|-----------|-----------------|-------------------|-------------------|------|------|
| | | | County | Ohio | U.S. |
| January | 187,600 | 16,500 | 8.1% | 6.8% | 6.8% |
| February | 189,700 | 15,300 | 7.5% | 6.5% | 6.6% |
| March | 190,900 | 14,800 | 7.2% | 6.0% | 6.2% |
| April | 191,100 | 14,500 | 7.1% | 5.5% | 5.7% |
| May | 190,600 | 13,100 | 6.4% | 5.1% | 5.5% |
| June | 191,100 | 14,600 | 7.1% | 6.0% | 6.1% |
| July | 191,200 | 14,600 | 7.1% | 5.4% | 5.7% |
| August | 192,900 | 12,300 | 6.0% | 4.8% | 5.3% |
| September | 193,200 | 10,600 | 5.2% | 4.3% | 4.6% |
| October | 195,000 | 9,500 | 4.6% | 4.0% | 4.3% |
| November | 195,700 | 9,000 | 4.4% | 3.7% | 3.9% |
| December | 197,600 | 8,300 | 4.0% | 3.6% | 3.7% |

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 2021 Private & Public Employers</u> | | | Percentage of Total Employment |
|---|--------------------------------|--|--------------------------------------|
| <u>Employer</u> | <u>Number of Employees</u> | <u>Primary Type of Product/Service</u> | |
| Promedica Health Systems | 10,859 | Health Care | 5.71% |
| Mercy Health Partners | 6,500 | Health Care | 3.42% |
| Stellantis - Toledo North Plant; Toledo South Plant | 6,290 | Automotive Manufacturing | 3.31% |
| University of Toledo | 5,133 | Education (advanced)/Health Care | 2.70% |
| Toledo Public Schools | 4,090 | Education (primary-secondary) | 2.15% |
| Lucas County ¹ | 2,840 | Government | 1.49% |
| City of Toledo | 2,602 | Government | 1.37% |
| Kroger | 2,600 | Retail Grocery | 1.37% |
| Wal-Mart | 2,000 | Retail Grocery | 1.05% |
| Libbey Glass | 1,700 | Glass Manufacturing | 0.89% |
| United Parcel Service | 1,600 | Delivery and Supply Chain Management | 0.84% |
| State of Ohio | 1,580 | Government | 0.83% |
| Meijer, Inc. | 1,570 | Retail Grocery | 0.83% |
| General Motors-Powertrain | 1,558 | Automotive Manufacturing | 0.82% |
| McLaren St. Luke's Hospital | 1,400 | Health Care | 0.74% |
| Top fifteen total employed | <u>52,322</u> | Percent of total county employment | <u>27.52%</u> |
| Total County Employment | 190,300 | | |
| Percent of total county employment | 27.52% | | |
| <u>Top 2012 Private & Public Employers</u> | | | Percentage of Total Employment |
| <u>Employer</u> | <u>Number of Employees</u> | <u>Primary Type of Product/Service</u> | |
| Promedica Health Systems | 12,414 | Health Care | 6.46% |
| University of Toledo | 6,538 | Education (advanced) | 3.40% |
| Mercy Health Partners | 6,533 | Health Care | 3.40% |
| Lucas County ¹ | 3,700 | Government | 1.92% |
| Toledo Public Schools | 3,564 | Education (primary-secondary) | 1.85% |
| Kroger | 2,786 | Retail/Grocery | 1.45% |
| City of Toledo | 2,614 | Government | 1.36% |
| Wal-Mart | 2,470 | Retail Grocery | 1.28% |
| General Motors/Powertrain | 1,950 | Automotive Manufacturing | 1.01% |
| State of Ohio | 1,809 | Government | 0.94% |
| The Andersons, Inc | 1,796 | Grain Storage/Processing, & Retail | 0.93% |
| United Parcel Service | 1,671 | Mail Services | 0.87% |
| Meijer, Inc. | 1,597 | Retail/Grocery | 0.83% |
| HCR Manor Care | 1,533 | Health Care | 0.80% |
| Toledo South Wrangler Plant | 1,400 | Automotive Manufacturing | 0.73% |
| Top fifteen total employed | <u>52,375</u> | Percent of total county employment | <u>27.23%</u> |
| Total County Employment | 192,300 | | |
| Percent of total county employment | 27.23% | | |

