

2022

Annual Comprehensive Financial Report

Lucas County, Ohio

International Year of Glass

**Issued by Anita Lopez, Lucas County Auditor
For the Year Ended December 31, 2022**

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LUCAS COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

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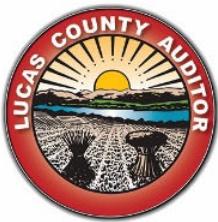


Lucid Glass City by Adam Frank is art on display at the Glass City Center in Toledo. This artwork places a luminous 3D image inside the perceived space of a mirror, and functions as an ambient light source, mirror, and art installation in one. The clouds in *Lucid Glass City* billow and shine in 3D and are derived from dimensional, time lapse photography of real cloud formations. Photo courtesy of the Glass City Center.

Introductory Section



The Ohio Historical Marker designating the City of Toledo as The Glass Capital. Edward Drummond Libbey, with the help of Michael J. Owens revolutionized the glass industry with the invention of the first fully automatic bottle-making machine in 1903. From the Libbey Glass Company, several other businesses that we still know today were created over the years, including Owens-Corning and Libbey Inc.



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May 31, 2023

LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2022.

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

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

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

THE COUNTY

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

REPORTING ENTITY AND SERVICES

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

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

ECONOMIC CONDITION AND OUTLOOK

Located on the western coast of Lake Erie, Lucas County is strategically situated in the important trade area comprised of 16 counties in Northwest Ohio and Southeast Michigan and is populated with nearly 1.5 million people. Lucas County is in the Toledo Metropolitan Statistical Area (MSA) and is advantageously located in the Midwest at key highways, railways, and waterways. Our country's most-traveled interstates – I-80/90 and I-75 – are located within the Lucas County to provide a key transportation connector to more than 93 million people in a one-day drive.

Though the county's economy has been historically associated with the glass, automotive, and manufacturing industries, it has become increasingly diversified, especially in the solar and alternative energy sectors, transportation and logistics, and medical services. Lucas County is home to the global corporate headquarters of Owens Corning, a Fortune 500 company specializing in building products; Dana, Inc.; Libbey LLC, and ProMedica, a healthcare system, which functions as the largest employer in the region. The headquarters of Owens-Illinois, a leading glass productions manufacturer, is located within metro Toledo. In addition, Stellantis (formerly Fiat Chrysler Automobiles) and General Motors (GM) continue to support the regional economy with manufacturing facilities in Lucas County.

Site Selection Magazine, a leading publication in the economic development industry, again recognized the Toledo MSA, comprised of Lucas, Wood, and Ottawa counties, for its robust performance in development. As part of its annual Governor's Cup Awards, the magazine ranked the region in the top ten for mid-size markets for development activity in 2022. The Toledo MSA attracted over \$1.4 billion in capital investment for projects leading to the creation and retention of over 1,200 jobs. This accomplishment contributed to the remarkable ranking of the State of Ohio, which placed second for the number of new projects in 2022.

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

Hensville, a \$19 million mixed-use entertainment district that opened in spring of 2016, continues to provide additional shopping, dining, and a concert venue, adding to the downtown Toledo area's growing desirability and renaissance as a place to live, work, and play. This private-public partnership complements the nearby Huntington Center and Fifth Third Field, which together attract an estimated one million visitors to downtown annually. To bolster tourism and convention travel to the region, Lucas County redeveloped the former SeaGate Convention Centre, and rebranded it in 2022 to the Glass City Center, which was expanded with a state-of-the-art 16,000-square-foot ballroom that can be divided into three separate rooms. The county also collaborated with private partners to renovate the former Park Inn Hotel, which opened in 2022 as the new Hilton Garden Inn and Homewood Suites, a double-brand, 309-room hotel adjacent to the convention center. These investments will support the flourishing regional tourism industry, which accounts for more than \$2 billion annually in spending in the local economy.

In 2020, the downtown Imagination Station, a science center oriented to the community's youth, completed a major expansion. This upgrade, an \$11 million investment, features a new 300-seat, 8,200-square-foot KeyBank Discovery IMAX Theater. These assets further enhance the ability of our region to attract conventions, concerts, fundraising events, exhibitions, and sporting events, which strengthen 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.

The international success of the Jeep brand's vehicle lineup and longstanding history in the Toledo region has fueled the wildly successful Toledo Jeep Fest, a genuine tourist event that continues to build momentum every year since its inception in 2017. In 2022, the festival brought more than 70,000 people from 39 states as well as Canada, Mexico, and the Netherlands to our community, delivering an estimated \$5 million in economic activity.

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

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

These investments spurred other downtown redevelopment, including the \$70 million renovation of Fort Industry Square into nearly 100 market-rate apartments and commercial and retail space. Located across from the Hilton Garden Inn and Homewood Suites, the refurbished 125-year-old, one-block structure began leasing in 2021. Also in downtown Toledo, ProMedica is partnering with Bitwise Industries, a California-based technology company, to redevelop the long dormant Jefferson Center into the headquarters for Bitwise Toledo. Built in 1911 as Toledo's central post office and placed on the National Register of Historic places in 1972, the Jefferson Center building will become an innovation center and technology hub. The addition of Bitwise will not only introduce a technology-based business to the commercial landscape in our community, but it will create over 300 new jobs and provide workforce development opportunities for residents where they can acquire new skills in a high-demand industry.

The appeal of the urban lifestyle has spurred new development across the Maumee River on the city's east side as well. The long-awaited Marina Lofts project, which broke ground in spring of 2019, is fully leased. The \$70 million residential and commercial project along the Maumee River is complemented by the first phase of the newly opened Glass City Metropark, which includes an event center for public use. Phase 2 of the project, set to open in spring 2023, will include a 1,000-foot long ice-skating ribbon that converts to a children's water splash area for kids in the summer, three nature-themed playgrounds, a plaza, and all-purpose trails for walking and biking. The first leg of the new Riverwalk construction will also begin in the spring of 2023, and a campground is expected to open in 2024.

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

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

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

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

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 widely known for their college readiness assessments. The certification illustrates not only the quality of workers in the region, but support for a skilled workforce from hundreds of area businesses. WorkReady Lucas County quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skills gaps between job seekers and available employment opportunities in the region. Participants in the program earn the ACT National Career Readiness Certificate (NCRC), a stackable and transferrable credential used by job seekers to demonstrate their job skills to employers across the United States. 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 response to the COVID-19 pandemic, Congress enacted the American Rescue Plan Act (ARPA), which was signed into law on March 11, 2021. A key feature of ARPA was the inclusion of State and Local Fiscal Recovery Funds (SLFRF). The SLFRF program provided an infusion of funds directly to state, territorial, local, and Tribal governments to facilitate a robust recovery from the public health and economic impacts of the public health emergency. With its allocation, Lucas County has made strategic investments in diverse initiatives including vaccination programs, pre-kindergarten early learning services, and support for the tourism and hospitality industry. Lucas County has also made substantial investments in badly needed affordable housing projects throughout the county, including family, senior, and permanent supportive housing developments.
- In 2023, Lucas County will begin construction on a new facility to house the operations of Canine Care and Control. Located in uptown Toledo, the new structure will occupy more than 33,000 square feet, replacing the 22,000 square foot facility the department currently inhabits. The new state-of-the-art, ventilated building will provide indoor kennel space to accommodate at least 140 dogs and will provide multiple outdoor play areas for the enrichment of the dogs.
- Lucas County is in the architectural and design phase of a planned new Lucas County Detention Center. The approximately 217,000 square foot new facility is anticipated to have 430 beds and will offer increased security and operational savings to taxpayers.
- In August, 2022, the Lucas County Commissioners joined construction partners and business and community leaders to celebrate the grand opening of the renovated Glass City Center and brand-new ballroom in downtown Toledo. The ballroom is 16,000 square feet, can seat over 900 people for events, and includes a large outdoor terrace overlooking Monroe Street with sweeping views of Fifth Third Field and the Hensville entertainment district.

