

Lucas County, Ohio

2020 Comprehensive Annual Financial Report



Issued by: Anita Lopez, Esq., Lucas County Auditor

For the Year Ended December 31, 2020

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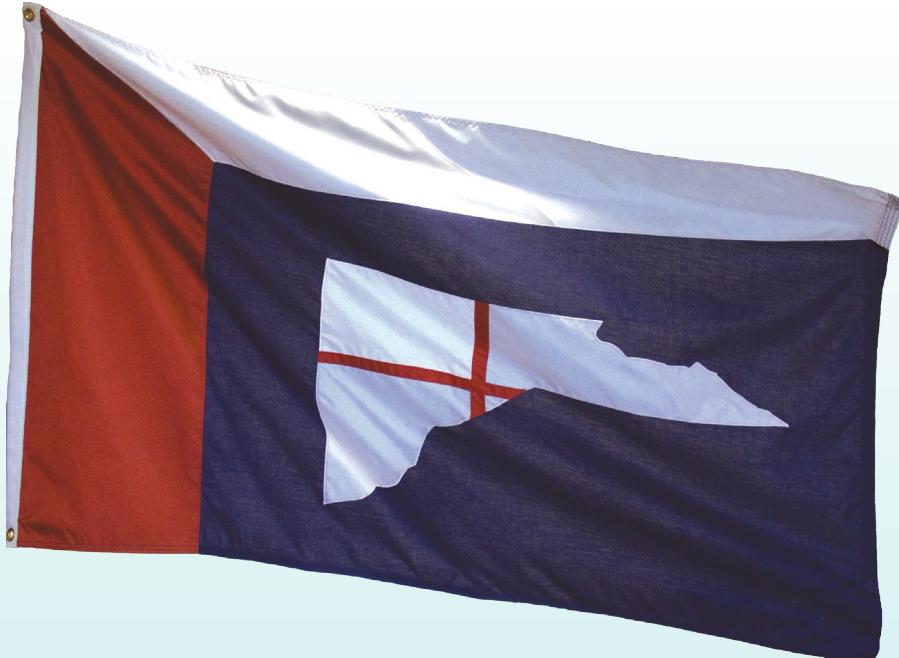
Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2020



Anita Lopez, Esq.
Lucas County Auditor

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Comprehensive Annual Financial Report Team



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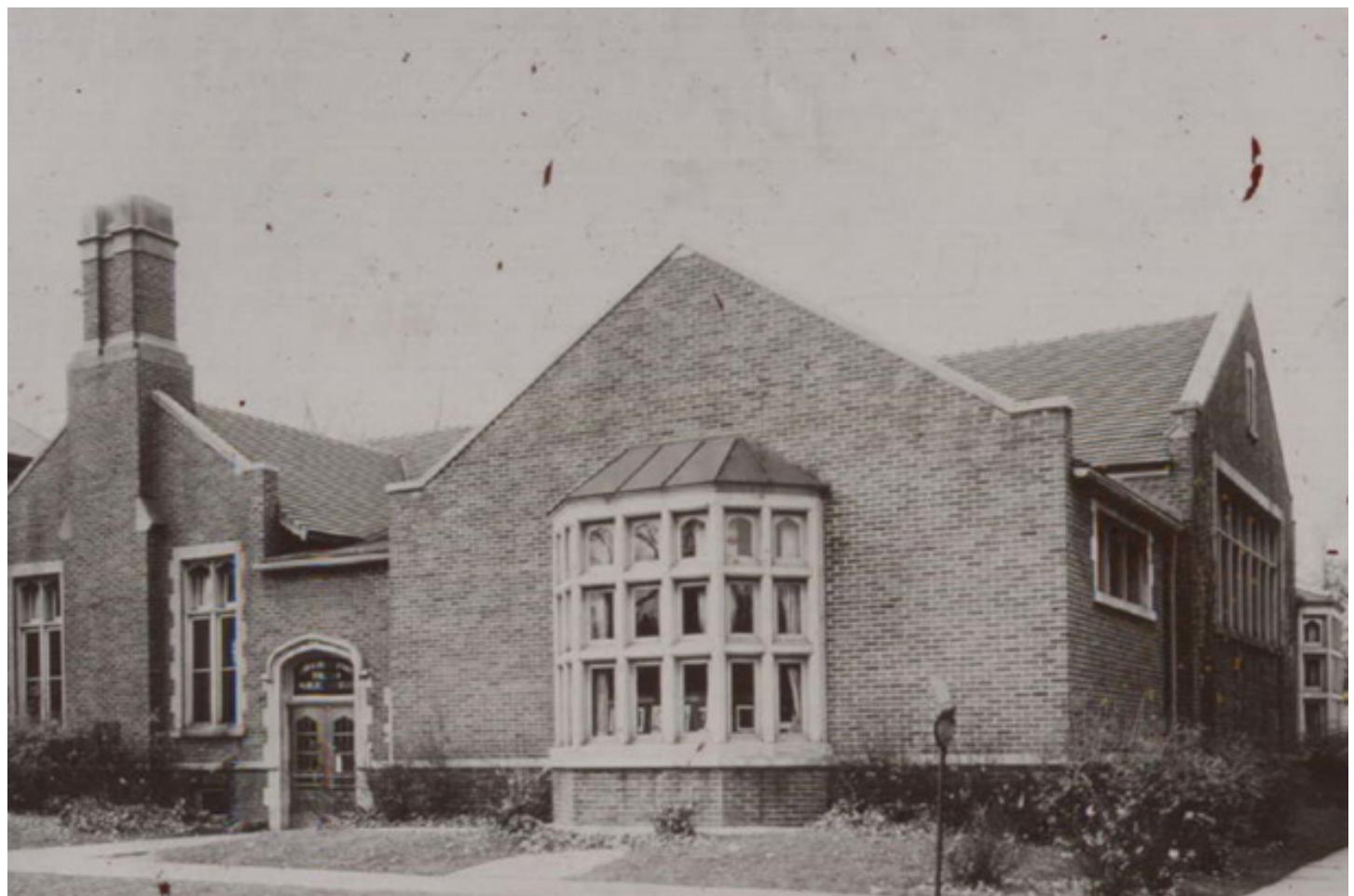


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Introductory Section



Photo courtesy of the Toledo Lucas County Public Library



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May 28, 2021

LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2020.

This report contains basic financial statements, management's discussion and analysis, supplemental financial statements, and other financial and statistical information which provide a complete and full disclosure of all financial aspects material to Lucas County. This CAFR conforms to 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 CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

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

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 lies in the central portion of the Midwest triangle formed by the cities of Chicago, Detroit, and Cleveland. Approximately three-eighths of the population of the United States resides within 500 miles of Lucas County.

The county's economy has been historically associated with the glass and automotive industries but has become increasingly diversified, especially in the areas of solar and alternative energy, transportation and logistics, and medical services. Lucas County is home to the global corporate headquarters of Owens Corning, a Fortune 500 company, Dana, Inc., Libbey, Inc. 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.

A leading publication in the economic development industry, Site Selection Magazine, has recognized the City of Toledo for five consecutive years with top honors for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the Toledo MSA #1 for mid-size markets for development activity in 2020. This reflected the approximately \$2.2 billion worth of project currently underway, or recently completed that are creating nearly 3,500 new jobs. This accomplishment contributed to the remarkable ranking of the State of Ohio, which placed first for capital investment in the nation and second for the number of new projects in 2020.

The success of a local economy increasingly relies on regional cooperation that transcends county borders. Through such collaboration, particular competitive advantages can be identified and supported. As a means of enhancing our global competitiveness, in 2020 Lucas County joined Wood and Ottawa counties in Ohio for the development and updating of the Comprehensive Economic Development Strategy (CEDS) for our region. The Northwest Ohio CEDS, previously approved by the U.S. Economic Development Administration in December 2014, provides our region 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. The Bowling Green State University Center for Regional Development has convened the partnering counties to update the document in 2020 with anticipation for adoption 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 not only the nearby Huntington Center and Fifth Third Field, which together attract an estimated one million visitors to downtown annually, but will complement the on-going redevelopment of the formerly known SeaGate Convention Centre and adjacent hotel. These assets have enhanced 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 which contributes over \$2 billion annually to the Lucas County economy. The Imagination Station, a Science Center oriented to the community's youth, is completing a major expansion. This upgrade, an \$11 million dollar investment, will feature a new 300 seat, 8,200 square foot theater that projects in 4k resolution with 3D capabilities.

Downtown Toledo is also home to the wildly successful Toledo Jeep Fest, a genuine tourist event which, in its fourth year, attracted more than 70,000 visitors from 32 states and delivered an estimated \$5.6 million in economic activity to Toledo in 2019. With the triumph of the Toledo Jeep Fest and the international success of the brand's vehicle lineup, Jeep has become strongly identified with the Toledo Region. As a result, a Jeep museum is finally coming to the area after years of conversation. Anticipated to open in 2022, the 56,000 square-foot museum, dubbed "The Jeep Experience," will feature an outdoor track and several interactive exhibits.

In addition to increasing entertainment options, the central business district has attracted considerable new private and public sector investment. ProMedica has completed the first phase of its new downtown headquarters, renovating the historic Steam Plant on the Maumee River. The \$45 million investment brought an additional 700 employees to work in the downtown. In 2018, ProMedica also completed its acquisition of HCR ManorCare, a leading provider of skilled nursing and home health care, absorbing approximately 700 employees into its downtown footprint. In 2019, the City of Toledo announced plans to redesign Summit Street to create a pedestrian-friendly corridor with wider medians, a roundabout, more curbside parking, and brick-faced crosswalks. This plan began its implementation in 2020, with project completion due in the quarter 3 2021.

Toledo's Central Business District has also seen a tremendous boon in investment during 2020. With over 18 active construction projects. In one city block alone, over \$140 million is being invested in renovations and redevelopment projects.

The interest to live in the city's core in order to be close to downtown attractions and employers continues to grow and a demand for market-rate housing has emerged. On the heels of the conversion of two historic warehouses, (Standart Lofts and the Berdan Building), comes the major renovation of Fort Industry Square on the waterfront. This 125-year-old, 144,000 square foot structure is being completely renovated for retail and residential use. There will be an additional 93 luxury apartments and 65,000 square feet of Class "A" commercial space at the anticipated Q3 2021 completion of this \$59 million project.

With a \$28 million investment, the 28-story Tower on the Maumee, a former downtown office building that had been vacant for more than 20 years, was returned to productive use in 2018. Not only has the structure added 105 residential units to the downtown residential market, but the building is now the headquarters of Directions Credit Union, a long-time regional financial institution with 18 branches. The street-level space beneath the four-story parking garage of the Tower on the Maumee has developed into a mixed-use 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.

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 in downtown will be complemented by a planned adjacent public park. Phase 1 of the construction of the Glass City Metropark is underway.

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 2020 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 the announcement of a plug-in gasoline-electric hybrid. FCA also renovated and retooled a portion of the Toledo Assembly Complex to begin production of the highly anticipated Jeep Gladiator, the first pickup truck for the iconic brand since 1992. FCA sold over 40,000 Gladiator units in 2019, and a 77,552 in 2020. This represents a 94% increase in model sales. The vehicle 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.

The global appeal of these vehicles has created opportunities for several tier one auto suppliers to operate their own facilities in Lucas County, adding over to the workforce. Of note, 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.

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 130 permanent jobs and represents a \$700 million investment in the Toledo Region.

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. Oregon Clean Energy Future will begin construction in late 2021 for the facility, which is expected to generate \$650 million 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 has 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 has provided a \$750,000 grant and a \$2 million loan for construction of infrastructure to the site. Clarios, a manufacturer of automotive batteries, has agreed to lease the 107,000-square-foot pre-cast concrete "Class A" space in the industrial park to store and distribute its products to customers throughout the United States.

The success of that project has led to the construction of an additional 105,000 square foot speculative high-bay facility. This structure, to be completed in quarter 2 2021, has attracted significant interest from industrial suitors. Additionally, the ownership group of Land-Air, with support from Lucas County, have applied for additional financing assistance from JobsOhio. This request, in the amount of \$1.5 million, will help prepare the site grading and infrastructure to facilitate a 1 million square foot speculative distribution facility to be built on-site, beginning in quarter 3 2021. By preparing the site, it will reduce construction time by approximately 3 months adding "speed to market." This would be the first large scale speculative industrial facility built in Lucas County reflecting the marketplace's newfound confidence in the community and its efforts.

Lucas County ended 2020 with a 6.0 percent unemployment rate, up from 2019 but tremendously improved from the pandemic-fueled high of 23.5 percent in March. In the three years prior, County unemployment rates tended to vary depending on seasonal hiring and variations in the number of people entering and exiting the workforce. This resulted in regular fluctuation of the unemployment rate with percentage ranging from a low of 3.9 percent in April 2020 to a pre-pandemic high of 6.0 percent. Even during the first quarter of 2020, unemployment continued to follow that trend. However, with the spread of COVID-19 and the strict measures taken by State and local authorities in an attempt to control the virus, many businesses were forced to close their doors resulting in increased unemployment. After hitting the staggering peak in March, unemployment has steadily declined returning to nearly normal levels by years end.

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-one years (2000—2020). 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 Comprehensive Annual 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, 2020 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 36 straight years, 1984-2019. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a CAFR to the GFOA to determine its current eligibility.

The County also prepares a Popular Annual Financial Report (PAFR) in accordance with GFOA guidelines. The County has been awarded a GFOA certificate for its PAFR for 23 straight years, 1997-2019. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

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

Sincerely,



Anita Lopez, Esq.
Lucas County Auditor

LUCAS COUNTY, OHIO

Elected Officials December 2020

Administrators

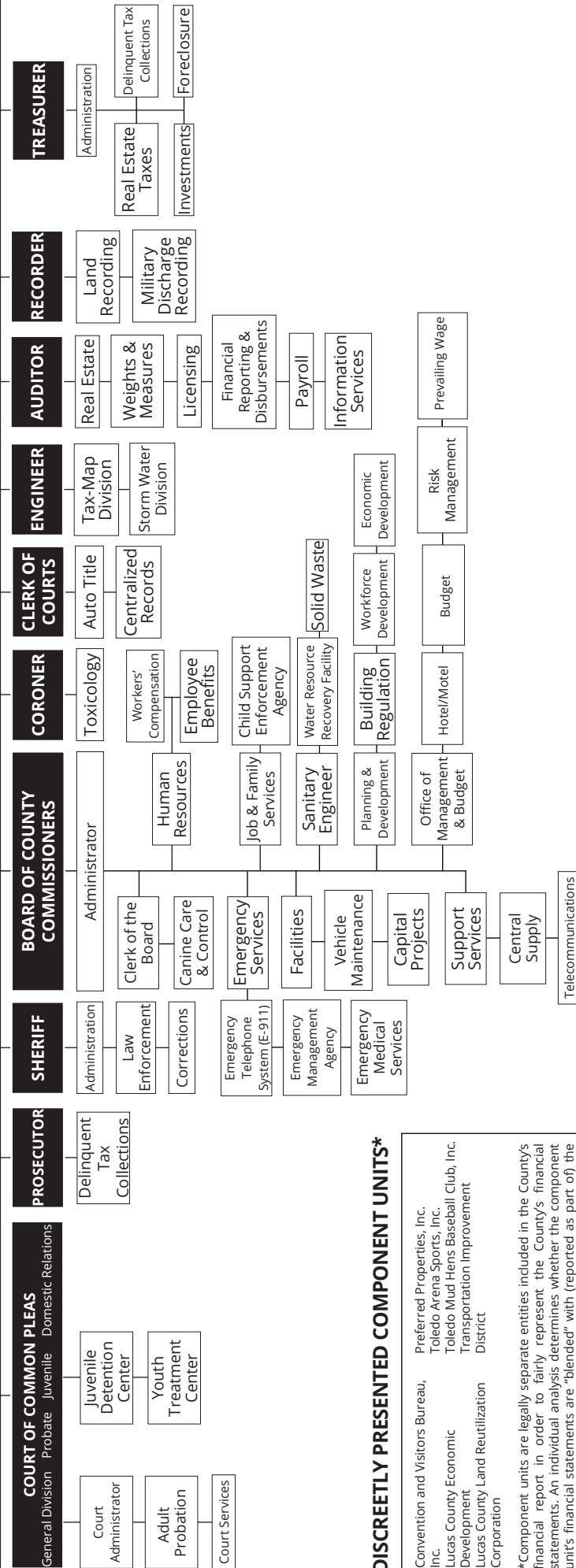
Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
Gary L. Byers	Commissioner
Pete Gerken	Commissioner
Tina Skeldon Wozniak	(President) Commissioner
Diane Scala-Barnett, M.D., D.A.B.P.	Coroner
Keith G. Earley	Engineer
Julia R. Bates	Prosecutor
Phil Copeland	Recorder
John Tharp	Sheriff
Lindsay Webb	Treasurer

Judges

Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Myron C. Duhart	Common Pleas Court
Ian B. English	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Lori Olander	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Joseph V. McNamara	Common Pleas Court
Lindsay D. Navarre	Common Pleas Court
David E. Lewandowski Lisa	Domestic Relations Court
D. McGowan Denise	Domestic Relations Court
Navarre Cubbon	Juvenile Court
Connie Zemelman	Juvenile Court
Jack R. Puffenberger	Probate Court
Christine E. Mayle	Sixth District Court of Appeals
Thomas J. Osowik	Sixth District Court of Appeals
Mark L. Pietrykowski	Sixth District Court of Appeals
Arlene Singer	Sixth District Court of Appeals
Gene E. Zmuda	Sixth District Court of Appeals

Your Lucas County Government

The Citizens of Lucas County



DISCREETLY PRESENTED COMPONENT UNITS*

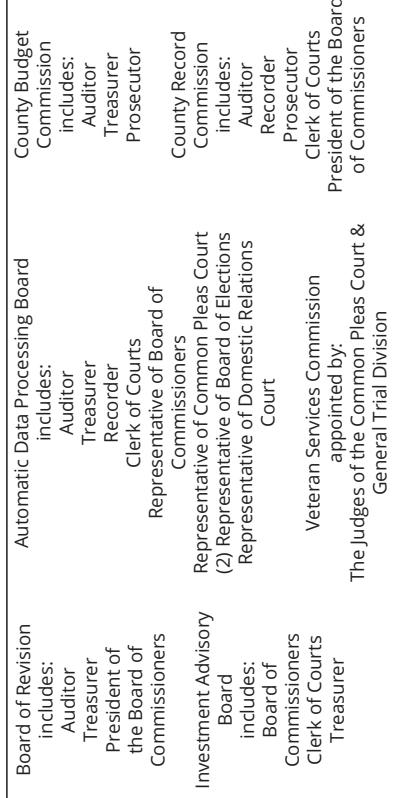
Preferred Properties, Inc.
Toledo Arena Sports, Inc.
Toledo Mud Hens Baseball Club, Inc.
Transportation Improvement District
Convention and Visitors Bureau, Inc.
Lucas County Economic Development
Lucas County Land Reutilization

*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 units 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 component units all require a "discrete" presentation in the County's CAFR. For further information regarding the County's component units, contact the County's Controller.

AFFILIATED COUNTY AGENCIES



COUNTY COMMISSIONS





Government Finance Officers Association

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

Presented to

**Lucas County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Monell

Executive Director/CEO

Financial Section



Photo courtesy of the Toledo Lucas County Library



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. 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 46 percent, 73 percent, and 82 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. 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. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. 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 and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, and the Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 21 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.

As discussed in Note 3C to the financial statements, for the year ended December 31, 2019, the County restated the beginning fund balances in the General and Nonmajor Governmental Funds to properly report the Certificate of Title Administration and Recorder Equipment Funds. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

May 28, 2021

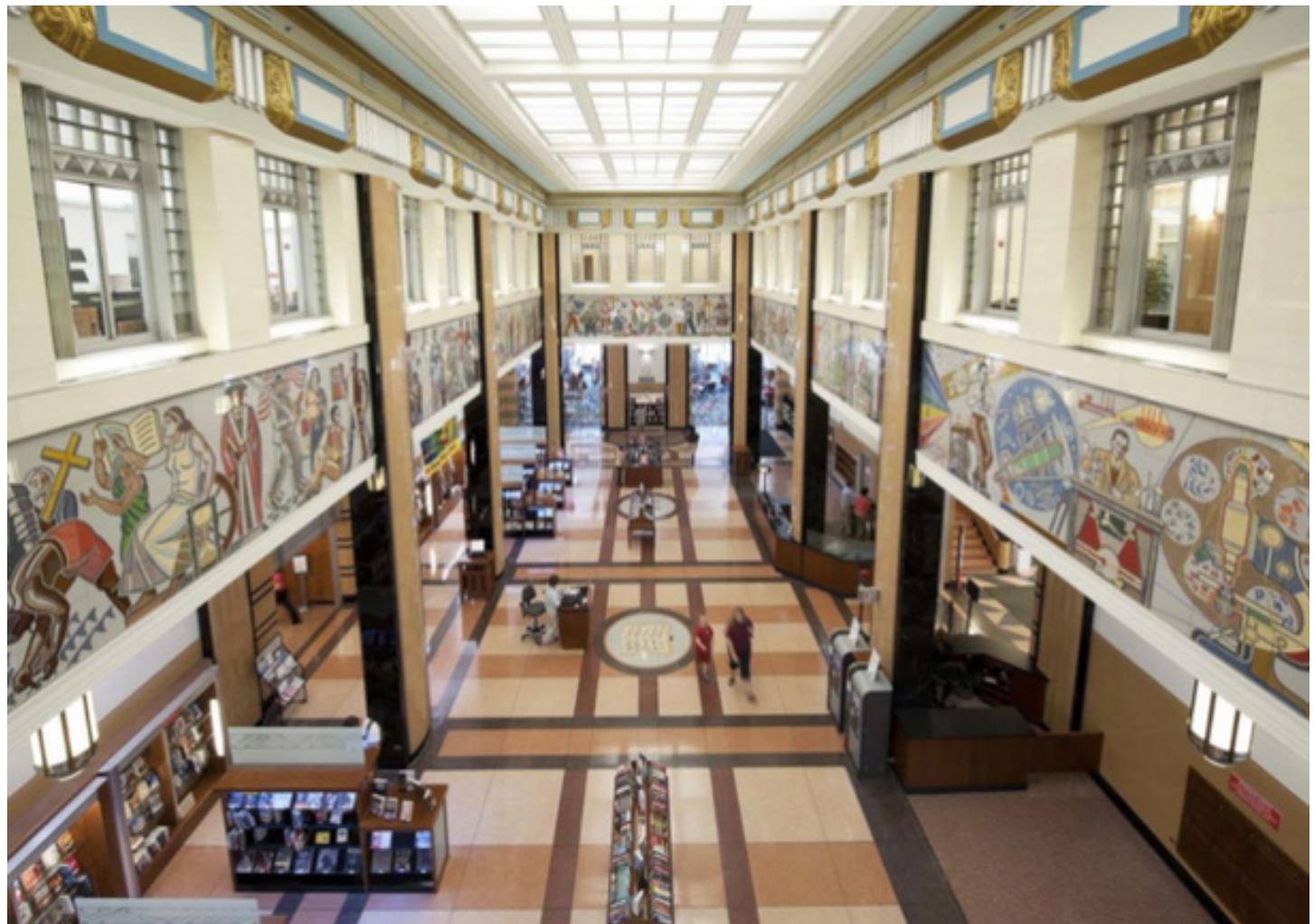


Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (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, 2020. 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 2020 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, 2020, by \$338,507 thousand (net position).
- The County's total net position increased by \$40,623 thousand or 13.64%, from December 31, 2019.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$329,653 thousand, an increase of \$58,787 thousand from the prior year. Of this amount, \$62,495 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 \$55,514 thousand. This amount represents 50.87% of total general fund expenditures in 2020.
- The County's total long-term liabilities (including bonds and loans) decreased by \$82,426 thousand, primarily due to the decrease of the County's net pension liability. The County's net pension liability/asset is discussed in Note 11 and the net pension 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, 2020 (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, 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, 2020 (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 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, 2020
(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 \$3338,507 thousand (\$232,731 thousand in governmental activities and \$105,776 thousand in business-type activities) as of December 31, 2020. This is an increase of \$37,670 thousand or 19.31% for governmental activities and an increase of \$2,953 thousand, or 2.87%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2020 and 2019.

	Net Position (In Thousands)					
	Governmental Activities 2020	Governmental Activities 2019	Business-type Activities 2020	Business-type Activities 2019	Total 2020	Total 2019
Assets						
Current and other assets	\$ 665,894	\$ 510,290	\$ 47,127	\$ 42,939	\$ 713,021	\$ 553,229
Capital assets, net	311,664	307,781	108,045	109,363	419,709	417,144
Total assets	977,558	818,071	155,172	152,302	1,132,730	970,373
Deferred outflows	63,790	109,866	2,023	3,074	65,813	112,940
Liabilities						
Current and other liabilities	109,230	23,301	6,258	5,992	115,488	29,293
Long-term liabilities	502,968	582,181	42,917	46,130	545,885	628,311
Total liabilities	612,198	605,482	49,175	52,122	661,373	657,604
Deferred inflows	196,419	127,394	2,244	431	198,663	127,825
Net Position						
Net investment in capital assets	205,100	214,204	73,334	73,813	278,434	288,017
Restricted	143,785	120,341	-	-	143,785	120,341
Unrestricted	(116,154)	(139,484)	32,442	29,010	(83,712)	(110,474)
Total net position	\$ 232,731	\$ 195,061	\$ 105,776	\$ 102,823	\$ 338,507	\$ 297,884

The County's current and other assets increased \$159,792 thousand. This change is primarily due to an increase in equity in pooled cash and investments resulting from the County issuing \$87,400 thousand in Notes (see Note 9), the reporting a \$35,955 thousand loan receivable from the Lucas County Economic Development Corporation (see Note 20), and a general increase in intergovernmental receivables of \$5,073 thousand related to grants attributed to 2020.

Capital assets, net increased as capital assets acquired during 2020 exceeded depreciation expense. During 2020, the County acquired \$2,276 thousand in land.

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, 2020 (UNAUDITED)

Current and other liabilities increased \$86,195 thousand, or 294.25%, from 2019. The increase was primarily in short-term notes payable. In addition, the County reported an increase in accounts payable for various items related to 2020 that were paid for in 2021.

Long-term liabilities decreased approximately \$82,426 thousand primarily in the area of net pension liability (\$99,689 thousand decrease). This decrease 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 pension liability was partially offset by a slight increase in the net OPEB liability of \$2,678. 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, 2020 (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, 2020, the County is able to report positive net position in both the governmental and business-type activities of \$232,731 thousand and \$105,776 thousand, respectively. The table on page 21 provides a summary of the changes in net position for the years ended December 31, 2020 and 2019.

By far, the largest portion of the County's net position (82.25%) 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 (42.48%) 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 \$14,770 thousand from 2019. 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 \$8,864 thousand due to transfers in made to these projects.

The remaining balance of unrestricted net position is a deficit balance of \$83,712 thousand (deficit 24.73%). Unrestricted net position improved from a deficit balance of \$110,474 thousand at the end of 2019 to a deficit balance of \$83,712 thousand at the end of 2020. This increase results from many factors including an increase in unrestricted equity in pooled cash due to operations and the reporting of a loan receivable for monies loaned the Lucas County Economic Development Corporation.

LUCAS COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)**

The table below shows the changes in net position for years 2020 and 2019.

	Change in Net Position (In Thousands)					
	Governmental Activities 2020	Governmental Activities 2019	Business-type Activities 2020	Business-type Activities 2019	Total 2020	Total 2019
Revenues						
Program revenues:						
Charges for services and sales	\$ 52,372	\$ 47,312	\$ 32,217	\$ 23,291	\$ 84,589	\$ 70,603
Operating grants and contributions	177,991	187,476	446	13,578	178,437	201,054
Capital grants and contributions	824	2,396	2,963	2,747	3,787	5,143
Total program revenues	<u>231,187</u>	<u>237,184</u>	<u>35,626</u>	<u>39,616</u>	<u>266,813</u>	<u>276,800</u>
General revenues:						
Taxes	227,576	224,196	-	-	227,576	224,196
Investment income	4,968	7,162	-	-	4,968	7,162
Increase in fair value of investments	1,526	2,428	-	-	1,526	2,428
Grants, contributions and charges not restricted to specific programs	19,807	20,524	-	-	19,807	20,524
Other	5,993	1,835	212	38	6,205	1,873
Total general revenues	<u>259,870</u>	<u>256,145</u>	<u>212</u>	<u>38</u>	<u>260,082</u>	<u>256,183</u>
Total revenues	<u>491,057</u>	<u>493,329</u>	<u>35,838</u>	<u>39,654</u>	<u>526,895</u>	<u>532,983</u>
Expenses						
Program expenses:						
Legislative and executive	65,083	67,721	-	-	65,083	67,721
Judicial system	64,790	81,405	-	-	64,790	81,405
Public safety	91,449	104,872	-	-	91,449	104,872
Public works	30,849	27,227	-	-	30,849	27,227
Health	74,143	102,770	-	-	74,143	102,770
Human services	109,952	112,637	-	-	109,952	112,637
Conservation and recreation	13,580	14,449	-	-	13,580	14,449
Interest and fiscal charges	3,956	3,407	-	-	3,956	3,407
Water supply system	-	-	2,802	4,565	2,802	4,565
Wastewater treatment	-	-	7,874	16,715	7,874	16,715
Sewer system	-	-	2,886	4,359	2,886	4,359
Sanitary engineer	-	-	5,527	6,413	5,527	6,413
Solid waste	-	-	13,230	13,203	13,230	13,203
Parking facilities	-	-	151	270	151	270
Total expenses	<u>453,802</u>	<u>514,488</u>	<u>32,470</u>	<u>45,525</u>	<u>486,272</u>	<u>560,013</u>
Change in net position before transfers	37,255	(21,159)	3,368	(5,871)	40,623	(27,030)
Transfers	<u>415</u>	<u>-</u>	<u>(415)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>37,670</u>	<u>(21,159)</u>	<u>2,953</u>	<u>(5,871)</u>	<u>40,623</u>	<u>(27,030)</u>
Net position at beginning of year	195,061	216,220	102,823	108,694	297,884	324,914
Net position at end of year	<u>\$ 232,731</u>	<u>\$ 195,061</u>	<u>\$ 105,776</u>	<u>\$ 102,823</u>	<u>\$ 338,507</u>	<u>\$ 297,884</u>

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Governmental Activities

Tax revenues account for \$227,576 thousand of the \$491,057 thousand total revenues for governmental activities, or 46.34%, of total revenues. Tax revenues increased \$3,380 thousand, or 1.51%, from the prior year due to increases in property tax (\$5,759 thousand) revenue. This increase was partially offset by a decrease in other tax revenues (\$3,387 thousand) caused by the ongoing COVID-19 pandemic affecting hotel tax revenues.

Operating grants and contributions were the largest component of program revenues accounting for \$177,991 thousand, or 36.25%, of total governmental revenues. Operating grants and contributions decreased \$9,485 thousand, or 5.06% due to in 2019, the County reported approximately \$9,200 thousand in a Medicaid cost report adjustments related to Board of Developmental Disabilities operations for calendar year 2015 and 2016. Operating grants and contributions supporting human services programs totaled \$75,296 thousand, or 42.30%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$52,372 thousand, or 10.67%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges increased \$5,060 thousand, or 10.69% from 2019 due primarily to increases in fees received for public safety programs.

Total expenses of the governmental activities decreased \$60,686 thousand, or 11.80% primarily due to a decrease in expense related to the County's net pension liability.

Health accounts for \$74,143 thousand of the \$453,802 thousand total expenses for governmental activities, or 16.34%, of total expenses. Health expenses decreased \$28,627 thousand, or 27.86%, 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 \$109,952 thousand, which represents 24.23% of total governmental expenses. This is a decrease of \$2,685 thousand, or 2.38%, 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 \$2,953 thousand from the prior year. During 2020, program revenues decreased \$3,990 thousand, or 10.07%. The decrease in program revenues was primarily due to a decrease in operating grants and contribution related to wastewater treatment and solid waste operations. Total expenses decreased \$13,055 thousand, or 28.68%, from 2019 due to a decrease in the expense related to the County's net pension liability. Wastewater treatment expenses were the primary reason for the decrease in expenses, decreasing \$8,841 thousand from 2019 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 \$2,953 thousand in 2020 and decreased \$5,871 thousand in 2019.

Financial Analysis of the County's Funds

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

Governmental Funds

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

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 \$62,528 thousand while total fund balance was \$71,368 thousand, an increase of 1.86%. 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 57.30% of total 2020 General Fund expenditures while total fund balance represents 65.40% of total 2020 General Fund expenditures. The fund balance of the General Fund reported an increase of \$1,300 thousand from the prior year's restated fund balance.

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

- Total revenues increased \$2,227 thousand compared to 2019. In detail, the major increase of \$2,524 thousand occurred in charges for services revenue as a result of increased title fees. Sales tax revenue increased \$1,480 thousand due to increased collections.
- Expenditures decreased \$20,244 thousand, or 15.65%. The primary area of decrease was in public safety operations, decreasing \$18,716 thousand due to expenditures related to the Sheriff's office getting reimbursed by Coronavirus Relief monies. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$23,177 thousand from 2019 to 2020.

The fund balance of the Mental Health and Recovery Fund increased \$2,642 thousand to \$22,948 thousand. In 2020, real property and other taxes revenue increased by \$500 thousand and intergovernmental revenues increased \$1,631 thousand. Expenditures decreased \$959 thousand in 2020 versus 2019. The decrease was primarily in operating charges and services expenditures. In 2020, total revenues exceeded total expenditures by \$2,642 thousand. For 2019, total expenditures exceeded total revenues by \$657 thousand.

The fund balance of the Children Services Board Fund increased \$4,854 thousand to \$16,577 thousand. In 2020, property tax revenues increased by 3.11% and intergovernmental revenues decreased by 7.56%. The Children Services Board Fund received more state and federal funding in 2020 versus 2019. Charges for services revenues increased \$5,233 thousand. Expenditures increased by \$1,618 thousand, or 3.49%, due to increased costs for services provided. For 2020, total revenues exceeded total expenditures by \$4,854 thousand. This was an increase from 2019 when total revenues exceeded total expenditures by \$2,221 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$12,147 thousand to \$75,207 thousand. In 2020, real property and other taxes revenue increased by 3.11% while intergovernmental revenues decreased by 41.65%. The Board of Developmental Disabilities received decreased funding from federal and state sources. Expenditures decreased by \$20,209 thousand, or 42.78% due to reclassifying certain expenditures as transfers out in 2020. For 2020, total revenues exceeded total expenditures by \$12,147 thousand. For 2019, total revenues exceeded expenditures by \$15,451 thousand.

The Debt Service Fund has a fund balance of \$6,970 thousand which represents an increase of \$4,244 thousand from December 31, 2019. The Debt Service Fund received \$9,644 thousand of transfers in from the General Fund, Water Supply System Fund, and the Sewer System Fund combined during 2020. For 2020, total revenues and other financing sources exceeded expenditures and other financing uses by \$4,244 thousand. For 2019, total revenues and other financing sources exceeded total expenditures by \$902 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

The Capital Improvements Fund has a fund balance of \$47,687 thousand which represents an increase of \$21,837 thousand from December 31, 2019. The Capital Improvements Fund received \$19,435 thousand of transfers in from the General Fund during 2020. During 2020, the Capital Improvements Fund issued \$17,000 thousand in bonds and \$87,400 thousand in notes. For 2020, total revenues and other financing sources exceeded expenditures by \$21,837 thousand. For 2019, total expenditures and other financing uses exceeded total revenues and other financing sources by \$209 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 \$42,293 thousand, the Wastewater Treatment Fund amounted to \$15,498 thousand, and the Sewer System Fund amounted to \$34,480 thousand. The total change in net position for these funds included increases of \$883 thousand, \$159 thousand, and \$1,267 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 \$1 thousand, an increase of \$729 thousand and an increase of \$190 thousand, respectively. Operating expenses of the Water Supply System Fund decreased \$702 thousand, the Wastewater Treatment Fund decreased \$8,619 thousand and Sewer System Fund decreased \$698 thousand. For 2020, the operating loss of the Water Supply System Fund was \$269 thousand which represents an increase of \$703 thousand from the operating loss of \$972 thousand reported for 2019. For 2020, the operating income of the Wastewater Treatment Fund was \$756 thousand which represents an increase of \$9,347 thousand from the operating loss of \$8,591 thousand reported for 2019. For 2020, the operating loss of the Sewer System Fund was \$109 thousand which represents an increase of \$888 thousand from the operating loss of \$997 thousand reported for 2019.

General Fund Budgetary Highlights

Final budgeted revenues were \$154,669 thousand, which represents an increase of \$1,834 thousand from original budget revenues and other financing sources of \$152,835 thousand. Actual revenues were \$4,566 thousand more than estimated in the final budget. The County received \$30 thousand more, \$1,684 thousand more, \$1,736 thousand more, and \$717 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 \$12,713 thousand, or 8.26%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$7,267 thousand less than estimated in the final budget. Judicial functions reported the largest positive variance with the final budget of \$2,943 thousand, followed by legislative and executive operations which reported a positive variance of \$2,139 thousand and public safety operations which reported a positive variance of \$1,496 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$19,092 thousand to other funds. This amount was increased to \$53,304 thousand in the final budget. Actual transfers for 2020 were \$53,235 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, 2020 (UNAUDITED)

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2020, amount to \$419,708 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$278,434 thousand at December 31, 2020. 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 0.61% (a 1.26% increase for governmental activities and a 1.21% decrease for business-type activities.)

During 2020, for governmental activities, the County expended approximately \$16,440 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 \$28,619 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 \$102,023 thousand. Of this total, \$96,365 thousand is general obligation bonds backed by the full faith and credit of the County; \$5,055 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 \$603 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 \$25,344 thousand and Ohio Public Works Commission (OPWC) loans of \$6,999 thousand.