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 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | | | | | | |
| Auditor ¹ | 92 | 90 | 102 | 100 | 110 | 112 | 114 | 114 | 112 | 112 |
| Board of Elections | 42 | 47 | 52 | 65 | 33 | 34 | 38 | 48 | 36 | 49 |
| Building Regulation | 11 | 10 | 11 | 11 | 10 | 9 | 10 | 7 | 6 | 6 |
| Clerk of Courts | 66 | 66 | 69 | 71 | 72 | 70 | 71 | 71 | 72 | 75 |
| Commissioners ² | 99 | 90 | 95 | 102 | 95 | 93 | 86 | 71 | 60 | 58 |
| Facilities | 71 | 47 | 49 | 45 | 45 | 40 | 38 | 37 | 37 | 44 |
| Recorder | 12 | 11 | 12 | 12 | 14 | 13 | 13 | 12 | 13 | 13 |
| Treasurer | 21 | 20 | 21 | 25 | 24 | 25 | 25 | 26 | 26 | 26 |
| Judicial | | | | | | | | | | |
| Common Pleas Court ³ | 302 | 307 | 330 | 344 | 310 | 310 | 307 | 293 | 285 | 274 |
| Domestic Relations Court | 43 | 38 | 42 | 44 | 41 | 42 | 41 | 42 | 38 | 38 |
| Juvenile Court | 173 | 175 | 207 | 213 | 211 | 216 | 207 | 210 | 210 | 207 |
| Law Library ⁴ | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| Probate Court | 38 | 35 | 33 | 34 | 36 | 35 | 33 | 33 | 33 | 29 |
| Prosecutors Office | 91 | 89 | 97 | 100 | 98 | 100 | 102 | 97 | 96 | 97 |
| Public Safety | | | | | | | | | | |
| Coroner | 26 | 23 | 24 | 22 | 21 | 22 | 20 | 18 | 17 | 18 |
| Emergency Management Agency | 5 | 4 | 5 | 5 | 6 | 6 | 6 | 5 | 5 | 6 |
| Emergency Medical Services | 20 | 35 | 38 | 37 | 36 | 37 | 38 | 39 | 35 | 31 |
| Emergency Telephone | 0 | 8 | 8 | 9 | 9 | 8 | 9 | 10 | 10 | 9 |
| Sheriff | 448 | 482 | 488 | 510 | 502 | 523 | 509 | 499 | 522 | 497 |
| Human Services | | | | | | | | | | |
| Child Support Enforcement | 87 | 89 | 88 | 90 | 93 | 94 | 92 | 92 | 99 | 105 |
| Children Services | 370 | 353 | 372 | 358 | 350 | 338 | 342 | 349 | 370 | 373 |
| Jobs and Family Services | 294 | 307 | 312 | 312 | 321 | 322 | 320 | 327 | 332 | 338 |
| Veterans Service Commission | 18 | 18 | 18 | 17 | 18 | 18 | 17 | 19 | 16 | 16 |
| Health | | | | | | | | | | |
| Developmental Disabilities | 288 | 275 | 274 | 296 | 339 | 449 | 509 | 566 | 588 | 622 |
| Dog Warden | 29 | 26 | 26 | 24 | 25 | 22 | 24 | 25 | 25 | 24 |
| Mental Health & Recovery | 18 | 19 | 19 | 18 | 18 | 17 | 18 | 16 | 16 | 14 |
| Public Works | | | | | | | | | | |
| Engineer/Road Maintenance | 68 | 68 | 75 | 71 | 66 | 67 | 66 | 66 | 63 | 67 |
| Sanitary Engineer | 44 | 43 | 39 | 41 | 42 | 41 | 41 | 42 | 42 | 40 |
| Solid Waste | 9 | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 9 | 9 |
| Vehicle Maintenance | 0 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Water & Sewer Operations | 23 | 23 | 22 | 22 | 21 | 21 | 19 | 20 | 20 | 21 |
| Totals | 2,811 | 2,813 | 2,943 | 3,015 | 2,983 | 3,100 | 3,131 | 3,170 | 3,199 | 3,224 |