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

The convention center connects to the newly renovated Hilton Garden Inn and Homewood Suites, another public-private partnership spearheaded by the Lucas County Commissioners as part of Toledo's continued revitalization. The project added more than 300 luxury accommodations to the downtown. Combined with the Renaissance hotel just a few blocks down the street, Toledo now has over 550 first-class hotel rooms to support the flourishing regional tourism industry, which already contributes \$2 billion annually to the local economy. The hotel features a new restaurant, NAPA Kitchen + Bar Toledo, and a new "Pocket Park" located at the corner of Jefferson and Summit features an attractive green space and public art installation.

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, offering stunning views of the Maumee River and all of downtown. Both projects significantly enhance the Lucas County Convention and Visitors Bureau's ability to attract events and visitors to the region and compete with convention centers in similar sized Midwest markets

- 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 residents receive a standardized service that meets or exceeds industry best practices no matter where the 9-1-1 call originates 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 are steadfast in their advocacy for the health of Lake Erie, which is critical not only as a primary source of fresh, potable water for the entire region, but also as an economic development driver. It offers a large source of fresh water to industry and serves as a tourism and hospitality destination for the entire coastline. For nearly a decade, the lake has suffered toxic algae outbreaks nearly every summer as a result of phosphorus runoff into the Maumee watershed.

In April 2019, the Commissioners joined the Chicago-based Environmental Law & Policy Center as co-plaintiffs in a federal lawsuit filed against the U.S. Environmental Protection Agency to force the Ohio EPA to comply with the Clean Water Act and seek solutions to reduce agriculture pollution entering Lake Erie. The lawsuit forced the Ohio EPA to develop a Total Maximum Daily Load (TMDL) plan for the watershed. Under the terms in a proposed consent decree to settle the lawsuit, a June 30, 2023 deadline has been set for the Ohio EPA to finalize the TMDL, which will then be submitted to the U.S. EPA for approval.

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

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

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 2022, 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-three years (2000—2022). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

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

INTERNAL CONTROL

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

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

INDEPENDENT AUDIT

As part of the annual preparation of a Annual Comprehensive Financial Report, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. The Ohio Auditor of State's office audited the financial statements of the County. The unmodified opinion of the Ohio Auditor of State with respect to the basic financial statements of the County as of and for the year ended December 31, 2022 is included on pages 11 - 14 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first ACFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 38 straight years, 1984-2021. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a ACFR to the GFOA to determine its current eligibility.

The County also prepares a Popular Annual Financial Report (PAFR) in accordance with GFOA guidelines. The County has been awarded a GFOA certificate for its PAFR for 24 straight years, 1997-2020. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