In addition to the long-term debt above, the County has \$91,279 thousand in short-term construction notes outstanding. These notes bear interest rates of 0.45% (\$35,955 thousand) and 1.00% (\$47,300 thousand) which mature on October 15, 2021 and 1.25% (\$8,024 thousand) which matures on July 8, 2021.

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 increased \$12,360 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 2020 average unemployment for the County was 10.3%, which is an increase from 4.7% for 2019. For 2020, the state average unemployment rate was 5.2%, and the national average was 6.5%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2020 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$71,368 thousand as compared to \$70,068 thousand at December 31, 2019.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020*

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, 2020

	Primary Government			Component Units
	Governmental Activities		Business-type Activities	
	Activities	Activities	Total	
Assets:				
Equity in pooled cash and investments.....	\$ 403,563,855	\$ 38,074,859	\$ 441,638,714	\$ 67,400,151
Cash and cash equivalents				
in segregated accounts.....	4,806,608	-	4,806,608	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	28,229,062	-	28,229,062	-
Real property and other taxes.....	129,341,516	-	129,341,516	-
Accounts.....	3,292,088	8,617,909	11,909,997	15,343,009
Special assessments.....	17,158,402	-	17,158,402	-
Accrued interest.....	641,264	-	641,264	-
Due from other governments.....	38,890,885	-	38,890,885	-
Loans.....	35,955,000	-	35,955,000	-
Materials and supplies inventory.....	669,138	52,539	721,677	850,177
Prepayments.....	1,542,371	-	1,542,371	196,109
Other assets.....	-	-	-	14,339,410
Internal balance.....	(315,864)	315,864	-	-
Net pension asset (see Note 11).....	2,120,137	66,180	2,186,317	-
Capital assets:				
Nondepreciable capital assets.....	69,121,627	634,740	69,756,367	3,058,768
Depreciable capital assets, net.....	242,541,906	107,409,784	349,951,690	18,862,480
Total capital assets, net.....	<u>311,663,533</u>	<u>108,044,524</u>	<u>419,708,057</u>	<u>21,921,248</u>
Total assets.....	977,557,995	155,171,875	1,132,729,870	120,050,104
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	4,915,704	-	4,915,704	-
Pension (see Note 11).....	35,020,478	1,203,964	36,224,442	-
OPEB (see Note 12).....	23,854,289	819,032	24,673,321	-
Total deferred outflows of resources.....	63,790,471	2,022,996	65,813,467	-
Liabilities:				
Accounts payable.....	12,232,482	2,089,503	14,321,985	5,360,192
Accrued liabilities.....	-	-	-	3,718,457
Accrued wages and benefits payable.....	5,929,315	181,971	6,111,286	183,413
Due to other governments.....	2,720,213	84,392	2,804,605	522,531
Accrued interest payable.....	724,454	23,303	747,757	-
Notes payable.....	87,400,000	3,879,000	91,279,000	-
Payroll withholding payable.....	223,835	-	223,835	-
Unearned revenue.....	-	-	-	9,400,658
Long-term liabilities:				
Due within one year.....	24,332,795	2,513,399	26,846,194	239,477
Due in more than one year:				
Net pension liability (see Note 11).....	217,098,775	6,776,706	223,875,481	-
Net OPEB liability (see Note 12).....	149,342,252	4,661,697	154,003,949	-
Other amounts due in more than one year.....	112,194,057	28,964,724	141,158,781	43,278,613
Total liabilities.....	612,198,178	49,174,695	661,372,873	62,703,341
Deferred inflows of resources:				
Property taxes.....	116,452,342	-	116,452,342	-
Pension (see Note 11).....	54,692,068	1,537,079	56,229,147	-
OPEB (see Note 12).....	25,274,465	707,407	25,981,872	-
Total deferred inflows of resources.....	196,418,875	2,244,486	198,663,361	-
Net position:				
Net investment in capital assets.....	205,099,550	73,334,335	278,433,885	21,921,248
Restricted for:				
Debt service.....	9,762,506	-	9,762,506	-
Capital projects.....	1,713,191	-	1,713,191	145,941
Legislative and executive operations.....	15,728,630	-	15,728,630	-
Judicial operations.....	1,948,592	-	1,948,592	-
Public safety programs.....	8,514,484	-	8,514,484	-
Public works projects.....	17,791,951	-	17,791,951	-
Health programs.....	77,285,535	-	77,285,535	14,778,470
Human services programs.....	1,126,027	-	1,126,027	-
Conservation and recreation programs.....	1,518,251	-	1,518,251	-
Community development projects.....	8,396,349	-	8,396,349	-
Unrestricted.....	(116,153,653)	32,441,355	(83,712,298)	20,501,104
Total net position.....	\$ 232,731,413	\$ 105,775,690	\$ 338,507,103	\$ 57,346,763

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.....	\$ 65,082,500	\$ 19,629,796	\$ 6,585,049	\$ 17,920
Judicial.....	64,790,041	8,096,141	13,265,639	-
Public safety.....	91,448,967	11,959,603	31,300,874	-
Public works.....	30,849,104	3,881,848	21,513,418	-
Health.....	74,142,853	3,523,626	29,288,570	-
Human services.....	109,952,550	5,280,689	75,296,040	-
Conservation and recreation.....	13,580,402	-	741,980	806,283
Interest and fiscal charges.....	3,956,079	-	-	-
<i>Total governmental activities</i>	453,802,496	52,371,703	177,991,570	824,203
Business-type activities:				
Water supply system.....	2,801,619	2,445,311	202,495	1,311,918
Wastewater treatment.....	7,874,490	8,041,748	-	-
Sewer system.....	2,885,548	2,544,719	95,665	1,650,809
Sanitary engineer.....	5,527,246	5,275,009	86,640	-
Solid waste.....	13,229,636	13,645,095	60,964	-
Parking facilities.....	151,420	265,323	-	-
<i>Total business-type activities</i>	32,469,959	32,217,205	445,764	2,962,727
<i>Total Primary Government</i>	\$ 486,272,455	\$ 84,588,908	\$ 178,437,334	\$ 3,786,930
Component Units:				
Toledo Mud Hens Baseball Club, Inc.....	\$ 9,344,867	\$ 3,862,982	\$ 1,641,000	\$ -
Preferred Properties, Inc & Affiliates Inc.....	2,101,022	1,318,838	571,349	-
Toledo Arena Sports, Inc.....	7,938,056	7,864,956	-	119,521
Lucas County Land Reutilization Corporation.....	6,416,999	1,317,886	6,020,329	-
Lucas County Transportation Improvement District.....	96,341	-	-	23,130
Lucas County Economic Development Corporation.....	4,137,550	-	524,189	-
Toledo-Lucas County Convention and Visitors Bureau.....	5,210,661	1,524,363	2,701,130	515,000
<i>Total component units</i>	\$ 35,245,496	\$ 15,889,025	\$ 11,457,997	\$ 657,651
General revenues:				
Property taxes.....				
Sales taxes.....				
Other taxes.....				
Grants and entitlements not restricted to specific programs.....				
Investment earnings.....				
Increase 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		
\$ (38,849,735)	\$ -	\$ (38,849,735)	\$ -		
(43,428,261)	-	(43,428,261)			
(48,188,490)	-	(48,188,490)			
(5,453,838)	-	(5,453,838)			
(41,330,657)	-	(41,330,657)			
(29,375,821)	-	(29,375,821)			
(12,032,139)	-	(12,032,139)			
(3,956,079)	-	(3,956,079)			
<u>(222,615,020)</u>	<u>-</u>	<u>(222,615,020)</u>			
-	1,158,105	1,158,105			
-	167,258	167,258			
-	1,405,645	1,405,645			
-	(165,597)	(165,597)			
-	476,423	476,423			
-	113,903	113,903			
<u>-</u>	<u>3,155,737</u>	<u>3,155,737</u>			
<u>(222,615,020)</u>	<u>3,155,737</u>	<u>(219,459,283)</u>			
-	-	-	(3,840,885)		
-	-	-	(210,835)		
-	-	-	46,421		
-	-	-	921,216		
-	-	-	(73,211)		
-	-	-	(3,613,361)		
<u>-</u>	<u>-</u>	<u>-</u>	<u>(470,168)</u>		
<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,240,823)</u>		
117,996,282	-	117,996,282	-		
104,865,098	-	104,865,098	-		
4,715,112	-	4,715,112	-		
19,807,108	-	19,807,108	1,524,983		
4,967,604	-	4,967,604	930,826		
1,525,945	-	1,525,945	-		
-	-	-	-		
5,992,583	212,357	6,204,940	541,673		
<u>259,869,732</u>	<u>212,357</u>	<u>260,082,089</u>	<u>2,997,482</u>		
415,391	(415,391)	-	-		
260,285,123	(203,034)	260,082,089	2,997,482		
37,670,103	2,952,703	40,622,806	(4,243,341)		
195,061,310	102,822,987	297,884,297	61,590,104		
\$ 232,731,413	\$ 105,775,690	\$ 338,507,103	\$ 57,346,763		

LUCAS COUNTY, OHIO

*BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020*

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 46,576,911	\$ 21,703,480	\$ 16,806,640	\$ 74,437,977
Cash and cash equivalents				
in segregated accounts.....	2,370,381	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	28,229,062	-	-	-
Real property and other taxes.....	15,538,904	18,223,308	26,867,254	43,892,036
Accounts.....	307,734	-	13,921	-
Special assessments.....	1,894,326	-	-	-
Accrued interest.....	641,264	-	-	-
Due from other governments.....	7,382,192	6,773,345	4,334,683	5,760,710
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	19,488	-	-	-
Restricted assets:				
Equity in pooled cash and investments.....	7,013,596	-	-	-
Total assets	\$ 109,973,858	\$ 46,700,133	\$ 48,022,498	\$ 124,090,723
Liabilities:				
Accounts payable.....	\$ 1,181,531	\$ 1,098,996	\$ 520,314	\$ 698,107
Accrued wages and benefits payable.....	2,876,678	48,138	685,491	509,557
Due to other governments	1,328,826	19,375	315,591	238,930
Due to other funds.....	37,627	651	3,446	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Payroll withholding payable.....	223,835	-	-	-
Total liabilities	5,648,497	1,167,160	1,524,842	1,446,594
Deferred inflows of resources:				
Property taxes.....	13,969,562	16,386,542	24,182,902	39,576,768
Sales tax revenue not available.....	10,794,283	-	-	-
Delinquent property tax revenue not available.....	1,340,234	1,558,613	2,278,075	3,657,933
Intergovernmental revenue not available.....	4,542,013	4,639,877	3,459,314	4,202,707
Special assessments revenue not available.....	1,893,655	-	-	-
Accrued interest not available.....	374,576	-	-	-
Miscellaneous revenue not available.....	42,640	-	-	-
Total deferred inflows of resources	32,956,963	22,585,032	29,920,291	47,437,408
Fund balances:				
Nonspendable.....	1,298,292	-	-	-
Restricted.....	7,326,495	22,947,941	16,577,365	75,206,721
Committed.....	5,777,481	-	-	-
Assigned.....	1,451,656	-	-	-
Unassigned (deficit).....	55,514,474	-	-	-
Total fund balances	71,368,398	22,947,941	16,577,365	75,206,721
Total liabilities, deferred inflows of resources and fund balances	\$ 109,973,858	\$ 46,700,133	\$ 48,022,498	\$ 124,090,723

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ 6,901,726	\$ 101,779,137	\$ 83,980,086	\$ 352,185,957
-	-	2,436,227	4,806,608
-	-	-	28,229,062
-	-	24,820,014	129,341,516
-	425,000	2,540,558	3,287,213
10,399,594	-	4,864,482	17,158,402
-	-	-	641,264
-	-	14,597,595	38,848,525
-	35,955,000	-	35,955,000
-	-	654,277	654,277
-	-	515,750	535,238
-	-	-	7,013,596
<u>\$ 17,301,320</u>	<u>\$ 138,159,137</u>	<u>\$ 134,408,989</u>	<u>\$ 618,656,658</u>
\$ -	\$ 2,905,909	\$ 5,173,593	\$ 11,578,450
-	6,975	1,782,035	5,908,874
-	3,485	802,440	2,708,647
-	66	21,173	62,963
-	87,400,000	-	87,400,000
-	155,416	-	155,416
-	-	-	223,835
-	<u>90,471,851</u>	<u>7,779,241</u>	<u>108,038,185</u>
-	-	22,336,568	116,452,342
-	-	-	10,794,283
-	-	2,108,001	10,942,856
-	-	8,291,633	25,135,544
10,331,544	-	4,771,632	16,996,831
-	-	-	374,576
-	-	226,635	269,275
<u>10,331,544</u>	<u>-</u>	<u>37,734,469</u>	<u>180,965,707</u>
-	-	1,170,027	2,468,319
-	-	81,486,618	203,545,140
6,969,776	47,687,286	6,272,052	66,706,595
-	-	-	1,451,656
-	-	(33,418)	55,481,056
<u>6,969,776</u>	<u>47,687,286</u>	<u>88,895,279</u>	<u>329,652,766</u>
<u>\$ 17,301,320</u>	<u>\$ 138,159,137</u>	<u>\$ 134,408,989</u>	<u>\$ 618,656,658</u>

LUCAS COUNTY, OHIO

**RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020**

Total governmental fund balances	\$ 329,652,766
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.	311,663,533
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	\$ 10,794,283
Delinquent property taxes receivable	10,942,856
Accounts receivable	269,275
Special assessments receivable	16,996,831
Accrued interest receivable	374,576
Intergovernmental receivable	<u>25,135,544</u>
Total	64,513,365
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 \$820,486 of net capital assets included above as capital assets used in governmental activities, plus \$58,837 for compensated absences included below, plus \$1,061,756 and \$680,446 for net pension asset/liability and net OPEB liability and related deferred inflows/outflows, respectively, included below.	38,988,987
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.	(316,836)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.	(569,038)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.	4,915,704
Unamortized premiums on bond issuances are not recognized in governmental funds.	(3,579,338)
Unamortized discounts on bond issuances are not recognized in governmental funds.	62,838
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	35,020,478
Deferred inflows of resources - pension	(54,692,068)
Net pension asset	2,120,137
Net pension liability	<u>(217,098,775)</u>
Total	(234,650,228)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPEB	23,854,289
Deferred inflows of resources - OPEB	(25,274,465)
Net OPEB liability	<u>(149,342,252)</u>
Total	(150,762,428)
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	(23,119,025)
Landfill obligations	(250,700)
Bonds payable	(102,023,400)
OPWC loans payable	<u>(1,794,787)</u>
Total	<u>(127,187,912)</u>
Net position of governmental activities	<u>\$ 232,731,413</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 104,751,786	\$ -	\$ -	\$ -
Real property and other taxes.....	14,026,268	16,445,903	24,266,552	39,703,219
Lodging taxes.....	-	-	-	-
Charges for services.....	13,993,254	-	5,249,637	-
Licenses and permits.....	26,251	-	-	-
Fines and forfeitures.....	299,791	-	-	-
Intergovernmental.....	19,660,884	13,838,544	22,864,870	13,552,443
Special assessments.....	46,268	-	-	-
Investment income.....	4,876,979	-	-	1,698
Rental income.....	1,275,812	-	-	-
Increase in fair value of investments.....	1,525,945	-	-	-
Other.....	2,147,065	239,358	376,417	1,100,410
Total revenues.....	162,630,303	30,523,805	52,757,476	54,357,770
Expenditures:				
Current:				
General government:				
Legislative and executive.....	40,106,462	-	-	-
Judicial.....	38,920,909	-	-	-
Public safety.....	25,734,730	-	-	-
Public works.....	193,327	-	-	-
Health.....	1,239,428	27,881,361	-	27,031,089
Human services.....	1,727,226	-	47,903,231	-
Conservation and recreation.....	132,706	-	-	-
Other.....	1,065,417	-	-	-
Capital outlay.....	-	-	-	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and fiscal charges.....	-	-	-	-
Bond issuance costs.....	-	-	-	-
Note issuance costs.....	-	-	-	-
Total expenditures.....	109,120,205	27,881,361	47,903,231	27,031,089
Excess (deficiency) of revenues over (under) expenditures.....	53,510,098	2,642,444	4,854,245	27,326,681
Other financing sources (uses):				
Issuance of bonds.....	-	-	-	-
Premium on bond issuance.....	-	-	-	-
Premium on note issuance.....	-	-	-	-
Issuance of loans.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers (out).....	(52,210,027)	-	-	(15,180,000)
Discount on bond issuance.....	-	-	-	-
Total other financing sources (uses).....	(52,210,027)	-	-	(15,180,000)
Net change in fund balances.....	1,300,071	2,642,444	4,854,245	12,146,681
Fund balances at beginning of year (Restated).....	70,068,327	20,305,497	11,723,120	63,060,040
Fund balances at end of year.....	\$ 71,368,398	\$ 22,947,941	\$ 16,577,365	\$ 75,206,721

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 104,751,786
-	-	22,415,164	116,857,106
-	-	4,715,112	4,715,112
-	-	25,423,928	44,666,819
-	-	1,495,740	1,521,991
-	-	1,970,784	2,270,575
-	17,920	118,147,598	188,082,259
1,177,971	-	2,339,903	3,564,142
-	-	134,037	5,012,714
-	200,000	21,065	1,496,877
-	-	-	1,525,945
236,417	3,619,873	4,439,578	12,159,118
1,414,388	3,837,793	181,102,909	486,624,444

-	-	16,977,960	57,084,422
-	-	20,257,502	59,178,411
-	-	58,864,059	84,598,789
-	-	22,328,892	22,522,219
-	-	18,580,585	74,732,463
-	-	56,225,901	105,856,358
-	-	13,532,552	13,665,258
-	-	109,349	1,174,766
-	17,986,029	43,515	18,029,544
4,639,800	-	80,932	4,720,732
3,261,103	214,693	18,854	3,494,650
-	255,721	-	255,721
-	486,790	-	486,790
7,900,903	18,943,233	207,020,101	445,800,123
(6,486,515)	(15,105,440)	(25,917,192)	40,824,321

-	17,000,000	-	17,000,000
1,070,717	255,721	-	1,326,438
76,408	252,294	-	328,702
-	-	567,625	567,625
9,644,232	19,434,500	37,783,686	66,862,418
-	-	(672,000)	(68,062,027)
(60,582)	-	-	(60,582)
10,730,775	36,942,515	37,679,311	17,962,574
4,244,260	21,837,075	11,762,119	58,786,895
2,725,516	25,850,211	77,133,160	270,865,871
\$ 6,969,776	\$ 47,687,286	\$ 88,895,279	\$ 329,652,766

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, 2020

Net change in fund balances - total governmental funds	\$ 58,786,895
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	\$ 18,401,240
Capital outlay - depreciable capital assets	4,393,873
Current year depreciation	<u>(19,117,898)</u>
Total	3,677,215
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).	(25,071)
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	113,312
Property tax revenue	1,139,176
Special assessment revenue	<u>(1,300,841)</u>
Intergovernmental and other revenues	<u>4,234,701</u>
Total	4,186,348
The issuances of bonds and loans are reported as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.	(17,567,625)
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	4,639,800
Loan principal payments	<u>80,932</u>
Total	4,720,732
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.	(50,700)
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	41,589
Premiums incurred in the current year	<u>(1,326,438)</u>
Discounts incurred in the current year	60,582
Amortization of bond premiums	195,454
Amortization of bond discounts	<u>(3,508)</u>
Amortization of deferred outflow of resources resulting from debt refundings	<u>(281,155)</u>
Total	(1,313,476)
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).	(2,396,209)
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 (\$124,989) and including (\$9,961) and \$35,080 of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities.	7,384,342
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	23,042,768
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.	(29,173,477)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	170,754
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.	<u>(13,772,393)</u>
Change in net position of governmental activities	<u>\$ 37,670,103</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, 2020*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Sales taxes.....	\$ 99,887,537	\$ 104,814,596	\$ 104,844,480	\$ 29,884
Real property and other taxes.....	13,065,000	14,075,000	14,075,642	642
Charges for services.....	11,832,425	10,400,725	12,136,743	1,736,018
Licenses and permits.....	28,135	23,510	26,251	2,741
Fines and forfeitures.....	304,000	226,818	311,301	84,483
Intergovernmental.....	20,092,703	17,407,939	19,091,952	1,684,013
Special assessments.....	54,735	54,735	46,372	(8,363)
Investment income.....	4,224,500	5,124,500	5,302,107	177,607
Rental income.....	665,000	559,118	1,275,812	716,694
Other.....	530,700	1,982,490	2,124,323	141,833
Total revenues.....	150,684,735	154,669,431	159,234,983	4,565,552
<u>Expenditures:</u>				
Current:				
General government:				
Legislative and executive.....	45,068,481	42,369,450	40,230,102	2,139,348
Judicial.....	40,879,305	39,375,434	36,431,969	2,943,465
Public safety.....	43,614,168	26,725,760	25,229,295	1,496,465
Public works.....	492,697	196,563	195,980	583
Health.....	1,514,496	1,514,496	1,218,902	295,594
Human services.....	1,886,475	1,774,450	1,553,328	221,122
Conservation and recreation.....	234,400	234,400	132,706	101,694
Other.....	1,066,515	1,066,515	1,066,515	-
Total expenditures.....	134,756,537	113,257,068	106,058,797	7,198,271
Excess of revenues over expenditures.....	15,928,198	41,412,363	53,176,186	11,763,823
<u>Other financing sources (uses):</u>				
Transfers in.....	2,150,000	-	-	-
Transfers (out).....	(19,092,014)	(53,304,061)	(53,235,027)	69,034
Net change in fund balance.....	(1,013,816)	(11,891,698)	(58,841)	11,832,857
Fund balance at beginning of year.....	23,855,908	23,855,908	23,855,908	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,769,130</i>	<i>1,769,130</i>	<i>1,769,130</i>	<i>-</i>
Fund balance at end of year.....	\$ 24,611,222	\$ 13,733,340	\$ 25,566,197	\$ 11,832,857

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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		
Revenues:					
Real property and other taxes.....	\$ 15,500,000	\$ 15,500,000	\$ 16,501,538	\$ 1,001,538	
Intergovernmental.....	9,513,166	9,513,166	13,620,005	4,106,839	
Other.....	24,000	24,000	239,358	215,358	
Total revenues.....	25,037,166	25,037,166	30,360,901	5,323,735	
Expenditures:					
Current:					
Health.....	27,789,410	27,789,410	27,669,111	120,299	
Net change in fund balance.....	(2,752,244)	(2,752,244)	2,691,790	5,444,034	
Fund balance at beginning of year.....	18,591,509	18,591,509	18,591,509	-	
Fund balance at end of year.....	\$ 15,839,265	\$ 15,839,265	\$ 21,283,299	\$ 5,444,034	

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
<u>Revenues:</u>					
Real property and other taxes.....	\$ 23,913,705	\$ 23,913,705	\$ 24,349,206	\$ 435,501	
Charges for services.....	2,000,000	7,436,095	5,252,377	(2,183,718)	
Intergovernmental.....	23,584,282	18,041,548	22,593,481	4,551,933	
Other.....	40,361	147,000	376,417	229,417	
Total revenues.....	49,538,348	49,538,348	52,571,481	3,033,133	
<u>Expenditures:</u>					
Current:					
Human services.....	48,524,348	48,524,348	47,442,485	1,081,863	
Net change in fund balance.....	1,014,000	1,014,000	5,128,996	4,114,996	
Fund balance at beginning of year.....	10,609,168	10,609,168	10,609,168	-	
<i>Prior year encumbrances appropriated.....</i>	<i>286,074</i>	<i>286,074</i>	<i>286,074</i>	<i>-</i>	
Fund balance at end of year.....	\$ 11,909,242	\$ 11,909,242	\$ 16,024,238	\$ 4,114,996	

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Real property and other taxes.....	\$ 39,700,000	\$ 39,700,000	\$ 39,839,749	\$ 139,749
Intergovernmental.....	14,320,358	14,320,358	13,042,809	(1,277,549)
Other.....	450,000	450,000	1,100,410	650,410
Total revenues.....	54,470,358	54,470,358	53,982,968	(487,390)
<u>Expenditures:</u>				
Current:				
Health.....	42,798,193	42,611,228	28,371,404	14,239,824
Excess of revenues over expenditures.....	11,672,165	11,859,130	25,611,564	13,752,434
<u>Other financing sources (uses):</u>				
Transfers (out).....	(15,180,000)	(15,180,000)	(15,180,000)	-
Net change in fund balance.....	(3,507,835)	(3,320,870)	10,431,564	13,752,434
Fund balance at beginning of year.....	59,105,746	59,105,746	59,105,746	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,780,050</i>	<i>1,780,050</i>	<i>1,780,050</i>	-
Fund balance at end of year.....	\$ 57,377,961	\$ 57,564,926	\$ 71,317,360	\$ 13,752,434

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 8,778,319	\$ 5,585,788	\$ 6,854,017
Receivables:			
Accounts.....	1,028,721	3,349,160	631,678
Due from other governments.....	-	-	-
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	52,539	-
Prepayments.....	-	-	-
<i>Total current assets</i>	<i>9,807,040</i>	<i>8,987,487</i>	<i>7,485,695</i>
Noncurrent assets:			
Net pension asset (see Note 11).....	-	19,943	-
Capital assets:			
Nondepreciable capital assets.....	263,290	-	25,087
Depreciable capital assets, net.....	36,253,250	30,610,190	36,873,711
Total capital assets, net	<i>36,516,540</i>	<i>30,610,190</i>	<i>36,898,798</i>
<i>Total noncurrent assets</i>	<i>36,516,540</i>	<i>30,630,133</i>	<i>36,898,798</i>
Total assets	46,323,580	39,617,620	44,384,493
Deferred outflows of resources:			
Pension (see Note 11).....	-	365,053	-
OPEB (see Note 12).....	-	248,967	-
Total deferred outflows of resources	-	614,020	-
Liabilities:			
Current liabilities:			
Accounts payable.....	14,666	145,466	42,548
Accrued wages and benefits payable.....	-	52,010	-
Due to other funds.....	-	264	-
Due to other governments.....	-	26,085	-
Accrued interest payable.....	10,654	-	12,649
Notes payable.....	1,773,500	-	2,105,500
Compensated absences payable - current.....	-	127,902	-
Capital lease obligations payable - current.....	-	-	91,636
OWDA loans payable - current.....	97,253	1,229,642	157,026
OPWC loans payable - current.....	59,570	154,714	167,657
Claims payable - current.....	-	-	-
<i>Total current liabilities</i>	<i>1,955,643</i>	<i>1,736,083</i>	<i>2,577,016</i>
Long-term liabilities:			
Compensated absences payable.....	-	35,847	-
Capital lease obligations payable.....	-	-	191,265
OWDA loans payable.....	1,210,247	16,891,780	5,148,075
OPWC loans payable.....	864,643	1,969,906	1,987,732
Claims payable.....	-	-	-
Net pension liability (see Note 11).....	-	2,042,177	-
Net OPEB liability (see Note 12).....	-	1,404,814	-
<i>Total long-term liabilities</i>	<i>2,074,890</i>	<i>22,344,524</i>	<i>7,327,072</i>
Total liabilities	4,030,533	24,080,607	9,904,088
Deferred inflows of resources:			
Pension (see Note 11).....	-	449,605	-
OPEB (see Note 12).....	-	203,704	-
Total deferred inflows of resources	-	653,309	-
Net position:			
Net investment in capital assets.....	32,511,327	10,364,148	27,049,907
Unrestricted.....	9,781,720	5,133,576	7,430,498
Total net position	\$ 42,293,047	\$ 15,497,724	\$ 34,480,405

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		
\$ 16,856,735	\$ 38,074,859	\$ 44,364,302	
3,608,350	8,617,909	4,875	
-	-	42,360	
-	-	65,921	
-	52,539	14,861	
-	-	1,007,133	
<u>20,465,085</u>	<u>46,745,307</u>	<u>45,499,452</u>	
46,237	66,180	9,147	
346,363	634,740	39,736	
<u>3,672,633</u>	<u>107,409,784</u>	<u>780,750</u>	
<u>4,018,996</u>	<u>108,044,524</u>	<u>820,486</u>	
<u>4,065,233</u>	<u>108,110,704</u>	<u>829,633</u>	
<u>24,530,318</u>	<u>154,856,011</u>	<u>46,329,085</u>	
838,911	1,203,964	219,325	
<u>570,065</u>	<u>819,032</u>	<u>142,981</u>	
<u>1,408,976</u>	<u>2,022,996</u>	<u>362,306</u>	
1,886,823	2,089,503	654,032	
129,961	181,971	20,441	
708	972	1,986	
58,307	84,392	11,566	
-	23,303	-	
-	3,879,000	-	
360,615	488,517	38,125	
-	91,636	-	
67,384	1,551,305	-	
-	381,941	-	
-	-	4,830,088	
<u>2,503,798</u>	<u>8,772,540</u>	<u>5,556,238</u>	
122,570	158,417	20,712	
-	191,265	-	
542,659	23,792,761	-	
-	4,822,281	-	
-	-	992,352	
4,734,529	6,776,706	936,643	
3,256,883	4,661,697	644,317	
<u>8,656,641</u>	<u>40,403,127</u>	<u>2,594,024</u>	
<u>11,160,439</u>	<u>49,175,667</u>	<u>8,150,262</u>	
1,087,474	1,537,079	353,585	
<u>503,703</u>	<u>707,407</u>	<u>179,110</u>	
<u>1,591,177</u>	<u>2,244,486</u>	<u>532,695</u>	
3,408,953	73,334,335	820,486	
9,778,725	32,124,519	37,187,948	
<u>\$ 13,187,678</u>	<u>105,458,854</u>	<u>\$ 38,008,434</u>	
	316,836		
	<u>\$ 105,775,690</u>		

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,434,945	\$ 8,041,748	\$ 2,544,719
Special assessments.....	10,366	-	-
Other.....	493	23,356	2,101
Total operating revenues.....	2,445,804	8,065,104	2,546,820
<u>Operating expenses:</u>			
Personal services.....	-	2,393,927	-
Contract services.....	501,209	1,676,872	397,028
Materials and supplies.....	130,380	848,176	403,127
Heat, light and power.....	345,988	1,000,455	128,855
Employee medical benefits.....	-	-	-
Depreciation.....	1,736,757	1,386,322	1,725,863
Other.....	579	2,953	788
Total operating expenses.....	2,714,913	7,308,705	2,655,661
Operating income (loss).....	(269,109)	756,399	(108,841)
<u>Nonoperating revenues (expenses):</u>			
Interest and fiscal charges.....	(87,137)	(597,164)	(206,236)
Loss on disposal of capital assets.....	-	-	(24,782)
Interest revenue.....	-	-	-
Intergovernmental.....	202,495	-	95,665
Total nonoperating revenues (expenses).....	115,358	(597,164)	(135,353)
<i>Income (loss) before transfers and capital contributions.....</i>			
<i>and capital contributions.....</i>	<i>(153,751)</i>	<i>159,235</i>	<i>(244,194)</i>
Transfer in.....	-	-	-
Transfer out.....	(275,391)	-	(140,000)
Capital contributions.....	1,311,918	-	1,650,809
<i>Change in net position.....</i>	<i>882,776</i>	<i>159,235</i>	<i>1,266,615</i>
Net position at beginning of year.....	41,410,271	15,338,489	33,213,790
Net position at end of year.....	\$ 42,293,047	\$ 15,497,724	\$ 34,480,405

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
\$	17,896,723	\$	30,918,135	\$ 42,892,808
	1,288,704		1,299,070	-
	186,407		212,357	5,053,516
	<u>19,371,834</u>		<u>32,429,562</u>	<u>47,946,324</u>
	5,420,817		7,814,744	919,819
	12,470,383		15,045,492	4,182,636
	399,545		1,781,228	412,474
	45,436		1,520,734	-
	-		-	36,723,271
	526,317		5,375,259	84,978
	100,671		104,991	350
	<u>18,963,169</u>		<u>31,642,448</u>	<u>42,323,528</u>
	408,665		787,114	5,622,796
	(37,181)		(927,718)	-
	-		(24,782)	-
	-		-	246,416
	147,604		445,764	-
	<u>110,423</u>		<u>(506,736)</u>	<u>246,416</u>
	519,088		280,378	5,869,212
	-		-	1,615,000
	-		(415,391)	-
	-		<u>2,962,727</u>	<u>-</u>
	519,088		2,827,714	7,484,212
	<u>12,668,590</u>			<u>30,524,222</u>
\$	<u>13,187,678</u>			<u>\$ 38,008,434</u>
			<u>124,989</u>	
			<u>\$ 2,952,703</u>	

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,521,283	\$ 7,720,839	\$ 2,421,688
Cash received from special assessments	10,366	-	-
Cash received from other operations.....	493	23,356	2,101
Cash payments to employees.....	-	(2,008,398)	-
Cash payments for contractual services.....	(502,142)	(1,789,467)	(777,780)
Cash payments for materials and supplies.....	(130,380)	(850,412)	(403,127)
Cash payments for heat, light and power.....	(345,988)	(1,000,455)	(128,855)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(579)	(2,953)	(788)
<i>Net cash provided by operating activities.....</i>	<i>1,553,053</i>	<i>2,092,510</i>	<i>1,113,239</i>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	202,495	-	95,665
Cash received from transfers in.....	-	-	-
Cash used in transfers out.....	(275,391)	-	(140,000)
<i>Net cash provided by noncapital financing activities.....</i>	<i>(72,896)</i>	<i>-</i>	<i>(44,335)</i>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	(161,138)	(230,241)	(731,894)
Capital contributions.....	258,000	-	226,121
Issuance of notes.....	1,773,500	-	2,105,500
Premium on notes.....	13,152	-	15,613
Note issuance costs.....	(13,152)	-	(15,613)
Proceeds from loans.....	288,558	-	139,845
Principal paid on notes.....	(1,550,000)	-	(1,750,000)
Interest paid on notes.....	(46,500)	-	(52,502)
Principal paid on loans.....	(232,107)	(1,189,144)	(267,527)
Interest paid on loans.....	(52,330)	(597,164)	(162,429)
Principal paid on capital leases.....	-	-	(94,173)
Interest paid on capital leases.....	-	-	(3,888)
<i>Net cash provided by (used in) financing activities.....</i>	<i>277,983</i>	<i>(2,016,549)</i>	<i>(590,947)</i>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net increase in cash and cash equivalents.....</i>	<i>1,758,140</i>	<i>75,961</i>	<i>477,957</i>
Cash and cash equivalents at beginning of year.....	7,020,179	5,509,827	6,376,060
Cash and cash equivalents at end of year.....	\$ 8,778,319	\$ 5,585,788	\$ 6,854,017

Enterprise Funds		Governmental Activities -	
Nonmajor Enterprise Funds	Total	Internal Service Funds	
\$ 17,285,294	\$ 29,949,104	\$ 42,912,164	
1,288,704	1,299,070	-	
198,493	224,443	5,053,516	
(4,715,380)	(6,723,778)	(884,675)	
(12,318,642)	(15,388,031)	(5,678,098)	
(399,545)	(1,783,464)	(470,238)	
(45,436)	(1,520,734)	-	
-	-	(35,251,515)	
(100,671)	(104,991)	(350)	
 1,192,817	 5,951,619	 5,680,804	
 147,604	 445,764	 -	
-	-	1,615,000	
-	(415,391)	-	
 147,604	 30,373	 1,615,000	
 (479,845)	 (1,603,118)	 (314,743)	
-	484,121	-	
-	3,879,000	-	
-	28,765	-	
-	(28,765)	-	
-	428,403	-	
-	(3,300,000)	-	
-	(99,002)	-	
(63,732)	(1,752,510)	-	
(37,181)	(849,104)	-	
-	(94,173)	-	
-	(3,888)	-	
 (580,758)	 (2,910,271)	 (314,743)	
 -	 -	 246,416	
759,663	3,071,721	7,227,477	
16,097,072	35,003,138	37,136,825	
 \$ 16,856,735	 \$ 38,074,859	 \$ 44,364,302	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

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).....	\$ (269,109)	\$ 756,399	\$ (108,841)
Adjustments:			
Depreciation.....	1,736,757	1,386,322	1,725,863
Changes in assets and liabilities:			
(Increase) in materials and supplies inventory.....	-	(2,236)	-
(Increase) decrease in accounts receivable.....	86,338	(320,909)	(123,031)
Decrease in due from other funds.....	-	-	-
(Increase) in due from other governments.....	-	-	-
Decrease in prepayments.....	-	-	-
Decrease in deferred outflows of resources - pension.....	-	464,316	-
(Increase) in deferred outflows of resources - OPEB.....	-	(131,684)	-
(Increase) in net pension asset.....	-	(9,539)	-
Increase (decrease) in accounts payable.....	(933)	(112,473)	(380,752)
Increase in accrued wages and benefits.....	-	12,761	-
(Decrease) in due to other funds.....	-	(122)	-
Increase (decrease) in due to other governments.....	-	4,683	-
Increase in deferred inflows of resources - pension.....	-	389,954	-
Increase in deferred inflows of resources - OPEB.....	-	192,941	-
(Decrease) in net pension liability.....	-	(703,878)	-
Increase (decrease) in net OPEB liability.....	-	120,531	-
Increase in compensated absences payable.....	-	45,444	-
(Decrease) in claims payable.....	-	-	-
<i>Net cash provided by operating activities</i>	<u>\$ 1,553,053</u>	<u>\$ 2,092,510</u>	<u>\$ 1,113,239</u>

Noncash Transactions:

During 2020, the Water Supply System fund received \$1,053,918 in contributed capital assets.