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

⁴⁾ The Law Library was not considered a part of the County's Primary Government until 2010.

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

*OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS*

Operating Indicators and Capital Asset Statistics

| Function/Program | 2021 | 2020 | 2019 | 2018 |
|--|--------------|--------------|--------------|--------------|
| General government: | | | | |
| <u>Auditor</u> | | | | |
| Real Estate Transfers | 11,648 | 10,255 | 10,326 | 10,383 |
| Parcels on File | 205,170 | 205,563 | 205,450 | 205,620 |
| Dog licenses sold | 43,287 | 47,994 | 51,643 | 53,205 |
| Weights & Measures - Number of Inspections | 784 | 600 | 741 | 798 |
| Weights & Measures - Devices Tested | 6,263 | 6,240 | 7,760 | 7,673 |
| Weights & Measures - Locations Visited | 487 | 460 | 487 | 487 |
| <u>Commissioners</u> | | | | |
| Resolutions presented | 1,086 | 1,011 | 1,168 | 1,128 |
| <u>Purchasing</u> | | | | |
| Bid contracts awarded | 19 | 14 | 26 | 23 |
| Purchase orders issued | 38,831 | 27,170 | 6,620 | 3,965 |
| <u>Recorder</u> | | | | |
| Deeds recorded | 20,918 | 18,014 | 20,722 | 21,172 |
| Mortgages recorded | 19,545 | 18,402 | 14,576 | 15,445 |
| <u>Treasurer</u> | | | | |
| Net portfolio earnings | \$ 2,598,128 | \$ 6,278,775 | \$ 6,063,408 | \$ 5,032,481 |
| <u>Board of Elections</u> | | | | |
| Registered voters | 294,475 | 295,297 | 287,509 | 307,230 |
| Voters last general election | 69,380 | 201,938 | 56,389 | 154,622 |
| Percentage of registered voters that voted | 23.56% | 68.38% | 19.61% | 50.33% |
| <u>Risk Management</u> | | | | |
| Workers comp claims | 104 | 133 | 103 | 122 |
| <u>Clerk of Courts</u> | | | | |
| Titles processed | 333,412 | 302,040 | 331,848 | 339,858 |
| <u>Judicial</u> | | | | |
| <u>Court of Appeals</u> | | | | |
| Cases filed (Total - All Counties) | 514 | 441 | 642 | 568 |
| Cases filed - Lucas County | 265 | 211 | 304 | 270 |
| <u>Common Pleas Court</u> | | | | |
| Civil cases filed | 2,891 | 2,833 | 4,209 | 3,973 |
| Criminal cases filed | 2,090 | 1,712 | 1,859 | 1,950 |
| <u>Domestic Relations Court</u> | | | | |
| Cases filed | 1,300 | 1,203 | 1,318 | 1,457 |
| <u>Juvenile Court</u> | | | | |
| Cases filed | 10,246 | 9,520 | 11,444 | 11,743 |
| <u>Probate Court</u> | | | | |
| Cases filed | 6,731 | 6,174 | 6,537 | 6,740 |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 9,981 | 9,106 | 8,422 | 7,894 | 9,043 | 8,630 |
| 205,940 | 205,565 | 206,969 | 206,900 | 207,062 | 207,338 |
| 54,211 | 54,705 | 58,142 | 60,668 | 61,850 | 64,807 |
| 754 | 1,022 | 842 | 842 | 920 | 989 |
| 5,611 | 8,242 | 6,338 | 7,539 | 6,038 | 6,504 |
| 490 | 509 | 511 | 581 | 594 | 594 |
| 1,114 | 1,067 | 1,066 | 1,156 | 1,106 | 1,092 |
| 29 | 26 | 21 | 19 | 22 | 30 |
| 4,266 | 6,485 | 6,181 | 4,300 | 5,632 | 3,515 |
| 21,606 | 20,642 | 18,735 | 18,494 | 21,892 | 19,762 |
| 13,962 | 13,869 | 12,435 | 12,031 | 17,215 | 16,587 |
| \$ 3,638,406 | \$ 2,235,507 | \$ 1,771,601 | \$ 1,256,431 | \$ 1,169,584 | \$ 2,122,824 |
| 301,806 | 300,997 | 287,382 | 312,568 | 311,647 | 310,123 |
| 91,264 | 200,973 | 114,294 | 109,449 | 81,625 | 211,824 |
| 30.24% | 66.77% | 39.77% | 35.02% | 26.19% | 68.30% |
| 149 | 151 | 173 | 162 | 183 | 148 |
| 344,978 | 361,775 | 370,668 | 337,394 | 317,869 | 291,990 |
| 591 | 615 | 621 | 642 | 608 | 666 |
| 318 | 321 | 328 | 280 | 284 | 367 |
| 4,543 | 4,976 | 4,780 | 4,138 | 5,480 | 7,372 |
| 2,020 | 2,215 | 2,128 | 2,045 | 2,072 | 2,160 |
| 1,478 | 1,635 | 1,559 | 1,571 | 1,649 | 1,761 |
| 12,045 | 9,179 | 8,978 | 8,278 | 7,918 | 9,092 |
| 7,258 | 7,525 | 7,575 | 7,828 | 7,958 | 7,993 |