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

ACKNOWLEDGMENTS

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

Finance Department: *Tony Stechschulte and Ellen Lauderman*

Public Information Department: *Ryan Reiter and Valerie White*

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

Sincerely,



Anita Lopez, Esq.
Lucas County Auditor

Lucas County, Ohio

Elected Officials December 2022

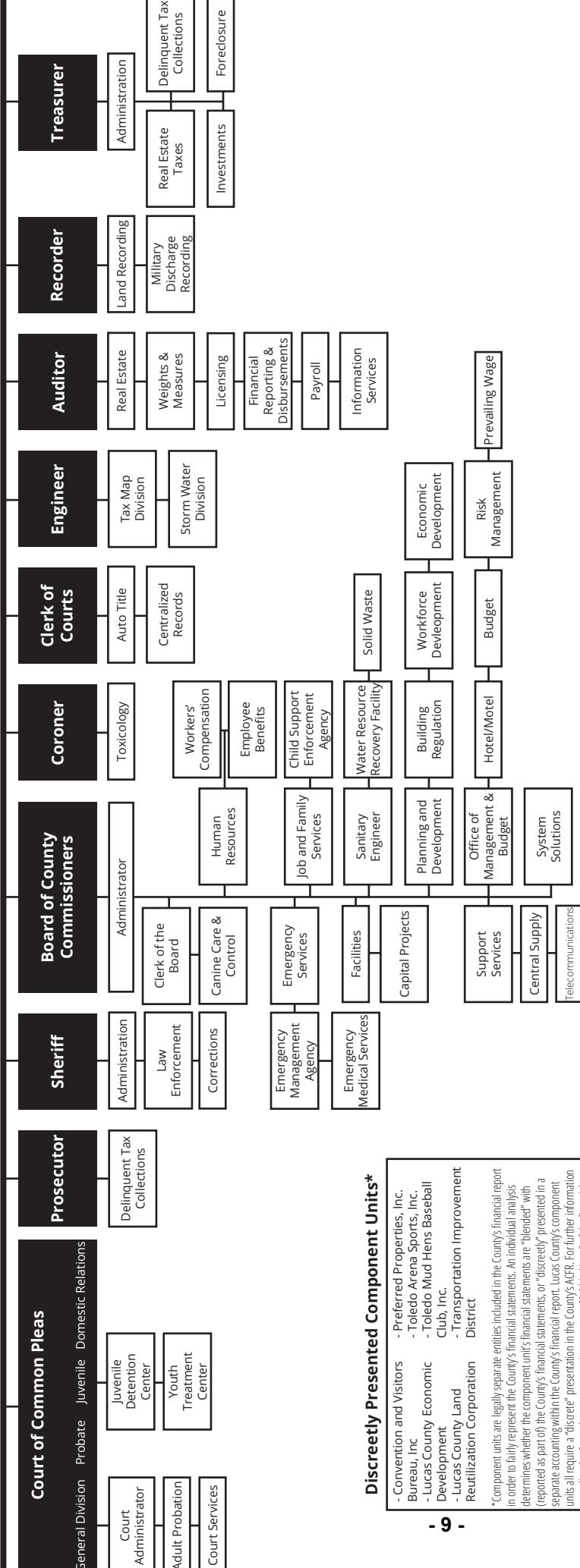
Administrators

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

Judges

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

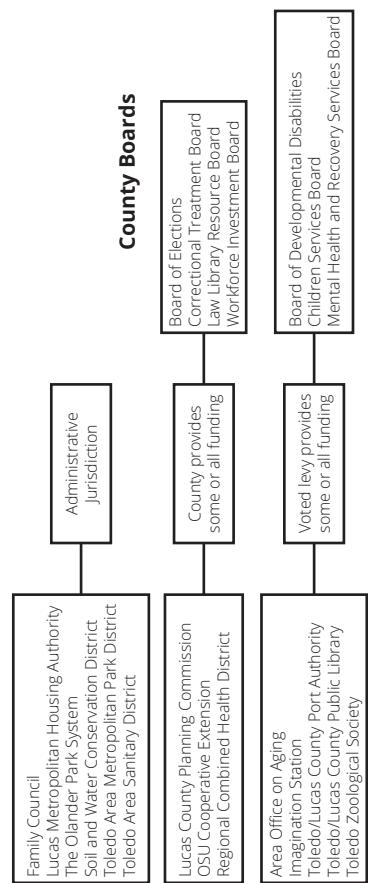
The Citizens of Lucas County



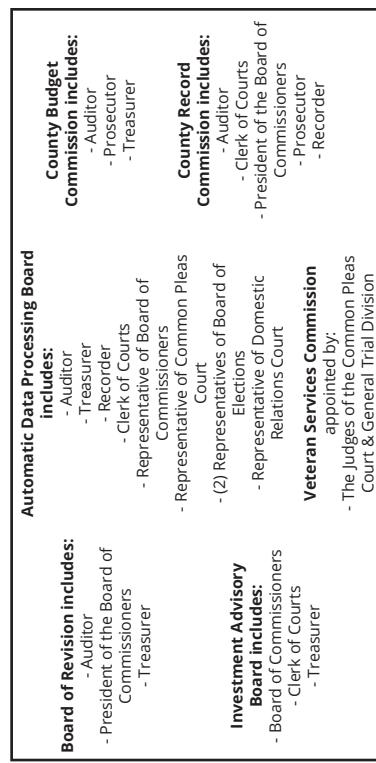
Discretely Presented Component Units*

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

Affiliated County Agencies



County Commissions





Government Finance Officers Association

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

Presented to

**Lucas County
Ohio**

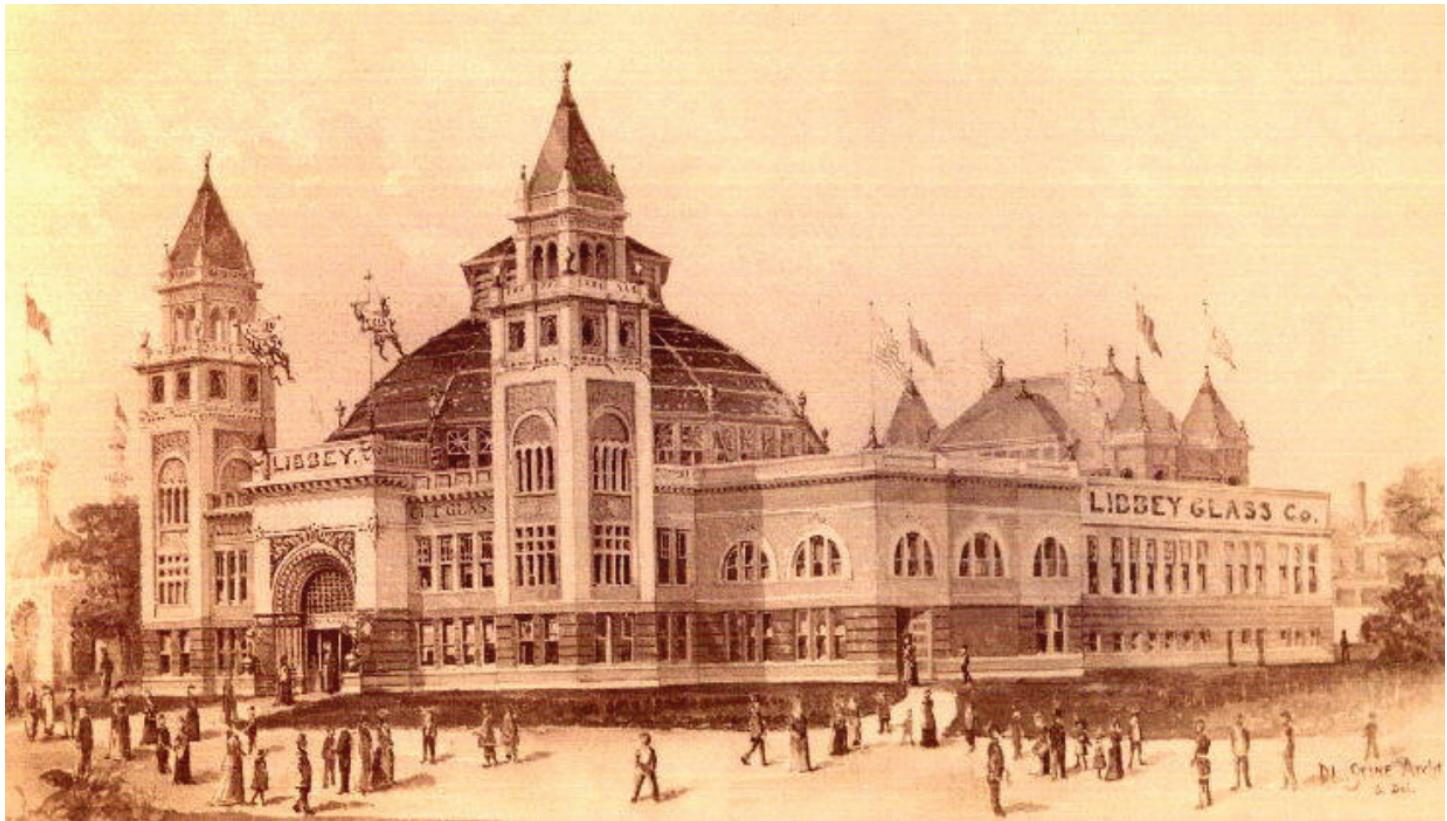
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Monell

Executive Director/CEO

Financial Section



A photograph of the Libbey Glass Co. Pavilion for the World's Columbian Exposition of 1893 in Chicago, Illinois (aka the Chicago World's Fair). The architect of the pavilion was David L. Stine, a well known Toledo architect. The pavilion included a working glass factory with a 10-pot furnace and could hold up to 2,000 people. Edward Drummond Libbey secured exclusive rights to be the only American glass firm represented at the Exposition by agreeing to build the fully operational glass factory, at which 40 glass blowers from the Toledo glass plant worked to create glassware on location. By the end of the 6 month Exposition, over 2 million people entered the Libbey Glass Co. Pavilion and an estimated 20 box cars worth of glass had sold, plus extensive national media attention had been focused on the Libbey Glass Co., helping to secure the reputation of the company for decades to come. Photo courtesy of the Lucas County Libraries Archives.



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, which represent 49 percent, 71 percent, and 77 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2022, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Toledo Mud Hens Baseball Club, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and Lucas County Transportation Improvement District, is based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 22 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2023

Local Union No. 81, of the A. F. G. W. U.