During 2020, the Sewer System fund received \$1,424,688 in contributed capital assets.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor	Enterprise	Activities -	Internal
Funds	Total	Service Funds	
\$ 408,665	\$ 787,114	\$ 5,622,796	
526,317	5,375,259	84,978	
-	(2,236)	(1,231)	
(599,343)	(956,945)	65	
-	-	19,291	
-	-	(42,360)	
-	-	1,649,351	
1,051,104	1,515,420	210,486	
(332,437)	(464,121)	(83,716)	
(22,057)	(31,596)	(3,756)	
152,152	(342,006)	257,665	
28,067	40,828	3,744	
(411)	(533)	(352)	
8,073	12,756	(1,409,794)	
823,811	1,213,765	269,470	
406,773	599,714	139,900	
(1,647,346)	(2,351,224)	(486,161)	
272,188	392,719	(21,104)	
117,261	162,705	6,152	
-	-	(534,620)	
\$ 1,192,817	\$ 5,951,619	\$ 5,680,804	

LUCAS COUNTY, OHIO

*STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020*

	<u>Custodial</u>
Assets:	
Equity in pooled cash and cash equivalents.....	\$ 20,793,046
Cash in segregated accounts.....	3,172,713
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.....	934,937,902
Accounts.....	109
Due from other governments.....	<u>81,624,190</u>
Total assets.....	<u>1,040,527,960</u>
Liabilities:	
Due to other governments.....	<u>89,313,025</u>
Total liabilities.....	<u>89,313,025</u>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year.....	<u>775,873,259</u>
Total deferred inflows of resources.....	<u>775,873,259</u>
Net position:	
Restricted for individuals, organizations and other governments.....	<u>175,341,676</u>
Total net position.....	<u>\$ 175,341,676</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, 2020*

	Custodial
Additions:	
Intergovernmental.....	\$ 66,815,515
Amounts received as fiscal agent.....	24,829,638
Licenses, permits and fees for other governments.....	72,557,261
Fines and forfeitures for other governments.....	4,705,051
Property tax collection for other governments.....	546,735,872
Special assessments collections for other governments.....	7,052,533
Other custodial fund collections.....	<u>2,895,939</u>
<i>Total additions</i>	<u>725,591,809</u>
Deductions:	
Distributions to the State of Ohio.....	1,003,192
Distributions of state funds to other governments.....	67,281,351
Distributions as fiscal agent.....	22,307,869
Licenses, permits and fees distributions to other governments	70,918,493
Fines and forfeitures distributions to other governments.....	4,704,346
Property tax distributions to other governments.....	542,366,181
Other custodial fund disbursements.....	<u>2,916,603</u>
<i>Total deductions</i>	<u>711,498,035</u>
<i>Net change in fiduciary net position</i>	14,093,774
<i>Net position beginning of year</i>	<u>161,247,902</u>
<i>Net position end of year</i>	<u>\$ 175,341,676</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2020

	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.....	\$ 6,017,409	\$ 630,246	\$ 3,563,007	\$ 5,567,305
Receivables (net of allowances for uncollectibles):				
Accounts.....	2,377,484	3,989,549	2,435,310	877,468
Materials and supplies inventory.....	611,271	-	238,906	-
Prepayments.....	107,210	2,862	18,695	-
Other assets.....	12,386,946	375,945	624,859	951,660
Capital assets:				
Nondepreciable capital assets.....	360,165	1,460,550	63,053	-
Depreciable capital assets.....	6,222,157	16,536,766	1,825,906	76,632
Accumulated depreciation.....	(3,226,736)	(7,918,117)	(862,661)	(73,886)
Total capital assets, net.....	3,355,586	10,079,199	1,026,298	2,746
Total assets.....	24,855,906	15,077,801	7,907,075	7,399,179
Liabilities:				
Accounts payable.....	2,880,792	122,841	460,385	51,511
Accrued liabilities.....	1,795,082	100,655	888,203	38,303
Accrued wages and benefits.....	-	-	-	12,886
Due to other governments.....	-	55,976	459,817	6,738
Unearned revenue.....	2,679,377	41,241	2,447,789	-
Long-term liabilities:				
Due within one year.....	13,577	-	225,900	-
Due in more than one year.....	1,355,766	-	-	-
Total liabilities.....	8,724,594	320,713	4,482,094	109,438
Net position:				
Net investment in capital assets.....	3,355,586	10,079,199	1,026,298	2,746
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	14,778,470	-	-
Unrestricted (deficit).....	12,775,726	(10,100,581)	2,398,683	7,286,995
Total net position.....	\$ 16,131,312	\$ 14,757,088	\$ 3,424,981	\$ 7,289,741

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
\$ 242,318	\$ 45,415,813	\$ 5,964,053	\$ 67,400,151
-	4,637,686	1,025,512	15,343,009
-	-	-	850,177
-	4,733	62,609	196,109
-	-	-	14,339,410
-	-	1,175,000	3,058,768
-	34,518	10,604,634	35,300,613
-	(34,518)	(4,322,215)	(16,438,133)
-	-	7,457,419	21,921,248
<u>242,318</u>	<u>50,058,232</u>	<u>14,509,593</u>	<u>120,050,104</u>
5,232	1,723,745	115,686	5,360,192
-	826,470	69,744	3,718,457
-	-	170,527	183,413
-	-	-	522,531
-	36,646	4,195,605	9,400,658
-	-	-	239,477
-	41,922,847	-	43,278,613
<u>5,232</u>	<u>44,509,708</u>	<u>4,551,562</u>	<u>62,703,341</u>
-	-	7,457,419	21,921,248
43,577	-	102,364	145,941
-	-	-	14,778,470
<u>193,509</u>	<u>5,548,524</u>	<u>2,398,248</u>	<u>20,501,104</u>
<u>\$ 237,086</u>	<u>\$ 5,548,524</u>	<u>\$ 9,958,031</u>	<u>\$ 57,346,763</u>

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2020*

<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.....	\$ 9,344,867	\$ 3,862,982	\$ 1,641,000	\$ -		
Preferred Properties, Inc. and Affiliates						
Health.....	2,101,022	1,318,838	571,349	-		
Toledo Arena Sports, Inc.						
Recreation.....	7,938,056	7,864,956	-	119,521		
Lucas County Land Reutilization Corporation						
Public works.....	6,416,999	1,317,886	6,020,329	-		
Lucas County Transportation Improvement District						
Public works.....	96,341	-	-	23,130		
Lucas County Economic Development Corporation						
Legislative & executive.....	4,137,550	-	524,189	-		
Toledo-Lucas County Convention and Visitors Bureau						
Recreation.....	5,210,661	1,524,363	2,701,130	515,000		
Total component units.....	<u>\$ 35,245,496</u>	<u>\$ 15,889,025</u>	<u>\$ 11,457,997</u>	<u>\$ 657,651</u>		

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.....	-\$ 657,651
Net position at end of year.....	-\$ 657,651

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
\$ (3,840,885)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,840,885)
-	(210,835)	-	-	-	-	-	(210,835)
-	-	46,421	-	-	-	-	46,421
-	-	-	921,216	-	-	-	921,216
-	-	-	-	(73,211)	-	-	(73,211)
-	-	-	-	-	(3,613,361)	-	(3,613,361)
-	(3,840,885)	(210,835)	46,421	921,216	(73,211)	(3,613,361)	(470,168)
619,586	87,121	656	9,296	-	206,870	7,297	930,826
-	-	-	1,524,983	-	-	-	1,524,983
366,335	19,900	72,444	28,168	-	1,901	52,925	541,673
985,921	107,021	73,100	1,562,447	-	208,771	60,222	2,997,482
(2,854,964)	(103,814)	119,521	2,483,663	(73,211)	(3,404,590)	(409,946)	(4,243,341)
18,986,276	14,860,902	3,305,460	4,806,078	310,297	8,953,114	10,367,977	61,590,104
\$ 16,131,312	\$ 14,757,088	\$ 3,424,981	\$ 7,289,741	\$ 237,086	\$ 5,548,524	\$ 9,958,031	\$ 57,346,763



Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020

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, 2020

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 2020, the County contributed \$524,189 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, 2020

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, 2020

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	49.93%
Defiance County	14.50%
Fulton County	12.92%
Williams County	13.90%
Henry County	8.75%
Totals	<u>100.00%</u>

In 2020, the County contributed \$5,196,499 for the CCNO's operations, which represents 49.93% 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 2020, 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 2020, 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, 2020

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, 2020

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, 2020

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.

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, 2020

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, 2020**

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 the County's net pension liability and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net 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, 2020, but which were levied to finance 2021 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, 2020

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 and net OPEB liability, 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	\$ 16,051,440	\$ 18,819,067	\$ 27,738,024	\$ 45,290,170	\$ 25,625,785
Less: allowance for doubtful accounts	(512,536)	(595,759)	(870,770)	(1,398,134)	(805,771)
Net taxes receivable	<u>\$ 15,538,904</u>	<u>\$ 18,223,308</u>	<u>\$ 26,867,254</u>	<u>\$ 43,892,036</u>	<u>\$ 24,820,014</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, 2020

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 2020, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, 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 2020, 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 2020, 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 \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 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, 2020

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 2020 amounted to \$4,876,979 which includes \$4,531,262 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, 2020**

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, 2020

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 \$1,328,240 is reported in the fund at December 31, 2020 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, 2020

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, 2020

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, 2020

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/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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, 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 2020, the County has applied GASB Statement No. 95, *"Postponement of the Effective Dates of Certain Authoritative Guidance"* to GASB Statement Nos. 87 and 89, which were 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 pronouncement is postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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, 2020 included the following individual fund deficit:

Nonmajor fund	Deficit
Workforce Development	\$ 33,418

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.

C. Restatement of Fund Balances

Certain funds were reclassified at December 31, 2019 from nonmajor governmental funds to a component of the general fund for General Accepted Accounting Principles reporting purposes.

	General Fund	Nonmajor Governmental Funds
Fund Balance as previously reported	\$ 62,522,965	\$ 84,678,522
Reclassification	<u>7,545,362</u>	<u>(7,545,362)</u>
Restated Fund Balance, at December 31, 2019	<u>\$ 70,068,327</u>	<u>\$ 77,133,160</u>

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Inactive deposits are public deposits that the County Treasurer has identified as not required for use within the current five year period of designation of depositories. Inactive 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, 2020**

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, 2020**

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 \$10,750 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 \$7,979,321 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 \$7,013,596 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, 2020, the carrying amount of all County deposits was \$56,064,131 and the bank balance was \$65,602,838. Of the bank balance, \$16,630,969 was covered by the FDIC, \$36,097,969 was collateralized by the Ohio Pooled Collateral System and \$12,873,900 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, 2020**

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 2020, 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, 2020, 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	\$ 57,659,833	\$ 5,201,999	\$ 6,765,001	\$ 3,184,118	\$ 42,508,715
FHLB	15,293,844	2,763,726	1,701,622	3,079,221	7,749,275
FHLMC	72,972,780	5,048,041	4,030,639	20,568,598	43,325,502
FNMA	44,892,980	8,045,287	2,247,821	13,145,979	21,453,893
Foreign Government Bonds	2,500,000	-	-	-	2,500,000
U.S. Treasury Notes	10,317,208	7,699,338	-	-	2,617,870
Commercial paper	28,273,712	28,273,712	-	-	-
Corporate bonds	16,774,282	1,302,071	2,506,778	12,965,433	-
Negotiable CDs	4,068,003	-	505,763	1,014,941	2,547,299
Municipal bonds	16,471,960	16,118,796	-	-	353,164
U.S. Government Money Market Mutual Funds	1,458,958	1,458,958	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	<u>143,646,890</u>	<u>143,646,890</u>	-	-	-
Total	<u>\$ 414,330,450</u>	<u>\$ 219,558,818</u>	<u>\$ 17,757,624</u>	<u>\$ 53,958,290</u>	<u>\$ 123,055,718</u>

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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), 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, 2020, 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, 2020, 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, 2020**

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, 2020, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 57,659,833	13.92%
FHLB	15,293,844	3.69%
FHLMC	72,972,780	17.61%
FNMA	44,892,980	10.84%
Foreign Government Bonds	2,500,000	0.60%
U.S. Treasury Notes	10,317,208	2.49%
Commercial Paper	28,273,712	6.82%
Corporate bonds	16,774,282	4.05%
Negotiable CDs	4,068,003	0.98%
Municipal bonds	16,471,960	3.98%
U.S. Government Money Market Mutual Funds	1,458,958	0.35%
<i>Amortized Cost:</i>		
STAR Ohio	<u>143,646,890</u>	<u>34.67%</u>
Total	<u>\$ 414,330,450</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, 2020:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 56,064,131
Investments	414,330,450
Cash on hand	<u>16,500</u>
Total	<u>\$ 470,411,081</u>

<u>Cash and investments per financial statements</u>	
Governmental activities	\$ 408,370,463
Business-type activities	38,074,859
Custodial funds	<u>23,965,759</u>
Total	<u>\$ 470,411,081</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2020, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Board of Developmental Disabilities	Transfer From Nonmajor Governmental	Transfer From Water Supply System	Transfer From Sewer System	Total Transfers In
Governmental Funds:						
Debt service	\$ 9,228,841	\$ -	\$ -	\$ 275,391	\$ 140,000	\$ 9,644,232
Capital Improvements	19,434,500	-	-	-	-	19,434,500
Non-major governmental	21,931,686	15,180,000	672,000	-	-	37,783,686
Internal Service Funds	1,615,000	-	-	-	-	1,615,000
Total Transfers Out	\$ 52,210,027	\$ 15,180,000	\$ 672,000	\$ 275,391	\$ 140,000	\$ 68,477,418

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, 2020, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 37,627
Mental Health and Recovery	Internal Service Funds	651
Children Services Board	Internal Service Funds	3,446
Capital Improvements	Internal Service Funds	66
Nonmajor Governmental Funds	Internal Service Funds	21,173
Wastewater Treatment	Internal Service Funds	264
Nonmajor Enterprise Funds	Internal Service Funds	708
Internal Service Funds	Internal Service Funds	1,986
Total		\$ 65,921

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, 2020

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 2020, the first payment was due January 31, 2020 and the remainder was payable by July 31, 2020.

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, 2019, are levied after October 1, 2020, and are collected in 2021 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, 2020 was \$17.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 5,527,264,210
Commercial/Industrial/Mineral	1,951,500,860
<u>Public Utility</u>	
Real	31,949,680
Personal	<u>452,307,820</u>
Total Assessed Value	\$ <u>7,963,022,570</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 2020 is as follows:

<u>Purpose</u>	Voter Authorized Rate (a)	Effective Rate Levied for 2020 Collection Year (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.75	0.695268	0.746579	2024
Mental Health & Recovery	2.50	2.271950	2.485743	2022/2024/2028
Developmental Disabilities	6.00	5.320785	5.869079	continuous
Children Services	3.65	3.321960	3.629184	2026/2028
Zoo Operating	0.75	0.681585	0.745723	2021
Zoo Improvements	1.00	0.908780	0.994247	2026
911 Emergency Telephone Sys.	0.70	0.636146	0.696008	2021
Science & Natural History	0.17	0.154493	0.169080	2022
Total Voted Tax Rates	15.52	13.990967	15.335643	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total Direct Tax Rates	17.52	15.990967	17.335643	

(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, 2020, 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, 2020

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 2020, 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>	
Ezone	\$ 30,244	

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 2020, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Toledo	\$ 1,069,325	\$ 390,635	\$ 1,459,960
City of Maumee	86,120	-	86,120
City of Oregon	35,202	25,550	60,752
City of Sylvania	5,312	-	5,312
City of Waterville	12,723	-	12,723
Village of Holland	6,676	-	6,676
Sylvania Township	4,674	-	4,674
Spencer Township	2,306	-	2,306
Total	\$ 1,222,338	\$ 416,185	\$ 1,638,523

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%.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 7 - PERMISSIVE SALES AND USE TAX - (Continued)

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 2020 amounted to \$104,751,786.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for year ended December 31, 2020 follows:

<u>Governmental Activities:</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
	12/31/19			12/31/20
Capital assets not being depreciated:				
Land	\$ 30,528,200	\$ 2,276,100	\$ -	\$ 32,804,300
Right of way	6,574,942	-	-	6,574,942
Construction in progress	27,135,445	16,439,883	(13,832,943)	29,742,385
Total capital assets not being depreciated	<u>64,238,587</u>	<u>18,715,983</u>	<u>(13,832,943)</u>	<u>69,121,627</u>
Capital assets being depreciated:				
Buildings, structures and improvements	320,966,776	3,793,163	-	324,759,939
Furniture, fixtures and equipment	53,211,808	2,556,408	(1,145,280)	54,622,936
Computer software	11,114,209	-	-	11,114,209
Infrastructure	408,782,507	11,877,245	-	420,659,752
Total capital assets being depreciated	<u>794,075,300</u>	<u>18,226,816</u>	<u>(1,145,280)</u>	<u>811,156,836</u>
Accumulated depreciation:				
Buildings, structures and improvements	(163,228,449)	(7,783,318)	-	(171,011,767)
Furniture, fixtures and equipment	(40,178,737)	(3,629,961)	1,120,209	(42,688,489)
Computer software	(11,067,011)	(23,599)	-	(11,090,610)
Infrastructure	(336,058,066)	(7,765,998)	-	(343,824,064)
Total accumulated depreciation	<u>(550,532,263)</u>	<u>(19,202,876)</u>	<u>1,120,209</u>	<u>(568,614,930)</u>
Total capital assets being depreciated, net	<u>243,543,037</u>	<u>(976,060)</u>	<u>(25,071)</u>	<u>242,541,906</u>
Governmental activities capital assets, net	<u>\$ 307,781,624</u>	<u>\$ 17,739,923</u>	<u>\$ (13,858,014)</u>	<u>\$ 311,663,533</u>

Construction in progress: During 2020, the County incurred additional expenditures of \$16,439,883, with completed projects amounting to \$13,832,943. Completed projects and expenses for new construction in progress during 2020 were primarily related to the construction of infrastructure related projects and buildings supporting legislative, executive, and judicial operations.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 6,308,238
Judicial	2,062,574
Public safety	2,133,867
Public works	8,144,983
Health	222,647
Human services	245,589
Internal service funds	84,978
Total depreciation expense - governmental activities	<u>\$ 19,202,876</u>

B. Business-Type Activities

Capital asset activity for year ended December 31, 2020 follows:

<u>Business-Type Activities:</u>	Balance 12/31/19	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land	\$ 338,953	\$ -	\$ -	\$ 338,953
Construction in progress	<u>13,814,870</u>	<u>1,267,076</u>	<u>(14,786,159)</u>	<u>295,787</u>
Total capital assets, not being depreciated	<u>14,153,823</u>	<u>1,267,076</u>	<u>(14,786,159)</u>	<u>634,740</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	37,928,590	12,029,941	-	49,958,531
Land improvements	167,106,756	5,361,721	-	172,468,477
Furniture, fixtures and equipment	<u>15,407,021</u>	<u>209,145</u>	<u>(300,723)</u>	<u>15,315,443</u>
Total capital assets, being depreciated	<u>220,442,367</u>	<u>17,600,807</u>	<u>(300,723)</u>	<u>237,742,451</u>
Accumulated depreciation:				
Buildings, structures and improvements	(18,821,238)	(1,208,747)	-	(20,029,985)
Land improvements	(96,828,336)	(3,362,424)	-	(100,190,760)
Furniture, fixtures and equipment	<u>(9,583,775)</u>	<u>(804,088)</u>	<u>275,941</u>	<u>(10,111,922)</u>
Total accumulated depreciation	<u>(125,233,349)</u>	<u>(5,375,259)</u>	<u>275,941</u>	<u>(130,332,667)</u>
Total capital assets, being depreciated net	<u>95,209,018</u>	<u>12,225,548</u>	<u>(24,782)</u>	<u>107,409,784</u>
Business-type activities capital assets, net	<u>\$ 109,362,841</u>	<u>\$ 13,492,624</u>	<u>\$ (14,810,941)</u>	<u>\$ 108,044,524</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$ 1,736,757
Wastewater Treatment	1,386,322
Sewer System	1,725,863
Sanitary Engineer	209,180
Solid Waste	<u>317,137</u>
Total depreciation expense	<u>\$ 5,375,259</u>

C. Component Units

The capital asset activity for year ended December 31, 2020 follows:

	Balance 12/31/19	Increases	Decreases	Balance 12/31/20
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 2,717,303	\$ 341,465	\$ -	\$ 3,058,768
Capital assets being depreciated:				
Buildings, structures and improvements	25,266,374	2,327,123	(416,890)	27,176,607
Furniture, fixtures and equipment	<u>7,626,902</u>	<u>497,104</u>	<u>-</u>	<u>8,124,006</u>
Total capital assets being depreciated	32,893,276	2,824,227	(416,890)	35,300,613
Accumulated depreciation	<u>(14,338,986)</u>	<u>(2,159,494)</u>	<u>60,347</u>	<u>(16,438,133)</u>
Total capital assets being depreciated, net	<u>18,554,290</u>	<u>664,733</u>	<u>(356,543)</u>	<u>18,862,480</u>
Governmental activities capital assets, net	<u>\$ 21,271,593</u>	<u>\$ 1,006,198</u>	<u>\$ (356,543)</u>	<u>\$ 21,921,248</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 679,275
Preferred Industries, Inc. and Affiliates	531,456
Toledo Arena Sports, Inc.	175,205
Lucas County Land Reutilization Corporation	4,510
Toledo-Lucas Convention and Visitors Bureau	<u>769,048</u>
Total depreciation expense - component units	<u>\$ 2,159,494</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 9 - NOTES PAYABLE

During 2020, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/19	Issued	Redeemed	Balance 12/31/20
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
Various Purpose Improvements - Series 2019	3.100%	\$ 1,210,000	\$ -	\$ (1,210,000)	\$ -
Taxable Arena Improvement Notes - Series 2019	2.750%	\$ 4,150,000	\$ -	\$ (4,150,000)	\$ -
Total governmental activities		\$ 5,360,000	\$ 87,400,000	\$ (5,360,000)	\$ 87,400,000
Various Purpose Improvements - Series 2020	1.250%	\$ -	\$ 3,879,000	\$ -	\$ 3,879,000
Various Purpose Improvements - Series 2019	3.100%	\$ 3,300,000	\$ -	\$ (3,300,000)	\$ -
Total business-type activities		\$ 3,300,000	\$ 3,879,000	\$ (3,300,000)	\$ 3,879,000

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 2020: \$35,955,000 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 15, 2021. 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 2020: \$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 15, 2021. At December 31, 2020, the County had \$47,300,000 in unspent proceeds related to the Note issue.

Taxable Arena Improvement Notes - Series 2020: \$4,145,000 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 matures July 8, 2021.

Various Purpose Improvement Notes - Series 2020: \$3,879,000 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 July 8, 2021.

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	\$ 3,879,000
Total business-type activities portion	<u>\$ 3,879,000</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 June 10, 2010, the County issued \$19,100,000 in Series 2010 Taxable Arena Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof. On December 28, 2016, the County advance refunded \$5,000,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2016 Tax Exempt Refunding Bonds (see below). On July 27, 2017, the County advance refunded \$13,100,000 of the Series 2010 Taxable Arena Improvement Bonds through the issuance of the Series 2017 Arena Improvement Refunding Bonds (see below). The remaining Series 2010 Taxable Arena Improvement Bonds matured on October 1, 2020.

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.

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, 2020, the balance of the refunded Series 2007 Juvenile Justice Bonds was \$1,250,000. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and mature 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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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, 2020, 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 \$4,885,000, 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, 2020, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$10,920,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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, 2020, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$13,100,000. 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, 2020

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 2020 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 \$1,035,539. Principal and interest paid for the current year and total net revenues were \$39,860 and \$37,982 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, 2020**

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

In 2020, the following changes occurred in the governmental activities long-term obligations.

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2010 - 1.25% to 6.15% - Arena Improvement	\$ 19,100,000	10/01/20	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	1,665,000	-	(395,000)	1,270,000	405,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	7,790,000	12/01/21	2,350,000	-	(1,165,000)	1,185,000	1,185,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	39,035,000	-	(140,000)	38,895,000	165,000
2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	14,715,000	-	(175,000)	14,540,000	245,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	11,440,000	-	(875,000)	10,565,000	1,020,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	8,755,000	-	(415,000)	8,340,000	685,000
2019 - 2.00% to 4.00% Various Purpose Bonds	5,000,000	12/01/29	5,000,000	-	(430,000)	4,570,000	440,000
2020 - 1.00% to 4.00% Capital Improvement Bonds	<u>17,000,000</u>	12/01/40	<u>-</u>	<u>17,000,000</u>	<u>-</u>	<u>17,000,000</u>	<u>-</u>
Total general obligation bonds	<u>\$ 129,655,000</u>		<u>\$ 83,060,000</u>	<u>\$ 17,000,000</u>	<u>\$ (3,695,000)</u>	<u>\$ 96,365,000</u>	<u>\$ 4,145,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
2000 - 5.20% to 5.60% Sewers & waterlines	\$ 1,560,000	12/01/20	\$ 120,000	\$ -	\$ (120,000)	\$ -	\$ -
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	225,000	-	(110,000)	115,000	115,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	215,000	-	(70,000)	145,000	70,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	270,000	-	(65,000)	205,000	65,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	505,000	-	(95,000)	410,000	95,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	625,000	-	(95,000)	530,000	100,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	400,000	-	(60,000)	340,000	60,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	575,000	-	(70,000)	505,000	75,000
2006 - 4.50% S.S. 772	936,100	09/01/26	423,000	-	(52,700)	370,300	55,100
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	240,000	-	(25,000)	215,000	25,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	409,303	-	(38,813)	370,490	38,813
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	170,697	-	(16,187)	154,510	16,187
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	755,000	-	(60,000)	695,000	65,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	230,000	-	(15,000)	215,000	15,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	575,000	-	(30,000)	545,000	30,000
2019 - 2.00% to 4.00% Sewers S899	<u>250,000</u>	<u>12/01/39</u>	<u>250,000</u>	<u>-</u>	<u>(10,000)</u>	<u>240,000</u>	<u>10,000</u>
Total special assessment bonds	<u>\$ 15,631,100</u>		<u>\$ 5,988,000</u>	<u>\$ -</u>	<u>\$ (932,700)</u>	<u>\$ 5,055,300</u>	<u>\$ 835,100</u>
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 615,200	\$ -	\$ (12,100)	\$ 603,100	\$ 12,700

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance			Reductions	Balance 12/31/20	Amount Due in One Year
			12/31/19	Additions	12/31/20			
<u>OPWC Loans (Direct Borrowing):</u>								
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 74,700	\$ -	\$ (4,669)	\$ 70,031	\$ 4,669	
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	44,734	-	(2,485)	42,249	2,485	
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	43,114	-	(2,395)	40,719	2,395	
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	33,548	-	(1,677)	31,871	1,677	
2013 - 0% Road improvements culverts	45,833	7/1/2023	16,038	-	(2,292)	13,746	2,292	
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	28,894	-	(2,889)	26,005	2,889	
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	19,784	-	(1,978)	17,806	1,978	
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	20,565	-	(2,056)	18,509	2,057	
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	178,929	-	(13,764)	165,165	13,764	
2017 - 0% Road improvements -								
Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	163,392	-	(11,671)	151,721	11,671	
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	195,621	-	(5,589)	190,032	5,589	
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	121,895	-	(7,170)	114,725	7,170	
2019 - 0% Road improvements - CL14U McCord Rd	229,010	7/1/2029	217,560	-	(11,450)	206,110	11,450	
2019 - 0% Road improvements - CL32V Prov & Holl	185,167	7/1/2030	149,320	35,848	(9,258)	175,910	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	-	31,777	(1,589)	30,188	1,589	
Total OPWC loans	\$ 2,454,984		\$ 1,308,094	\$ 567,625	\$ (80,932)	\$ 1,794,787	\$ 80,933	
<u>Other long-term obligations</u>								
Compensated absences	\$ 20,716,664	\$ 16,724,772	\$ (14,322,411)	\$ 23,119,025	\$ 14,360,674			
Landfill obligation	200,000	114,172	(63,472)	250,700	68,300			
Claims payable	6,357,060	5,822,440	(6,357,060)	5,822,440	4,830,088			
Net Pension Liability	314,436,909	-	(97,338,134)	217,098,775	-			
Net OPEB Liability	147,056,827	2,285,425	-	149,342,252	-			
Total other long-term obligations	488,767,460	24,946,809	(118,081,077)	395,633,192	19,259,062			
Total governmental activities obligations	579,738,754	42,514,434	(122,801,809)	499,451,379	24,332,795			
Add: unamortized bond premiums	2,448,354	1,326,438	(195,454)	3,579,338	-			
Less: unamortized bond discounts	(5,764)	(60,582)	3,508	(62,838)	-			
Total on statement of net position	\$ 582,181,344	\$ 43,780,290	\$ (122,993,755)	\$ 502,967,879	\$ 24,332,795			

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

During 2020, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

	Original Issued	Maturity Date	Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Amount Due in One Year
<u>OWDA Loans (Direct Borrowing):</u>							
1995 - 6.35% Water supply system	\$ 501,750	01/01/21	\$ 38,145	\$ -	\$ (38,145)	\$ -	\$ -
2001 - 5.39% Water supply system	1,268,385	01/01/21	100,328	-	(100,328)	-	-
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	7,501,929	-	(667,909)	6,834,020	693,871
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	673,775	-	(63,732)	610,043	67,384
2009 - 4.36% Water 5114	1,097,053	01/01/30	665,019	-	(54,352)	610,667	56,748
2009 - 4.36% Sewer 5113	789,485	01/01/30	478,577	-	(39,114)	439,463	40,838
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	620,148	-	(42,272)	577,876	43,787
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	284,376	-	(19,385)	264,991	20,079
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	412,493	-	(21,342)	391,151	21,869
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	1,259,836	-	(65,185)	1,194,651	66,791
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	11,330,060	-	(482,121)	10,847,939	494,933
2018 - 2.64% Water supply system	490,000	01/01/38	451,739	-	(19,897)	431,842	20,426
2018 - 2.64% Sewer 7797	589,639	01/01/38	543,597	-	(23,943)	519,654	24,579
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	2,995,606	07/01/39	2,736,554	-	(114,785)	2,621,769	-
Total OWDA loans	\$ 39,427,095		\$ 27,096,576	\$ -	\$ (1,752,510)	\$ 25,344,066	\$ 1,551,305

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Amount Due in One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 97,718	\$ -	\$ -	\$ 97,718	\$ 17,768
2005 - 0% Sewer system	432,200	07/01/25	118,855	-	-	118,855	21,610
2005 - 0% Sewer system	381,016	07/01/25	95,260	-	-	95,260	19,051
2006 - 0% Wastewater	1,215,159	07/01/26	394,927	-	-	394,927	60,758
2008 - 0% Sewer system	71,487	01/01/29	32,171	-	-	32,171	3,574
2010 - 0% Sewer system	482,191	07/01/30	253,149	-	-	253,149	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	68,117	-	-	68,117	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	91,816	-	-	91,816	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	61,445	-	-	61,445	5,120
2013 - 0% Sewer system	192,007	01/01/34	134,407	-	-	134,407	9,600
2014 - 0% CL21Q	144,635	01/01/35	108,476	-	-	108,476	7,232
2014 - 0% CL12Q/13Q	439,555	01/01/35	279,331	-	-	279,331	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	140,354	-	-	140,354	13,368
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	342,040	-	-	342,040	19,002
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	475,000	-	-	475,000	25,000
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	298,983	-	-	298,983	16,162
2018 - 0% Sewer CL27T S-408 Relining	143,289	01/01/38	128,961	-	-	128,961	7,164
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	285,000	-	-	285,000	15,000
2019 - 0% Wastewater CL21T SCADA	400,000	01/01/40	380,000	-	-	380,000	20,000
2019 - 0% Wastewater CL21U Water resource	716,000	07/01/40	698,100	-	-	698,100	35,800
2019 - 0% Sewer CL22V Sylvania Pump Station	271,184	07/01/40	231,339	39,845	-	271,184	7,500
2019 - 0% Wastewater CL08V No 189 Lining	60,370	07/01/39	60,370	-	-	60,370	3,096
2020 - 0% Water Bonsels & Blossman Water Main	288,558	07/01/40	-	288,558	-	288,558	14,428
2020 - 0% Sewer Siphon Rehabilitation Cairl Ditch	100,000	07/01/40	-	100,000	-	100,000	5,000
Total OPWC loans	\$ 7,770,686		\$ 4,775,819	\$ 428,403	\$ -	\$ 5,204,222	\$ 381,941
<u>Other long-term obligations:</u>							
Capital lease obligation	\$ 377,074	\$ -	\$ (94,173)	\$ 282,901	\$ 91,636		
Compensated absences	484,229	495,074	(332,369)	646,934	488,517		
Net Pension Liability	9,127,930	-	(2,351,224)	6,776,706	-		
Net OPEB Liability	4,268,978	392,719	-	4,661,697	-		
Total on statement of net position	\$ 46,130,606	\$ 1,316,196	\$ (4,530,276)	\$ 42,916,526	\$ 2,513,399		

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020 follows:

Year Ended	Bonds					
	General Obligation			Special Assessment		
	Principal	Interest	Principal	Interest	Government Commitment	Special Assessment
2021	\$ 4,145,000	\$ 3,357,973	\$ 835,100	\$ 222,070		
2022	2,970,000	3,200,232	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 - 2030	19,440,000	12,916,465	1,168,700	194,701		
2031 - 2035	25,475,000	9,134,572	265,000	40,000		
2036 - 2040	<u>33,385,000</u>	<u>3,786,214</u>	<u>60,000</u>	<u>4,500</u>		
Total	<u>\$ 96,365,000</u>	<u>\$ 41,420,536</u>	<u>\$ 5,055,300</u>	<u>\$ 1,014,866</u>		

Year Ended	Bonds				Loans (Direct Borrowing)			
	Revenue		OWDA ⁽¹⁾		OPWC ⁽²⁾			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 12,700	\$ 27,140	\$ 1,551,305	\$ 706,700	\$ 462,874	\$ -		
2022	13,300	26,568	1,605,259	653,100	551,307	-		
2023	13,900	25,969	1,661,184	597,542	551,307	-		
2024	14,400	25,413	1,719,168	539,944	549,007	-		
2025	15,100	24,696	1,779,284	480,235	546,738	-		
2026 - 2030	86,141	112,375	8,014,753	1,469,294	1,947,944	-		
2031 - 2035	106,731	89,671	4,385,712	581,889	1,151,964	-		
2036 - 2040	133,329	63,073	2,005,632	79,208	737,868	-		
2041 - 2045	166,555	29,847	-	-	-	-		
2046	<u>40,944</u>	<u>7,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Total	<u>\$ 603,100</u>	<u>\$ 432,439</u>	<u>\$ 22,722,297</u>	<u>\$ 5,107,912</u>	<u>\$ 6,499,009</u>	<u>\$ -</u>		

⁽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 is not included in the future debt schedule as the loan is not closed and final disbursements have not been made. This loan 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, 2020**

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 \$201.2 million and \$81.1 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$178.2 million and \$58.1 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2020 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 12,757,462	\$ 447,039
Sick	9,201,453	169,913
Compensation	1,160,110	29,982
Total	<u>\$ 23,119,025</u>	<u>\$ 646,934</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 2020, the County did not add any new capital leases and made total principal payments of \$94,173 on existing capital leases obligations..

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

At December 31, 2020, equipment acquired through capital leases is capitalized as follows:

	<u>Total</u>
Equipment	\$ 1,489,688
Less accumulated depreciation	<u>(819,945)</u>
Net book value	<u>\$ 669,743</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, 2020.

<u>Year Ending December 31,</u>	<u>Business-type Activities</u>
2021	\$ 99,784
2022	99,783
2023	<u>99,783</u>
Total minimum lease payments	299,350
Less: amount representing interest	<u>(16,449)</u>
Present value of future minimum lease payments	<u>\$ 282,901</u>

Payments for capital lease obligations are made from the Sewer System enterprise fund.

Component Units

The County's component units have the following long-term obligations due at December 31, 2020:

At December 31, 2020, the Toledo Mud Hens has a long-term deferred compensation liability of \$1,369,343. Of this total, \$1,355,766, is considered due in more than one year and \$13,577 is due within one year.

At December 31, 2020, the Toledo Arena Sports, Inc. has a letter of credit liability of \$225,900. Of this total, \$225,900, is considered due within 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, 2020, the balance of the long-term note payable is \$41,922,847.

Conduit Debt Obligations

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

As of December 31, 2020, there were 17 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$757,635,000, including \$729,950,000 for hospitals, \$8,000,000 for industrial development, economic, and school facilities, and \$19,685,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Liability

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

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

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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.

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020**

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. 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.

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, 2020**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020 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 \$23,762,045 for 2020. Of this amount, \$2,696,012 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 the OPERS were measured as of December 31, 2019, 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, 2020**

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	1.19246500%	1.09142300%	0.74340400%	
Proportion of the net pension liability/asset current measurement date	<u>1.14309500%</u>	<u>1.04420800%</u>	<u>0.76875800%</u>	
Change in proportionate share	<u>-0.04937000%</u>	<u>-0.04721500%</u>	<u>0.02535400%</u>	
Proportionate share of the net pension liability	\$ 223,875,481	\$ -	\$ -	\$ 223,875,481
Proportionate share of the net pension asset	-	2,157,525	28,792	2,186,317
Pension expense	30,008,903	247,182	(16,966)	30,239,119

Of the County's proportionate share of the net pension liability of \$223,875,481, \$217,098,775 is reported in the governmental activities and \$6,776,706 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$2,186,317, \$2,120,137 is reported in the governmental activities and \$66,180 is reported in the business-type activities.

Of the County's total pension expense of \$30,239,119, \$29,173,477 is reported in the governmental activities and \$1,065,642 is reported in the business-type activities.