TABLE 21
LUCAS COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (Continued)
LAST TEN YEARS

| | 2021 | 2020 | 2019 | 2018 |
|--|-------------|-------------|-------------|-------------|
| Public Safety | | | | |
| <u>Sheriff: Jail Operations & Enforcement</u> | | | | |
| Average daily jail census | 362 | 343 | 388 | 401 |
| Prisoners booked | 11,432 | 11,640 | 15,849 | 16,453 |
| Incidents reported ¹ | 384,545 | 39,298 | 36,210 | 37,702 |
| Civil papers served | 12,796 | 11,262 | 15,761 | 15,779 |
| <u>Emergency Services</u> | | | | |
| 911 calls received | 365,241 | 373,847 | 381,186 | 388,583 |
| EMS calls for service | 81,264 | 74,301 | 75,997 | 76,123 |
| <u>Animal Care & Control</u> | | | | |
| Service requests | 4,698 | 3,945 | 7,728 | 5,894 |
| Dogs adopted | 989 | 844 | 1,184 | 1,122 |
| Human Services | | | | |
| <u>Veterans Service Commission</u> | | | | |
| Financial claims filed | 2,326 | 2,657 | 4,823 | 4,842 |
| <u>Job and Family Services</u> | | | | |
| Clients-food stamps | 90,923 | 100,913 | 90,930 | 80,745 |
| Clients-Medicaid | 160,333 | 148,674 | 131,220 | 137,132 |
| <u>Children Services</u> | | | | |
| Children placed in adoptive homes | 81 | 77 | 84 | 98 |
| Child welfare investigations | 4,857 | 4,642 | 5,132 | 4,558 |
| Children in foster home care | 407 | 405 | 439 | 436 |
| Children served in paid placement | 442 | 432 | 467 | 465 |
| <u>Child Support Enforcement Agency</u> | | | | |
| Active support orders | 53,119 | 53,322 | 54,804 | 56,411 |
| Percentage of collected support orders | 66.07% | 68.40% | 68.18% | 66.90% |
| Health | | | | |
| <u>Board of Developmental Disabilities</u> | | | | |
| Adults served county wide | 2,256 | 2,320 | 2,279 | 2,087 |
| Children served county wide | 1,886 | 1,914 | 2,054 | 2,105 |
| Public Works | | | | |
| <u>Engineer</u> | | | | |
| Miles of road resurfaced | 17 | 19 | 22 | 18 |
| Culverts built or replaced | 0 | 0 | 1 | 0 |
| County bridges repaired or replaced | 4 | 0 | 3 | 3 |
| <u>Water and Sewer Operations</u> | | | | |
| Permits/taps | 566 | 505 | 548 | 578 |
| Emergency/maintained responses | 535 | 349 | 335 | 321 |
| Million of gallons per day - average daily flow | 16.9 | 14.9 | 17.3 | 15.1 |