THE first union of glassworkers was organized in Toledo, Aug. 20, 1888. The members forming the new local came to Toledo to accept positions in the blowing department of the Libbey Glass Works. The majority of the men had been employed by the Libbey Company at their former location, Boston, Mass., for a number of years. A number also came from various parts of the country, all being furnished with transfer cards from the local union under whose jurisdiction they had formerly worked. The organization of a local union is merely a matter of form, as the most of the workmen in the glass industry are members of the union, there being but few exceptions. A meeting of the workmen is called, at which officers and committees are elected, when the cards of each workman, if properly signed and sealed, are accepted. None are allowed or permitted to work, except apprentices, unless presenting a regulation card. The first president of L. U. No. 81 was Mr. M. J. Owens, afterwards promoted to the position of foreman of the blowing department, but now having charge of that department at the World's Fair. Mr. D. J. Crowley was selected to look after the financial affairs of the local, and succeeded himself in that position a number of terms as financial secretary. Mr. Crowley has, with the exception of a few terms, ably filled the position until the past few months. When M. J. Owens was transferred to Chicago, Mr. Crowley was requested to accept the position of foreman and did so. The fact of the Libbey Glass Company selecting the most prominent union men to act as foremen demonstrates that a workman can become a zealous union advocate and still retain the respect and good-will of his employers. The members of No. 81 included all the journeymen in the blowing department and mould-making department also. Shortly after the organization of No. 81 the members became interested in the affairs of the other trades throughout the city, and elected delegates to the Central Labor Union. Prominent among the delegates at that time were Mr. Thomas Manion and J. J. Lorden. Mr. Manion has since retired from the glass business, but still retains his membership in No. 81. J. J. Lorden became a very enthusiastic worker in the interests of unionism, and was twice elected to serve as presiding officer of the Central Labor Union. Mr. Lorden also creditably filled the position of president of No. 81 more than one term. Mr. M. B. McCarthy filled the position of recording and corresponding secretary of No. 81 for several terms; was also a delegate to the Central Labor Union and was elected as recording secretary of that body; served as president of No. 81 also. Mr. McCarthy is the president of the Central Labor Union at the present time. Local Union No. 81 have had no serious trouble since their organization, all difficulties having been amicably adjusted between the factory committee and the company. A sick benefit of six dollars per week is paid to members when sick or disabled.

A union pamphlet from approximately 1894 which briefly details the history of many unions in the Toledo area, including the American Flint Glass Workers' Union (AFGWU). This pamphlet was likely distributed at a multi-union gathering. The first glassworkers union was organized in Toledo on August 20, 1888 to organize Libbey Glass Works. Photo courtesy of the Lucas County Libraries Archives.



A photo of Jun Kaneko's *Colorbox II* at the Toledo Museum of Art's Glass Pavilion. The artist stated, "The challenge of making successful work is to create art that strongly engages the viewer's imagination in any environmental circumstance in which it is placed and experienced. Nothing exists by itself. Everything exists with the balance or imbalance of its relationship to others. This may be one of my central concerns and interests when creating any work." Photo courtesy of the Toledo Museum of Art.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (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, 2022. 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 2022 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, 2022, by \$665,253 thousand (net position).
- The County's total net position increased by \$128,082 thousand or 23.84%, from December 31, 2021.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$396,366 thousand, an increase of \$53,685 thousand from the prior year. Of this amount, \$47,826 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 \$48,505 thousand. This amount represents 33.36% of total general fund expenditures in 2022.
- The County's total long-term liabilities (including bonds and loans) decreased by \$32,928 thousand, primarily due to the decrease of the County's net pension liability. The County's net pension/OPEB liability/asset is discussed in Note 11 and Note 12, respectively, and the net pension is reported in Note 10.

Overview of the Financial Statements

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

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

Component units, legally separate organizations for which the County is financially accountable, are discretely presented for the Toledo Mud Hens Baseball Club, Inc., Lucas County Land Reutilization Corporation, Lucas County Transportation Improvement District, Preferred Properties, Inc. 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, 2022 (UNAUDITED)

Statement of Net Position and the Statement of Activities

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

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

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

Fund Financial Statements

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

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

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

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (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 \$665,253 thousand (\$547,163 thousand in governmental activities and \$118,090 thousand in business-type activities) as of December 31, 2022. This is an increase of \$122,398 thousand or 28.82% for governmental activities and an increase of \$5,684 thousand, or 5.06%, for business-type activities.

The table below provides a summary of the County's net position at December 31, 2022 and 2021. Certain amounts for 2021 have been restated as described in Note 3.A.

	Net Position (In Thousands)								
	Restated Governmental Activities 2022		Restated Governmental Activities 2021		Restated Business-type Activities 2022		Restated Business-type Activities 2021	Total 2022	Restated Total 2021
	Governmental Activities 2022	Governmental Activities 2021	Business-type Activities 2022	Business-type Activities 2021	Total 2022	Total 2021			
Assets									
Current and other assets	\$ 795,055	\$ 770,931	\$ 59,041	\$ 50,232	\$ 854,096	\$ 821,163			
Capital assets, net	352,212	326,640	109,531	108,372	461,743	435,012			
Total assets	<u>1,147,267</u>	<u>1,097,571</u>	<u>168,572</u>	<u>158,604</u>	<u>1,315,839</u>	<u>1,256,175</u>			
Deferred outflows	<u>42,582</u>	<u>35,695</u>	<u>1,248</u>	<u>1,038</u>	<u>43,830</u>	<u>36,733</u>			
Liabilities									
Current and other liabilities	105,501	159,466	16,310	8,263	121,811	167,729			
Long-term liabilities	261,817	290,594	30,681	34,832	292,498	325,426			
Total liabilities	<u>367,318</u>	<u>450,060</u>	<u>46,991</u>	<u>43,095</u>	<u>414,309</u>	<u>493,155</u>			
Deferred inflows	<u>275,368</u>	<u>258,441</u>	<u>4,739</u>	<u>4,141</u>	<u>280,107</u>	<u>262,582</u>			
Net Position									
Net investment in capital assets	230,538	189,812	69,950	73,460	300,488	263,272			
Restricted	205,441	194,604	-	-	205,441	194,604			
Unrestricted	111,184	40,349	48,140	38,946	159,324	79,295			
Total net position	<u>\$ 547,163</u>	<u>\$ 424,765</u>	<u>\$ 118,090</u>	<u>\$ 112,406</u>	<u>\$ 665,253</u>	<u>\$ 537,171</u>			

The County's current and other assets increased \$32,933 thousand. This change is primarily due to an increase in the County's net OPEB asset, which is outside of the County's control. The County makes its required contributions to the pension systems. Additionally, the County entered into a \$5 million naming rights agreement with Promedica to name the downtown convention center.

Capital assets, net increased as capital assets acquired during 2022 exceeded depreciation expense. Capital assets increased due to the convention center remodel.

Deferred outflows increased 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 asset. The County reports its proportionate share of these liabilities in the financial statements.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

Current and other liabilities decreased \$45,918 thousand, or 27.38%, from 2021. The decrease was primarily in notes payable as the County paid off a note through the issuance of long-term bonds.

Long-term liabilities decreased approximately \$32,928 thousand primarily in the area of net pension liability (\$69,753 thousand decrease). The decrease in the net pension liability is the result of the overall pension system's liability decrease and the County reporting its proportional share of that decrease. The County's net pension are discussed below. In addition the County issued \$41,580 thousand in general obligation bonds. The County continued to make its required debt service payments.