At December 31, 2020, 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	\$ -	\$ -	\$ 96,220	\$ 96,220
Changes of assumptions	11,957,571	222,464	4,668	12,184,703
Changes in employer's proportionate percentage/difference between employer contributions	181,473	-	-	181,473
Contributions subsequent to the measurement date	22,693,437	628,398	440,211	23,762,046
Total deferred outflows of resources	\$ 34,832,481	\$ 850,862	\$ 541,099	\$ 36,224,442

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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	\$ 2,830,589	\$ 506,523	\$ -	\$ 3,337,112
Net difference between projected and actual earnings on pension plan investments	44,658,130	279,840	9,048	44,947,018
Changes in employer's proportionate percentage/ difference between employer contributions	7,945,017	-	-	7,945,017
Total deferred inflows of resources	<u>\$ 55,433,736</u>	<u>\$ 786,363</u>	<u>\$ 9,048</u>	<u>\$ 56,229,147</u>

\$23,762,046 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, 2021. Of the total contributions made subsequent to the measurement date, \$23,042,768 relates to governmental activities and \$719,278 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:				
2021	\$ (10,559,443)	\$ (137,488)	\$ 11,321	\$ (10,685,610)
2022	(16,852,310)	(132,235)	11,500	(16,973,045)
2023	1,849,278	(54,205)	13,796	1,808,869
2024	(17,732,217)	(156,655)	10,283	(17,878,589)
2025	-	(29,234)	12,358	(16,876)
Thereafter	-	(54,082)	32,582	(21,500)
Total	<u>\$ (43,294,692)</u>	<u>\$ (563,899)</u>	<u>\$ 91,840</u>	<u>\$ (43,766,751)</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, 2020**

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, 2019, 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, 2019, 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: 1.40%, simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.00% simple through 2018 then 2.15% simple to 1.40% simple through 2020 the 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 2019, 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 17.20% for 2019.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2019, 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 %	1.83 %
Domestic equities	19.00	5.75
Real estate	10.00	5.20
Private equity	12.00	10.70
International equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

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, 2019 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.

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	\$ 369,243,118	\$ 223,875,481	\$ 93,194,245
Combined Plan	(1,303,677)	(2,157,525)	(2,772,901)
Member-Directed Plan	(15,235)	(28,792)	(38,087)

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, 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. This 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 refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. 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 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 2020, 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, 2020

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. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. 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 2020 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 \$176,084 for 2020. Of this amount, \$19,978 is reported as due to other governments.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, 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	1.17154300%
Proportion of the net	
OPEB liability	
current measurement date	1.12523700%
Change in proportionate share	<u>-0.04630600%</u>
Proportionate share of the net	
OPEB liability	\$ 154,003,949
OPEB expense	\$ 14,306,035

Of the County's proportionate share of the net OPEB liability of \$154,003,949, \$149,342,252 is reported in the governmental activities and \$4,661,697 is reported in the business-type activities.

Of the County's total OPEB expense of \$14,306,035, \$13,772,393 is reported in the governmental activities and \$533,642 is reported in the business-type activities.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

OPERS	
Deferred outflows of resources	
Differences between expected and actual experience	\$ 4,130
Changes of assumptions	24,377,187
Changes in employer's proportionate percentage/difference between employer contributions	115,919
Contributions subsequent to the measurement date	176,085
Total deferred outflows of resources	<u>\$ 24,673,321</u>
OPERS	
Deferred inflows of resources	
Differences between expected and actual experience	\$ 14,084,369
Net difference between projected and actual earnings on OPEB plan investments	7,841,842
Changes in employer's proportionate percentage/difference between employer contributions	4,055,661
Total deferred inflows of resources	<u>\$ 25,981,872</u>

\$176,085 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, 2021. Of the total contributions made subsequent to the measurement date, \$170,754 relates to governmental activities and \$5,331 relates to business-type activities.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

<u>OPERS</u>	
Year Ending December 31:	
2021	\$ 1,455,090
2022	404,935
2023	6,237
2024	(3,350,898)
Total	<u>\$ (1,484,636)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16%
Prior Measurement date	3.96%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.75%
Prior Measurement date	3.71%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.50% ultimate in 2030
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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.

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 2019, 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 19.70% for 2019.

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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, 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	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate - A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. 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) 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 an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 201,538,871	\$ 154,003,949	\$ 115,943,943

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

Retiree health care valuations use a health care cost-trend assumption 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 2020 is 10.50%. 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 Assumption		
	1% Decrease		1% Increase
County's proportionate share of the net OPEB liability	\$ 149,459,425	\$ 154,003,949	\$ 158,490,543

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-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 pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

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);

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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

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

Net Change in Fund Balance

	<u>General</u>	<u>Mental Health and Recovery</u>	<u>Children Services Board</u>	<u>Board of Developmental Disabilities</u>
Budget basis	\$ (58,841)	\$ 2,691,790	\$ 5,128,996	\$ 10,431,564
Net adjustment for revenue accruals	392,175	162,904	185,995	374,802
Net adjustment for expenditure accruals	(1,159,282)	(212,250)	(623,131)	(753,174)
Net adjustment for other sources/uses	725,000	-	-	-
Funds budgeted elsewhere	787,945	-	-	-
Adjustment for encumbrances	613,074	-	162,385	2,093,489
GAAP basis	<u>\$ 1,300,071</u>	<u>\$ 2,642,444</u>	<u>\$ 4,854,245</u>	<u>\$ 12,146,681</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, 2020**

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	19,488	-	-	-
Unclaimed monies	1,278,804	-	-	-
Total nonspendable	1,298,292	-	-	-
Restricted:				
Ditch maintenance	312,899	-	-	-
Legislative and executive operations	7,013,596	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	22,947,941	-	75,206,721
Human services programs	-	-	16,577,365	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	7,326,495	22,947,941	16,577,365	75,206,721
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	2,714,736	-	-	-
Compensated absences	3,062,745	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	5,777,481	-	-	-
Assigned:				
Legislative and executive operations	561,943	-	-	-
Judicial operations	12,846	-	-	-
Public safety programs	16,441	-	-	-
Public works projects	12,784	-	-	-
Human service programs	9,060	-	-	-
Subsequent year appropriations	838,582	-	-	-
Total assigned	1,451,656	-	-	-
Unassigned (deficit)	55,514,474	-	-	-
Total fund balances	\$ 71,368,398	\$ 22,947,941	\$ 16,577,365	\$ 75,206,721

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ 654,277	\$ 654,277
Prepayments	- -	- -	515,750	535,238
Unclaimed monies	- -	- -	- -	1,278,804
Total nonspendable	- -	- -	1,170,027	2,468,319
Restricted:				
Ditch maintenance	- -	- -	- -	312,899
Legislative and executive operations	- -	- -	14,302,854	21,316,450
Judicial operations	- -	- -	11,299,547	11,299,547
Public safety programs	- -	- -	13,344,373	13,344,373
Public works projects	- -	- -	17,635,676	17,635,676
Health programs	- -	- -	6,335,125	104,489,787
Human services programs	- -	- -	2,632,964	19,210,329
Conservation and recreation programs	- -	- -	575,068	575,068
Community development projects	- -	- -	14,673,018	14,673,018
Capital projects	- -	- -	687,993	687,993
Total restricted	- -	- -	81,486,618	203,545,140
Committed:				
Legislative and executive operations	- -	- -	955,824	955,824
Payroll	- -	- -	- -	2,714,736
Compensated absences	- -	- -	- -	3,062,745
Public safety programs	- -	- -	5,316,228	5,316,228
Capital projects	- -	47,687,286	- -	47,687,286
Debt service	6,969,776	- -	- -	6,969,776
Total committed	6,969,776	47,687,286	6,272,052	66,706,595
Assigned:				
Legislative and executive operations	- -	- -	- -	561,943
Judicial operations	- -	- -	- -	12,846
Public safety programs	- -	- -	- -	16,441
Public works projects	- -	- -	- -	12,784
Human Service programs	- -	- -	- -	9,060
Subsequent year appropriations	- -	- -	- -	838,582
Total assigned	- -	- -	- -	1,451,656
Unassigned (deficit)	- -	- -	(33,418)	55,481,056
Total fund balances	\$ 6,969,776	\$ 47,687,286	\$ 88,895,279	\$ 329,652,766

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ 618,461
Children Services Board	162,385
Board of Developmental Disabilities	1,833,239
Capital Improvements	11,381,253
Nonmajor Governmental Funds	<u>5,109,491</u>
 Total	 <u>\$ 19,104,829</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 \$250,700 will be required to clean up, monitor, and maintain the site. In 2020, the County revised its estimated cost to clean up the landfill increasing the estimate by \$50,700. Approximately \$68,300 of the costs are to be incurred in the next year. The current liability of \$68,300 is included in the long-term liability due within a year with the remaining \$182,400 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, 2020

NOTE 17 - RECEIVABLES

Receivables at December 31, 2020 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, 2020.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,481,093
State Public Defender Reimbursement	2,020,860
Unrestricted Grants and Entitlements	717,812
Casino Revenue	1,278,224
Homestead and Rollback	<u>884,203</u>
	<u>7,382,192</u>
Mental Health and Recovery Fund:	
Grants and Entitlements	5,768,962
Homestead and Rollback	<u>1,004,383</u>
	<u>6,773,345</u>
Children Services Board Fund:	
Grants and Entitlements	2,989,566
Homestead and Rollback	<u>1,345,117</u>
	<u>4,334,683</u>
Board of Developmental Disabilities Fund:	
Grants and Entitlements	3,956,619
Homestead and Rollback	<u>1,804,091</u>
	<u>5,760,710</u>
Other Governmental Funds:	
Grants and Entitlements	3,089,836
License, Gasoline and Permissive Taxes	10,243,743
Homestead and Rollback	<u>1,264,016</u>
	<u>14,597,595</u>
Total Intergovernmental Receivables	<u><u>\$ 38,848,525</u></u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 \$5,822,440 reported in the internal service funds at December 31, 2020 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 2020 and 2019 were:

	Balance at Beginning of Year	Current Year Claims	Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2020	\$ 6,357,060	\$ 36,723,271	\$ (2,006,376)	\$ (35,251,515)	\$ 5,822,440
2019	5,596,420	40,731,540	(61,989)	(39,908,911)	6,357,060

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2020 "Change in Provision for Workers' Compensation Claims" includes a \$2,080,599 calendar year 2020 premium payment made in 2019 related to this transition.

The County estimates that \$4,830,088 of the claims payable liability at December 31, 2020 will be paid within one year with the remaining balance, \$992,352, 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: \$90,346 in 2021, \$82,623 in 2022, \$71,056 in 2023, \$46,200 in 2024, and \$14,700 in 2025. The total future payments through 2025 are \$304,925.

NOTE 20 – LOAN RECEIVABLE

On October 15, 2020, the County issued \$35,955,000 of Taxable Economic Development Revenue Notes-Series 2020 (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, 2020

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 \$35,955,000 note proceeds, the County passed through \$32,762,271 to the LCEDC and retained \$3,192,729, which represents reimbursement for expenditures previously paid by the County to LCEDC for the Project. In accordance with the Loan Agreement and the Operating Agreement, the LCEDC will repay the \$35,955,000 loan through funds generated from the renovated hotel operations.

A summary of the County's outstanding loan receivable as of December 31, 2020 follows:

Loan	Balance 12/31/19	New Loans	Repayments	Balance 12/31/20
Lucas County Economic Development Corporation - Hotel Renovation	\$ -	\$ 35,955,000	\$ -	\$ 35,955,000

NOTE 21 - 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. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefits plan in which the County participate 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. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received \$23,944,065 as an on-behalf of grant from another government. These amounts are recorded in the Coronavirus Relief Special Revenue Fund.



Photo courtesy of Toledo Lucas County Public Library

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 SEVEN YEARS

	2020	2019	2018	2017
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	1.143095%	1.192465%	1.202848%	1.229434%
County's proportionate share of the net pension liability	\$ 223,875,481	\$ 323,564,839	\$ 186,991,095	\$ 276,855,291
County's covered payroll	\$ 155,014,050	\$ 151,409,371	\$ 149,636,377	\$ 151,954,175
County's proportionate share of the net pension liability as a percentage of its covered payroll	144.42%	213.70%	124.96%	182.20%
Plan fiduciary net position as a percentage of the total pension liability	82.17%	74.70%	84.66%	77.25%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	1.044208%	1.091423%	1.121022%	1.107362%
County's proportionate share of the net pension asset	\$ 2,157,525	\$ 1,209,144	\$ 1,512,225	\$ 611,183
County's covered payroll	\$ 4,604,129	\$ 4,625,579	\$ 4,552,838	\$ 3,712,750
County's proportionate share of the net pension asset as a percentage of its covered payroll	46.86%	26.14%	33.21%	16.46%
Plan fiduciary net position as a percentage of the total pension asset	145.28%	126.64%	137.28%	116.55%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.768758%	0.743404%	0.710157%	0.705562%
County's proportionate share of the net pension asset	\$ 28,792	\$ 16,781	\$ 24,561	\$ 2,914
County's covered payroll	\$ 4,507,220	\$ 4,197,740	\$ 3,839,170	\$ 2,630,267
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.64%	0.40%	0.64%	0.11%
Plan fiduciary net position as a percentage of the total pension asset	118.84%	113.42%	124.46%	103.40%

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

2016	2015	2014
1.181053%	1.180313%	1.180313%
\$ 203,035,355	\$ 141,469,196	\$ 138,273,878
\$ 139,867,408	\$ 143,579,375	\$ 141,893,915
145.16%	98.53%	97.45%
81.08%	86.45%	86.36%
0.882170%	0.859879%	0.859879%
\$ 426,055	\$ 329,004	\$ 89,662
\$ 3,034,175	\$ 3,143,175	\$ 1,952,238
14.04%	10.47%	4.59%
116.90%	114.83%	104.56%
0.674480%	n/a	n/a
\$ 2,578	n/a	n/a
\$ 3,746,242	n/a	n/a
0.07%	n/a	n/a
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

	2020	2019	2018	2017
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 22,693,437	\$ 21,701,967	\$ 21,197,312	\$ 19,452,729
Contributions in relation to the contractually required contribution	<u>(22,693,437)</u>	<u>(21,701,967)</u>	<u>(21,197,312)</u>	<u>(19,452,729)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 162,095,979	\$ 155,014,050	\$ 151,409,371	\$ 149,636,377
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 628,398	\$ 644,578	\$ 647,581	\$ 591,869
Contributions in relation to the contractually required contribution	<u>(628,398)</u>	<u>(644,578)</u>	<u>(647,581)</u>	<u>(591,869)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,488,557	\$ 4,604,129	\$ 4,625,579	\$ 4,552,838
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 440,211	\$ 450,722	\$ 419,774	\$ 383,917
Contributions in relation to the contractually required contribution	<u>(440,211)</u>	<u>(450,722)</u>	<u>(419,774)</u>	<u>(383,917)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 4,402,110	\$ 4,507,220	\$ 4,197,740	\$ 3,839,170
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	2016		2015		2014		2013		2012		2011
\$	18,234,501	\$	16,784,089	\$	17,229,525	\$	18,446,209	\$	14,564,979	\$	15,513,936
	<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>(15,513,936)</u>
\$	<u>-</u>										
\$	151,954,175	\$	139,867,408	\$	143,579,375	\$	141,893,915	\$	145,649,790	\$	155,139,360
	12.00%		12.00%		12.00%		13.00%		10.00%		10.00%
\$	445,530	\$	364,101	\$	377,181	\$	253,791	\$	135,021	\$	128,921
	<u>(445,530)</u>		<u>(364,101)</u>		<u>(377,181)</u>		<u>(253,791)</u>		<u>(135,021)</u>		<u>(128,921)</u>
\$	<u>-</u>										
\$	3,712,750	\$	3,034,175	\$	3,143,175	\$	1,952,238	\$	1,698,377	\$	1,621,648
	12.00%		12.00%		12.00%		13.00%		7.95%		7.95%
\$	315,632	\$	449,549								
	<u>(315,632)</u>		<u>(449,549)</u>								
\$	<u>-</u>	\$	<u>-</u>								
\$	2,630,267	\$	3,746,242								
	12.00%		12.00%								

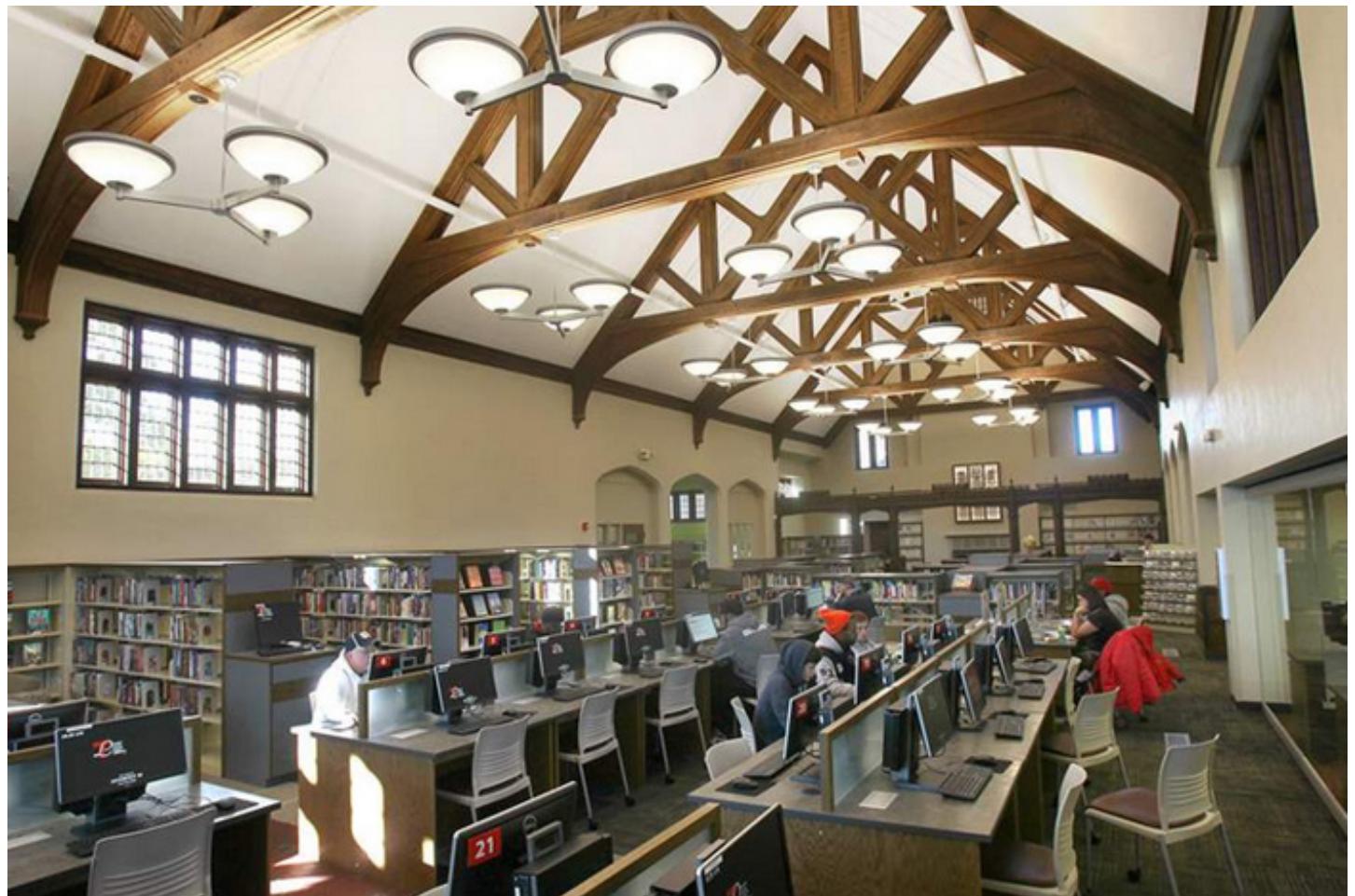


Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

	2020	2019	2018	2017
County's proportion of the net OPEB liability	1.125237%	1.171543%	1.180040%	1.199629%
County's proportionate share of the net OPEB liability	\$ 154,003,949	\$ 151,325,805	\$ 126,980,781	\$ 121,166,648
County's covered payroll	\$ 164,125,399	\$ 160,232,690	\$ 158,028,385	\$ 158,297,192
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	93.83%	94.44%	80.35%	76.54%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	46.33%	54.14%	54.05%

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

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2020	2019	2018	2017
Contractually required contribution	\$ 176,085	\$ 180,289	\$ 167,909	\$ 1,642,520
Contributions in relation to the contractually required contribution	<u>(176,085)</u>	<u>(180,289)</u>	<u>(167,909)</u>	<u>(1,642,520)</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 170,986,646	\$ 164,125,399	\$ 160,232,690	\$ 158,028,385
Contributions as a percentage of covered payroll	0.10%	0.11%	0.10%	1.04%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	2016		2015		2014		2013		2012		2011
\$	3,200,000	\$	2,800,000	\$	2,900,000	\$	1,400,000	\$	5,700,000	\$	6,100,000
	<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>		<u>(6,100,000)</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	158,297,192	\$	146,647,825	\$	146,722,550	\$	143,846,153	\$	147,348,167	\$	156,761,008
	2.02%		1.91%		1.98%		0.97%		3.87%		3.89%

LUCAS COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2020.

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.

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.

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.%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes.....	\$ 99,887,537	\$ 104,814,596	\$ 104,844,480	\$ 29,884
Real property and other taxes.....	13,065,000	14,075,000	14,075,642	642
Charges for services.....	11,832,425	10,400,725	12,136,743	1,736,018
Licenses and permits.....	28,135	23,510	26,251	2,741
Fines and forfeitures.....	304,000	226,818	311,301	84,483
Intergovernmental.....	20,092,703	17,407,939	19,091,952	1,684,013
Special assessments.....	54,735	54,735	46,372	(8,363)
Investment income.....	4,224,500	5,124,500	5,302,107	177,607
Rental income.....	665,000	559,118	1,275,812	716,694
Other.....	530,700	1,982,490	2,124,323	141,833
Total revenues.....	150,684,735	154,669,431	159,234,983	4,565,552
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.....	1,248,768	1,151,935	1,141,813	10,122
Materials and supplies.....	33,000	32,222	31,020	1,202
Charges and services.....	74,817	68,642	63,515	5,127
Other.....	10,539	4,308	4,141	167
Capital outlay and equipment.....	61,500	25,277	21,196	4,081
<i>Real Estate Support Staff</i>				
Personal services.....	503,735	332,190	325,007	7,183
Charges and services.....	2,050	2,050	1,356	694
<i>Budget Commission</i>				
Personal services.....	43,656	9,746	9,746	-
<i>Board of Revision</i>				
Personal services.....	54,847	56,847	56,829	18
Materials and supplies.....	15,870	7,870	6,541	1,329
Charges and services.....	50	50	50	-

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Original	Final
Legislative and Executive - continued					
<i>Information Services</i>					
Personal services.....	\$ 1,863,952	\$ 1,795,649	\$ 1,794,792	\$ 857	
Materials and supplies.....	2,080	1,664	1,519	145	
Charges and services.....	29,400	23,501	20,822	2,679	
<i>Commissioners</i>					
Personal services.....	570,521	548,276	548,040	236	
Materials and supplies.....	3,500	3,500	2,128	1,372	
Charges and services.....	41,127	26,969	21,494	5,475	
Other.....	-	242	-	242	
<i>County Administrator</i>					
Personal services.....	757,350	716,130	705,125	11,005	
Materials and supplies.....	10,600	8,480	4,860	3,620	
Charges and services.....	77,054	68,143	54,614	13,529	
Other.....	1,000	4,800	-	4,800	
Capital outlay and equipment.....	-	2,275	2,275	-	
<i>Facilities</i>					
Personal services.....	2,470,622	2,439,804	2,354,106	85,698	
Materials and supplies.....	478,315	283,593	169,282	114,311	
Charges and services.....	1,253,041	1,498,039	1,468,180	29,859	
Other.....	203	203	(18,105)	18,308	
Capital outlay and equipment.....	112,100	120,930	110,845	10,085	
<i>Department of Personnel</i>					
Personal services.....	547,392	475,913	468,508	7,405	
Materials and supplies.....	9,000	7,200	1,418	5,782	
Charges and services.....	15,210	24,003	21,900	2,103	
Capital outlay and equipment.....	14,000	11,200	7,810	3,390	
<i>Treasurer</i>					
Personal services.....	921,024	833,669	792,290	41,379	
Materials and supplies.....	27,000	21,600	8,833	12,767	
Charges and services.....	219,450	171,700	137,570	34,130	
Other.....	1,100	880	-	880	

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive	(Negative)
Legislative and Executive - continued					
<i>Office of Management and Budget</i>					
Personal services.....	\$ 426,452	\$ 341,161	\$ 297,349	\$ 43,812	
Materials and supplies.....	2,570	1,333	1,309	24	
Charges and services.....	9,070	4,254	3,079	1,175	
Other.....	1,000	511	54	457	
Capital outlay and equipment.....	-	4,015	4,015	-	
<i>Board of Elections</i>					
Personal services.....	1,887,837	1,922,283	1,806,200	116,083	
Materials and supplies.....	258,000	317,348	304,094	13,254	
Charges and services.....	755,555	895,871	828,242	67,629	
Capital outlay and equipment.....	60,000	31,847	31,847	-	
<i>Support Services</i>					
Personal services.....	366,967	323,023	317,551	5,472	
Materials and supplies.....	1,100	2,557	2,042	515	
Charges and services.....	13,365	7,265	6,683	582	
Other.....	1,000	500	40	460	
Capital outlay and equipment.....	3,000	3,900	3,330	570	
<i>Centralized Records Center</i>					
Personal services.....	217,126	183,129	181,967	1,162	
Materials and supplies.....	9,000	4,013	3,087	926	
Charges and services.....	11,050	61,449	60,840	609	
Other.....	2,000	1,600	-	1,600	
Capital outlay and equipment.....	7,750	3,850	2,337	1,513	
<i>Recorder</i>					
Personal services.....	555,643	476,635	465,172	11,463	
Materials and supplies.....	5,000	4,000	2,479	1,521	
Charges and services.....	12,143	9,714	7,500	2,214	
<i>Recorder Housing Trust Fee</i>					
Personal services.....	10,000	10,000	-	10,000	
<i>Annual Audit</i>					
Charges and services.....	162,350	162,350	144,500	17,850	
Other.....	2,500	2,500	1,271	1,229	
<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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.....	\$ 4,785,508	\$ 4,843,008	\$ 4,467,883	\$ 375,125
Other.....	150,000	145,500	128,675	16,825
Capital outlay and equipment.....	8,000	83,000	63,187	19,813
<i>Real Estate Taxes</i>				
Other.....	275,000	275,000	251,668	23,332
<i>Insurance</i>				
Personal services.....	16,854,799	15,255,503	14,895,136	360,367
Charges and services.....	665,000	1,010,773	1,005,417	5,356
Other.....	5,000	5,000	-	5,000
<i>Miscellaneous</i>				
Materials and supplies.....	9,600	37,600	14,835	22,765
Charges and services.....	1,125,500	1,125,500	1,048,278	77,222
Other.....	550,000	340,545	256,259	84,286
Capital outlay and equipment.....	-	145,050	35,050	110,000
<i>Criminal Justice</i>				
Charges and services.....	3,329,983	2,622,763	2,340,004	282,759
<i>LCIS Enterprise</i>				
Materials and supplies.....	12,250	12,250	10,699	1,551
Charges and services.....	213,730	198,827	198,199	628
Capital outlay and equipment.....	597,290	482,053	467,834	14,219
<i>Total General Government - Legislative and Executive</i>	45,068,481	42,369,450	40,230,102	2,139,348
Judicial				
<i>Juvenile Court</i>				
Personal services.....	5,707,688	4,878,709	4,788,236	90,473
Materials and supplies.....	202,740	168,566	130,687	37,879
Charges and services.....	259,718	207,996	163,585	44,411
Capital outlay and equipment.....	14,280	-	-	-
<i>Juvenile Detention Center</i>				
Personal services.....	3,162,621	2,882,683	1,429,831	1,452,852
Materials and supplies.....	41,700	42,988	33,839	9,149
Charges and services.....	296,975	291,399	269,708	21,691
Capital outlay and equipment.....	17,340	4,881	4,881	-
<i>Prosecutor</i>				
Personal services.....	5,367,745	5,354,854	5,333,490	21,364
Materials and supplies.....	63,814	33,774	18,047	15,727
Charges and services.....	52,504	44,623	31,014	13,609
<i>Domestic Relations Court</i>				
Personal services.....	2,475,110	2,355,788	2,315,907	39,881
Materials and supplies.....	22,325	17,860	11,611	6,249
Charges and services.....	167,935	128,348	81,599	46,749
Capital outlay and equipment.....	9,599	39,596	27,701	11,895

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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)				
	Original	Final	Actual					
				Original	Final			
Judicial - continued								
<i>Clerk of Courts</i>								
Personal services.....	\$ 1,880,353	\$ 1,831,883	\$ 1,788,773	\$ 43,110				
Materials and supplies.....	268,000	186,474	185,940		534			
Charges and services.....	54,850	44,510	41,956		2,554			
Capital outlay and equipment.....	2,850	2,850	2,657		193			
<i>Probate Court</i>								
Personal services.....	1,844,612	2,025,857	1,993,102		32,755			
Materials and supplies.....	29,000	34,658	33,231		1,427			
Charges and services.....	18,530	18,324	16,128		2,196			
<i>Common Pleas Court</i>								
Personal services.....	5,724,908	5,542,992	5,507,569		35,423			
Materials and supplies.....	51,875	55,542	36,286		19,256			
Charges and services.....	264,562	183,104	122,200		60,904			
Capital outlay and equipment.....	4,000	18,481	8,251		10,230			
<i>Regional Court Services</i>								
Personal services.....	2,360,639	2,374,718	2,222,659		152,059			
Materials and supplies.....	291,430	293,767	156,986		136,781			
Charges and services.....	322,481	351,292	262,985		88,307			
Other.....	750	750	214		536			
Capital outlay and equipment.....	4,890	5,030	4,816		214			
<i>Adult Probation</i>								
Personal services.....	2,304,814	2,300,821	2,267,260		33,561			
Materials and supplies.....	15,500	15,500	14,159		1,341			
Charges and services.....	29,500	26,530	20,984		5,546			
Other.....	300	300	-		300			
Capital outlay and equipment.....	3,000	3,000	2,553		447			

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Original	Final
Judicial - continued					
<i>Maumee Municipal Court</i>					
Personal services.....	\$ 129,206	\$ 130,247	\$ 122,753	\$ 7,494	
Charges and services.....	17,500	16,459	16,229		230
<i>Oregon Municipal Court</i>					
Personal services.....	175,096	175,334	138,329		37,005
Charges and services.....	15,900	16,650	14,872		1,778
<i>Sylvania Municipal Court</i>					
Personal services.....	234,185	234,185	133,482		100,703
Charges and services.....	42,500	42,500	40,055		2,445
<i>Toledo Municipal Court</i>					
Personal services.....	392,414	392,414	317,629		74,785
Charges and services.....	44,275	62,427	61,504		923
<i>Integrated Justice System</i>					
Personal services.....	604,048	598,539	583,592		14,947
Materials and supplies.....	600	480	226		254
Charges and services.....	100,633	100,093	76,652		23,441
Capital outlay and equipment.....	-	1,817	1,132		685
<i>Attorney Fees Public Defender</i>					
Materials and supplies.....	500	500	38		462
Charges and services.....	5,284,383	5,359,383	5,195,977		163,406
Other.....	10,000	10,000	-		10,000

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
<i>Court of Appeals</i>				
Materials and supplies.....	\$ 9,638	\$ 8,249	\$ 8,213	\$ 36
Charges and services.....	447,236	401,431	340,923	60,508
Other.....	500	257	143	114
Capital outlay and equipment.....	31,753	56,021	51,375	4,646
<i>Total General Government - Judicial</i>	40,879,305	39,375,434	36,431,969	2,943,465
Public Safety				
<i>Coroner</i>				
Personal services.....	1,749,794	1,401,335	1,368,338	32,997
<i>Public Safety Court Security</i>				
Personal services.....	3,076,525	2,824,720	2,769,582	55,138
<i>Sheriff Law Enforcement</i>				
Personal services.....	6,133,200	6,076,561	5,331,158	745,403
Materials and supplies.....	180,000	166,000	154,861	11,139
Charges and services.....	227,500	221,000	210,715	10,285
Capital outlay and equipment.....	25,000	30,000	26,904	3,096
<i>Sheriff Administration</i>				
Personal services.....	2,312,746	2,394,697	2,367,697	27,000
Materials and supplies.....	31,000	22,800	20,738	2,062
Charges and services.....	244,500	190,600	142,697	47,903
Capital outlay and equipment.....	51,000	40,800	40,665	135
<i>Sheriff Correction Center</i>				
Personal services.....	20,753,200	5,714,630	5,559,818	154,812
Materials and supplies.....	354,000	398,200	384,011	14,189
Charges and services.....	1,048,000	1,082,308	1,060,453	21,855
Capital outlay and equipment.....	20,000	20,092	20,092	-
<i>Medical Correction Center</i>				
Personal services.....	1,228,770	770,765	433,160	337,605
Materials and supplies.....	10,000	14,000	10,085	3,915
Charges and services.....	199,000	159,200	131,069	28,131
Capital outlay and equipment.....	1,000	800	-	800

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Original	Final	Actual	
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.....	\$ 5,968,933	\$ 5,197,252	\$ 5,197,252	\$ -
<i>Total Public Safety</i>	43,614,168	26,725,760	25,229,295	1,496,465
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	192,997	158,501	157,919	582
Materials and supplies.....	1,000	401	400	1
Charges and services.....	1,100	1,100	1,100	-
Capital outlay and equipment.....	3,000	1,913	1,913	-
<i>Ditch Maintenance Projects</i>				
Charges and services.....	294,600	34,648	34,648	-
<i>Total Public Works</i>	492,697	196,563	195,980	583
Health				
<i>Health Services</i>				
Charges and services.....	675,000	675,000	618,210	56,790
Other.....	839,496	839,496	600,692	238,804
<i>Total Health</i>	1,514,496	1,514,496	1,218,902	295,594
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	877,846	872,321	869,108	3,213
Materials and supplies.....	18,663	18,663	14,691	3,972
Charges and services.....	949,466	845,466	636,082	209,384
Other.....	2,500	2,000	-	2,000
Capital outlay and equipment.....	6,000	4,000	2,297	1,703
<i>Veteran Services</i>				
Charges and services.....	32,000	32,000	31,150	850
<i>Total Human Services</i>	1,886,475	1,774,450	1,553,328	221,122

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, 2020*

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		
				<u>Positive</u>	<u>(Negative)</u>
Conservation and Recreation					
<i>Agriculture</i>					
Charges and services.....	\$ 37,400	\$ 37,400	\$ 35,706	\$ 1,694	
Other.....	197,000	197,000	97,000		100,000
<i>Total Conservation and Recreation.....</i>	<i>234,400</i>	<i>234,400</i>	<i>132,706</i>		<i>101,694</i>
Miscellaneous					
<i>Miscellaneous</i>					
Other.....	1,066,515	1,066,515	1,066,515		-
Total expenditures.....	134,756,537	113,257,068	106,058,797		7,198,271
Excess of revenues over expenditures.....	15,928,198	41,412,363	53,176,186		11,763,823
<u>Other financing sources (uses):</u>					
Transfers in.....	2,150,000	-	-		-
Transfers (out).....	(19,092,014)	(53,304,061)	(53,235,027)		69,034
Total other financing sources (uses).....	(16,942,014)	(53,304,061)	(53,235,027)		69,034
Net change in fund balance.....	(1,013,816)	(11,891,698)	(58,841)		11,832,857
Fund balance at beginning of year.....	23,855,908	23,855,908	23,855,908		-
<i>Prior year encumbrances appropriated.....</i>	<i>1,769,130</i>	<i>1,769,130</i>	<i>1,769,130</i>		<i>-</i>
Fund balance at end of year.....	\$ 24,611,222	\$ 13,733,340	\$ 25,566,197		\$ 11,832,857

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
Revenues:					
Real property and other taxes.....	\$ 15,500,000	\$ 15,500,000	\$ 16,501,538	\$ 1,001,538	
Intergovernmental.....	9,513,166	9,513,166	13,620,005	4,106,839	
Other.....	24,000	24,000	239,358	215,358	
Total revenues.....	25,037,166	25,037,166	30,360,901	5,323,735	
Expenditures:					
Health					
Personal services.....	1,546,870	1,545,048	1,499,634	45,414	
Materials and supplies.....	12,800	15,622	14,680	942	
Charges and services.....	26,179,740	26,181,240	26,111,244	69,996	
Other.....	28,000	14,500	11,643	2,857	
Capital outlay and equipment.....	22,000	33,000	31,910	1,090	
Total Health.....	27,789,410	27,789,410	27,669,111	120,299	
Net change in fund balance.....	(2,752,244)	(2,752,244)	2,691,790	5,444,034	
Fund balance at beginning of year.....	18,591,509	18,591,509	18,591,509	-	
Fund balance at end of year.....	\$ 15,839,265	\$ 15,839,265	\$ 21,283,299	\$ 5,444,034	