¹⁾ Beginning in 2021, this amount includes the entire area covered by the Lucas County 911 Regional Council of Governments

Sources: The respective County agency or department

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------|---------|---------|---------|---------|---------|
| 430 | 448 | 394 | 426 | 439 | 418 |
| 15,485 | 16,464 | 17,535 | 19,339 | 20,992 | 20,539 |
| 43,395 | 34,491 | 36,831 | 33,319 | 33,773 | 32,113 |
| 17,543 | 18,181 | 16,946 | 16,585 | 16,345 | 16,395 |
| 402,783 | 417,729 | 434,324 | 425,997 | 432,362 | 412,476 |
| 74,855 | 73,991 | 65,681 | 62,114 | 64,427 | 66,236 |
| 5,568 | 5,885 | 6,470 | 6,656 | 6,027 | 5,362 |
| 1,034 | 899 | 766 | 755 | 552 | 711 |
| 6,124 | 6,645 | 5,508 | 4,270 | 4,193 | 8,328 |
| 105,829 | 112,173 | 92,013 | 93,980 | 97,229 | 122,330 |
| 146,398 | 117,630 | 136,738 | 133,247 | 112,781 | 115,444 |
| 88 | 117 | 58 | 130 | 105 | 108 |
| 4,830 | 4,564 | 4,517 | 4,271 | 4,840 | 4,959 |
| 475 | 428 | 400 | 391 | 416 | 389 |
| 500 | 466 | 426 | 432 | 454 | 421 |
| 57,991 | 59,678 | 60,811 | 51,592 | 61,793 | 62,699 |
| 66.12% | 66.76% | 67.01% | 66.43% | 65.13% | 61.97% |
| 2,128 | 2,079 | 2,019 | 1,976 | 1,915 | 1,901 |
| 1,968 | 2,366 | 2,204 | 1,866 | 1,777 | 2,164 |
| 19 | 14 | 11 | 9 | 18 | 10 |
| 0 | 2 | 3 | 1 | 1 | 4 |
| 2 | 2 | 2 | 3 | 1 | 2 |
| 493 | 573 | 534 | 539 | 525 | 349 |
| 489 | 434 | 474 | 234 | 286 | 456 |
| 14.9 | 15.4 | 16.3 | 15.9 | 15.3 | 15.1 |