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, 2022 (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, 2022, the County is able to report positive net position in both the governmental and business-type activities of \$547,163 thousand and \$118,090 thousand, respectively. The table on the next page provides a summary of the changes in net position for the years ended December 31, 2022 and 2021.

By far, the largest portion of the County's net position (45.17%) reflects its investment in capital assets, which includes land, construction in progress, buildings, machinery and equipment, infrastructure, and intangible right to use assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (30.88%) 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 \$13,309 thousand from 2021. Health related programs include the operations of Mental Health and Recovery and the Board of Developmental Disabilities.

The remaining balance of unrestricted net position is a balance of \$159,324 thousand (23.95%). Unrestricted net position improved from a balance of \$79,295 thousand at the end of 2021 to a balance of \$159,324 thousand at the end of 2022. This increase results from many factors including a decrease in the net pension liability and an increase in the net OPEB asset.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The table below shows the changes in net position for years 2022 and 2021.

	Change in Net Position (In Thousands)					
	Governmental Activities 2022	Governmental Activities 2021	Business-type Activities 2022	Business-type Activities 2021	Total 2022	Total 2021
Revenues						
Program revenues:						
Charges for services and sales	\$ 59,279	\$ 57,437	\$ 33,663	\$ 32,541	\$ 92,942	\$ 89,978
Operating grants and contributions	203,051	169,527	1,766	522	204,817	170,049
Capital grants and contributions	12,325	961	4,733	2,193	17,058	3,154
Total program revenues	274,655	227,925	40,162	35,256	314,817	263,181
General revenues:						
Taxes	253,962	249,552	-	-	253,962	249,552
Investment income	5,542	2,238	-	-	5,542	2,238
(Decrease) in fair value of investments	(19,600)	(4,333)	-	-	(19,600)	(4,333)
Grants, contributions and charges not restricted to specific programs	56,056	23,504	-	-	56,056	23,504
Other	5,106	4,635	27	157	5,133	4,792
Total general revenues	301,066	275,596	27	157	301,093	275,753
Total revenues	575,721	503,521	40,189	35,413	615,910	538,934
Expenses						
Program expenses:						
Legislative and executive	69,432	54,992	-	-	69,432	54,992
Judicial system	50,007	31,529	-	-	50,007	31,529
Public safety	64,243	36,359	-	-	64,243	36,359
Public works	34,286	30,234	-	-	34,286	30,234
Health	72,859	65,299	-	-	72,859	65,299
Human services	144,112	74,204	-	-	144,112	74,204
Conservation and recreation	13,821	14,962	-	-	13,821	14,962
Interest and fiscal charges	4,823	4,468	-	-	4,823	4,468
Water supply system	-	-	3,038	3,141	3,038	3,141
Wastewater treatment	-	-	8,829	6,161	8,829	6,161
Sewer system	-	-	3,664	3,808	3,664	3,808
Sanitary engineer	-	-	4,236	2,405	4,236	2,405
Solid waste	-	-	14,284	12,509	14,284	12,509
Parking facilities	-	-	194	199	194	199
Total expenses	453,583	312,047	34,245	28,223	487,828	340,270
Change in net position before transfers	122,138	191,474	5,944	7,190	128,082	198,664
Transfers	260	560	(260)	(560)	-	-
Change in net position	122,398	192,034	5,684	6,630	128,082	198,664
Net position at beginning of year	424,765	232,731	112,406	105,776	537,171	338,507
Net position at end of year	\$ 547,163	\$ 424,765	\$ 118,090	\$ 112,406	\$ 665,253	\$ 537,171

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

Governmental Activities

Tax revenues account for \$253,962 of the \$575,721 thousand total revenues for governmental activities, or 44.11%, of total revenues. Tax revenues increased \$4,410 thousand, or 1.77%, from the prior year due to increases in sales tax (\$2,708 thousand) revenue.

Operating grants and contributions were the largest component of program revenues accounting for \$203,051 thousand, or 35.27%, of total governmental revenues. Operating grants and contributions increased \$33,524 thousand, or 19.78% due to the County receiving ARPA grant monies. Operating grants and contributions supporting human services programs totaled \$121,365 thousand, or 59.77%, of total operating grants and contributions.

The County's direct charges to users of governmental services made up \$59,279 thousand, or 10.30%, 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 \$1,842 thousand, or 3.21% from 2021 due primarily to increases in fees received for legislative and executive programs.

Expenses of the governmental activities increased \$141,536 thousand or 45.36%. The increase is attributable to the County spending money received from the ARPA program. Additionally, expenses increased primarily due to normal wage and benefit increases.

Health accounts for \$72,859 thousand of the \$453,583 thousand total expenses for governmental activities, or 16.06%, of total expenses. Health expenses increased \$7,560 thousand, or 11.58%, 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 \$144,112 thousand, which represents 31.77% of total governmental expenses. This is an increase of \$69,908 thousand, or 94.21%, from the prior year. The largest human services program are the operations of the Children Services Board and ARPA programs.

Business-Type Activities

The net position for the business-type activities for the County increased by \$5,684 thousand from the prior year. During 2022, program revenues increased \$4,906 thousand, or 13.92%. The increase in program revenues was primarily due to an increase in capital grants and contribution related to sewer system capital projects. Total expenses increased \$6,022 thousand, or 21.34%, from 2021 due to an increase in the expense related to contracted services. Solid waste expenses were the primary reason for the increase in expenses, increasing \$1,775 thousand from 2021 due to increased contract services. The County assesses the rates and charges necessary to provide for these services. Net position of the business-type activities increased \$5,684 thousand in 2022 and increased \$6,630 thousand in 2021.

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, 2022 (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 \$48,505 thousand while total fund balance was \$64,948 thousand, a decrease of 20.21%. 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 33.36% of total 2022 General Fund expenditures while total fund balance represents 44.66% of total 2022 General Fund expenditures. The fund balance of the General Fund reported a decrease of \$16,453 thousand from the prior year's fund balance.

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

- Total revenues increased \$24,771 thousand compared to 2021. In detail, the major increase of \$35,721 thousand occurred in intergovernmental revenue as a result receiving more aid from the State and Federal governments for general purposes.
- Expenditures increased \$13,199 thousand, or 9.98%. The primary area of increase was in legislative and executive, judicial, and public safety operations, increasing \$11,371 thousand due to expenditures related to the annual wages and benefits increases for the County's employees. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$38,376 thousand from 2021 to 2022.

The fund balance of the Mental Health and Recovery Fund increased \$993 thousand to \$23,154 thousand. In 2022, real property and other taxes revenue increased by \$351 thousand and intergovernmental revenues decreased \$1,435 thousand. Expenditures decreased \$2,273 thousand in 2022 versus 2021. The decrease was primarily in operating charges and services expenditures. In 2022, total revenues exceeded total expenditures by \$993 thousand. For 2021, total expenditures exceeded total revenues by \$786 thousand.