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	
Revenues:					
Real property and other taxes.....	\$ 23,913,705	\$ 23,913,705	\$ 24,349,206	\$ 435,501	
Charges for services.....	2,000,000	7,436,095	5,252,377	(2,183,718)	
Intergovernmental.....	23,584,282	18,041,548	22,593,481	4,551,933	
Other.....	40,361	147,000	376,417	229,417	
Total revenues.....	49,538,348	49,538,348	52,571,481	3,033,133	
Expenditures:					
Human Services					
Personal services.....	27,776,866	28,155,145	28,082,798	72,347	
Materials and supplies.....	495,932	946,312	844,809	101,503	
Charges and services.....	20,100,090	19,191,553	18,396,581	794,972	
Other.....	-	128,423	53,271	75,152	
Capital outlay and equipment.....	151,460	102,915	65,026	37,889	
Total Human Services.....	48,524,348	48,524,348	47,442,485	1,081,863	
Net change in fund balance.....	1,014,000	1,014,000	5,128,996	4,114,996	
Fund balance at beginning of year.....	10,609,168	10,609,168	10,609,168	-	
<i>Prior year encumbrances appropriated.....</i>	<i>286,074</i>	<i>286,074</i>	<i>286,074</i>	<i>-</i>	
Fund balance at end of year.....	\$ 11,909,242	\$ 11,909,242	\$ 16,024,238	\$ 4,114,996	

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, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
Revenues:					
Real property and other taxes.....	\$ 39,700,000	\$ 39,700,000	\$ 39,839,749	\$ 139,749	
Intergovernmental.....	14,320,358	14,320,358	13,042,809	(1,277,549)	
Other.....	450,000	450,000	1,100,410	650,410	
Total revenues.....	54,470,358	54,470,358	53,982,968	(487,390)	
Expenditures:					
Health					
Personal services.....	25,108,185	25,089,092	19,990,194	5,098,898	
Materials and supplies.....	418,400	428,450	138,858	289,592	
Charges and services.....	7,677,508	7,715,220	5,053,154	2,662,066	
Other.....	5,074,250	4,859,816	6,557	4,853,259	
Capital outlay and equipment.....	4,519,850	4,518,650	3,182,641	1,336,009	
Total Health.....	42,798,193	42,611,228	28,371,404	14,239,824	
Excess of revenues over expenditures.....	11,672,165	11,859,130	25,611,564	13,752,434	
Other financing sources (uses):					
Transfers (out).....	(15,180,000)	(15,180,000)	(15,180,000)	-	
Net change in fund balance.....	(3,507,835)	(3,320,870)	10,431,564	13,752,434	
Fund balance at beginning of year.....	59,105,746	59,105,746	59,105,746	-	
<i>Prior year encumbrances appropriated.....</i>	<i>1,780,050</i>	<i>1,780,050</i>	<i>1,780,050</i>	<i>-</i>	
Fund balance at end of year.....	\$ 57,377,961	\$ 57,564,926	\$ 71,317,360	\$ 13,752,434	

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, 2020*

	Final Budget	Actual	Variance with Final Budget
	Positive (Negative)		
Revenues:			
Special assessments.....	\$ 1,170,069	\$ 1,170,069	\$ -
Other.....	236,417	236,417	-
Total revenues.....	1,406,486	1,406,486	-
 Expenditures:			
Debt service:			
Principal retirement.....	4,639,800	4,639,800	-
Interest and fiscal charges.....	3,261,103	3,261,103	-
Total expenditures.....	7,900,903	7,900,903	-
 (Deficiency) of revenues (under) expenditures.....	(6,494,417)	(6,494,417)	-
 Other financing sources (uses):			
Transfers in.....	9,644,232	9,644,232	-
Premium on bond issuance.....	1,070,717	1,070,717	-
Premium on note issuance.....	76,408	76,408	-
Discount on bond issuance.....	(60,582)	(60,582)	-
Total other financing sources (uses).....	10,730,775	10,730,775	-
 Net change in fund balance.....	4,236,358	4,236,358	-
 Fund balance at beginning of year.....	2,665,368	2,665,368	-
Fund balance at end of year.....	\$ 6,901,726	\$ 6,901,726	\$ -

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 17,920	\$ 17,920	\$ -
Rental income.....	200,000	200,000	-
Other.....	2,144	2,144	-
Total revenues.....	220,064	220,064	-
Expenditures:			
Capital outlay:			
Personal services.....	471,607	471,607	-
Materials and supplies.....	25,690	25,690	-
Charges and services.....	22,303,484	22,303,484	-
Capital outlay and equipment.....	38,934,719	38,934,719	-
Debt service:			
Principal retirement.....	4,150,000	4,150,000	-
Interest and fiscal charges.....	114,125	114,125	-
Bond issuance costs.....	255,721	255,721	-
Note issuance costs.....	486,790	486,790	-
Total expenditures	66,742,136	66,742,136	-
(Deficiency) of revenues (under) expenditures.....	(66,522,072)	(66,522,072)	-
Other financing sources:			
Issuance of bonds.....	17,000,000	17,000,000	-
Issuance of notes.....	87,400,000	87,400,000	-
Premium on note issuance.....	252,294	252,294	-
Premium on bonds issuance.....	255,721	255,721	-
Transfers in.....	19,434,500	19,434,500	-
Total other financing sources.....	124,342,515	124,342,515	-
Net change in fund balance.....	57,820,443	57,820,443	-
Fund balance at beginning of year.....	21,247,773	21,247,773	-
Prior year encumbrances appropriated.....	10,808,042	10,808,042	-
Fund balance at end of year.....	\$ 89,876,258	\$ 89,876,258	\$ -

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,335,000	\$ 2,521,283	\$ 186,283
Intergovernmental.....	60,000	460,495	400,495
Special assessments.....	1,000	10,366	9,366
Other.....	2,000,000	493	(1,999,507)
Total operating revenues.....	4,396,000	2,992,637	(1,403,363)
<u>Operating expenses:</u>			
Contract services.....	1,670,469	1,037,038	633,431
Materials and supplies.....	152,000	137,391	14,609
Other.....	2,000	579	1,421
Total operating expenses.....	1,824,469	1,175,008	649,461
Operating income	2,571,531	1,817,629	(753,902)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,852,671)	(1,782,108)	70,563
Interest and fiscal charges.....	(98,829)	(98,829)	-
Note issuance costs.....	(13,152)	(13,152)	-
Note issuance.....	-	1,773,500	1,773,500
Premium on note issuance.....	13,152	13,152	-
OPWC loan proceeds.....	-	288,558	288,558
Total nonoperating revenues (expenses).....	(1,951,500)	181,121	2,132,621
Income before transfers.....	620,031	1,998,750	1,378,719
Transfer out.....	(280,391)	(275,391)	5,000
Net change in net position.....	339,640	1,723,359	1,383,719
Net position at beginning of year.....	6,906,026	6,906,026	-
<i>Prior year encumbrances appropriated.....</i>	<i>114,153</i>	<i>114,153</i>	<i>-</i>
Net position at end of year.....	\$ 7,359,819	\$ 8,743,538	\$ 1,383,719

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 10,820,000	\$ 7,720,839	\$ (3,099,161)
Other.....	6,250,000	23,356	(6,226,644)
Total operating revenues.....	17,070,000	7,744,195	(9,325,805)
<u>Operating expenses:</u>			
Personal services.....	2,320,365	2,008,398	311,967
Contract services.....	4,490,932	3,016,945	1,473,987
Materials and supplies.....	851,188	851,188	-
Other.....	9,631	2,953	6,678
Total operating expenses.....	7,672,116	5,879,484	1,792,632
Operating income.....	9,397,884	1,864,711	(7,533,173)
<u>Nonoperating (expenses):</u>			
Principal retirement.....	(1,387,835)	(1,189,143)	198,692
Interest and fiscal charges.....	(597,165)	(597,165)	-
Total nonoperating (expenses).....	(1,985,000)	(1,786,308)	198,692
Net change in net position.....	7,412,884	78,403	(7,334,481)
Net position at beginning of year.....	4,269,700	4,269,700	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,236,518</i>	<i>1,236,518</i>	<i>-</i>
Net position at end of year.....	\$ 12,919,102	\$ 5,584,621	\$ (7,334,481)

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,587,000	\$ 2,421,688	\$ (165,312)
Special assessments.....	1,000	-	(1,000)
Intergovernmental.....	-	321,786	321,786
Other.....	4,501,000	2,101	(4,498,899)
Total operating revenues.....	7,089,000	2,745,575	(4,343,425)
<u>Operating expenses:</u>			
Contract services.....	2,135,440	1,768,266	367,174
Materials and supplies.....	414,000	403,522	10,478
Other.....	3,887	788	3,099
Total operating expenses.....	2,553,327	2,172,576	380,751
Operating income.....	4,535,673	572,999	(3,962,674)
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(2,257,570)	(2,017,528)	240,042
Interest and fiscal charges.....	(214,930)	(214,930)	-
Note issuance.....	-	2,105,500	2,105,500
Premium on note issuance.....	15,613	15,613	-
Note issuance costs.....	(15,613)	(15,613)	-
Issuance of OWDA loans.....	-	139,845	139,845
Issuance of OPWC loans.....	-	-	-
Total nonoperating revenues (expenses).....	(2,472,500)	12,887	2,485,387
Income before transfers.....	2,063,173	585,886	(1,477,287)
Transfer out.....	(140,000)	(140,000)	-
Net change in net position.....	1,923,173	445,886	(1,477,287)
Net position at beginning of year.....	4,321,453	4,321,453	-
<i>Prior year encumbrances appropriated.....</i>	<i>883,387</i>	<i>883,387</i>	<i>-</i>
Net position at end of year.....	\$ 7,128,013	\$ 5,650,726	\$ (1,477,287)



Photo courtesy of Toledo Lucas County Library

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.

Common Pleas Civil Mediation Fund

To account for fee revenues and expenditures for mediation services.

Administration of Justice Fund

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

Probation Service Fund

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

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. Budgetary information for the Clerk of Courts Investment Pool fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted.

Miscellaneous

To account for various revenues collected by the County such as sex offender registration fees and annexation deposits. Budgetary information for the Clerk of Courts Investment Pool fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted.

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, 2020**

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.....	\$ 2,861,607	\$ 2,742,994	\$ 12,834,465	\$ 4,952,489	\$ 4,197,785
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	5,102,523
Accounts.....	-	-	637,282	601,417	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	1,400,241	-	10,373,693	-	281,227
Materials and supplies inventory.....	-	-	654,277	-	-
Prepayments.....	-	43,681	-	37,412	-
Total assets	\$ 4,261,848	\$ 2,786,675	\$ 24,499,717	\$ 5,591,318	\$ 9,581,535
Liabilities:					
Accounts payable.....	\$ 1,298,437	\$ 5,011	\$ 415,230	\$ 73,371	\$ 44,410
Accrued wages and benefits payable.....	514,766	92,850	190,584	69,944	25,624
Due to other governments.....	237,383	43,084	74,704	28,547	9,911
Due to other funds.....	2,738	2,779	1,562	462	418
Total liabilities	2,053,324	143,724	682,080	172,324	80,363
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	4,588,232
Delinquent property tax revenue not available.....	-	-	-	-	436,408
Intergovernmental revenue not available.....	17,327	-	6,829,162	-	281,227
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	65,354	-
Total deferred inflows of resources	17,327	-	6,829,162	65,354	5,305,867
Fund balances:					
Nonspendable.....	-	43,681	654,277	37,412	-
Restricted.....	2,191,197	2,599,270	16,334,198	-	4,195,305
Committed.....	-	-	-	5,316,228	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	2,191,197	2,642,951	16,988,475	5,353,640	4,195,305
Total liabilities, deferred inflows of resources and fund balances	\$ 4,261,848	\$ 2,786,675	\$ 24,499,717	\$ 5,591,318	\$ 9,581,535

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ 3,204,534	\$ 433,800	\$ 155,584	\$ 352,143	\$ 1,045,873	\$ 14,753,773	\$ 1,546,708
-	-	-	-	-	-	-
-	5,466,998	-	5,721,990	-	-	-
150,857	-	10,052	-	-	116,874	-
-	-	-	-	-	-	4,864,482
758,859	301,316	-	211,421	-	560,588	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 4,114,250	\$ 6,202,114	\$ 165,636	\$ 6,285,554	\$ 1,045,873	\$ 15,431,235	\$ 6,411,190
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\$ 273,946	\$ -	\$ -	\$ 1,040,817	\$ 363,812	\$ 343,278	
165,489	-	5,612	-	24,981	74,461	16,036
75,844	-	2,613	-	13,493	39,054	7,109
132	-	242	-	-	2,684	-
515,411	-	8,467	-	1,079,291	480,011	366,423
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	4,915,964	-	5,163,470	-	-	-
-	467,588	-	474,580	-	-	-
-	301,316	-	211,421	-	161,332	-
-	-	-	-	-	-	4,771,632
-	-	-	-	-	116,874	-
-	5,684,868	-	5,849,471	-	278,206	4,771,632
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3,598,839	517,246	157,169	436,083	-	14,673,018	1,273,135
-	-	-	-	-	-	-
-	-	-	-	(33,418)	-	-
3,598,839	517,246	157,169	436,083	(33,418)	14,673,018	1,273,135
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 4,114,250	\$ 6,202,114	\$ 165,636	\$ 6,285,554	\$ 1,045,873	\$ 15,431,235	\$ 6,411,190

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2020**

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Assets:					
Equity in pooled cash and investments.....	\$ 384,843	\$ 814,197	\$ 8,071,209	\$ 99,183	\$ 196,341
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	196,307	352,674	3,751	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	41,516	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	40,611	-	-	-	-
Total assets	\$ 466,970	\$ 1,010,504	\$ 8,423,883	\$ 102,934	\$ 196,341
Liabilities:					
Accounts payable.....	\$ 244	\$ 12,741	\$ -	\$ -	\$ -
Accrued wages and benefits payable.....	9,492	48,269	2,403	-	-
Due to other governments.....	4,388	24,763	1,305	-	-
Due to other funds.....	264	5,546	22	-	-
Total liabilities	14,388	91,319	3,730	-	-
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.....	-	-	-	3,751	-
Total deferred inflows of resources	-	-	-	3,751	-
Fund balances:					
Nonspendable.....	40,611	-	-	-	-
Restricted.....	411,971	919,185	8,420,153	99,183	196,341
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	452,582	919,185	8,420,153	99,183	196,341
Total liabilities, deferred inflows of resources and fund balances	\$ 466,970	\$ 1,010,504	\$ 8,423,883	\$ 102,934	\$ 196,341

Domestic Relations Court Special		Coroner Laboratory		Toxicology Lab		Motor Vehicle Enforcement and Education		Indigent Drivers		Sheriff Policing		Concealed Handgun	
\$ 123,681		\$ 551,057		\$ 58,180		\$ 98,215		\$ 295,710		\$ 659,626		\$ 433,934	
-		-		-		-		-		-		-	
8,707		32,185		241,375		-		-		-		-	
-		-		-		-		-		-		-	
-		-		-		-		-		178,886		-	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
\$ 132,388		\$ 583,242		\$ 299,555		\$ 98,215		\$ 295,710		\$ 838,512		\$ 433,934	
\$ -	\$ 251,394	\$ 9,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,287			
-	2,291	11,147	-	-	-	-	-	-	-	108,296	2,640		
-	1,054	5,219	-	-	-	-	-	-	-	45,036	991		
-	946	88	-	-	-	-	-	-	-	-	-		
-	255,685	26,159	-	-	-	-	-	-	-	153,332	9,918		
-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-		
8,707	-	-	-	-	-	-	-	-	-	-	-		
8,707	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	
123,681		327,557		273,396		98,215		295,710		685,180		424,016	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
123,681		327,557		273,396		98,215		295,710		685,180		424,016	
\$ 132,388		\$ 583,242		\$ 299,555		\$ 98,215		\$ 295,710		\$ 838,512		\$ 433,934	

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)**
DECEMBER 31, 2020

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Assets:					
Equity in pooled cash and investments.....	\$ 1,310,853	\$ 2,363,416	\$ 11,780	\$ 163,698	\$ 4,734,685
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	736	-	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	3,375	-	-	-	-
Total assets	\$ 1,314,228	\$ 2,364,152	\$ 11,780	\$ 163,698	\$ 4,734,685
Liabilities:					
Accounts payable.....	\$ 430	\$ 1,859	\$ -	\$ -	\$ 18,881
Accrued wages and benefits payable.....	17,001	54,129	-	-	-
Due to other governments.....	5,508	19,683	-	-	-
Due to other funds.....	66	438	-	-	-
Total liabilities	23,005	76,109	-	-	18,881
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.....	-	736	-	-	-
Total deferred inflows of resources	-	736	-	-	-
Fund balances:					
Nonspendable.....	3,375	-	-	-	-
Restricted.....	1,287,848	2,287,307	11,780	163,698	4,715,804
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	1,291,223	2,287,307	11,780	163,698	4,715,804
Total liabilities, deferred inflows of resources and fund balances	\$ 1,314,228	\$ 2,364,152	\$ 11,780	\$ 163,698	\$ 4,734,685

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment
\$ 38,907	\$ 1,658,922	\$ 450,163	\$ 1,736,061	\$ 5,806
-	-	-	-	-
1,239,182	-	-	-	-
-	-	-	-	-
-	-	-	-	-
68,298	-	-	19,796	-
-	-	-	-	-
-	-	-	-	-
\$ 1,346,387	\$ 1,658,922	\$ 450,163	\$ 1,755,857	\$ 5,806
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -	\$ 116,156	\$ -
-	26,734	79,654	3,079	-
-	12,696	33,068	12,054	-
-	352	1,151	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,114,286	-	-	-	-
105,981	-	-	-	-
68,298	-	-	19,796	-
-	-	-	-	-
-	-	-	-	-
1,288,565	-	-	19,796	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
57,822	1,619,140	336,290	1,604,772	5,806
-	-	-	-	-
-	-	-	-	-
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57,822	1,619,140	336,290	1,604,772	5,806
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\$ 1,346,387	\$ 1,658,922	\$ 450,163	\$ 1,755,857	\$ 5,806

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2020**

	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice	Probation Service
Assets:					
Equity in pooled cash and investments.....	\$ 150,782	\$ 790,577	\$ 170,500	\$ 2,712	\$ 77,834
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):.....					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	-	-	4,564
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	-	24,008
Total assets	<u>150,782</u>	<u>790,577</u>	<u>170,500</u>	<u>2,712</u>	<u>106,406</u>
Liabilities:					
Accounts payable.....	\$ -	\$ 36,113	\$ -	\$ -	\$ -
Accrued wages and benefits payable.....	41,962	98,949	-	-	2,417
Due to other governments.....	16,847	44,484	-	-	1,321
Due to other funds.....	286	711	-	-	-
Total liabilities	<u>59,095</u>	<u>180,257</u>	<u>-</u>	<u>-</u>	<u>3,738</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.....	-	-	-	-	4,564
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,564</u>
Fund balances:					
Nonspendable.....	-	-	-	-	24,008
Restricted.....	91,687	610,320	170,500	2,712	74,096
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	<u>91,687</u>	<u>610,320</u>	<u>170,500</u>	<u>2,712</u>	<u>98,104</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 150,782</u>	<u>\$ 790,577</u>	<u>\$ 170,500</u>	<u>\$ 2,712</u>	<u>\$ 106,406</u>

Local Coronavirus Relief	Other Special Revenue	Economic Development	Clerk of Courts Investment Pool	Miscellaneous	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ 783,355	\$ 5,660,705	\$ 966,031	\$ 1,450,000 2,436,227	\$ 8,636	\$ 576,732	\$ 83,980,086 2,436,227
-	-	-	-	-	7,289,321	24,820,014
-	183,777	-	-	-	-	2,540,558
-	-	-	-	-	-	4,864,482
-	-	-	-	-	401,754	14,597,595
-	-	-	-	-	-	654,277
-	366,663	-	-	-	-	515,750
<u>\$ 783,355</u>	<u>\$ 6,211,145</u>	<u>\$ 966,031</u>	<u>\$ 3,886,227</u>	<u>\$ 8,636</u>	<u>\$ 8,267,807</u>	<u>\$ 134,408,989</u>
\$ 783,355	\$ 77,445	\$ 671	\$ -	\$ -	\$ -	\$ 5,173,593
-	86,507	6,718	-	-	-	1,782,035
-	39,529	2,752	-	-	-	802,440
-	220	66	-	-	-	21,173
<u>783,355</u>	<u>203,701</u>	<u>10,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,779,241</u>
-	-	-	-	-	6,554,616	22,336,568
-	-	-	-	-	623,444	2,108,001
-	-	-	-	-	401,754	8,291,633
-	-	-	-	-	-	4,771,632
-	26,649	-	-	-	-	226,635
-	26,649	-	-	-	7,579,814	37,734,469
-	366,663	-	-	-	-	1,170,027
-	5,614,132	-	3,886,227	8,636	687,993	81,486,618
-	-	955,824	-	-	-	6,272,052
-	-	-	-	-	-	(33,418)
-	5,980,795	955,824	3,886,227	8,636	687,993	88,895,279
<u>\$ 783,355</u>	<u>\$ 6,211,145</u>	<u>\$ 966,031</u>	<u>\$ 3,886,227</u>	<u>\$ 8,636</u>	<u>\$ 8,267,807</u>	<u>\$ 134,408,989</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 4,604,853
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	- -	5,222,555	723,306	3,154,304	- -
Licenses and permits.....	- -	- -	64,511	- -	- -
Fines and forfeitures.....	- -	1,300	248,267	- -	- -
Intergovernmental.....	37,654,206	- -	19,092,092	- -	563,794
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	113,071	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	483,299	47,533	258,414	25,625	10,921
Total revenues.....	38,137,505	5,271,388	20,499,661	3,179,929	5,179,568
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	4,686,654	- -	- -	- -
Judicial.....	- -	- -	- -	- -	- -
Public safety.....	- -	- -	- -	13,297,781	5,231,322
Public works.....	- -	- -	18,145,234	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	39,696,729	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	80,932	- -	- -
Interest and fiscal charges.....	- -	- -	18,854	- -	- -
Total expenditures.....	39,696,729	4,686,654	18,245,020	13,297,781	5,231,322
Excess (deficiency) of revenues over (under) expenditures.....	(1,559,224)	584,734	2,254,641	(10,117,852)	(51,754)
Other financing sources (uses):					
Transfers in.....	2,006,336	- -	- -	9,182,930	- -
Transfers (out).....	- -	- -	(610,000)	- -	- -
Issuance of loans.....	- -	- -	567,625	- -	- -
Total other financing sources (uses).....	2,006,336	- -	(42,375)	9,182,930	- -
Net change in fund balances.....	447,112	584,734	2,212,266	(934,922)	(51,754)
Fund balances (deficit) at beginning of year.....	1,744,085	2,058,217	14,776,209	6,288,562	4,247,059
Fund balances (deficit) at end of year.....	\$ 2,191,197	\$ 2,642,951	\$ 16,988,475	\$ 5,353,640	\$ 4,195,305

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ -	\$ 4,933,771	\$ -	\$ 5,179,856	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,528,277	-	370	-	-	388,937	-
-	-	-	-	-	-	-
-	-	350,968	-	-	-	-
7,943,240	604,065	-	425,925	8,300,371	8,229,002	429,800
-	-	-	-	-	-	2,339,903
-	-	-	-	-	-	-
-	-	-	-	-	-	-
302,506	163	28,923	163	16,870	830,116	5,744
9,774,023	5,537,999	380,261	5,605,944	8,317,241	9,448,055	2,775,447
-	-	-	-	-	4,816,935	-
10,071,216	-	489,085	-	-	4,320,683	-
-	-	-	-	-	924,524	-
-	-	-	-	-	8,500	4,151,637
-	-	-	-	-	-	-
-	-	-	5,411,148	8,007,424	590,832	-
-	5,257,934	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,071,216	5,257,934	489,085	5,411,148	8,007,424	10,661,474	4,151,637
(297,193)	280,065	(108,824)	194,796	309,817	(1,213,419)	(1,376,190)
-	-	-	-	-	9,729,979	-
-	-	(12,000)	-	-	-	-
-	-	-	-	-	-	-
-	-	(12,000)	-	-	9,729,979	-
(297,193)	280,065	(120,824)	194,796	309,817	8,516,560	(1,376,190)
3,896,032	237,181	277,993	241,287	(343,235)	6,156,458	2,649,325
\$ 3,598,839	\$ 517,246	\$ 157,169	\$ 436,083	\$ (33,418)	\$ 14,673,018	\$ 1,273,135

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -		4,715,112		
Charges for services.....	- -	1,584,166	- -	88,643	61,120
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	72,719	- -	- -	- -
Intergovernmental.....	509,377	30,607	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	4,053	113,062	36,443	- -	- -
Total revenues.....	513,430	1,800,554	4,751,555	88,643	61,120
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	2,942,248	- -	- -
Judicial.....	- -	- -	- -	- -	33,795
Public safety.....	510,232	- -	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	2,446,478	- -	75,764	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	510,232	2,446,478	2,942,248	75,764	33,795
Excess (deficiency) of revenues over (under) expenditures.....	3,198	(645,924)	1,809,307	12,879	27,325
Other financing sources (uses):					
Transfers in.....	104,441	900,000	385,000	- -	- -
Transfers (out).....	- -	- -	- -	- -	(50,000)
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	104,441	900,000	385,000	- -	(50,000)
Net change in fund balances.....	107,639	254,076	2,194,307	12,879	(22,675)
Fund balances (deficit) at beginning of year.....	344,943	665,109	6,225,846	86,304	219,016
Fund balances (deficit) at end of year.....	\$ 452,582	\$ 919,185	\$ 8,420,153	\$ 99,183	\$ 196,341

Continued

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
<u>Revenues:</u>					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	1,589,190	1,556,115	- -	- -	- -
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	- -	- -	- -	- -
Intergovernmental.....	- -	- -	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	19,146	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	6,522	254,961	- -	- -	- -
Total revenues.....	1,595,712	1,811,076	- -	19,146	- -
<u>Expenditures:</u>					
Current:					
General government:					
Legislative and executive.....	- -	708,424	- -	2,029	- -
Judicial.....	- -	750,620	- -	- -	- -
Public safety.....	1,518,468	- -	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	- -	- -	- -	13,977,435
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	1,518,468	1,459,044	- -	2,029	13,977,435
Excess (deficiency) of revenues over (under) expenditures.....	77,244	352,032	- -	17,117	(13,977,435)
<u>Other financing sources (uses):</u>					
Transfers in.....	- -	- -	- -	- -	15,180,000
Transfers (out).....	- -	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	- -	- -	- -	- -	15,180,000
Net change in fund balances.....	77,244	352,032	- -	17,117	1,202,565
Fund balances (deficit) at beginning of year.....	1,213,979	1,935,275	11,780	146,581	3,513,239
Fund balances (deficit) at end of year.....	\$ 1,291,223	\$ 2,287,307	\$ 11,780	\$ 163,698	\$ 4,715,804

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment
\$ 1,118,323	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	1,431,229	-	-	-
-	-	-	1,233,081	172
136,921	-	2,282,173	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
37	186,991	34,536	102,970	-
<u>1,255,281</u>	<u>1,618,220</u>	<u>2,316,709</u>	<u>1,336,051</u>	<u>172</u>
-	1,304,151	-	-	-
-	-	-	-	-
-	-	2,876,393	1,932,513	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,253,953	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,253,953	<u>1,304,151</u>	<u>2,876,393</u>	<u>1,932,513</u>	<u>-</u>
<u>1,328</u>	<u>314,069</u>	<u>(559,684)</u>	<u>(596,462)</u>	<u>172</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,328	314,069	(559,684)	(596,462)	172
<u>56,494</u>	<u>1,305,071</u>	<u>895,974</u>	<u>2,201,234</u>	<u>5,634</u>
<u>\$ 57,822</u>	<u>\$ 1,619,140</u>	<u>\$ 336,290</u>	<u>\$ 1,604,772</u>	<u>\$ 5,806</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, 2020**

	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice	Probation Service
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	- -	- -	- -	- -	167,721
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	- -	- -	- -	- -
Intergovernmental.....	1,196,984	4,679,849	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	6,822	47,959	125,000	1,045	2,001
Total revenues.....	1,203,806	4,727,808	125,000	1,045	169,722
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	- -	- -	- -
Judicial.....	- -	- -	4,500	1,472	190,763
Public safety.....	1,128,111	4,509,508	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	1,128,111	4,509,508	4,500	1,472	190,763
Excess (deficiency) of revenues over (under) expenditures.....	75,695	218,300	120,500	(427)	(21,041)
Other financing sources (uses):					
Transfers in.....	- -	- -	50,000	- -	- -
Transfers (out).....	- -	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	- -	- -	50,000	- -	- -
Net change in fund balances.....	75,695	218,300	170,500	(427)	(21,041)
Fund balances (deficit) at beginning of year.....	15,992	392,020	- -	3,139	119,145
Fund balances (deficit) at end of year.....	\$ 91,687	\$ 610,320	\$ 170,500	\$ 2,712	\$ 98,104

Local Coronavirus Relief	Other Special Revenue	Economic Development	Clerk of Courts Investment Pool	Miscellaneous	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,578,361	\$ 22,415,164
- -	- -	- -	- -	- -	- -	4,715,112
- 3,397,092	- 725,000	- -	- -	- -	- -	25,423,928
- -	- -	- -	- -	- -	- -	1,495,740
- -	- -	- -	- -	- -	- -	1,970,784
23,944,065 1,294,705	- 25,002	- -	- -	- -	805,420	118,147,598
- -	- -	- -	- -	- -	- -	2,339,903
- 1,820	- -	- -	- -	- -	- -	134,037
- 21,065	- -	- -	- -	- -	- -	21,065
- 932,302	- 19,978	- -	- -	456,442	11,970	4,439,578
23,944,065	5,646,984	769,980	-	456,442	7,395,751	181,102,909
1,456,939 163,266	- 501,042	- -	- 396,272	- -	- -	16,977,960
351,996 1,682,610	- -	2,316,762	- -	- -	- -	20,257,502
19,358,711 4,030,047	- -	- -	- -	- -	- -	58,864,059
23,521 -	- -	- -	- -	- -	- -	22,328,892
85,451 -	- -	- -	- -	- -	- -	18,580,585
2,514,583 5,185	- -	- -	- -	- -	- -	56,225,901
- -	- -	- -	- -	- 7,020,665	- -	13,532,552
43,515 -	- -	- -	- -	- -	- -	43,515
109,349 -	- -	- -	- -	- -	- -	109,349
- -	- -	- -	- -	- -	- -	80,932
- -	- -	- -	- -	- -	- -	18,854
23,944,065	5,881,108	501,042	2,316,762	396,272	7,020,665	207,020,101
- (234,124)	- 268,938	- (2,316,762)	- 60,170	- 375,086	- (25,917,192)	
- 245,000 -	- -	- -	- -	- -	- -	37,783,686
- -	- -	- -	- -	- -	- -	(672,000)
- -	- -	- -	- -	- -	- -	567,625
- 245,000	- -	- -	- -	- -	- -	37,679,311
- 10,876	- 268,938	- (2,316,762)	- 60,170	- 375,086	-	11,762,119
- 5,969,919	- 686,886	- 6,202,989	- (51,534)	- 312,907	-	77,133,160
\$ - \$ 5,980,795	\$ 955,824	\$ 3,886,227	\$ 8,636	\$ 687,993	\$ 88,895,279	

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 38,937,138	\$ 37,725,329	\$ (1,211,809)
Other.....	266,000	483,299	217,299
Total revenues.....	39,203,138	38,208,628	(994,510)
Expenditures:			
Human Services			
Personal services.....	21,819,594	20,658,799	1,160,795
Materials and supplies.....	305,000	129,062	175,938
Charges and services.....	20,784,433	18,609,852	2,174,581
Other	8,600	3,535	5,065
Capital outlay and equipment.....	70,000	999	69,001
<i>Total Human Services.....</i>	<i>42,987,627</i>	<i>39,402,247</i>	<i>3,585,380</i>
Total expenditures.....	42,987,627	39,402,247	3,585,380
(Deficiency) of revenues (under) expenditures.....	(3,784,489)	(1,193,619)	2,590,870
Other financing sources:			
Transfers in.....	1,997,630	2,006,336	8,706
Net change in fund balance.....	(1,786,859)	812,717	2,599,576
Fund balance at beginning of year.....	367,098	367,098	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,653,499</i>	<i>1,653,499</i>	<i>-</i>
Fund balance at end of year.....	\$ 233,738	\$ 2,833,314	\$ 2,599,576

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,865,000	\$ 5,222,555	\$ 357,555
Fines and forfeitures.....	-	1,300	1,300
Other.....	850	47,533	46,683
Total revenues.....	4,865,850	5,271,388	405,538
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	4,123,369	3,739,403	383,966
Materials and supplies.....	49,000	24,551	24,449
Charges and services.....	437,838	287,074	150,764
Other.....	30,000	-	30,000
Capital outlay and equipment.....	500,000	492,637	7,363
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>5,140,207</i>	<i>4,543,665</i>	<i>596,542</i>
Total expenditures.....	5,140,207	4,543,665	596,542
Net change in fund balance.....	(274,357)	727,723	1,002,080
Fund balance at beginning of year.....	2,000,230	2,000,230	-
<i>Prior year encumbrances appropriated.....</i>	<i>616</i>	<i>616</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,726,489	\$ 2,728,569	\$ 1,002,080

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 2,150	\$ 86,024	\$ 83,874
Licenses and permits.....	-	64,511	64,511
Fines and forfeitures.....	260,000	262,413	2,413
Intergovernmental.....	7,600,000	18,171,483	10,571,483
Investment income.....	255,000	112,974	(142,026)
Other.....	-	258,414	258,414
Total revenues.....	8,117,150	18,955,819	10,838,669
Expenditures:			
Public Works			
Personal services.....	6,448,869	5,808,873	639,996
Materials and supplies.....	802,843	735,358	67,485
Charges and services.....	11,758,455	12,701,554	(943,099)
Other.....	5,553	5,451	102
Capital outlay and equipment.....	134,789	133,012	1,777
Debt service:			
Principal retirement.....	1,290,932	1,290,932	-
Interest and fiscal charges.....	36,300	36,300	-
<i>Total Public Works.....</i>	<i>20,477,741</i>	<i>20,711,480</i>	<i>(233,739)</i>
Total expenditures.....	20,477,741	20,711,480	(233,739)
(Deficiency) of revenues (under) expenditures.....	(12,360,591)	(1,755,661)	10,604,930
Other financing sources (uses):			
Transfers (out).....	(781,871)	(610,000)	171,871
Issuance of OPWC loans.....	-	566,625	566,625
Total other financing sources (uses).....	(781,871)	(43,375)	738,496
Net change in fund balance.....	(13,142,462)	(1,799,036)	11,343,426
Fund balance at beginning of year.....	9,849,437	9,849,437	-
Prior year encumbrances appropriated.....	3,188,443	3,188,443	-
Fund balance at end of year.....	\$ (104,582)	\$ 11,238,844	\$ 11,343,426

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,800,000	\$ 3,747,085	\$ (52,915)
Other.....	-	25,625	25,625
Total revenues.....	3,800,000	3,772,710	(27,290)
Expenditures:			
Public Safety			
Personal services.....	2,275,702	1,853,088	422,614
Materials and supplies.....	1,026,404	959,385	67,019
Charges and services.....	11,204,786	11,172,168	32,618
Other.....	25,000	19,141	5,859
Capital outlay and equipment.....	940,176	915,011	25,165
<i>Total Public Safety.....</i>	<i>15,472,068</i>	<i>14,918,793</i>	<i>553,275</i>
Total expenditures.....	15,472,068	14,918,793	553,275
(Deficiency) of revenues (under) expenditures.....	(11,672,068)	(11,146,083)	525,985
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(2,489,138)	(1,963,153)	525,985
Fund balance at beginning of year.....	4,528,429	4,528,429	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,283,745</i>	<i>2,283,745</i>	<i>-</i>
Fund balance at end of year.....	\$ 4,323,036	\$ 4,849,021	\$ 525,985

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 4,483,827	\$ 4,620,430	\$ 136,603
Intergovernmental.....	576,521	563,794	(12,727)
Other.....	156	10,921	10,765
Total revenues.....	5,060,504	5,195,145	134,641
Expenditures:			
Public Safety			
Personal services.....	922,448	784,927	137,521
Materials and supplies.....	48,650	16,645	32,005
Charges and services.....	3,993,528	3,696,431	297,097
Other.....	500,000	500,000	-
Capital outlay and equipment.....	450,000	248,473	201,527
<i>Total Public Safety.....</i>	<i>5,914,626</i>	<i>5,246,476</i>	<i>668,150</i>
Total expenditures.....	5,914,626	5,246,476	668,150
Net change in fund balance.....	(854,122)	(51,331)	802,791
Fund balance at beginning of year.....	3,585,093	3,585,093	-
<i>Prior year encumbrances appropriated.....</i>	<i>395,270</i>	<i>395,270</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,126,241	\$ 3,929,032	\$ 802,791

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,723,012	\$ 1,656,981	\$ (66,031)
Intergovernmental.....	9,128,920	8,145,425	(983,495)
Other.....	230,500	302,506	72,006
Total revenues.....	11,082,432	10,104,912	(977,520)
Expenditures:			
General Government -			
Judicial			
Personal services.....	7,203,914	6,446,713	757,201
Charges and services.....	4,213,449	3,289,634	923,815
Other.....	1,000	-	1,000
Total General Government -			
Judicial.....	11,418,363	9,736,347	1,682,016
Total expenditures.....	11,418,363	9,736,347	1,682,016
Net change in fund balance.....	(335,931)	368,565	704,496
Fund balance at beginning of year.....	2,833,905	2,833,905	-
Fund balance at end of year.....	\$ 2,497,974	\$ 3,202,470	\$ 704,496

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, 2020*

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Real property and other taxes.....	\$ 4,860,000	\$ 4,950,462	\$ 90,462	
Intergovernmental.....	540,000	604,065	64,065	
Other.....	-	163	163	
Total revenues.....	5,400,000	5,554,690	154,690	
Expenditures:				
Conservation and Recreation				
Charges and services.....	5,400,000	5,257,934	142,066	
Net change in fund balance.....	-	296,756	296,756	
Fund balance at beginning of year.....	11,315	11,315	-	
Fund balance at end of year.....	\$ 11,315	\$ 308,071	\$ 296,756	