TABLE 22
LUCAS COUNTY, OHIO

*CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS*

| Function | 2021 | 2020 | 2019 | 2018 |
|---|---------|---------|---------|---------|
| <u>Governmental activities:</u> | | | | |
| General government: | | | | |
| <u>Legislative and executive</u> | | | | |
| Office buildings | 15 | 15 | 14 | 14 |
| Motor vehicles | 17 | 13 | 11 | 37 |
| <u>Judicial</u> | | | | |
| Office buildings | 8 | 8 | 8 | 8 |
| Motor vehicles | 3 | 3 | 3 | 18 |
| <u>Public safety</u> | | | | |
| Jails | 1 | 1 | 1 | 1 |
| Square footage of building | 194,496 | 194,496 | 194,496 | 194,496 |
| Motor vehicles | 60 | 52 | 44 | 119 |
| <u>Public works</u> | | | | |
| Bridges | 165 | 165 | 168 | 162 |
| Miles of roads | 267 | 270 | 287 | 303 |
| Vehicles | 22 | 29 | 38 | 52 |
| <u>Health and human services</u> | | | | |
| Buildings | 5 | 5 | 5 | 6 |
| Motor vehicles | 12 | 15 | 16 | 46 |
| <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 | 448 | 446 | 443 | 440 |
| Pumping stations | 3 | 3 | 3 | 3 |
| <u>Wastewater treatment</u> | | | | |
| Treatment plants | 1 | 1 | 1 | 1 |
| Vehicles | 5 | 4 | 4 | 7 |
| <u>Sewer system</u> | | | | |
| Miles of sewer lines | 294 | 293 | 291 | 288 |
| <u>Sanitary engineer</u> | | | | |
| Buildings | 1 | 1 | 1 | 1 |
| Vehicles | 39 | 28 | 29 | 38 |
| <u>Solid waste</u> | | | | |
| Buildings | 1 | 1 | 1 | 1 |
| Vehicles | 3 | 3 | 3 | 7 |

Source: Respective County agency or department

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------|---------|---------|---------|---------|---------|
| 14 | 13 | 14 | 14 | 14 | 14 |
| 45 | 43 | 35 | 34 | 35 | 31 |
| 8 | 8 | 8 | 8 | 8 | 8 |
| 16 | 15 | 15 | 15 | 15 | 14 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 194,496 | 194,496 | 194,496 | 194,496 | 194,496 | 194,496 |
| 121 | 115 | 112 | 117 | 115 | 118 |
| 162 | 162 | 162 | 162 | 162 | 162 |
| 303 | 303 | 303 | 303 | 289 | 289 |
| 50 | 52 | 54 | 54 | 53 | 56 |
| 6 | 6 | 6 | 7 | 7 | 7 |
| 48 | 60 | 77 | 83 | 76 | 86 |
| 9 | 9 | 9 | 9 | 9 | 9 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 437 | 435 | 351 | 350 | 430 | 428 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 8 | 9 | 9 | 8 | 8 | 8 |
| 286 | 284 | 245 | 279 | 279 | 278 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 44 | 40 | 40 | 42 | 41 | 40 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | 2 | 3 | 3 | 3 | 3 |

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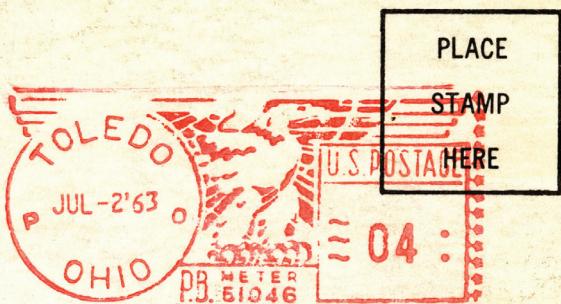
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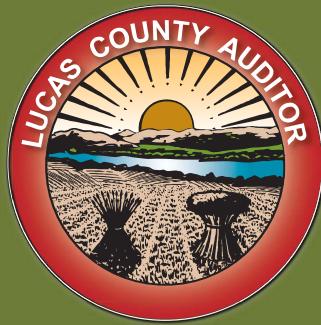
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Mr Ben Long
204 Lakeshore Ave.
Toledo, 9
Ohio



A postcard sent in July 1963 depicts a family in a Jeep Wagoneer. The back of the postcard has an ad for the Jeep Wagoneer at Diener Motor Sales. Postcard donated by Toledo resident, Ken Levin. Photos courtesy of the Lucas County Libraries Archives.



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