The fund balance of the Children Services Board Fund decreased \$1,565 thousand to \$16,572 thousand. In 2022, property tax revenues increased by 2.13% and intergovernmental revenues increased by 4.51%. The Children Services Board Fund received more state and federal funding in 2022 versus 2021. Charges for services revenues decreased \$94 thousand. Expenditures increased by \$4,103 thousand, or 8.04%, due to increased costs for services provided. For 2022, total expenditures exceeded total revenues by \$1,565 thousand. This was a decrease from 2021 when total revenues exceeded total expenditures by \$1,560 thousand.

The fund balance of the Board of Developmental Disabilities Fund increased \$7,084 thousand to \$103,076 thousand. In 2022, real property and other taxes revenue increased by 2.15% while intergovernmental revenues decreased by 33.16%. The Board of Developmental Disabilities received decreased funding from federal and state sources. Expenditures increased by \$4,419 thousand, or 10.49% due to increased costs for services provided. For 2022, total revenues exceeded total expenditures by \$7,084 thousand. For 2021, total revenues exceeded expenditures by \$20,785 thousand.

The fund balance of the American Rescue Plan Fund did not change for the year. In 2022, the County received \$46,845 thousand in ARPA grant money. Of this amount \$33,318 is reported as unearned revenue. Expenditures were \$46,845 thousand. For 2022, total revenues were equal total expenditures.

The Debt Service Fund has a fund balance of \$12,497 thousand which represents an increase of \$4,782 thousand from December 31, 2021. The Debt Service Fund received \$5,446 thousand of transfers in from the General Fund, Water Supply System Fund, and the Sewer System Fund combined during 2022. For 2022, total revenues and other financing sources exceeded expenditures and other financing uses by \$4,782 thousand. For 2021, total revenues and other financing sources exceeded total expenditures by \$745 thousand.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The Capital Improvements Fund has a fund balance of \$90,079 thousand which represents an increase of \$62,135 thousand from December 31, 2021. The Capital Improvements Fund received \$55,236 thousand of transfers in from the General Fund during 2022. During 2022, the Capital Improvements Fund issued \$38,655 thousand in notes and \$41,580 thousand in bonds. For 2022, total revenues and other financing sources exceeded total expenditures by \$62,135 thousand. For 2021, total expenditures exceeded total revenues and other financing sources by \$19,743 thousand.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$43,473 thousand, the Wastewater Treatment Fund amounted to \$16,686 thousand, and the Sewer System Fund amounted to \$37,453 thousand. The total change in net position for these funds included an increase of \$816 thousand, a decrease of \$753 thousand, and an increase of \$2,929 thousand, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were a decrease from the prior year of \$588 thousand, a decrease of \$68 thousand and a decrease of \$429 thousand, respectively. Operating expenses of the Water Supply System Fund decreased \$91 thousand, the Wastewater Treatment Fund increased \$2,640 thousand and Sewer System Fund decreased \$245 thousand. For 2022, the operating loss of the Water Supply System Fund was \$922 thousand which represents a decrease of \$496 thousand from the operating loss of \$426 thousand reported for 2021. For 2022, the operating loss of the Wastewater Treatment Fund was \$209 thousand which represents a decrease of \$2,707 thousand from the operating income of \$2,498 thousand reported for 2021. For 2022, the operating loss of the Sewer System Fund was \$1,149 thousand which represents a decrease of \$184 thousand from the operating loss of \$965 thousand reported for 2021.

General Fund Budgetary Highlights

Final budgeted revenues and other financing sources were \$209,052 thousand, which is an increase of \$45,848 thousand from the original budget revenues and other financing sources of \$163,203 thousand. Actual revenues were \$6,273 thousand less than estimated in the final budget. The County received \$7,000 thousand less in transfers in than in the final budget.

Final budgeted expenditures and other financing uses were \$228,632 thousand, or 35.75%, higher than original budgeted expenditures and other financing uses. Actual expenditures and other financing uses were \$11,085 thousand less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$3,515 thousand, followed by judicial operations which reported a positive variance of \$2,426 thousand and public safety operations which reported a positive variance of \$1,910 thousand. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer \$22,092 thousand to other funds. This amount was increased to \$74,960 thousand in the final budget. Actual transfers for 2022 were \$72,510 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, 2022 (UNAUDITED)

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2022, amount to \$461,743 thousand (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$300,488 thousand at December 31, 2022. Capital assets include: land, construction in progress, buildings structures and improvements, furniture, fixtures, equipment, infrastructure, and intangible right to use assets. The total increase in the County's capital assets for the current year was 6.82% (a 7.83% increase for governmental activities and a 1.07% increase for business-type activities.)

During 2022, for governmental activities, the County expended approximately \$41,325 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 \$56,434 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 \$134,865 thousand. Of this total, \$130,830 thousand is general obligation bonds backed by the full faith and credit of the County; \$3,458 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 \$577 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 \$22,112 thousand and Ohio Public Works Commission (OPWC) loans of \$6,757 thousand. The County also has \$2,611 thousand in leases payable and \$97 thousand in financed purchase note payable.

In addition to the long-term debt above, the County has \$51,102 thousand in short-term construction notes outstanding. These notes bear interest rates of 5.25% (\$37,455 thousand), 5.125% (\$1,200 thousand), and 3.875% (\$12,318 thousand) which mature on October 13, 2023.

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 \$37,834 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 2022 average unemployment for the County was 4.4%, which is a decrease from 6.2% for 2021. For 2022, the state average unemployment rate was 4.0%, and the national average was 3.6%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2022 year.

At the end of the current year, fund balance in the General Fund, on the modified accrual basis of accounting, was \$64,948 thousand as compared to \$81,401 thousand at December 31, 2021.