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 500	\$ 370	\$ (130)
Fines and forfeitures.....	460,000	355,738	(104,262)
Other.....	-	28,923	28,923
Total revenues	460,500	385,031	(75,469)
Expenditures:			
General Government -			
Judicial			
Personal services.....	260,456	242,509	17,947
Materials and supplies.....	3,000	1,778	1,222
Charges and services.....	255,040	248,069	6,971
Other.....	7,300	-	7,300
Capital outlay and equipment.....	6,000	307	5,693
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>531,796</i>	<i>492,663</i>	<i>39,133</i>
Total expenditures.....	531,796	492,663	39,133
(Deficiency) of revenues (under) expenditures.....	(71,296)	(107,632)	(36,336)
Other financing (uses):			
Transfers (out).....	(12,000)	(12,000)	-
Net change in fund balance.....	(83,296)	(119,632)	(36,336)
Fund balance at beginning of year.....	251,709	251,709	-
<i>Prior year encumbrances appropriated.....</i>	<i>22,908</i>	<i>22,908</i>	<i>-</i>
Fund balance at end of year.....	\$ 191,321	\$ 154,985	\$ (36,336)

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, 2020**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Real property and other taxes.....	\$ 3,918,500	\$ 5,197,953	\$ 1,279,453	
Intergovernmental.....	391,500	425,925	34,425	
Other.....	-	163	163	
Total revenues.....	4,310,000	5,624,041	1,314,041	
Expenditures:				
Human Services				
Charges and services.....	5,624,042	5,411,148	212,894	
Net change in fund balance.....	(1,314,042)	212,893	1,526,935	
Fund balance (deficit) at beginning of year.....	(11,836)	(11,836)	-	
<i>Prior year encumbrances appropriated</i>	<i>17,888</i>	<i>17,888</i>	<i>-</i>	
Fund balance at end of year.....	\$ (1,307,990)	\$ 218,945	\$ 1,526,935	

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 9,921,583	\$ 8,300,371	\$ (1,621,212)
Other.....	1,000	16,870	15,870
Total revenues.....	9,922,583	8,317,241	(1,605,342)
Expenditures:			
Human Services			
Personal services.....	1,137,434	1,112,499	24,935
Materials and supplies.....	6,800	5,554	1,246
Charges and services.....	8,712,793	6,605,639	2,107,154
Other.....	5,000	-	5,000
Capital outlay and equipment.....	19,748	19,288	460
<i>Total Human Services.....</i>	<i>9,881,775</i>	<i>7,742,980</i>	<i>2,138,795</i>
Total expenditures.....	9,881,775	7,742,980	2,138,795
Net change in fund balance.....	40,808	574,261	533,453
Fund balance (deficit) at beginning of year.....	(529,477)	(529,477)	-
<i>Prior year encumbrances appropriated.....</i>	<i>802,959</i>	<i>802,959</i>	-
Fund balance at end of year.....	\$ 314,290	\$ 847,743	\$ 533,453

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 388,937	\$ 388,937	\$ -
Intergovernmental.....	8,450,541	8,450,541	-
Other.....	830,116	830,116	-
Total revenues.....	9,669,594	9,669,594	-
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	733,067	733,067	-
Materials and supplies.....	128,069	128,069	-
Charges and services.....	3,714,748	3,714,748	-
Other.....	17,550	17,550	-
Capital outlay and equipment.....	331,596	331,596	-
Total General Government -			
Legislative and Executive.....	4,925,030	4,925,030	-
Judicial			
Personal services.....	2,480,255	2,480,255	-
Materials and supplies.....	60,427	60,427	-
Charges and services.....	1,754,246	1,754,246	-
Other.....	6,549	6,549	-
Capital outlay and equipment.....	71,120	71,120	-
Total General Government -			
Judicial.....	4,372,597	4,372,597	-
Public Safety			
Personal services.....	376,381	376,381	-
Materials and supplies.....	10,771	10,771	-
Charges and services.....	176,823	176,823	-
Capital outlay and equipment.....	515,556	515,556	-
Total Public Safety.....	1,079,531	1,079,531	-
Public Works			
Charges and services.....	8,500	8,500	-
Total Public Works.....	8,500	8,500	-
Human Services			
Personal services.....	359,444	359,444	-
Charges and services.....	182,110	182,110	-
Total Human Services.....	541,554	541,554	-

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Total expenditures.....	10,927,212	10,927,212	-
(Deficiency) of revenues (under) expenditures.....	(1,257,618)	(1,257,618)	-
Other financing sources:			
Transfers in.....	9,729,979	9,729,979	-
Net change in fund balance.....	8,472,361	8,472,361	-
Fund balance at beginning of year.....	5,301,966	5,301,966	-
<i>Prior year encumbrances appropriated.....</i>	626,625	626,625	-
Fund balance at end of year.....	\$ 14,400,952	\$ 14,400,952	\$ -

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 90,000	\$ 429,800	\$ 339,800
Special assessments.....	1,184,000	2,344,288	1,160,288
Other.....	-	5,744	5,744
Total revenues.....	1,274,000	2,779,832	1,505,832
Expenditures:			
Public Works			
Personal services.....	557,419	517,293	40,126
Materials and supplies.....	3,000	814	2,186
Charges and services.....	3,785,124	3,662,884	122,240
Other.....	3,000	-	3,000
Capital outlay.....	10,000	9,864	136
<i>Total Public Works.....</i>	<i>4,358,543</i>	<i>4,190,855</i>	<i>167,688</i>
Total expenditures.....	4,358,543	4,190,855	167,688
Net change in fund balance.....	(3,084,543)	(1,411,023)	1,673,520
Fund balance at beginning of year.....	594,691	594,691	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,088,223</i>	<i>2,088,223</i>	<i>-</i>
Fund balance at end of year.....	\$ (401,629)	\$ 1,271,891	\$ 1,673,520

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 480,555	\$ 542,545	\$ 61,990
Other.....	8,500	4,053	(4,447)
Total revenues.....	489,055	546,598	57,543
Expenditures:			
Public Safety			
Personal services.....	419,701	357,326	62,375
Materials and supplies.....	4,300	1,215	3,085
Charges and services.....	209,800	144,085	65,715
Other.....	1,179	947	232
Capital outlay and equipment.....	13,800	4,750	9,050
Total Public Safety.....	648,780	508,323	140,457
Total expenditures.....	648,780	508,323	140,457
Excess/(deficiency) of revenues over/(under) expenditures.....	(159,725)	38,275	198,000
Other financing sources:			
Transfers in.....	159,725	104,441	(55,284)
Net change in fund balance.....	-	142,716	142,716
Fund balance at beginning of year.....	206,360	206,360	-
<i>Prior year encumbrances appropriated.....</i>	<i>33,872</i>	<i>33,872</i>	-
Fund balance at end of year.....	\$ 240,232	\$ 382,948	\$ 142,716

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,512,230	\$ 1,425,295	\$ (86,935)
Fines and forfeitures.....	67,525	72,719	5,194
Intergovernmental.....	-	30,607	30,607
Other.....	69,000	113,062	44,062
Total revenues.....	1,648,755	1,641,683	(7,072)
Expenditures:			
Health			
Personal services.....	2,178,749	1,958,255	220,494
Materials and supplies.....	199,544	194,121	5,423
Charges and services.....	276,434	267,891	8,543
Other.....	9,492	7,612	1,880
Capital outlay and equipment.....	50,739	2,295	48,444
<i>Total Health.....</i>	<i>2,714,958</i>	<i>2,430,174</i>	<i>284,784</i>
Total expenditures.....	2,714,958	2,430,174	284,784
(Deficiency) of revenues (under) expenditures.....	(1,066,203)	(788,491)	277,712
Other financing sources:			
Transfers in.....	950,000	900,000	(50,000)
Net change in fund balance.....	(116,203)	111,509	227,712
Fund balance at beginning of year.....	472,344	472,344	-
<i>Prior year encumbrances appropriated.....</i>	<i>33,259</i>	<i>33,259</i>	<i>-</i>
Fund balance at end of year.....	\$ 389,400	\$ 617,112	\$ 227,712

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 7,250,000	\$ 4,792,387	\$ (2,457,613)
Other.....	-	36,443	36,443
Total revenues.....	7,250,000	4,828,830	(2,421,170)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	96,325	89,705	6,620
Materials and supplies.....	2,100	-	2,100
Charges and services.....	6,916,980	4,039,414	2,877,566
Other.....	5,000	-	5,000
Capital outlay and equipment.....	2,335	-	2,335
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>7,022,740</i>	<i>4,129,119</i>	<i>2,893,621</i>
Total expenditures.....	7,022,740	4,129,119	2,893,621
Excess of revenues over expenditures.....	227,260	699,711	472,451
Other financing sources:			
Transfers in.....	-	385,000	385,000
Net change in fund balance.....	227,260	1,084,711	857,451
Fund balance at beginning of year.....	5,298,856	5,298,856	-
<i>Prior year encumbrances appropriated.....</i>	<i>500,000</i>	<i>500,000</i>	-
Fund balance at end of year.....	\$ 6,026,116	\$ 6,883,567	\$ 857,451

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ 96,000	\$ 88,643	\$ (7,357)
<u>Expenditures:</u>			
Health			
<i>Health Services</i>			
Charges and services.....	1,000	566	434
Other.....	95,000	75,764	19,236
<i>Total Health</i>	96,000	76,330	19,670
Total expenditures	96,000	76,330	19,670
Net change in fund balance.....	-	12,313	12,313
Fund balance at beginning of year	86,304	86,304	-
Fund balance at end of year	<u>\$ 86,304</u>	<u>\$ 98,617</u>	<u>\$ 12,313</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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ 57,806	\$ 61,120	\$ 3,314
<u>Expenditures:</u>			
General Government -			
Judicial			
Personal services.....	9,116	8,315	801
Charges and services.....	48,690	25,480	23,210
<i>Total General Government -</i>			
<i>Judicial</i>	57,806	33,795	24,011
Total expenditures	57,806	33,795	24,011
Excess/(deficiency) of revenues over/(under) expenditures.....	-	27,325	27,325
<u>Other financing (uses):</u>			
Transfers (out).....	(50,000)	(50,000)	-
Net change in fund balance.....	(50,000)	(22,675)	27,325
Fund balance at beginning of year	219,016	219,016	-
Fund balance at end of year	\$ 169,016	\$ 196,341	\$ 27,325

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, 2020**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Charges for services.....	\$ 86,000	\$ 80,477	\$ (5,523)	
Other.....	-	573	573	
Total revenues.....	86,000	81,050	(4,950)	
Expenditures:				
General Government -				
Judicial				
<i>Juvenile Court</i>				
Charges and services.....	53,000	44,000	9,000	
<i>Total General Government -</i>				
<i>Judicial.....</i>	53,000	44,000	9,000	
Total expenditures.....	53,000	44,000	9,000	
Net change in fund balance.....	33,000	37,050	4,050	
Fund balance at beginning of year.....	86,631	86,631	-	
Fund balance at end of year.....	\$ 119,631	\$ 123,681	\$ 4,050	

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,055,000	\$ 1,109,209	\$ 54,209
Other.....	-	1,130	1,130
Total revenues.....	1,055,000	1,110,339	55,339
Expenditures:			
Health			
<i>Health Services</i>			
Personal services.....	82,894	75,671	7,223
Materials and supplies.....	109,500	108,086	1,414
Charges and services.....	1,009,670	1,006,981	2,689
Capital outlay and equipment.....	27,358	27,722	(364)
<i>Total Health.....</i>	<i>1,229,422</i>	<i>1,218,460</i>	<i>10,962</i>
Total expenditures.....	1,229,422	1,218,460	10,962
Excess (deficiency) of revenues over (under) expenditures.....	(174,422)	(108,121)	66,301
Other financing uses:			
Transfers (out).....	(120,320)	-	120,320
Net change in fund balance.....	(294,742)	(108,121)	186,621
Fund balance at beginning of year.....	581,273	581,273	-
<i>Prior year encumbrances appropriated.....</i>	<i>61,235</i>	<i>61,235</i>	<i>-</i>
Fund balance at end of year.....	\$ 347,766	\$ 534,387	\$ 186,621

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 467,000	\$ 603,423	\$ 136,423
Intergovernmental.....	38,205	-	(38,205)
Other.....	-	5,366	5,366
Total revenues.....	505,205	608,789	103,584
Expenditures:			
Health			
Personal services.....	442,400	441,887	513
Materials and supplies.....	108,298	98,823	9,475
Charges and services.....	63,842	63,504	338
<i>Total Health.....</i>	<i>614,540</i>	<i>604,214</i>	<i>10,326</i>
Total expenditures.....	614,540	604,214	10,326
(Deficiency) of revenues (under) expenditures.....	(109,335)	4,575	113,910
Other financing sources:			
Transfers in.....	110,500	-	(110,500)
Net change in fund balance.....	1,165	4,575	3,410
Fund balance at beginning of year.....	262	262	-
<i>Prior year encumbrances appropriated.....</i>	<i>39,463</i>	<i>39,463</i>	<i>-</i>
Fund balance at end of year.....	\$ 40,890	\$ 44,300	\$ 3,410

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, 2020*

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Fines and forfeitures.....	\$ -	\$ 2,614	\$ 2,614	
Net change in fund balance.....		-	2,614	2,614
Fund balance at beginning of year.....	95,601	95,601		-
Fund balance at end of year.....	\$ 95,601	\$ 98,215	\$ 2,614	

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, 2020*

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Charges for services.....	\$ 1,200	\$ 1,018	\$ (182)	
Fines and forfeitures.....	50,000	61,663	11,663	
Total revenues.....	51,200	62,681		11,481
Expenditures:				
General Government -				
Judicial				
Charges and services.....	100,000	-	100,000	
Net change in fund balance.....	(48,800)	62,681	111,481	
Fund balance at beginning of year.....	233,029	233,029		-
Fund balance at end of year.....	\$ 184,229	\$ 295,710		\$ 111,481

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
From local sources:			
Charges for services.....	\$ 3,634,000	\$ 3,404,615	\$ (229,385)
Other.....	-	77,286	77,286
Total revenues.....	3,634,000	3,481,901	(152,099)
Expenditures:			
Public Safety			
Personal services.....	3,589,214	3,351,019	238,195
Materials and supplies.....	28,395	28,395	-
Charges and services.....	16,391	16,391	-
Total Public Safety.....	3,634,000	3,395,805	238,195
Total expenditures.....	3,634,000	3,395,805	238,195
Net change in fund balance.....	-	86,096	86,096
Fund balance at beginning of year.....	573,530	573,530	-
Fund balance at end of year.....	\$ 573,530	\$ 659,626	\$ 86,096

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 168,000	\$ 137,960	\$ (30,040)
Other.....	-	1,852	1,852
Total revenues.....	168,000	139,812	(28,188)
Expenditures:			
Public Safety			
Personal services.....	87,851	70,829	17,022
Materials and supplies.....	15,000	8,251	6,749
Charges and services.....	65,000	49,017	15,983
<i>Total Public Safety.....</i>	<i>167,851</i>	<i>128,097</i>	<i>39,754</i>
Total expenditures.....	167,851	128,097	39,754
Net change in fund balance.....	149	11,715	11,566
Fund balance at beginning of year.....	418,932	418,932	-
Fund balance at end of year.....	\$ 419,081	\$ 430,647	\$ 11,566

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,589,260	\$ 1,589,190	\$ (70)
Other.....	-	6,522	6,522
Total revenues.....	1,589,260	1,595,712	6,452
Expenditures:			
Public Safety			
Personal services.....	284,291	272,710	11,581
Materials and supplies.....	9,500	4,861	4,639
Charges and services.....	1,505,469	1,202,786	302,683
Capital outlay and equipment.....	40,000	32,543	7,457
<i>Total Public Safety.....</i>	<i>1,839,260</i>	<i>1,512,900</i>	<i>326,360</i>
Total expenditures.....	1,839,260	1,512,900	326,360
Net change in fund balance.....	(250,000)	82,812	332,812
Fund balance at beginning of year.....	1,178,354	1,178,354	-
<i>Prior year encumbrances appropriated.....</i>	<i>41,154</i>	<i>41,154</i>	-
Fund balance at end of year.....	\$ 969,508	\$ 1,302,320	\$ 332,812

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,375,000	\$ 1,556,115	\$ 181,115
Other.....	525,200	254,961	(270,239)
Total revenues.....	1,900,200	1,811,076	(89,124)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	701,700	555,962	145,738
Materials and supplies.....	18,000	7,473	10,527
Charges and services.....	438,639	114,018	324,621
Other.....	5,000	-	5,000
Capital outlay and equipment.....	5,000	-	5,000
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>1,168,339</i>	<i>677,453</i>	<i>490,886</i>
Judicial			
Personal services.....	799,017	659,406	139,611
Materials and supplies.....	15,000	2,981	12,019
Charges and services.....	403,415	81,562	321,853
Capital outlay and equipment.....	7,500	6,671	829
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>1,224,932</i>	<i>750,620</i>	<i>474,312</i>
Total expenditures.....	2,393,271	1,428,073	965,198
Net change in fund balance.....	(493,071)	383,003	876,074
Fund balance at beginning of year.....	1,976,860	1,976,860	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,694</i>	<i>1,694</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,485,483	\$ 2,361,557	\$ 876,074

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, 2020*

	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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Investment income.....	\$ 15,000	\$ 19,146	\$ 4,146
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
Personal service.....	20,000	-	20,000
Materials and supplies.....	6,000	2,029	3,971
Charges and services.....	19,112	-	19,112
Other.....	500	-	500
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>45,612</i>	<i>2,029</i>	<i>43,583</i>
Total expenditures.....	45,612	2,029	43,583
Net change in fund balance.....	(30,612)	17,117	47,729
Fund balance at beginning of year.....	146,469	146,469	-
<i>Prior year encumbrances appropriated.....</i>	<i>112</i>	<i>112</i>	<i>-</i>
Fund balance at end of year.....	\$ 115,969	\$ 163,698	\$ 47,729

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Expenditures:</u>			
Health			
Charges and services.....	20,240,000	14,710,590	5,529,410
Excess of expenditures over revenues.....	(20,240,000)	(14,710,590)	5,529,410
<u>Other financing sources:</u>			
Transfers in.....	20,240,000	15,180,000	(5,060,000)
Net change in fund balance.....	-	469,410	469,410
Fund balance at beginning of year.....	3,440,757	3,440,757	-
<i>Prior year encumbrances appropriated.....</i>	396,515	396,515	-
Fund balance at end of year.....	\$ 3,837,272	\$ 4,306,682	\$ 469,410

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, 2020*

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Real property and other taxes.....	\$ 1,080,000	\$ 1,122,105	\$ 42,105	
Intergovernmental.....	140,000	136,921	(3,079)	
Other.....	-	37	37	
Total revenues.....	1,220,000	1,259,063		39,063
Expenditures:				
Conservation and Recreation				
Charges and services.....	1,254,000	1,253,953	47	
Net change in fund balance.....	(34,000)	5,110	39,110	
Fund balance at beginning of year.....	5,298	5,298		-
Fund balance at end of year.....	\$ (28,702)	\$ 10,408		\$ 39,110

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 58,000	\$ -	\$ (58,000)
Licenses and permits.....	1,900,000	1,559,590	(340,410)
Other.....	-	186,991	186,991
Total revenues.....	1,958,000	1,746,581	(211,419)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,245,846	1,066,503	179,343
Materials and supplies.....	35,500	-	35,500
Charges and services.....	316,801	213,836	102,965
Other.....	1,000	-	1,000
Capital outlay and equipment.....	28,800	22,463	6,337
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>1,627,947</i>	<i>1,302,802</i>	<i>325,145</i>
Total expenditures.....	1,627,947	1,302,802	325,145
Net change in fund balance.....	330,053	443,779	113,726
Fund balance at beginning of year.....	1,200,693	1,200,693	-
<i>Prior year encumbrances appropriated.....</i>	<i>13,930</i>	<i>13,930</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,544,676	\$ 1,658,402	\$ 113,726

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,971,786	\$ 2,971,786	\$ -
Other.....	34,536	34,536	-
Total revenues.....	3,006,322	3,006,322	-
Expenditures:			
General Government -			
Public Safety			
Personal services.....	2,667,190	2,667,190	-
Materials and supplies.....	17,282	17,282	-
Charges and services.....	144,628	144,628	-
Other.....	12,352	12,352	-
Capital outlay and equipment.....	14,361	14,361	-
<i>Total Public Safety.....</i>	<i>2,855,813</i>	<i>2,855,813</i>	<i>-</i>
Total expenditures.....	2,855,813	2,855,813	-
Net change in fund balances.....	150,509	150,509	-
Fund balance at beginning of year.....	283,235	283,235	-
<i>Prior year encumbrances appropriated.....</i>	<i>12,756</i>	<i>12,756</i>	<i>-</i>
Fund balance at end of year.....	\$ 446,500	\$ 446,500	\$ -

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ 1,270,983	\$ 1,270,983	\$ -
Other.....	102,970	102,970	-
Total revenues.....	1,373,953	1,373,953	-
Expenditures:			
Public Safety			
Personal services.....	742,543	742,543	-
Materials and supplies.....	3,905	3,905	-
Charges and services.....	1,309,753	1,309,753	-
<i>Total Public Safety.....</i>	<i>2,056,201</i>	<i>2,056,201</i>	<i>-</i>
Total expenditures.....	2,056,201	2,056,201	-
Net change in fund balance.....	(682,248)	(682,248)	-
Fund balance at beginning of year.....	1,251,845	1,251,845	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,097,033</i>	<i>1,097,033</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,666,630	\$ 1,666,630	\$ -

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures.....	\$ 500	\$ 172	\$ (328)
<u>Expenditures:</u>			
General Government -			
Judicial			
Charges and services.....	1,000	-	1,000
Net change in fund balance.....	(500)	172	672
Fund balance at beginning of year.....	5,634	5,634	-
Fund balance at end of year.....	\$ 5,134	\$ 5,806	\$ 672

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,196,984	\$ 1,196,984	\$ -
Other.....	6,822	6,822	-
Total revenues.....	1,203,806	1,203,806	-
Expenditures:			
Public Safety			
Personal services.....	1,040,605	1,040,605	-
Materials and supplies.....	4,677	4,677	-
Charges and services.....	55,836	55,836	-
Total Public Safety.....	1,101,118	1,101,118	-
Total expenditures.....	1,101,118	1,101,118	-
Net change in fund balance.....	102,688	102,688	-
Fund balance at beginning of year.....	48,094	48,094	-
Fund balance at end of year.....	\$ 150,782	\$ 150,782	\$ -

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 4,679,849	\$ 4,679,849	\$ -
Other.....	47,959	47,959	-
Total revenues.....	4,727,808	4,727,808	-
Expenditures:			
Public Safety			
Personal services.....	3,909,189	3,909,189	-
Materials and supplies.....	238,071	238,071	-
Charges and services.....	316,563	316,563	-
Capital outlay and equipment.....	10,088	10,088	-
Total Public Safety.....	4,473,911	4,473,911	-
Total expenditures.....	4,473,911	4,473,911	-
Net change in fund balance.....	253,897	253,897	-
Fund balance at beginning of year.....	467,514	467,514	-
<i>Prior year encumbrances appropriated.....</i>	<i>68,065</i>	<i>68,065</i>	<i>-</i>
Fund balance at end of year.....	\$ 789,476	\$ 789,476	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMON PLEAS CIVIL MEDIATION
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Other.....	\$ 50,000	\$ 125,000	\$ 75,000
<u>Expenditures:</u>			
General Government -			
Judicial			
Charges and services.....	\$ 50,000	\$ 4,500	\$ 45,500
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>50,000</i>	<i>4,500</i>	<i>45,500</i>
Excess of revenues over expenditures.....	-	120,500	120,500
<u>Other financing sources:</u>			
Transfers in.....	-	50,000	50,000
Net change in fund balance.....	-	170,500	170,500
Fund balance at beginning of year.....	-	-	-
Fund balance at end of year.....	\$ -	\$ 170,500	\$ 170,500

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, 2020**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Other.....	\$ 1,000	\$ 1,045	\$ 45	
Expenditures:				
General Government -				
Judicial				
Materials and supplies.....	800	547	253	
Charges and services.....	900	852	48	
Capital outlay and equipment.....	1,300	213	1,087	
<i>Total General Government -</i>				
<i>Judicial</i>	3,000	1,612	1,388	
Total expenditures	3,000	1,612	1,388	
Net change in fund balance.....	(2,000)	(567)	1,433	
Fund balance at beginning of year	3,139	3,139	-	
Fund balance at end of year	\$ 1,139	\$ 2,572	\$ 1,433	

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 160,000	\$ 167,721	\$ 7,721
Other.....	-	2,001	2,001
Total revenues.....	160,000	169,722	9,722
Expenditures:			
General Government -			
Judicial			
Personal services.....	98,139	92,890	5,249
Charges and services.....	20,273	14,339	5,934
Capital outlay and equipment.....	109,872	106,690	3,182
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>228,284</i>	<i>213,919</i>	<i>14,365</i>
Total expenditures.....	228,284	213,919	14,365
Net change in fund balance.....	(68,284)	(44,197)	24,087
Fund balance at beginning of year.....	112,439	112,439	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,592</i>	<i>9,592</i>	<i>-</i>
Fund balance at end of year.....	\$ 53,747	\$ 77,834	\$ 24,087

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Intergovernmental.....	\$ 23,944,065	\$ 23,944,065	\$ -
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	17,436,570	17,436,570	-
Materials and supplies.....	367,195	367,195	-
Charges and services.....	2,627,558	2,627,558	-
Other.....	2,003,480	2,003,480	-
Capital outlay and equipment.....	1,509,262	1,509,262	-
Total General Government -			
Legislative and Executive.....	23,944,065	23,944,065	-
Total expenditures	23,944,065	23,944,065	-
Net change in fund balance.....	-	-	-
Fund balance at beginning of year	-	-	-
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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 5,569,848	\$ 3,404,063	\$ (2,165,785)
Intergovernmental.....	986,000	1,294,705	308,705
Investment income.....	-	1,834	1,834
Rental income.....	18,000	21,065	3,065
Other.....	-	932,302	932,302
Total revenues.....	6,573,848	5,653,969	(919,879)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	200,000	59,630	140,370
Capital outlay and equipment.....	175,000	163,266	11,734
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>375,000</i>	<i>222,896</i>	<i>152,104</i>
Judicial			
Personal services.....	753,533	749,984	3,549
Materials and supplies.....	107,568	59,330	48,238
Charges and services.....	1,231,556	451,689	779,867
Other.....	102,240	6,285	95,955
Capital outlay and equipment.....	889,144	463,622	425,522
<i>Total General Government - Judicial.....</i>	<i>3,084,041</i>	<i>1,730,910</i>	<i>1,353,131</i>
Public Safety			
Personal services.....	3,083,401	2,850,046	233,355
Materials and supplies.....	225,120	45,056	180,064
Charges and services.....	1,220,542	1,040,141	180,401
Other.....	1,408	1,408	-
Capital outlay and equipment.....	102,291	94,795	7,496
<i>Total Public Safety.....</i>	<i>4,632,762</i>	<i>4,031,446</i>	<i>601,316</i>
Human Services			
Charges and services.....	8,000	5,749	2,251
Miscellaneous			
Other.....	2,143,344	-	2,143,344
Total expenditures.....	10,243,147	5,991,001	4,252,146
(Deficiency) of revenues (under) expenditures.....	(3,669,299)	(337,032)	3,332,267
Other financing sources (uses):			
Transfers in.....	485,000	545,000	60,000
Transfers (out).....	(190,000)	-	190,000
Total other financing sources (uses).....	295,000	545,000	250,000
Net change in fund balance.....	(3,374,299)	207,968	3,582,267
Fund balance at beginning of year.....	10,806,230	10,806,230	-
<i>Prior year encumbrances appropriated.....</i>	<i>333,484</i>	<i>333,484</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,765,415	\$ 11,347,682	\$ 3,582,267

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
From local sources:			
Intergovernmental.....	\$ 146,173	\$ 25,002	\$ (121,171)
Other.....	-	19,978	19,978
Total revenues.....	146,173	44,980	(101,193)
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	631,597	444,376	187,221
Materials and supplies.....	2,200	1,661	539
Charges and services.....	119,798	54,651	65,147
Other.....	126,900	7,948	118,952
Capital outlay and equipment.....	1,500	-	1,500
Total General Government -			
Legislative and Executive.....	881,995	508,636	373,359
Total expenditures.....	881,995	508,636	373,359
(Deficiency) of revenues (under) expenditures.....	(735,822)	(463,656)	272,166
<u>Other financing sources:</u>			
Transfers in.....	872,253	725,000	(147,253)
Net change in fund balance.....	136,431	261,344	124,913
Fund balance at beginning of year.....	703,342	703,342	-
<i>Prior year encumbrances appropriated.....</i>	<i>674</i>	<i>674</i>	<i>-</i>
Fund balance at end of year.....	\$ 840,447	\$ 965,360	\$ 124,913

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Charges for services.....	\$ 3,125,000	\$ 2,775,272	\$ (349,728)
Investment income.....	5,800	2,947	(2,853)
Other.....	1,250	22,050	20,800
Total revenues.....	3,132,050	2,800,269	(331,781)
<u>Expenditures:</u>			
General Government -			
Judicial			
Personal services.....	2,024,627	1,934,368	90,259
Materials and supplies.....	113,698	38,436	75,262
Charges and services.....	253,981	201,399	52,582
Other.....	96,501	-	96,501
Capital outlay and equipment.....	45,000	16,175	28,825
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>2,533,807</i>	<i>2,190,378</i>	<i>343,429</i>
Total expenditures.....	2,533,807	2,190,378	343,429
Excess of revenues over expenditures.....	598,243	609,891	11,648
<u>Other financing (uses):</u>			
Transfers (out).....	(250,000)	-	250,000
Net change in fund balance.....	348,243	609,891	261,648
Fund balance at beginning of year.....	6,778,030	6,778,030	-
<i>Prior year encumbrances appropriated.....</i>	<i>6,052</i>	<i>6,052</i>	<i>-</i>
Fund balance at end of year.....	\$ 7,132,325	\$ 7,393,973	\$ 261,648

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 210,000	\$ 401,496	\$ 191,496
Other.....	-	692	692
Total revenues.....	210,000	402,188	192,188
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	200,139	191,625	8,514
Materials and supplies.....	13,770	12,281	1,489
Charges and services.....	138,925	45,096	93,829
Capital outlay and equipment.....	35,000	-	35,000
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>387,834</i>	<i>249,002</i>	<i>138,832</i>
Total expenditures.....	387,834	249,002	138,832
Net change in fund balance.....	(177,834)	153,186	331,020
Fund balance at beginning of year.....	590,630	590,630	-
<i>Prior year encumbrances appropriated.....</i>	<i>4,662</i>	<i>4,662</i>	-
Fund balance at end of year.....	\$ 417,458	\$ 748,478	\$ 331,020

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, 2020*

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Other financing (uses):				
Transfers (out).....	\$ (4,607,467)	\$ -	\$ 4,607,467	
Net change in fund balance.....		(4,607,467)	-	4,607,467
Fund balance at beginning of year.....	9,214,934	9,214,934		-
Fund balance at end of year.....	\$ 4,607,467	\$ 9,214,934	\$ 4,607,467	

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, 2020*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 6,600,616	\$ 6,600,616	\$ -
Intergovernmental.....	805,420	805,420	-
Other.....	11,970	11,970	-
Total revenues.....	7,418,006	7,418,006	-
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,020,665	7,020,665	-
Net change in fund balance.....	397,341	397,341	-
Fund balance at beginning of year.....	11,753	11,753	-
Fund balance at end of year.....	\$ 409,094	\$ 409,094	\$ -

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, 2020**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 7,391,709	\$ 8,477,178	\$ 987,848	\$ 16,856,735
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,701,419	1,895,105	11,826	3,608,350
Total current assets.....	<u>9,093,128</u>	<u>10,372,283</u>	<u>999,674</u>	<u>20,465,085</u>
Noncurrent assets:				
Net pension asset.....	37,457	8,780	-	46,237
Capital assets:				
Nondepreciable capital assets.....	-	346,363	-	346,363
Depreciable capital assets, net.....	1,509,464	2,163,169	-	3,672,633
Total capital assets, net.....	<u>1,509,464</u>	<u>2,509,532</u>	-	4,018,996
Total noncurrent assets.....	<u>1,546,921</u>	<u>2,518,312</u>	-	4,065,233
Total assets.....	<u>10,640,049</u>	<u>12,890,595</u>	<u>999,674</u>	<u>24,530,318</u>
Deferred outflows of resources:				
Pension.....	633,843	205,068	-	838,911
OPEB.....	435,850	134,215	-	570,065
Total deferred outflows of resources.....	<u>1,069,693</u>	<u>339,283</u>	-	1,408,976
Liabilities:				
Current liabilities:				
Accounts payable.....	118	1,886,705	-	1,886,823
Accrued wages and benefits payable.....	93,918	36,043	-	129,961
Due to other funds.....	528	180	-	708
Due to other governments.....	45,397	12,910	-	58,307
Compensated absences payable - current.....	293,895	66,720	-	360,615
OWDA loans payable - current.....	-	67,384	-	67,384
Total current liabilities.....	<u>433,856</u>	<u>2,069,942</u>	-	2,503,798
Long-term liabilities:				
Compensated absences payable.....	100,236	22,334	-	122,570
OWDA loans payable.....	-	542,659	-	542,659
Net pension liability.....	3,835,518	899,011	-	4,734,529
Net OPEB liability.....	2,638,453	618,430	-	3,256,883
Total long-term liabilities.....	<u>6,574,207</u>	<u>2,082,434</u>	-	8,656,641
Total liabilities.....	<u>7,008,063</u>	<u>4,152,376</u>	-	11,160,439
Deferred inflows of resources:				
Pension.....	874,007	213,467	-	1,087,474
OPEB.....	403,132	100,571	-	503,703
Total deferred inflows of resources.....	<u>1,277,139</u>	<u>314,038</u>	-	1,591,177
Net position:				
Net investment in capital assets.....	1,509,464	1,899,489	-	3,408,953
Unrestricted.....	1,915,076	6,863,975	999,674	9,778,725
Total net position.....	<u>\$ 3,424,540</u>	<u>\$ 8,763,464</u>	<u>\$ 999,674</u>	<u>\$ 13,187,678</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
<u>Operating revenues:</u>				
Charges for services.....	\$ 5,275,009	\$ 12,356,391	\$ 265,323	\$ 17,896,723
Special assessments.....	-	1,288,704	-	1,288,704
Other.....	176,646	9,761	-	186,407
<i>Total operating revenues</i>	<u>5,451,655</u>	<u>13,654,856</u>	<u>265,323</u>	<u>19,371,834</u>
<u>Operating expenses:</u>				
Personal services.....	4,420,683	1,000,134	-	5,420,817
Contract services.....	666,430	11,742,725	61,228	12,470,383
Materials and supplies.....	273,500	126,045	-	399,545
Heat, light and power.....	34,724	10,712	-	45,436
Depreciation.....	209,180	317,137	-	526,317
Other.....	-	10,479	90,192	100,671
<i>Total operating expenses</i>	<u>5,604,517</u>	<u>13,207,232</u>	<u>151,420</u>	<u>18,963,169</u>
<i>Operating income (loss)</i>	<u>(152,862)</u>	<u>447,624</u>	<u>113,903</u>	<u>408,665</u>
<u>Nonoperating revenues (expenses):</u>				
Interest and fiscal charges.....	-	(37,181)	-	(37,181)
Intergovernmental.....	86,640	60,964	-	147,604
<i>Total nonoperating revenues (expenses)</i>	<u>86,640</u>	<u>23,783</u>	<u>-</u>	<u>110,423</u>
<i>Change in net position</i>	<u>(66,222)</u>	<u>471,407</u>	<u>113,903</u>	<u>519,088</u>
<i>Net position at beginning of year</i>	<u>3,490,762</u>	<u>8,292,057</u>	<u>885,771</u>	<u>12,668,590</u>
<i>Net position at end of year</i>	<u>\$ 3,424,540</u>	<u>\$ 8,763,464</u>	<u>\$ 999,674</u>	<u>\$ 13,187,678</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 5,441,011	\$ 11,562,530	\$ 281,753	\$ 17,285,294
Cash received from special assessments.....	-	1,288,704	-	1,288,704
Cash received from other operations.....	188,725	9,768	-	198,493
Cash payments to employees.....	(3,869,787)	(845,593)	-	(4,715,380)
Cash payments for contractual services.....	(672,205)	(11,540,121)	(106,316)	(12,318,642)
Cash payments for materials and supplies.....	(273,500)	(126,045)	-	(399,545)
Cash payments for heat, light and power.....	(34,724)	(10,712)	-	(45,436)
Cash payments for other expenses.....	-	(10,479)	(90,192)	(100,671)
<i>Net cash provided by operating activities.....</i>	<i>779,520</i>	<i>328,052</i>	<i>85,245</i>	<i>1,192,817</i>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	86,640	60,964	-	147,604
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(209,145)	(270,700)	-	(479,845)
Principal paid on loans.....	-	(63,732)	-	(63,732)
Interest paid on loans.....	-	(37,181)	-	(37,181)
<i>Net cash used in capital and related financing activities.....</i>	<i>(209,145)</i>	<i>(371,613)</i>	<i>-</i>	<i>(580,758)</i>
Net increase in cash and cash equivalents.....	657,015	17,403	85,245	759,663
Cash and cash equivalents at beginning of year.....	6,734,694	8,459,775	902,603	16,097,072
Cash and cash equivalents at end of year.....	\$ 7,391,709	\$ 8,477,178	\$ 987,848	\$ 16,856,735
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss).....	\$ (152,862)	\$ 447,624	\$ 113,903	\$ 408,665
Adjustments:				
Depreciation.....	209,180	317,137	-	526,317
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	178,081	(793,854)	16,430	(599,343)
Decrease in deferred outflows of resources - pension....	925,019	126,085	-	1,051,104
(Increase) in deferred outflows of resources - OPEB....	(239,782)	(92,655)	-	(332,437)
(Increase) in net pension asset.....	(17,506)	(4,551)	-	(22,057)
Increase (decrease) in accounts payable.....	(5,386)	202,626	(45,088)	152,152
Increase in accrued wages and benefits.....	19,423	8,644	-	28,067
(Decrease) in due to other funds.....	(389)	(22)	-	(411)
Increase in due to other governments.....	6,429	1,644	-	8,073
Increase in deferred inflows of resources - pension....	676,017	147,794	-	823,811
Increase in deferred inflows of resources - OPEB....	335,531	71,242	-	406,773
(Decrease) in net pension liability.....	(1,430,195)	(217,151)	-	(1,647,346)
Increase in net OPEB liability.....	175,768	96,420	-	272,188
Increase in compensated absences payable.....	100,192	17,069	-	117,261
<i>Net cash provided by operating activities.....</i>	<i>\$ 779,520</i>	<i>\$ 328,052</i>	<i>\$ 85,245</i>	<i>\$ 1,192,817</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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 5,351,000	\$ 5,522,605	\$ 171,605
Other.....	10,000	188,725	178,725
Total operating revenues.....	5,361,000	5,711,330	350,330
<u>Operating expenses:</u>			
Personal services.....	4,139,000	3,870,066	268,934
Contract services.....	870,418	575,896	294,522
Materials and supplies.....	346,000	275,992	70,008
Other.....	2,500	-	2,500
Capital outlay and equipment.....	361,088	355,998	5,090
Total operating expenses.....	5,719,006	5,077,952	641,054
Operating income (loss).....	(358,006)	633,378	991,384
<u>Nonoperating revenues:</u>			
Intergovernmental.....	135,000	86,640	(48,360)
Total nonoperating revenues.....	135,000	86,640	(48,360)
Net change in net position.....	(223,006)	720,018	943,024
Net position at beginning of year.....	4,444,660	4,444,660	-
<i>Prior year encumbrances appropriated.....</i>	<i>263,915</i>	<i>263,915</i>	<i>-</i>
Net position at end of year.....	\$ 4,485,569	\$ 5,428,593	\$ 943,024

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 11,584,092	\$ 11,562,530	\$ (21,562)
Special assessments.....	808,550	1,288,704	480,154
Other.....	-	9,768	9,768
Total operating revenues.....	12,392,642	12,861,002	468,360
<u>Operating expenses:</u>			
Personal services.....	895,000	845,593	49,407
Contract services.....	13,376,614	11,574,844	1,801,770
Materials and supplies.....	286,710	126,045	160,665
Other.....	30,000	10,479	19,521
Capital outlay and equipment.....	581,500	581,400	100
Total operating expenses.....	15,169,824	13,138,361	2,031,463
Operating (loss).....	(2,777,182)	(277,359)	2,499,823
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(100,914)	(63,732)	37,182
Interest and fiscal charges.....	-	(37,181)	(37,181)
Intergovernmental.....	938,528	60,964	(877,564)
Total nonoperating revenues (expenses).....	837,614	(39,949)	(877,563)
Net change in net position.....	(1,939,568)	(317,308)	1,622,260
Net position at beginning of year.....	7,449,640	7,449,640	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,003,196</i>	<i>1,003,196</i>	<i>-</i>
Net position at end of year.....	\$ 6,513,268	\$ 8,135,528	\$ 1,622,260

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 180,000	\$ 246,612	\$ 66,612
Other.....	41,172	35,141	(6,031)
Total operating revenues.....	221,172	281,753	60,581
<u>Operating expenses:</u>			
Contract services.....	150,000	106,316	43,684
Other.....	100,000	90,192	9,808
Total operating expenses.....	250,000	196,508	53,492
Net change in net position.....	(28,828)	85,245	114,073
Net position at beginning of year.....	902,512	902,512	-
<i>Prior year encumbrances appropriated.....</i>	<i>91</i>	<i>91</i>	-
Net position at end of year.....	\$ 873,775	\$ 987,848	\$ 114,073

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

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

Imaging Lab Fund

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

Central Supplies Fund

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

Vehicle Maintenance Fund

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

Telecommunications Fund

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

Self-Funded Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund

To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund

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

Self-Funded Workers' Compensation Fund

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

Self-Funded Prescription Drug Fund

To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.