LUCAS COUNTY, OHIO

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022*

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, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments.....	\$ 458,399,978	\$ 49,905,348	\$ 508,305,326	\$ 66,186,049
Cash and cash equivalents				
in segregated accounts.....	5,296,918	-	5,296,918	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,831,915	-	31,831,915	-
Real property and other taxes.....	140,920,659	-	140,920,659	-
Accounts.....	12,248,631	7,036,783	19,285,414	23,236,051
Special assessments.....	14,532,734	-	14,532,734	-
Accrued interest.....	1,513,523	-	1,513,523	-
Due from other governments.....	43,470,851	270,266	43,741,117	-
Loans.....	37,455,000	-	37,455,000	-
Materials and supplies inventory.....	943,814	24,698	968,512	343,295
Prepayments.....	5,813,608	-	5,813,608	378,971
Net OPEB asset (see Note 12).....	31,995,333	1,017,257	33,012,590	-
Guarantee agreement receivable.....	7,338,906	-	7,338,906	-
Other assets.....	-	-	-	5,621,650
Internal balance.....	(661,313)	661,313	-	-
Net pension asset (see Note 11).....	3,953,900	125,710	4,079,610	-
Capital assets:				
Nondepreciable capital assets.....	78,636,459	6,537,664	85,174,123	2,717,303
Depreciable capital assets, net.....	273,575,668	102,993,498	376,569,166	19,618,331
Total capital assets, net.....	<u>352,212,127</u>	<u>109,531,162</u>	<u>461,743,289</u>	<u>22,335,634</u>
Total assets	<u>1,147,266,584</u>	<u>168,572,537</u>	<u>1,315,839,121</u>	<u>118,101,650</u>
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding.....	4,360,365	-	4,360,365	-
Pension (see Note 11).....	38,017,537	1,237,271	39,254,808	-
OPEB (see Note 12).....	204,338	10,841	215,179	-
Total deferred outflows of resources	<u>42,582,240</u>	<u>1,248,112</u>	<u>43,830,352</u>	<u>-</u>
Liabilities:				
Accounts payable.....	13,190,739	3,603,092	16,793,831	5,176,704
Accrued liabilities.....	-	-	-	6,019,242
Accrued wages and benefits payable.....	6,380,863	221,633	6,602,496	325,994
Due to other governments.....	3,081,998	34,244	3,116,242	2,328,637
Accrued interest payable.....	1,195,255	103,567	1,298,822	-
Notes payable.....	38,753,983	12,348,155	51,102,138	-
Payroll withholding payable.....	2,240,959	-	2,240,959	-
Guarantee agreement payable.....	7,338,906	-	7,338,906	-
Unearned revenue.....	33,318,360	-	33,318,360	5,564,212
Long-term liabilities:				
Due within one year.....	23,887,397	2,792,255	26,679,652	377,574
Due in more than one year:				
Net pension liability (see Note 11).....	90,205,731	2,867,997	93,073,728	-
Other amounts due in more than one year.....	147,723,563	25,020,747	172,744,310	47,871,884
Total liabilities	<u>367,317,754</u>	<u>46,991,690</u>	<u>414,309,444</u>	<u>67,664,247</u>
Deferred inflows of resources:				
Property taxes.....	124,706,480	-	124,706,480	-
Pension (see Note 11).....	116,012,633	3,645,088	119,657,721	-
OPEB (see Note 12).....	34,648,837	1,094,219	35,743,056	-
Total deferred inflows of resources	<u>275,367,950</u>	<u>4,739,307</u>	<u>280,107,257</u>	<u>-</u>
Net position:				
Net investment in capital assets.....	230,537,490	69,949,628	300,487,118	22,335,634
Restricted for:				
Debt service.....	5,592,953	-	5,592,953	-
Capital projects.....	1,561,814	-	1,561,814	241,489
Legislative and executive operations.....	19,624,112	-	19,624,112	-
Judicial operations.....	5,276,683	-	5,276,683	-
Public safety programs.....	12,655,607	-	12,655,607	-
Public works projects.....	23,104,366	-	23,104,366	-
Health programs.....	121,482,181	-	121,482,181	14,570,077
Human services programs.....	1,113,629	-	1,113,629	-
Conservation and recreation programs.....	1,319,283	-	1,319,283	-
Community development projects.....	13,710,713	-	13,710,713	-
Unrestricted.....	111,184,289	48,140,024	159,324,313	13,290,203
Total net position	<u>\$ 547,163,120</u>	<u>\$ 118,089,652</u>	<u>\$ 665,252,772</u>	<u>\$ 50,437,403</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2022

	Expenses	Program Revenues			
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government:					
Legislative and executive.....	\$ 69,431,979	\$ 24,822,092	\$ 8,556,717	\$ 846,700	
Judicial.....	50,006,952	10,615,752	10,942,391	-	
Public safety.....	64,243,291	9,956,300	13,114,423	-	
Public works.....	34,285,976	2,731,018	25,226,112	10,689,081	
Health.....	72,858,731	3,532,577	23,198,961	-	
Human services.....	144,111,561	5,983,348	121,365,008	-	
Conservation and recreation.....	13,821,037	-	647,216	789,202	
Interest and fiscal charges.....	4,823,141	1,637,657	-	-	
<i>Total governmental activities</i>	<u>453,582,668</u>	<u>59,278,744</u>	<u>203,050,828</u>	<u>12,324,983</u>	
Business-type activities:					
Water supply system.....	3,037,655	2,057,370	43,807	1,987,066	
Wastewater treatment.....	8,829,182	8,111,098	-	-	
Sewer system.....	3,664,012	2,223,336	1,649,652	2,745,550	
Sanitary engineer.....	4,235,953	4,865,212	72,432	-	
Solid waste.....	14,283,823	16,137,966	-	-	
Parking facilities.....	193,707	267,626	-	-	
<i>Total business-type activities</i>	<u>34,244,332</u>	<u>33,662,608</u>	<u>1,765,891</u>	<u>4,732,616</u>	
<i>Total Primary Government</i>	<u>\$ 487,827,000</u>	<u>\$ 92,941,352</u>	<u>\$ 204,816,719</u>	<u>\$ 17,057,599</u>	
Component Units:					
Toledo Mud Hens Baseball Club, Inc.....	\$ 26,075,811	\$ 17,244,642	\$ -	\$ -	
Preferred Properties, Inc & Affiliates Inc.....	2,069,254	1,262,061	593,700	-	
Toledo Arena Sports, Inc.....	10,844,104	12,339,858	-	-	
Lucas County Land Reutilization Corporation.....	3,956,657	1,362,946	1,283,342	-	
Lucas County Transportation Improvement District.....	11,269,912	6,000	-	423,036	
Lucas County Economic Development Corporation.....	3,893,794	-	372,266	-	
Toledo-Lucas County Convention and Visitors Bureau.....	8,136,963	4,498,004	3,286,724	1,168,400	
<i>Total component units</i>	<u>\$ 66,246,495</u>	<u>\$ 36,713,511</u>	<u>\$ 5,536,032</u>	<u>\$ 1,591,436</u>	
General revenues:					
Property taxes.....					
Sales taxes.....					
Other taxes.....					
Grants and entitlements not restricted to specific programs.....					
Investment earnings.....					
(Decrease) in fair value of investments.....					
Miscellaneous.....					
<i>Total general revenues</i>					
Transfers.....					
<i>Total general revenues and transfers</i>					
Change in net position.....					
<i>Net position at beginning of year (restated)</i>					
<i>Net position at end of year</i>					

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		
\$	\$	\$	\$	\$	\$
(35,206,470)	-	(35,206,470)			-
(28,448,809)	-	(28,448,809)			-
(41,172,568)	-	(41,172,568)			-
4,360,235	-	4,360,235			-
(46,127,193)	-	(46,127,193)			-
(16,763,205)	-	(16,763,205)			-
(12,384,619)	-	(12,384,619)			-
(3,185,484)	-	(3,185,484)			-
<u>(178,928,113)</u>	<u>-</u>	<u>(178,928,113)</u>			<u>-</u>
-	1,050,588	1,050,588			-
-	(718,084)	(718,084)			-
-	2,954,526	2,954,526			-
-	701,691	701,691			-
-	1,854,143	1,854,143			-
-	73,919	73,919			-
<u>-</u>	<u>5,916,783</u>	<u>5,916,783</u>			<u>-</u>
<u>(178,928,113)</u>	<u>5,916,783</u>	<u>(173,011,330)</u>			<u>-</u>
-	-	-	(8,831,169)		
-	-	-	(213,493)		
-	-	-	1,495,754		
-	-	-	(1,310,369)		
-	-	-	(10,840,876)		
-	-	-	(3,521,528)		
<u>-</u>	<u>-</u>	<u>-</u>	<u>818,165</u>		
<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,405,516)</u>		
122,142,974	-	122,142,974			-
123,784,025	-	123,784,025			-
8,034,811	-	8,034,811			-
56,056,455	-	56,056,455		1,906,043	
5,541,542	-	5,541,542		1,254,057	
(19,599,609)	-	(19,599,609)		-	
5,106,068	27,306	5,133,374		1,306,391	
<u>301,066,266</u>	<u>27,306</u>	<u>301,093,572</u>		<u>4,466,491</u>	
260,000	(260,000)	-		-	
301,326,266	(232,694)	301,093,572		4,466,491	
122,398,153	5,684,089	128,082,242		(17,939,025)	
424,764,967	112,405,563	537,170,530		68,376,428	
<u>\$ 547,163,120</u>	<u>\$ 118,089,652</u>	<u>\$ 665,252,772</u>		<u>\$ 50,437,403</u>	