Photo courtesy of Toledo Lucas County Public Library

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2020**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 150,793	\$ 54,460	\$ 2,062,302
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	1,465	-	3,410
Due from other funds.....	-	23,304	-	42,617
Due from other governments.....	-	-	-	-
Materials and supplies inventory.....	-	5,068	9,793	-
Prepayments.....	-	135,602	-	-
<i>Total current assets</i>	<i>32,877</i>	<i>316,232</i>	<i>64,253</i>	<i>2,108,329</i>
Noncurrent assets:				
Net pension asset.....	-	493	1,829	1,362
Capital assets:				
Nondepreciable capital assets.....	-	-	39,736	-
Depreciable capital assets, net.....	-	-	69,733	711,017
Total capital assets, net.....	-	-	109,469	711,017
<i>Total noncurrent assets</i>	<i>-</i>	<i>493</i>	<i>111,298</i>	<i>712,379</i>
<i>Total assets</i>	<i>32,877</i>	<i>316,725</i>	<i>175,551</i>	<i>2,820,708</i>
Deferred outflows of resources:				
Pension.....	-	23,848	30,145	54,408
OPEB.....	-	14,632	20,584	33,913
<i>Total deferred outflows of resources</i>	<i>-</i>	<i>38,480</i>	<i>50,729</i>	<i>88,321</i>
Liabilities:				
Current liabilities:				
Accounts payable.....	-	-	-	-
Accrued wages and benefits payable.....	-	1,476	2,037	2,802
Due to other funds.....	-	44	132	-
Due to other governments.....	-	791	1,584	1,523
Compensated absences payable - current.....	-	-	1,955	-
Claims payable - current.....	-	-	-	-
<i>Total current liabilities</i>	<i>-</i>	<i>2,311</i>	<i>5,708</i>	<i>4,325</i>
Long-term liabilities:				
Compensated absences payable.....	-	-	640	-
Claims payable.....	-	-	-	-
Net pension liability.....	-	50,515	187,247	139,513
Net OPEB liability.....	-	34,749	128,808	95,971
<i>Total long-term liabilities</i>	<i>-</i>	<i>85,264</i>	<i>316,695</i>	<i>235,484</i>
<i>Total liabilities</i>	<i>-</i>	<i>87,575</i>	<i>322,403</i>	<i>239,809</i>
Deferred inflows of resources:				
Pension.....	-	10,895	92,688	30,090
OPEB.....	-	5,062	48,020	14,168
<i>Total deferred outflows of resources</i>	<i>-</i>	<i>15,957</i>	<i>140,708</i>	<i>44,258</i>
Net position:				
Investment in capital assets.....	-	-	109,469	711,017
Unrestricted (deficit).....	32,877	251,673	(346,300)	1,913,945
<i>Total net position</i>	<i>\$ 32,877</i>	<i>\$ 251,673</i>	<i>\$ (236,831)</i>	<i>\$ 2,624,962</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 9,462,280	\$ 4,125,304	\$ 11,071,964	\$ 11,140,889	\$ 6,263,433	\$ 44,364,302
-	-	-	-	-	4,875
-	-	-	-	-	65,921
-	-	-	42,360	-	42,360
-	-	-	-	-	14,861
-	-	871,531	-	-	1,007,133
<u>9,462,280</u>	<u>4,125,304</u>	<u>11,943,495</u>	<u>11,183,249</u>	<u>6,263,433</u>	<u>45,499,452</u>
2,650	-	1,061	1,752	-	9,147
-	-	-	-	-	39,736
-	-	-	-	-	780,750
-	-	-	-	-	820,486
<u>2,650</u>	<u>-</u>	<u>1,061</u>	<u>1,752</u>	<u>-</u>	<u>829,633</u>
<u>9,464,930</u>	<u>4,125,304</u>	<u>11,944,556</u>	<u>11,185,001</u>	<u>6,263,433</u>	<u>46,329,085</u>
43,685	-	17,493	49,746	-	219,325
29,763	-	11,918	32,171	-	142,981
<u>73,448</u>	<u>-</u>	<u>29,411</u>	<u>81,917</u>	<u>-</u>	<u>362,306</u>
31,962	-	622,070	-	-	654,032
6,580	-	2,492	5,054	-	20,441
1,744	-	22	44	-	1,986
3,575	-	1,350	2,743	-	11,566
23,040	-	13,130	-	-	38,125
<u>3,891,700</u>	<u>143,300</u>	<u>-</u>	<u>335,888</u>	<u>459,200</u>	<u>4,830,088</u>
<u>3,958,601</u>	<u>143,300</u>	<u>639,064</u>	<u>343,729</u>	<u>459,200</u>	<u>5,556,238</u>
15,808	-	4,264	-	-	20,712
-	-	-	992,352	-	992,352
271,338	-	108,652	179,378	-	936,643
186,653	-	74,742	123,394	-	644,317
473,799	-	187,658	1,295,124	-	2,594,024
<u>4,432,400</u>	<u>143,300</u>	<u>826,722</u>	<u>1,638,853</u>	<u>459,200</u>	<u>8,150,262</u>
155,947	-	25,278	38,687	-	353,585
82,863	-	11,429	17,568	-	179,110
<u>238,810</u>	<u>-</u>	<u>36,707</u>	<u>56,255</u>	<u>-</u>	<u>532,695</u>
-	-	-	-	-	820,486
<u>4,867,168</u>	<u>3,982,004</u>	<u>11,110,538</u>	<u>9,571,810</u>	<u>5,804,233</u>	<u>37,187,948</u>
<u>\$ 4,867,168</u>	<u>\$ 3,982,004</u>	<u>\$ 11,110,538</u>	<u>\$ 9,571,810</u>	<u>\$ 5,804,233</u>	<u>\$ 38,008,434</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 321,877	\$ 174,021	\$ 580,263
Other.....	- 287	3,084	5,469	
<i>Total operating revenues.....</i>	<i>-</i>	<i>322,164</i>	<i>177,105</i>	<i>585,732</i>
<u>Operating expenses:</u>				
Personal services.....	- 77,305	149,042	158,853	
Contract services.....	- 13,362	21,432	-	
Materials and supplies.....	- 264,634	137,620	200	
Employee medical benefits.....	- -	-	-	
Depreciation.....	- 2,250	82,728		
Other.....	- 350	-	-	
<i>Total operating expenses.....</i>	<i>- 355,301</i>	<i>310,694</i>		<i>241,781</i>
<i>Operating income income (loss).....</i>	<i>- (33,137)</i>	<i>(133,589)</i>		<i>343,951</i>
<u>Nonoperating revenue:</u>				
Interest income.....	- -	-	-	-
<i>Total nonoperating revenue.....</i>	<i>- -</i>	<i>- -</i>		<i>- -</i>
<i>Income (loss) before transfers</i>				
<i>Interest income.....</i>	<i>- (33,137)</i>	<i>(133,589)</i>		<i>343,951</i>
<i>Transfer in.....</i>	<i>- 65,000</i>	<i>150,000</i>		<i>-</i>
<i>Change in net position.....</i>	<i>- 31,863</i>	<i>16,411</i>		<i>343,951</i>
<i>Net position at beginning of year.....</i>	<i>32,877</i>	<i>219,810</i>	<i>(253,242)</i>	<i>2,281,011</i>
<i>Net position at end of year (deficit).....</i>	<i>\$ 32,877</i>	<i>\$ 251,673</i>	<i>\$ (236,831)</i>	<i>\$ 2,624,962</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 26,537,798	\$ 2,662,631	\$ -	\$ 1,736,499	\$ 10,879,719	\$ 42,892,808
190,912	-	1,822,295	1,240,154	1,791,315	5,053,516
<u>26,728,710</u>	<u>2,662,631</u>	<u>1,822,295</u>	<u>2,976,653</u>	<u>12,671,034</u>	<u>47,946,324</u>
202,631	-	122,875	209,113	-	919,819
1,746,495	47,159	2,060,576	107,647	185,965	4,182,636
7,698	-	-	2,322	-	412,474
23,049,678	1,525,653	-	1,740,802	10,407,138	36,723,271
-	-	-	-	-	84,978
-	-	-	-	-	350
<u>25,006,502</u>	<u>1,572,812</u>	<u>2,183,451</u>	<u>2,059,884</u>	<u>10,593,103</u>	<u>42,323,528</u>
1,722,208	1,089,819	(361,156)	916,769	2,077,931	5,622,796
246,416	-	-	-	-	246,416
<u>246,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,416</u>
1,968,624	1,089,819	(361,156)	916,769	2,077,931	5,869,212
<u>1,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,615,000</u>
3,368,624	1,089,819	(361,156)	916,769	2,077,931	7,484,212
1,498,544	2,892,185	11,471,694	8,655,041	3,726,302	30,524,222
<u>\$ 4,867,168</u>	<u>\$ 3,982,004</u>	<u>\$ 11,110,538</u>	<u>\$ 9,571,810</u>	<u>\$ 5,804,233</u>	<u>\$ 38,008,434</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 321,579	\$ 187,878	\$ 586,060
Cash received from other operations.....	- -	287	3,084	5,469
Cash payments to employees.....	- -	(58,795)	(179,625)	(127,791)
Cash payments for contractual services.....	- -	(13,384)	(35,984)	(243,382)
Cash payments for materials and supplies.....	- -	(307,439)	(152,579)	(200)
Cash payments for employee medical benefits.....	- -	- -	- -	- -
Cash payments for other expenses.....	- -	- -	(350)	- -
<i>Net cash provided by (used in) operating activities.....</i>	<i>- -</i>	<i>(57,752)</i>	<i>(177,576)</i>	<i>220,156</i>
Cash flows from noncapital financing activities:				
Cash received from transfers in.....	- -	65,000	150,000	- -
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	- -	- -	- -	(314,743)
Cash flows from investing activities:				
Interest received.....	- -	- -	- -	- -
Net increase (decrease) in cash and cash equivalents.....	- -	7,248	(27,576)	(94,587)
Cash and cash equivalents at beginning of year.....	32,877	143,545	82,036	2,156,889
Cash and cash equivalents at end of year.....	\$ 32,877	\$ 150,793	\$ 54,460	\$ 2,062,302
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ (33,137)	\$ (133,589)	\$ 343,951
Adjustments:				
Depreciation.....	- -	- -	2,250	82,728
Changes in assets and liabilities:				
(Increase) in materials supplies inventory.....	- -	- -	(1,231)	- -
(Increase) decrease in accounts receivable.....	- -	(438)	126	377
(Increase) in due from other governments.....	- -	- -	- -	- -
Decrease in due from other funds.....	- -	140	13,731	5,420
(Increase) decrease in prepayments.....	- -	(42,805)	- -	42,879
(Increase) decrease in deferred outflows of resources - pension.....	- -	(11,276)	75,530	(12,840)
(Increase) in deferred outflows of resources - OPEB.....	- -	(12,333)	(6,795)	(26,970)
(Increase) in net pension asset.....	- -	(348)	(480)	(873)
Increase (decrease) in accounts payable.....	- -	- -	(28,214)	(287,910)
Increase (decrease) in accrued wages and benefits.....	- -	929	(1,659)	76
Increase (decrease) in due to other funds.....	- -	(22)	(66)	- -
Increase (decrease) in due to other governments.....	- -	487	(577)	10
Increase in deferred inflows of resources - pension.....	- -	8,250	75,336	19,181
Increase in deferred inflows of resources - OPEB.....	- -	3,647	40,587	7,996
Increase (decrease) in net pension liability.....	- -	12,285	(168,822)	10,498
Increase (decrease) in net OPEB liability.....	- -	16,869	(37,719)	35,633
Increase (decrease) in compensated absences.....	- -	- -	(5,984)	- -
Increase (decrease) in claims payable.....	- -	- -	- -	- -
<i>Net cash provided by (used in) operating activities.....</i>	<i>\$ -</i>	<i>\$ (57,752)</i>	<i>\$ (177,576)</i>	<i>\$ 220,156</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Total Internal Service Funds
\$ 26,537,798	\$ 2,662,631	\$ -	\$ 1,736,499	\$ 10,879,719	\$ 42,912,164
190,912	-	1,822,295	1,240,154	1,791,315	5,053,516
(253,787)	-	(106,016)	(158,661)	-	(884,675)
(1,792,838)	(47,159)	(1,872,052)	(1,487,334)	(185,965)	(5,678,098)
(7,698)	-	-	(2,322)	-	(470,238)
(23,140,878)	(1,570,253)	-	(188,046)	(10,352,338)	(35,251,515)
-	-	-	-	-	(350)
1,533,509	1,045,219	(155,773)	1,140,290	2,132,731	5,680,804
1,400,000	-	-	-	-	1,615,000
-	-	-	-	-	(314,743)
246,416	-	-	-	-	246,416
3,179,925	1,045,219	(155,773)	1,140,290	2,132,731	7,227,477
6,282,355	3,080,085	11,227,737	10,000,599	4,130,702	37,136,825
\$ 9,462,280	\$ 4,125,304	\$ 11,071,964	\$ 11,140,889	\$ 6,263,433	\$ 44,364,302
 \$ 1,722,208	 \$ 1,089,819	 \$ (361,156)	 \$ 916,769	 \$ 2,077,931	 \$ 5,622,796
-	-	-	-	-	84,978
-	-	-	-	-	(1,231)
-	-	-	-	-	65
-	-	-	(42,360)	-	(42,360)
-	-	-	-	-	19,291
998	-	(432,320)	2,080,599	-	1,649,351
117,289	-	27,857	13,926	-	210,486
(9,589)	-	(6,207)	(21,822)	-	(83,716)
(597)	-	(480)	(978)	-	(3,756)
(47,055)	-	620,844	-	-	257,665
1,462	-	576	2,360	-	3,744
(286)	-	-	22	-	(352)
737	-	53	(1,410,504)	-	(1,409,794)
109,135	-	21,876	35,692	-	269,470
59,420	-	10,941	17,309	-	139,900
(270,455)	-	(44,726)	(24,941)	-	(486,161)
(66,735)	-	3,010	27,838	-	(21,104)
8,177	-	3,959	-	-	6,152
(91,200)	(44,600)	-	(453,620)	54,800	(534,620)
 \$ 1,533,509	 \$ 1,045,219	 \$ (155,773)	 \$ 1,140,290	 \$ 2,132,731	 \$ 5,680,804

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, 2020**

	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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 355,000	\$ 321,579	\$ (33,421)
Other operating revenues.....	-	287	287
Total operating revenues.....	355,000	321,866	(33,134)
<u>Operating expenses:</u>			
Personal services.....	59,010	58,795	215
Contract services.....	14,198	13,384	814
Materials and supplies.....	479,287	306,524	172,763
Capital outlay and equipment.....	2,000	1,551	449
Total operating expenses.....	554,495	380,254	174,241
Operating (loss).....	(199,495)	(58,388)	141,107
<u>Nonoperating revenues:</u>			
Transfer in.....	65,000	65,000	-
Net change in net position.....	(134,495)	6,612	141,107
Net position at beginning of year.....	135,441	135,441	-
<i>Prior year encumbrances appropriated.....</i>	<i>8,104</i>	<i>8,104</i>	<i>-</i>
Net position at end of year.....	\$ 9,050	\$ 150,157	\$ 141,107

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 382,500	\$ 187,878	\$ (194,622)
Other.....	-	3,084	3,084
Total operating revenues.....	382,500	190,962	(191,538)
<u>Operating expenses:</u>			
Personal services.....	197,536	179,625	17,911
Contract services.....	52,705	23,618	29,087
Materials and supplies.....	364,000	153,714	210,286
Other.....	600	350	250
Capital outlay and equipment.....	7,000	4,710	2,290
Total operating expenses.....	621,841	362,017	259,824
Operating loss.....	(239,341)	(171,055)	68,286
<u>Nonoperating revenues:</u>			
Transfer in.....	200,000	150,000	(50,000)
Net change in net position.....	(39,341)	(21,055)	18,286
Net position at beginning of year.....	25,705	25,705	-
<i>Prior year encumbrances appropriated.....</i>	<i>41,845</i>	<i>41,845</i>	<i>-</i>
Net position at end of year.....	\$ 28,209	\$ 46,495	\$ 18,286

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 770,000	\$ 586,060	\$ (183,940)
Other.....	-	5,469	5,469
Total operating revenues.....	770,000	591,529	(178,471)
<u>Operating expenses:</u>			
Personal services.....	157,545	127,791	29,754
Contract services.....	989,922	572,400	417,522
Materials and supplies.....	740	200	540
Capital outlay and equipment.....	33,561	11,802	21,759
Total operating expenses.....	1,181,768	712,193	469,575
Net change in net position.....	(411,768)	(120,664)	291,104
Net position at beginning of year.....	1,621,647	1,621,647	-
<i>Prior year encumbrances appropriated.....</i>	<i>535,243</i>	<i>535,243</i>	<i>-</i>
Net position at end of year.....	\$ 1,745,122	\$ 2,036,226	\$ 291,104

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, 2020**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 28,296,228	\$ 29,037,798	\$ 741,570
Other.....	300,000	190,912	(109,088)
Total operating revenues.....	28,596,228	29,228,710	632,482
<u>Operating expenses:</u>			
Personal services.....	944,450	253,787	690,663
Materials and supplies.....	15,300	7,698	7,602
Employee medical benefits.....	29,876,950	28,911,794	965,156
Other.....	1,000	-	1,000
Capital outlay and equipment.....	21,000	5,983	15,017
Total operating expenses.....	30,858,700	29,179,262	1,679,438
Operating income (loss).....	(2,262,472)	49,448	2,311,920
<u>Nonoperating revenues:</u>			
Intergovernmental.....	210,000	245,007	35,007
Total nonoperating revenues.....	210,000	245,007	35,007
Income (loss) before transfers.....	(2,052,472)	294,455	2,346,927
Transfer in.....	-	1,400,000	1,400,000
Transfer out.....	(2,500,000)	(2,500,000)	-
Net change in net position.....	(4,552,472)	(805,545)	3,746,927
Net position at beginning of year.....	1,770,640	1,770,640	-
Prior year encumbrances appropriated.....	4,499,820	4,499,820	-
Net position at end of year.....	\$ 1,717,988	\$ 5,464,915	\$ 3,746,927

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,701,838	\$ 2,662,631	\$ (39,207)
<u>Operating expenses:</u>			
Employee medical benefits.....	2,299,332	2,240,183	59,149
Net change in net position.....	402,506	422,448	19,942
Net position at beginning of year.....	2,270,838	2,270,838	-
<i>Prior year encumbrances appropriated.....</i>	<i>809,247</i>	<i>809,247</i>	-
Net position at end of year.....	<u>\$ 3,482,591</u>	<u>\$ 3,502,533</u>	<u>\$ 19,942</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 9,755,478	\$ 1,822,295	\$ (7,933,183)
<u>Operating expenses:</u>			
Personal services.....	107,042	106,016	1,026
Contract services.....	1,942,620	1,871,252	71,368
Materials and supplies.....	1,240	(677)	1,917
Capital outlay.....	2,420	2,420	-
Total operating expenses.....	2,053,322	1,979,011	74,311
Net change in net position.....	7,702,156	(156,716)	(7,858,872)
Net position at beginning of year.....	11,138,347	11,138,347	-
<i>Prior year encumbrances appropriated.....</i>	<i>88,164</i>	<i>88,164</i>	<i>-</i>
Net position at end of year.....	\$ 18,928,667	\$ 11,069,795	\$ (7,858,872)

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 1,850,000	\$ 1,736,499	\$ (113,501)
Other.....	-	1,240,154	1,240,154
Total operating revenues.....	1,850,000	2,976,653	1,126,653
<u>Operating expenses:</u>			
Personal services.....	161,560	158,661	2,899
Materials and supplies.....	2,790	357	2,433
Employee medical benefits.....	2,571,381	295,815	2,275,566
Capital outlay.....	3,358	1,965	1,393
Total operating expenses.....	2,739,089	456,798	2,282,291
Net change in net position.....	(889,089)	2,519,855	3,408,944
Net position at beginning of year.....	8,618,452	8,618,452	-
<i>Prior year encumbrances appropriated.....</i>	<i>2,438</i>	<i>2,438</i>	<i>-</i>
Net position at end of year.....	\$ 7,731,801	\$ 11,140,745	\$ 3,408,944

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, 2020**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 1,400,000	\$ 8,379,719	\$ 6,979,719
Other.....	1,200,000	1,791,315	591,315
Total operating revenues.....	2,600,000	10,171,034	7,571,034
<u>Operating expenses:</u>			
Employee medical benefits.....	11,928,561	11,564,874	363,687
Loss before transfers.....	(9,328,561)	(1,393,840)	7,934,721
Transfer in.....	-	2,500,000	2,500,000
Net change in net position.....	(9,328,561)	1,106,160	10,434,721
Net position at beginning of year.....	3,015,243	3,015,243	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,115,459</i>	<i>1,115,459</i>	<i>-</i>
Net position at end of year.....	\$ (5,197,859)	\$ 5,236,862	\$ 10,434,721

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.

Coronavirus Distribution

To account for the collection of Coronavirus Relief monies. These monies are distributed to local governments in the County excluding Lucas County itself.

Lucas County 911 Council of Governments (COG)

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax	Other Funds
Assets:					
Equity in pooled cash and cash equivalents.....	\$ 11,813,089	\$ -	\$ 685,279	\$ 1,410	\$ 239,517
Cash in segregated accounts.....	-	-	-	-	3,172,713
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	934,937,902	-	-	-	-
Accounts.....	-	-	-	-	109
Due from other governments.....	73,181,491	8,414,445	-	-	-
Total assets	1,019,932,482	8,414,445	685,279	1,410	3,412,339
Liabilities:					
Due to other governments.....	77,725,867	8,414,445	-	-	3,172,713
Total liabilities	77,725,867	8,414,445	-	-	3,172,713
Deferred inflows of resources:					
Property taxes levied for the next fiscal year.....	775,873,259	-	-	-	-
Total deferred inflows of resources	775,873,259	-	-	-	-
Net position:					
Restricted for individuals, organizations and other governments.....	166,333,356	-	685,279	1,410	239,626
Total net position	\$ 166,333,356	\$ -	\$ 685,279	\$ 1,410	\$ 239,626

Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG	Total Custodial Funds
\$ 1,010,046	\$ 293,852	\$ 965,055	\$ 152,861	\$ 5,154,840	\$ 477,097	\$ 20,793,046 3,172,713
-	-	-	-	-	-	934,937,902
-	-	-	-	-	-	109
-	-	28,254	-	-	-	81,624,190
<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>1,040,527,960</u>
-	-	-	-	-	-	89,313,025
-	-	-	-	-	-	89,313,025
-	-	-	-	-	-	775,873,259
-	-	-	-	-	-	775,873,259
<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>175,341,676</u>
<u><u>\$ 1,010,046</u></u>	<u><u>\$ 293,852</u></u>	<u><u>\$ 993,309</u></u>	<u><u>\$ 152,861</u></u>	<u><u>\$ 5,154,840</u></u>	<u><u>\$ 477,097</u></u>	<u><u>\$ 175,341,676</u></u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax	Other Funds
Additions:					
Intergovernmental.....	\$ 5,133,620	\$ 27,417,298	\$ -	\$ -	\$ -
Amounts received as fiscal agent.....	-	-	-	-	-
Licenses, permits and fees for other governments.....	-	-	1,638,768	-	70,918,493
Fines and forfeitures for other governments.....	-	-	-	-	4,705,051
Property tax collection for other governments.....	535,987,274	-	-	-	-
Special assessments collections for other governments.....	7,052,533	-	-	-	-
Other custodial fund collections.....	-	-	-	1,190	2,894,749
Total additions.....	548,173,427	27,417,298	1,638,768	1,190	78,518,293
Deductions:					
Distributions to the State of Ohio.....	-	-	1,003,192	-	-
Distributions of state funds to other governments.....	5,599,456	27,417,298	-	-	-
Distributions as fiscal agent.....	-	-	-	-	-
Licenses, permits and fees distributions to other governments ..	-	-	-	-	70,918,493
Fines and forfeitures distributions to other governments.....	-	-	-	-	4,704,346
Property tax distributions to other governments.....	531,617,583	-	-	-	-
Other custodial fund disbursements.....	-	-	-	5,125	2,911,478
Total deductions.....	537,217,039	27,417,298	1,003,192	5,125	78,534,317
Net change in fiduciary net position.....	10,956,388	-	635,576	(3,935)	(16,024)
Net position beginning of year.....	155,376,968	-	49,703	5,345	255,650
Net position end of year.....	\$ 166,333,356	\$ -	\$ 685,279	\$ 1,410	\$ 239,626

Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Coronavirus Distribution	Lucas County 911 COG
\$ 6,135,625	\$ 630,374	\$ 1,549,001	\$ 54,122	\$ 15,960,516	\$ 34,264,597	\$ 500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<hr/> 6,135,625	<hr/> 630,374	<hr/> 1,549,001	<hr/> 54,122	<hr/> 15,960,516	<hr/> 34,264,597	<hr/> 500,000
-	-	-	-	-	-	-
-	-	-	-	-	34,264,597	-
5,545,469	618,639	1,387,343	52,587	14,680,928	-	22,903
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<hr/> 5,545,469	<hr/> 618,639	<hr/> 1,387,343	<hr/> 52,587	<hr/> 14,680,928	<hr/> 34,264,597	<hr/> 22,903
590,156	11,735	161,658	1,535	1,279,588	-	477,097
<hr/> 419,890	<hr/> 282,117	<hr/> 831,651	<hr/> 151,326	<hr/> 3,875,252	<hr/> -	<hr/> -
<hr/> \$ 1,010,046	<hr/> \$ 293,852	<hr/> \$ 993,309	<hr/> \$ 152,861	<hr/> \$ 5,154,840	<hr/> \$ -	<hr/> \$ 477,097

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	TIPP	Total
Additions:		
Intergovernmental.....	\$ -	\$ 66,815,515
Amounts received as fiscal agent.....	-	24,829,638
Licenses, permits and fees for other governments.....	-	72,557,261
Fines and forfeitures for other governments.....	-	4,705,051
Property tax collection for other governments.....	10,748,598	546,735,872
Special assessments collections for other governments.....	-	7,052,533
Other custodial fund collections.....	<u>-</u>	<u>2,895,939</u>
Total additions.....	10,748,598	725,591,809
Deductions:		
Distributions to the State of Ohio.....	-	1,003,192
Distributions of state funds to other governments.....	-	67,281,351
Distributions as fiscal agent.....	-	22,307,869
Licenses, permits and fees distributions to other governments ..	-	70,918,493
Fines and forfeitures distributions to other governments.....	-	4,704,346
Property tax distributions to other governments.....	10,748,598	542,366,181
Other custodial fund disbursements.....	<u>-</u>	<u>2,916,603</u>
Total deductions.....	10,748,598	711,498,035
Net change in fiduciary net position.....	-	14,093,774
Net position beginning of year.....	-	161,247,902
Net position end of year.....	\$ -	\$ 175,341,676

Statistical Section



Photo courtesy of the Toledo Lucas County Public library

Statistical Section

This part of the Lucas County's Comprehensive Annual Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends	250
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	260
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	274
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	283
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	285
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 Comprehensive Annual Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(Amounts in 000's)

	2020	2019	2018 ⁽²⁾	2017 ⁽¹⁾
<u>Governmental Activities:</u>				
Net investment in capital assets.....	\$ 205,100	\$ 214,204	\$ 214,821	\$ 211,940
Restricted.....	136,771	120,341	102,742	116,938
Unrestricted.....	(109,140)	(139,484)	(101,343)	(97,950)
Total Governmental Activities Net Position.....	232,731	195,061	216,220	230,928
<u>Business-type Activities:</u>				
Net investment in capital assets.....	73,335	73,813	80,277	78,391
Unrestricted.....	32,441	29,010	28,417	27,702
Total Business-type Activities Net Position.....	105,776	102,823	108,694	106,093
<u>Primary Government:</u>				
Net investment in capital assets.....	278,435	288,017	295,098	290,331
Restricted.....	136,771	120,341	102,742	116,938
Unrestricted.....	(76,699)	(110,474)	(72,926)	(70,248)
Total Primary Government Net Position.....	\$ 338,507	\$ 297,884	\$ 324,914	\$ 337,021

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.

2016	2015	2014	2013	2012	2011
\$ 213,982	\$ 211,446	\$ 210,484	\$ 200,849	\$ 188,730	\$ 183,061
106,148	103,579	92,712	98,567	109,189	144,680
31,570	17,443	(6,551)	84,283	79,494	69,972
<u>351,700</u>	<u>332,468</u>	<u>296,645</u>	<u>383,699</u>	<u>377,413</u>	<u>397,713</u>
78,880	81,791	82,152	81,615	81,774	83,570
29,918	25,075	23,393	23,504	21,637	18,037
<u>108,798</u>	<u>106,866</u>	<u>105,545</u>	<u>105,119</u>	<u>103,411</u>	<u>101,607</u>
292,862	293,237	292,636	282,464	270,504	266,631
106,148	103,579	92,712	98,567	109,189	144,680
61,488	42,518	16,842	107,787	101,131	88,009
<u>\$ 460,498</u>	<u>\$ 439,334</u>	<u>\$ 402,190</u>	<u>\$ 488,818</u>	<u>\$ 480,824</u>	<u>\$ 499,320</u>

TABLE 2
LUCAS COUNTY, OHIO

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

Program Revenues:	2020	2019	2018	2017
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 19,630	\$ 21,694	\$ 20,550	\$ 19,267
Judicial.....	8,096	8,961	8,752	8,412
Public safety	11,960	8,133	8,278	6,963
Public works.....	3,882	4,354	3,723	2,810
Health.....	3,523	3,218	3,496	4,549
Human services.....	5,281	24	4	10
Conservation and recreation.....	-	1	-	-
Interest and fiscal charges.....	-	927	-	2,415
Operating grants and contributions.....	177,991	187,477	164,172	164,911
Capital grants and contributions.....	824	2,396	1,586	2,190
Total Governmental Activities Program Revenues.....	231,187	237,185	210,561	211,527
Business-type activities: Charges for Services				
Water supply.....	2,445	2,445	2,496	2,368
Wastewater treatment.....	8,042	7,326	6,757	6,293
Sewer system.....	2,545	2,356	2,090	2,061
Sanitary engineer.....	5,275	7,447	5,651	5,559
Solid waste.....	4,502	3,354	3,193	3,266
Parking facilities.....	265	363	288	236
Operating grants and contributions.....	9,589	13,578	11,201	9,950
Capital grants and contributions.....	2,963	2,747	4,525	2,537
Total Business-type Activities Program Revenues.....	35,626	39,616	36,201	32,270
Total Primary Government Program Revenues.....	266,813	276,801	246,762	243,797
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	65,082	67,721	65,781	62,125
Judicial.....	64,790	81,405	66,933	69,612
Public safety	91,449	104,872	95,758	98,253
Public works.....	30,849	27,227	20,840	20,206
Health.....	74,143	102,770	103,919	102,345
Human services.....	109,953	112,637	102,793	103,304
Conservation and recreation.....	13,580	14,449	14,367	13,809
Interest and fiscal charges.....	3,956	3,407	4,029	3,587
Note issuance costs.....	-	-	-	-
Total Governmental Activities Expense.....	453,802	514,488	474,420	473,241
Business-type activities:				
Water supply.....	2,802	4,565	2,959	3,566
Wastewater treatment.....	7,874	16,715	8,388	6,449
Sewer system.....	2,886	4,359	3,025	4,955
Sanitary engineer.....	5,527	6,413	7,298	5,209
Solid waste.....	13,230	13,203	11,680	11,424
Parking facilities.....	151	270	292	204
Total Business-type Activities Program Expense.....	32,470	45,525	33,642	31,807
Total Primary Government Program Expense.....	486,272	560,013	508,062	505,048

	2016	2015	2014	2013	2012	2011
\$	16,769	\$ 16,411	\$ 16,622	\$ 17,444	\$ 18,097	\$ 15,325
9,363	9,820	9,264	8,518	8,367	8,547	8,547
6,419	6,763	5,294	4,867	4,979	4,042	4,042
2,817	4,455	3,495	3,370	3,099	684	684
5,521	5,859	5,281	5,249	6,830	7,126	7,126
3	6	4	7	17	22	22
-	-	-	-	56	5	5
54	1,500	2,943	2,214	17	187	187
167,255	168,288	184,381	161,413	157,989	194,806	194,806
1,400	1,982	1,039	907	4,129	6,187	6,187
<u>209,601</u>	<u>215,084</u>	<u>228,323</u>	<u>203,989</u>	<u>203,580</u>	<u>236,931</u>	
2,273	2,034	2,137	1,989	1,895	1,228	1,228
6,056	6,213	5,884	6,850	5,894	6,089	6,089
1,946	2,079	2,101	1,835	1,541	1,128	1,128
5,421	5,049	4,853	4,878	5,334	4,833	4,833
4,018	3,053	3,050	2,293	2,364	1,880	1,880
194	209	146	204	232	160	160
9,612	9,360	9,628	9,770	9,020	4,984	4,984
2,118	1,731	2,036	2,000	1,474	3,940	3,940
<u>31,638</u>	<u>29,728</u>	<u>29,835</u>	<u>29,819</u>	<u>27,754</u>	<u>24,242</u>	
<u>241,239</u>	<u>244,812</u>	<u>258,158</u>	<u>233,808</u>	<u>231,334</u>	<u>261,173</u>	
66,737	59,538	54,548	48,338	51,782	42,123	42,123
60,063	56,315	55,723	53,952	52,654	59,855	59,855
87,127	81,589	78,649	70,485	71,705	73,539	73,539
14,997	17,328	29,105	23,577	19,921	14,041	14,041
102,827	96,919	108,120	102,362	127,667	140,443	140,443
91,813	87,537	90,948	86,005	85,990	89,826	89,826
14,560	14,378	14,176	14,209	15,946	17,604	17,604
4,134	4,552	4,595	4,669	4,942	5,408	5,408
-	-	-	48	-	-	-
<u>442,258</u>	<u>418,156</u>	<u>435,864</u>	<u>403,645</u>	<u>430,607</u>	<u>442,839</u>	
3,114	3,115	3,032	3,435	2,618	3,246	3,246
5,942	5,482	4,842	4,848	4,952	6,125	6,125
5,438	3,434	3,428	3,726	3,101	2,938	2,938
4,436	5,081	4,569	5,064	4,550	4,369	4,369
10,634	11,220	10,976	10,825	10,442	5,300	5,300
152	225	147	265	558	258	258
<u>29,716</u>	<u>28,557</u>	<u>26,994</u>	<u>28,163</u>	<u>26,221</u>	<u>22,236</u>	
<u>471,974</u>	<u>446,713</u>	<u>462,858</u>	<u>431,808</u>	<u>456,828</u>	<u>465,075</u>	

TABLE 2
LUCAS COUNTY, OHIO

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

	2020	2019	2018	2017
Net (Expense)/Revenue:				
Governmental Activities.....	\$ (222,615)	\$ (277,303)	\$ (263,859)	\$ (261,714)
Business-type Activities.....	3,156	(5,909)	2,559	463
Total Primary Government Net Expense.....	(219,459)	(283,212)	(261,300)	(261,251)
General Revenues:				
Property Tax.....	117,996	112,237	116,020	108,627
Sales Tax.....	104,865	103,857	100,176	102,017
Other Tax.....	4,715	8,101	7,246	6,671
Grant and Entitlements not restricted to specific programs.....	19,807	20,524	11,508	33,248
Investment Income.....	4,968	7,162	5,052	3,753
Increase (decrease) in fair value of investments.....	1,526	2,428	444	(840)
Other.....	5,993	1,835	2,792	2,622
Transfers.....	415	-	-	-
Total Governmental Activities.....	260,285	256,144	243,238	256,098
Business-type Activities				
Other.....	212	38	42	192
Transfers.....	(415)	-	-	-
Total Business-type Activities.....	(203)	38	42	192
Total Primary Government.....	260,082	256,182	243,280	256,290
Change in Net Position:				
Governmental Activities.....	37,670	(21,159)	(20,621)	(5,616)
Business-type Activities.....	2,953	(5,871)	2,601	655
Total Primary Government Change in Net Position.....	\$ 40,623	\$ (27,030)	\$ (18,020)	\$ (4,961)

2016	2015	2014	2013	2012	2011
\$ (232,657)	\$ (203,072)	\$ (207,541)	\$ (199,656)	\$ (227,027)	\$ (205,908)
1,922	1,171	2,841	1,656	1,533	2,006
<u>(230,735)</u>	<u>(201,901)</u>	<u>(204,700)</u>	<u>(198,000)</u>	<u>(225,494)</u>	<u>(203,902)</u>
109,509	105,616	99,531	88,559	90,098	91,425
106,284	100,294	82,062	76,916	75,013	72,654
6,422	5,720	5,348	5,000	5,114	4,881
21,894	19,495	21,811	23,077	21,394	21,871
2,497	2,022	1,564	1,229	1,923	3,087
(592)	(261)	(7)	(1,028)	-	-
5,774	6,009	5,144	12,189	13,185	15,939
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(114)</u>
<u>251,788</u>	<u>238,895</u>	<u>215,453</u>	<u>205,942</u>	<u>206,727</u>	<u>209,743</u>
10	151	942	52	271	2,059
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
<u>10</u>	<u>151</u>	<u>942</u>	<u>52</u>	<u>271</u>	<u>2,173</u>
<u>251,798</u>	<u>239,046</u>	<u>216,395</u>	<u>205,994</u>	<u>206,998</u>	<u>211,916</u>
19,131	35,823	7,912	6,286	(20,300)	3,835
1,932	1,322	3,783	1,708	1,804	4,179
<u>\$ 21,063</u>	<u>\$ 37,145</u>	<u>\$ 11,695</u>	<u>\$ 7,994</u>	<u>\$ (18,496)</u>	<u>\$ 8,014</u>

TABLE 3
LUCAS COUNTY, OHIO

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

	2020	2019	2018 ⁽¹⁾	2017
General Fund:				
Nonspendable.....	\$ 1,298	\$ 1,561	\$ 2,155	\$ 1,935
Restricted.....	7,327	295	294	276
Committed.....	5,777	5,537	5,187	4,849
Assigned.....	1,452	1,248	2,656	2,984
Unassigned.....	55,514	53,882	50,224	49,149
Total General Fund.....	71,368	62,523	60,516	59,193
All Other Governmental Funds:				
Nonspendable.....	1,170	1,652	1,435	1,874
Restricted.....	196,219	171,663	142,355	119,426
Committed.....	60,929	35,423	30,814	18,740
Unassigned (deficit).....	(33)	(395)	(2,429)	(484)
Total All Other Governmental Funds.....	258,285	208,343	172,175	139,556
Total Governmental Funds.....	\$ 329,653	\$ 270,866	\$ 232,691	\$ 198,749

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

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

	2016		2015		2014		2013		2012		2011
\$	1,526	\$	1,416	\$	1,161	\$	1,110	\$	1,596	\$	1,709
	266		276		268		260		259		281
	4,808		5,870		6,698		6,105		5,714		4,933
	8,385		1,634		4,214		978		472		582
	33,077		41,176		32,808		36,895		31,508		26,998
	48,062		50,372		45,149		45,348		39,549		34,503
	2,160		2,056		721		771		916		726
	102,994		89,990		76,224		75,982		87,618		105,760
	12,707		8,502		9,766		9,388		8,427		7,337
	(191)		(346)		(4,035)		(5,126)		(4,223)		(7,166)
	117,670		100,202		82,676		81,015		92,738		106,657
\$	165,732	\$	150,574	\$	127,825	\$	126,363	\$	132,287	\$	141,160

TABLE 4
LUCAS COUNTY, OHIO

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

	2020	2019	2018	2017
Revenues:				
Taxes.....	\$ 226,324	\$ 223,681	\$ 222,505	\$ 218,665
Charges for services.....	44,667	37,996	37,151	36,129
Licenses and permits.....	1,522	2,059	2,121	1,259
Fines and forfeitures.....	2,271	1,267	1,236	1,160
Intergovernmental.....	188,082	199,225	181,123	195,555
Special assessments.....	3,564	3,537	3,482	3,622
Investment income.....	6,539	9,537	5,383	2,793
Rental income and other revenue.....	13,656	13,994	9,386	9,198
Total revenues.....	486,625	491,296	462,387	468,381
Expenditures:				
Current:				
General government:				
Legislative and executive.....	57,084	56,307	55,224	54,112
Judicial.....	59,178	67,542	61,590	60,559
Public safety.....	84,599	82,034	82,942	82,842
Public works.....	22,522	21,593	18,036	16,884
Health.....	74,732	95,926	100,911	98,281
Human services.....	105,856	99,062	96,408	95,240
Conservation and recreation.....	13,665	14,380	14,332	13,933
Capital outlay.....	18,030	14,186	6,768	6,366
Miscellaneous.....	1,175	292	240	190
Debt service:				
Principal retirement.....	4,721	4,311	3,920	4,015
Interest and fiscal charges.....	3,495	3,426	3,374	3,064
Bond issuance costs.....	256	145	214	396
Note issuance costs.....	487	21	29	55
Total expenditures.....	445,800	459,225	443,988	435,937
Excess (deficiency) of revenues over (under) expenditures.....	40,825	32,071	18,399	32,444
Other financing sources (uses):				
Issuance of loans.....	567	378	143	457
Bond issuance.....	17,000	5,000	9,255	27,300
Refunded bonds redeemed.....	-	-	-	(28,159)
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	-	250	-	-
Premium on bonds issued.....	1,326	525	378	778
Premium on notes issued.....	329	-	-	179
Discount on bonds issued.....	(60)	-	-	-
Capital lease transaction.....	-	-	-	138
Transfers in.....	66,862	32,596	28,538	26,582
Transfers (out).....	(68,062)	(32,646)	(28,685)	(26,702)
Total other financing sources (uses).....	17,962	6,103	9,629	573
Net change in fund balances.....	\$ 58,787	\$ 38,174	\$ 28,028	\$ 33,017
Debt service as a percentage of noncapital expenditures.....	1.9%	1.8%	1.7%	1.7%

	2016	2015	2014	2013	2012	2011
\$	220,767	\$ 208,025	\$ 187,059	\$ 169,051	\$ 170,468	\$ 167,847
	35,527	36,615	35,123	34,805	34,894	32,535
	1,062	1,098	1,104	940	910	840
	1,089	1,069	768	708	577	539
	181,248	181,449	199,088	184,641	200,570	224,174
	3,722	3,761	3,857	3,957	3,841	1,963
	2,456	3,083	1,608	1,264	2,024	3,088
	13,749	12,194	14,279	13,080	15,125	18,219
	459,620	447,294	442,886	408,446	428,409	449,205
	65,890	55,381	49,475	45,409	49,267	37,123
	58,159	55,859	54,177	53,906	52,250	57,839
	81,292	78,966	79,739	70,650	74,187	75,257
	18,963	19,382	31,231	28,338	17,161	13,289
	102,247	96,382	107,565	102,213	127,742	140,159
	89,913	88,737	90,835	85,871	86,038	89,493
	7,546	14,467	14,135	14,199	15,958	17,322
	10,327	5,377	3,691	2,600	3,405	2,218
	494	1	1,445	719	451	638
	5,369	5,635	5,358	5,808	5,770	6,898
	4,309	4,456	4,687	4,810	5,111	5,452
	425	114	34	-	-	70
	69	55	46	48	61	55
	445,003	424,812	442,418	414,571	437,401	445,813
	14,617	22,482	468	(6,125)	(8,992)	3,392
	16	300	97	47	-	-
	39,815	7,790	715	-	-	-
	(40,048)	(7,817)	-	-	-	(4,423)
	-	-	-	-	147	4,461
	-	-	-	-	-	-
	658	141	35	-	-	-
	251	-	144	155	-	99
	-	-	-	-	-	-
	23	39	42	62	22	124
	24,764	19,243	18,597	17,167	16,586	23,670
	(24,939)	(19,428)	(18,637)	(17,229)	(16,636)	(24,286)
	540	268	993	202	119	(355)
\$	15,157	\$ 22,750	\$ 1,461	\$ (5,923)	\$ (8,873)	\$ 3,037

2.3% 2.5% 2.4% 2.7% 2.6% 2.9%

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
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
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

Licenses & Permits	Special Assessments	Intergovernmental Revenue	Other	Total
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
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

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
2010/2011	5,726,573	2,046,868	11,472	7,784,913	14.07
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

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
13.184499	13.375904	22,242,609	35.0%
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%

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:	2019/2020	2018/2019	2017/2018	2016/2017
<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	0.60	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	17.37	17.37	17.37
<u>Other Countywide Taxes:</u>				
Metroparks	2.30	2.30	2.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	\$ 20.22	\$ 20.07	\$ 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	\$ 2.90

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

	2015/2016		2014/2015		2013/2014		2012/2013		2011/2012		2010/2011
\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00
	6.00		6.00		6.00		5.00		5.00		5.00
	3.25		3.25		3.25		2.40		2.40		2.40
	2.50		2.50		2.50		2.50		1.50		1.50
	0.60		0.60		0.45		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
	0.85		0.85		0.85		0.85		0.85		0.85
	<u>17.07</u>		<u>17.07</u>		<u>16.92</u>		<u>15.07</u>		<u>14.07</u>		<u>14.07</u>
	2.30		2.30		2.30		2.30		1.70		1.70
	0.40		0.40		0.40		0.40		0.40		0.40
\$	<u>19.77</u>	\$	<u>19.77</u>	\$	<u>19.62</u>	\$	<u>17.77</u>	\$	<u>16.17</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	\$	2.00	\$	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>2019/2020</u>	<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 72.77	\$ 72.66	\$ 73.77	\$ 73.78
Evergreen	42.20	43.60	43.60	44.10
Maumee	93.95	93.95	88.65	88.65
Oregon	69.30	69.20	69.70	69.75
Otsego	46.00	46.35	46.20	46.20
Ottawa Hills	139.05	139.05	139.05	139.05
Springfield	78.48	77.66	78.55	80.32
Swanton	59.93	60.30	60.30	62.75
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	88.01	87.99	88.56	88.45
Sylvania Area Joint Rec Dist ¹	1.78	2.00	2.11	2.11
Toledo	72.66	72.85	73.58	73.58
Washington	90.40	83.50	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	5.05	5.05	5.05	5.05
Jerusalem	11.00	11.00	10.75	10.75
Monclova	7.50	7.50	7.50	7.50
Providence	9.95	6.95	6.95	6.95
Richfield	8.30	8.30	8.40	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	23.07	23.07	23.07	23.07
Olander Park ²	1.00	1.00	1.00	0.20
Washington	30.50	30.50	30.50	30.50
Waterville	13.10	14.60	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	5.00	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	3.70	3.70	3.70	3.70
Village of Whitehouse	3.50	3.50	3.50	3.50

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

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

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

Source: Lucas County Auditor

	<u>2015/2016</u>		<u>2014/2015</u>		<u>2013/2014</u>		<u>2012/2013</u>		<u>2011/2012</u>		<u>2010/2011</u>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	71.30		71.30		71.60		67.10		66.80		66.80
	44.20		44.40		46.05		46.05		46.35		46.45
	88.65		88.75		84.95		84.55		84.65		79.45
	69.65		65.60		65.60		66.30		65.40		65.40
	47.00		46.85		49.20		46.60		47.15		47.35
	140.05		142.65		142.65		135.65		134.75		133.05
	80.53		74.75		75.15		75.15		75.05		75.05
	62.56		62.64		63.19		64.13		64.15		63.69
	1.50		1.50		1.50		1.50		1.50		0.50
	83.30		83.50		83.60		83.60		83.00		78.30
	2.10		2.10		2.10		2.10		1.65		1.65
	73.10		73.10		67.40		67.40		65.90		65.70
	83.50		83.50		78.60		78.60		78.60		73.70
	3.20		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		3.30
	10.75		9.75		9.75		9.75		9.75		9.75
	7.50		7.50		7.50		7.50		6.70		5.20
	6.95		6.95		6.95		6.95		6.95		6.95
	8.40		8.30		8.20		8.10		8.30		8.30
	8.00		8.00		8.00		8.00		8.00		8.00
	11.20		11.20		11.20		8.10		8.10		8.10
	6.10		6.10		5.30		4.90		4.90		4.90
	23.07		22.97		21.47		21.47		20.72		19.97
	0.70		0.70		0.70		0.70		0.70		0.70
	30.50		30.50		26.75		26.75		26.75		26.75
	14.60		14.60		14.00		10.50		10.50		10.50
	4.00		4.00		4.00		4.00		2.50		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		4.00		3.50		3.50		3.50
	8.00		8.00		4.10		4.10		4.10		4.10
	5.00		5.00		4.50		4.50		4.50		4.50
	5.10		5.10		5.10		5.10		5.10		3.60
	4.40		4.40		4.40		4.40		4.40		4.40
	3.50		3.50		3.50		3.50		3.50		3.50
	3.50		3.50		3.50		3.50		3.50		3.50

TABLE 8
LUCAS COUNTY, OHIO

*TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2020 AND DECEMBER 31, 2011
(Amounts in 000's)*

<u>Firm</u>	^a <u>2020 Assessed Real Estate Values</u>	<u>2020 Percent Assessed Value to Total 2020 Assessed Property Values</u>
GLP Capital LP	\$ 56,531	0.75%
Kroger Co/Topvalco	16,535	0.22%
DFG	15,483	0.21%
Star-West Franklin Park Mall LLC	11,645	0.16%
Seagate Land Partners LLC	10,430	0.14%
Dana Limites	10,829	0.14%
Ramco	9,563	0.13%
Wal Mart Real Estate Business Trust	9,203	0.12%
Meijer Stores	9,108	0.12%
First TDT LLC	5,688	0.08%
Totals	\$ 155,015	2.07%

^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>2011 Assessed Real Estate Values</u>	<u>2011 Percent Assessed Value to Total 2010 Assessed Property Values</u>
Westfield/Franklin Park Mall	\$ 18,435	0.23%
Empirian CKT LLC	15,711	0.20%
Harvey Tolson/Fordmau LLC	13,633	0.18%
Kroger Co.	12,961	0.17%
One Seagate Partners LLC	12,950	0.17%
The Andersons	12,890	0.17%
Wal Mart/Scott Lee	12,224	0.16%
Meijer Stores	11,289	0.15%
Centro NP Miracle Mile	10,809	0.14%
R.J. Lloyd & Co., LTD	8,235	0.11%
Totals	\$ 129,137	1.68%

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2020 AND DECEMBER 31, 2011
(Amounts in 000's)

Utility	2020 Assessed Public Utility Values	2020 Percent of Utilities Assessed Value to Total 2020 Assessed Value
Toledo Edison/First Energy	\$ 173,369	2.22%
American Transmission	118,159	1.51%
Columbia Gas of Ohio, Inc.	79,323	1.02%
Norfolk Southern Combined	21,317	0.27%
CSX Transportation	8,519	0.11%
Totals	<u>\$ 400,687</u>	<u>5.13%</u>

Source: Lucas County Auditor

Utility	2011 Assessed Public Utility Values	2011 Percent of Utilities Assessed Value to Total 2011 Assessed Value
Toledo Edison	\$ 141,257	1.75%
Columbia Gas of Ohio, Inc.	32,317	0.40%
American Transmission	22,946	0.28%
CSX Transportation	8,455	0.10%
Panhandle Eastern	4,658	0.06%
Totals	<u>\$ 209,633</u>	<u>2.59%</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
2010	2011	106,355	10,722	117,077	103,075
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

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
88.04%	4,769	107,844	92.11%
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%

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
2010	2011	2,023	1,819	89.92%	205	10.13%
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%

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
2,024	100.05%	369
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

TABLE 12
LUCAS COUNTY, OHIO

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

	2020	2019	2018	2017
Governmental Activities:				
General obligation bonds	\$ 96,365	\$ 83,060	\$ 81,220	\$ 74,610
Unamortized bond premiums	3,579	2,316	2,098	1,864
Unamortized bond discounts	(63)	(6)	(9)	(12)
Special assessment bonds with governmental commitment	5,055	5,988	6,664	7,732
Revenue bonds	603	615	627	638
OWDA loans ¹	-	-	-	-
OPWC loans	1,795	1,308	1,074	1,058
Capital lease obligations	-	-	70	140
Subtotal	<u>107,334</u>	<u>93,281</u>	<u>91,744</u>	<u>86,030</u>
Business-type Activities:				
OWDA loans	25,344	27,097	22,893	15,558
OPWC loans	5,204	4,776	3,282	2,304
Capital lease obligations	283	377	-	87
Subtotal	<u>30,831</u>	<u>32,250</u>	<u>26,175</u>	<u>17,949</u>
Total	<u>\$ 138,165</u>	<u>\$ 125,531</u>	<u>\$ 117,919</u>	<u>\$ 103,979</u>
Percentage of personal income ²	N/A	0.61%	0.59%	0.54%
Amount per capita (not thousands) ³	\$ 322.55	\$ 293.06	\$ 273.67	\$ 241.31

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.

	2016		2015		2014		2013		2012		2011
\$	75,575	\$	74,665	\$	77,035	\$	79,295	\$	81,490	\$	83,950
	1,184		572		467		455		478		500
	(15)		(18)		(21)		(24)		(27)		(30)
	8,848		10,157		11,480		12,085		13,424		14,796
	649		2,424		4,183		5,784		7,547		9,175
	-		-		-		-		317		366
	716		796		605		629		729		944
	78		88		114		130		123		156
	<u>87,035</u>		<u>88,684</u>		<u>93,863</u>		<u>98,354</u>		<u>104,081</u>		<u>109,857</u>
	15,452		15,274		16,430		18,512		20,764		21,831
	2,524		2,752		2,407		2,358		2,449		2,505
	260		428		592		341		-		-
	<u>18,236</u>		<u>18,454</u>		<u>19,429</u>		<u>21,211</u>		<u>23,213</u>		<u>24,336</u>
	<u>\$ 105,271</u>		<u>\$ 107,138</u>		<u>\$ 113,292</u>		<u>\$ 119,565</u>		<u>\$ 127,294</u>		<u>\$ 134,193</u>
	0.56%		0.59%		0.64%		0.71%		0.75%		0.81%
\$	243.41	\$	247.04	\$	260.27	\$	273.98	\$	291.16	\$	305.14

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2020
(Amounts in 000's)

	General Obligation (GO) Debt ¹ Outstanding	Percent Applicable to County ⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 107,344	100.0%	\$ 107,344
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	85,584	100.0%	85,584
Swanton Village	608	8.2%	50
School Districts ⁴ wholly located in Lucas County	257,221	100.0%	257,221
Anthony Wayne	52,830	96.6%	51,034
Evergreen	4,285	20.2%	866
Four County Career Center	2,200	1.5%	33
Otsego	10,615	11.0%	1,168
Swanton LSD	3,210	34.3%	1,101
Sylvania Area Joint Rec District	5,285	100.0%	5,285
Total Overlapping Debt	<u>421,838</u>		<u>402,342</u>
<i>Total direct and overlapping debt</i>	<u>\$ 529,182</u>		<u>\$ 509,686</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		
2011	40	8	32		1.00
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

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)*

	2020	2019	2018	2017	2016
Debt Limit	\$ 201,222	\$ 197,576	\$ 183,836	\$ 180,495	\$ 179,344
Total net debt applicable to limit	23,023	11,598	5,314	11,373	11,038
Legal Debt Margin	<u>\$ 178,199</u>	<u>\$ 185,978</u>	<u>\$ 178,522</u>	<u>\$ 169,122</u>	<u>\$ 168,306</u>
Total net debt applicable to the limit as a percentage of debt limit	11.44%	5.87%	2.89%	6.30%	6.15%

Legal Debt Margin Calculation for 2020

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					195,222
Total direct legal debt limitation					<u>201,222</u>
Total of all county debt outstanding ²				\$ 152,678	
Less. ³					
Special assessment bonds		\$ 5,055			
Less: nonexempt special assessment debt		(370)			
Exempt general obligation debt:					
2020 Capital facility improvement notes		47,300			
2019 Taxable arena improvements notes		4,145			
2018 Capital facilities improvement bonds		8,340			
2017 Convention center and arena improvement refunding bonds		10,565			
2017 Arena improvement refunding bonds		14,540			
2016 Tax exempt arena and convention center refunding bonds		38,895			
2007 Juvenile center refunding bonds ⁵		<u>1,185</u>			
Total exempt debt				<u>(129,655)</u>	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation					<u>23,023</u>
Direct legal debt margin				<u>\$ 178,199</u>	
Unvoted debt limitation (subject to 1% of County assessed valuation)		\$ 81,089			
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(23,023)</u>			
Total unvoted legal debt margin				<u>\$ 58,066</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.

5) 2015 refunding bonds (outstanding balance of \$1,185,000 at December 31, 2020 - See Note 10 to the Basic Financial Statements).

2015	2014	2013	2012	2011
\$ 177,397	\$ 174,751	\$ 173,745	\$ 174,132	\$ 196,841
<u>6,829</u>	<u>11,387</u>	<u>16,488</u>	<u>18,194</u>	<u>13,003</u>
<u><u>\$ 170,568</u></u>	<u><u>\$ 163,364</u></u>	<u><u>\$ 157,257</u></u>	<u><u>\$ 155,938</u></u>	<u><u>\$ 183,838</u></u>

3.85%	6.52%	9.49%	10.45%	6.61%
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TABLE 16
LUCAS COUNTY, OHIO

*RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
(Amounts in 000's)*

Year	Total Population (i,ii)	Personal Income (iii)	Per Capita Income (iii)	Total Assessed Value (iv)	Gross General Bonded Debt	Less Debt Service Fund Balance
2011	439,770	16,066,970	36,535	7,933,657	84,331	7,262
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	N/A	N/A	8,108,886	99,881	6,970

(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
77,069	0.971%	175.25	2011
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

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
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	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%

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

TABLE 18
LUCAS COUNTY, OHIO

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2020

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

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.
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
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%

2020 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	197,000	11,600	5.6%	5.0%	4.0%
February	200,200	10,600	5.0%	4.7%	3.8%
March	196,400	11,700	5.6%	5.4%	4.5%
April	163,900	50,300	23.5%	17.3%	14.4%
May	176,800	41,900	19.2%	13.5%	13.0%
June	186,000	28,900	13.4%	11.1%	11.2%
July	188,000	22,900	10.8%	9.2%	10.5%
August	190,600	22,400	10.5%	8.8%	8.5%
September	191,000	19,900	9.4%	8.0%	7.7%
October	199,500	15,000	7.0%	5.8%	6.6%
November	196,200	13,000	6.2%	5.2%	6.4%
December	193,600	12,300	6.0%	5.2%	6.5%

Sources: Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

TABLE 19
LUCAS COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

<u>Top 2020 Private & Public Employers</u>			Percentage of Total Employment
Employer	Number of Employees	Primary Type of Product/Service	
Promedica Health Systems	11,538	Health Care	6.08%
University of Toledo	6,893	Education (advanced)/Health Care	3.63%
Fiat Chrysler - Toledo North Plant; Toledo South Plant	6,479	Automotive Manufacturing	3.41%
Mercy Health Partners	5,880	Health Care	3.10%
Toledo Public Schools	4,317	Education (primary-secondary)	2.27%
Lucas County ¹	2,739	Government	1.44%
City of Toledo	2,669	Government	1.41%
Kroger	2,630	Retail Grocery	1.38%
Wal-Mart	1,969	Retail Grocery	1.04%
Meijer, Inc.	1,771	Retail Grocery	0.93%
General Motors-Powertrain	1,749	Automotive Manufacturing	0.92%
United Parcel Service	1,699	Delivery and Supply Chain Management	0.89%
State of Ohio	1,643	Government	0.87%
Libbey Glass	1,541	Glass Manufacturing	0.81%
McLaren St. Luke's Hospital	1,425	Health Care	0.75%
Top fifteen total employed	54,942	Percent of total county employment	28.93%
Total County Employment	189,900		
Percent of total county employment	28.93%		
<u>Top 2011 Private & Public Employers</u>			
Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	10,174	Health Care	5.32%
Mercy Health Partners	6,185	Health Care	3.23%
University of Toledo	4,691	Education (advanced)	2.45%
U.T. Health Science Campus	3,750	Health Care	1.96%
Lucas County ¹	3,700	Government	1.93%
Toledo Public Schools	3,193	Education (primary-secondary)	1.67%
City of Toledo	2,700	Government	1.41%
Kroger	2,632	Retail/Grocery	1.38%
State of Ohio	2,268	Government	1.19%
Wal-Mart	2,215	Retail Grocery	1.16%
The Andersons, Inc	1,793	Grain Storage/Processing, & Retail	0.94%
United Parcel Service	1,681	Mail Services	0.88%
General Motors/Powertrain	1,635	Automotive Manufacturing	0.85%
Meijer, Inc.	1,551	Retail/Grocery	0.81%
HCR Manor Care	1,542	Health Care	0.81%
Top fifteen total employed	49,710	Percent of total county employment	25.99%
Total County Employment	191,300		
Percent of total county employment	25.99%		

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	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Auditor ¹	90	102	100	110	112	114	114	112	112	109
Board of Elections	47	52	65	33	34	38	48	36	49	46
Building Regulation	10	11	11	10	9	10	7	6	6	6
Clerk of Courts	66	69	71	72	70	71	71	72	75	73
Commissioners ²	90	95	102	95	93	86	71	60	58	52
Facilities	47	49	45	45	40	38	37	37	44	43
Recorder	11	12	12	14	13	13	12	13	13	13
Treasurer	20	21	25	24	25	25	26	26	26	25
Judicial										
Common Pleas Court ³	307	330	344	310	310	307	293	285	274	268
Domestic Relations Court	38	42	44	41	42	41	42	38	38	42
Juvenile Court	175	207	213	211	216	207	210	210	207	216
Law Library ⁴	3	4	4	4	3	3	3	3	3	3
Probate Court	35	33	34	36	35	33	33	33	29	34
Prosecutors Office	89	97	100	98	100	102	97	96	97	100
Public Safety										
Coroner	23	24	22	21	22	20	18	17	18	20
Emergency Management Agency	4	5	5	6	6	6	5	5	6	6
Emergency Medical Services	35	38	37	36	37	38	39	35	31	33
Emergency Telephone	8	8	9	9	8	9	10	10	9	9
Sheriff	482	488	510	502	523	509	499	522	497	453
Human Services										
Child Support Enforcement	89	88	90	93	94	92	92	99	105	127
Children Services	353	372	358	350	338	342	349	370	373	376
Jobs and Family Services	307	312	312	321	322	320	327	332	338	334
Veterans Service Commission	18	18	17	18	18	17	19	16	16	15
Health										
Developmental Disabilities	275	274	296	339	449	509	566	588	622	658
Dog Warden	26	26	24	25	22	24	25	25	24	24
Mental Health & Recovery	19	19	18	18	17	18	16	16	14	14
Public Works										
Engineer/Road Maintenance	68	75	71	66	67	66	66	63	67	67
Sanitary Engineer	43	39	41	42	41	41	42	42	40	43
Solid Waste	10	9	10	10	10	10	10	9	9	10
Vehicle Maintenance	2	2	3	3	3	3	3	3	3	3
Water & Sewer Operations	23	22	22	21	21	19	20	20	21	20
Totals	2,813	2,943	3,015	2,983	3,100	3,131	3,170	3,199	3,224	3,242

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	2020	2019	2018	2017
General government:				
<u>Auditor</u>				
Real Estate Transfers	10,255	10,326	10,383	9,981
Parcels on File	205,563	205,450	205,620	205,940
Dog licenses sold	47,994	51,643	53,205	54,211
Weights & Measures - Number of Inspections	600	741	798	754
Weights & Measures - Devices Tested	6,240	7,760	7,673	5,611
Weights & Measures - Locations Visited	460	487	487	490
<u>Commissioners</u>				
Resolutions presented	1,011	1,168	1,128	1,114
<u>Purchasing</u>				
Bid contracts awarded	14	26	23	29
Purchase orders issued	27,170	6,620	3,965	4,266
<u>Recorder</u>				
Deeds recorded	18,014	20,722	21,172	21,606
Mortgages recorded	18,402	14,576	15,445	13,962
<u>Treasurer</u>				
Net portfolio earnings	\$ 6,278,775	\$ 6,063,408	\$ 5,032,481	\$ 3,638,406
<u>Board of Elections</u>				
Registered voters	295,297	287,509	307,230	301,806
Voters last general election	201,938	56,389	154,622	91,264
Percentage of registered voters that voted	68.38%	19.61%	50.33%	30.24%
<u>Risk Management</u>				
Workers comp claims	133	103	122	149
<u>Clerk of Courts</u>				
Titles processed	302,040	331,848	339,858	344,978
<u>Judicial</u>				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	441	642	568	591
Cases filed - Lucas County	211	304	270	318
<u>Common Pleas Court</u>				
Civil cases filed	2,833	4,209	3,973	4,543
Criminal cases filed	1,712	1,859	1,950	2,020
<u>Domestic Relations Court</u>				
Cases filed	1,203	1,318	1,457	1,478
<u>Juvenile Court</u>				
Cases filed	9,520	11,444	11,743	12,045
<u>Probate Court</u>				
Cases filed	6,174	6,537	6,740	7,258

2016	2015	2014	2013	2012	2011
9,106	8,422	7,894	9,043	8,630	8,841
205,565	206,969	206,900	207,062	207,338	207,434
54,705	58,142	60,668	61,850	64,807	63,314
1,022	842	842	920	989	937
8,242	6,338	7,539	6,038	6,504	6,273
509	511	581	594	594	586
1,067	1,066	1,156	1,106	1,092	1,075
26	21	19	22	30	29
6,485	6,181	4,300	5,632	3,515	3,282
20,642	18,735	18,494	21,892	19,762	16,783
13,869	12,435	12,031	17,215	16,587	13,013
\$ 2,235,507	\$ 1,771,601	\$ 1,256,431	\$ 1,169,584	\$ 2,122,824	\$ 3,872,344
300,997	287,382	312,568	311,647	310,123	295,409
200,973	114,294	109,449	81,625	211,824	129,394
66.77%	39.77%	35.02%	26.19%	68.30%	43.80%
151	173	162	183	148	165
361,775	370,668	337,394	317,869	291,990	246,158
615	621	642	608	666	651
321	328	280	284	367	321
4,976	4,780	4,138	5,480	7,372	7,151
2,215	2,128	2,045	2,072	2,160	1,985
1,635	1,559	1,571	1,649	1,761	1,835
9,179	8,978	8,278	7,918	9,092	9,950
7,525	7,575	7,828	7,958	7,993	7,885

TABLE 21
LUCAS COUNTY, OHIO

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

	2020	2019	2018	2017
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	343	388	401	430
Prisoners booked	11,640	15,849	16,453	15,485
Incidents reported	39,298	36,210	37,702	43,395
Civil papers served	11,262	15,761	15,779	17,543
<u>Emergency Services</u>				
911 calls received	373,847	381,186	388,583	402,783
EMS calls for service	74,301	75,997	76,123	74,855
<u>Animal Care & Control</u>				
Service requests	3,945	7,728	5,894	5,568
Dogs adopted	844	1,184	1,122	1,034
Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	2,657	4,823	4,842	6,124
<u>Job and Family Services</u>				
Clients-food stamps	100,913	90,930	80,745	105,829
Clients-Medicaid	148,674	131,220	137,132	146,398
<u>Children Services</u>				
Children placed in adoptive homes	77	84	98	88
Child welfare investigations	4,642	5,132	4,558	4,830
Children in foster home care	405	439	436	475
Children served in paid placement	432	467	465	500
<u>Child Support Enforcement Agency</u>				
Active support orders	53,322	54,804	56,411	57,991
Percentage of collected support orders	68.40%	68.18%	66.90%	66.12%
Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,320	2,279	2,087	2,128
Children served county wide	1,914	2,054	2,105	1,968
Public Works				
<u>Engineer</u>				
Miles of road resurfaced	19	22	18	19
Culverts built or replaced	0	1	0	0
County bridges repaired or replaced	0	3	3	2
<u>Water and Sewer Operations</u>				
Permits/taps	505	548	578	493
Emergency/maintained responses	349	335	321	489
Million of gallons per day - average daily flow	14.9	17.3	15.1	14.9

Sources: The respective County agency or department

2016	2015	2014	2013	2012	2011
448	394	426	439	418	382
16,464	17,535	19,339	20,992	20,539	18,127
34,491	36,831	33,319	33,773	32,113	32,227
18,181	16,946	16,585	16,345	16,395	14,188
417,729	434,324	425,997	432,362	412,476	331,245
73,991	65,681	62,114	64,427	66,236	63,690
5,885	6,470	6,656	6,027	5,362	5,194
899	766	755	552	711	597
6,645	5,508	4,270	4,193	8,328	13,222
112,173	92,013	93,980	97,229	122,330	96,121
117,630	136,738	133,247	112,781	115,444	98,733
117	58	130	105	108	99
4,564	4,517	4,271	4,840	4,959	4,148
428	400	391	416	389	382
466	426	432	454	421	423
59,678	60,811	51,592	61,793	62,699	54,937
66.76%	67.01%	66.43%	65.13%	61.97%	61.44%
2,079	2,019	1,976	1,915	1,901	1,870
2,366	2,204	1,866	1,777	2,164	2,496
14	11	9	18	10	14
2	3	1	1	4	2
2	2	3	1	2	2
573	534	539	525	349	285
434	474	234	286	456	584
15.4	16.3	15.9	15.3	15.1	18.0

TABLE 22
LUCAS COUNTY, OHIO

*CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS*

Function	2020	2019	2018	2017
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	15	14	14	14
Motor vehicles	13	11	37	45
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	3	3	18	16
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	52	44	119	121
<u>Public works</u>				
Bridges	165	168	162	162
Miles of roads	270	287	303	303
Vehicles	29	38	52	50
<u>Health and human services</u>				
Buildings	5	5	6	6
Motor vehicles	15	16	46	48
<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	446	443	440	437
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	4	4	7	8
<u>Sewer system</u>				
Miles of sewer lines	293	291	288	286
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	28	29	38	44
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	3	3	7	5

Source: Respective County agency or department

2016	2015	2014	2013	2012	2011
13	14	14	14	14	13
43	35	34	35	31	31
8	8	8	8	8	8
15	15	15	15	14	15
1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496
115	112	117	115	118	130
162	162	162	162	162	162
303	303	303	289	289	282
52	54	54	53	56	58
6	6	7	7	7	7
60	77	83	76	86	98
9	9	9	9	9	9
3	3	3	3	3	3
435	351	350	430	428	426
3	3	3	3	3	3
1	1	1	1	1	1
9	9	8	8	8	8
284	245	279	279	278	277
1	1	1	1		
40	40	42	41	40	44
1	1	1	1	1	1
2	3	3	3	3	3



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