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments.....	\$ 38,454,290	\$ 21,924,247	\$ 16,616,400	\$ 103,553,616
Cash and cash equivalents				
in segregated accounts.....	2,615,436	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.....	31,831,915	-	-	-
Real property and other taxes.....	18,663,533	19,711,542	29,051,740	47,444,220
Accounts.....	2,864,693	-	493,087	-
Special assessments.....	1,062,230	-	-	-
Accrued interest.....	1,513,523	-	-	-
Due from other funds.....	12,942	-	-	-
Due from other governments.....	9,981,091	5,601,105	4,611,573	3,842,671
Loans.....	-	-	-	-
Materials and supplies inventory.....	-	-	-	-
Prepayments.....	68,602	-	-	81,890
Guarantee agreement receivable.....	-	-	-	-
Restricted assets:				
Equity in pooled cash and investments.....	7,007,595	-	-	-
Total assets	\$ 114,075,850	\$ 47,236,894	\$ 50,772,800	\$ 154,922,397
Liabilities:				
Accounts payable.....	\$ 2,013,848	\$ 489,605	\$ 921,654	\$ 1,151,954
Accrued wages and benefits payable.....	2,944,565	48,554	835,536	605,032
Due to other governments	816,704	7,136	129,056	93,477
Due to other funds.....	36,185	659	5,512	-
Notes payable.....	-	-	-	-
Accrued interest payable.....	-	-	-	-
Unearned revenue.....	-	-	-	-
Payroll withholding payable.....	2,240,959	-	-	-
Guarantee agreement payable.....	-	-	-	-
Total liabilities	8,052,261	545,954	1,891,758	1,850,463
Deferred inflows of resources:				
Property taxes.....	16,484,022	17,419,412	25,702,026	42,058,526
Sales tax revenue not available.....	12,105,233	-	-	-
Delinquent property tax revenue not available.....	1,967,966	2,057,508	3,006,956	4,831,416
Intergovernmental revenue not available.....	6,135,499	4,059,755	3,600,165	3,105,798
Special assessments revenue not available.....	1,051,500	-	-	-
Accrued interest not available.....	946,445	-	-	-
Miscellaneous revenue not available.....	2,384,801	-	-	-
Total deferred inflows of resources	41,075,466	23,536,675	32,309,147	49,995,740
Fund balances:				
Nonspendable.....	1,573,714	-	-	81,890
Restricted.....	7,154,121	23,154,265	16,571,895	102,994,304
Committed.....	6,383,903	-	-	-
Assigned.....	1,331,450	-	-	-
Unassigned (deficit).....	48,504,935	-	-	-
Total fund balances	64,948,123	23,154,265	16,571,895	103,076,194
Total liabilities, deferred inflows of resources and fund balances	\$ 114,075,850	\$ 47,236,894	\$ 50,772,800	\$ 154,922,397

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

American Rescue Plan		Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ 33,318,360	\$ 12,246,360	\$ 92,893,989	\$ 76,653,955	\$ 395,661,217	
-	-	-	2,681,482	5,296,918	
-	-	-	-	31,831,915	
-	-	-	26,049,624	140,920,659	
-	199,427	6,375,628	2,276,443	12,209,278	
-	7,949,434	-	5,521,070	14,532,734	
-	-	-	-	1,513,523	
-	-	-	-	12,942	
-	-	-	19,434,411	43,470,851	
-	-	37,455,000	-	37,455,000	
-	-	-	939,455	939,455	
-	-	-	1,450,772	1,601,264	
-	-	-	7,338,906	7,338,906	
-	-	-	-	7,007,595	
<u>\$ 33,318,360</u>	<u>\$ 20,395,221</u>	<u>\$ 136,724,617</u>	<u>\$ 142,346,118</u>	<u>\$ 699,792,257</u>	
\$ -	\$ -	\$ 2,290,872	\$ 5,868,517	\$ 12,736,450	
-	-	4,526	1,921,872	6,360,085	
-	-	700	1,827,302	2,874,375	
-	-	132	28,497	70,985	
-	-	38,753,983	-	38,753,983	
-	-	433,765	-	433,765	
33,318,360	-	-	-	33,318,360	
-	-	-	-	2,240,959	
-	-	-	7,338,906	7,338,906	
<u>33,318,360</u>	<u>-</u>	<u>41,483,978</u>	<u>16,985,094</u>	<u>104,127,868</u>	
-	-	-	23,042,494	124,706,480	
-	-	-	-	12,105,233	
-	-	-	2,699,655	14,563,501	
-	-	-	7,835,681	24,736,898	
-	7,897,801	-	5,441,379	14,390,680	
-	-	-	-	946,445	
-	-	5,162,000	302,747	7,849,548	
-	7,897,801	5,162,000	39,321,956	199,298,785	
-	-	-	2,390,227	4,045,831	
-	-	2,642,566	79,732,663	232,249,814	
-	12,497,420	87,436,073	4,595,571	110,912,967	
-	-	-	-	1,331,450	
-	-	-	(679,393)	47,825,542	
-	12,497,420	90,078,639	86,039,068	396,365,604	
<u>\$ 33,318,360</u>	<u>\$ 20,395,221</u>	<u>\$ 136,724,617</u>	<u>\$ 142,346,118</u>	<u>\$ 699,792,257</u>	

LUCAS COUNTY, OHIO

**RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022**

Total governmental fund balances	\$ 396,365,604
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.	352,212,127
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.	
Sales taxes receivable	\$ 12,105,233
Delinquent property taxes receivable	14,563,501
Accounts receivable	7,849,548
Special assessments receivable	14,390,680
Accrued interest receivable	946,445
Intergovernmental receivable	<u>24,736,898</u>
Total	74,592,305
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 \$654,722 of net capital assets included above as capital assets used in governmental activities, plus \$80,039 for compensated absences included below, plus \$653,497 and \$27,693 for net pension asset/liability and net OPEB asset and related deferred inflows/outflows, respectively, included below.	54,923,791
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.	(662,307)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.	(761,490)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.	4,360,365
Unamortized premiums on bond issuances are not recognized in governmental funds.	(5,045,141)
Unamortized discounts on bond issuances are not recognized in governmental funds.	430,919
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	38,017,537
Deferred inflows of resources - pension	(116,012,633)
Net pension asset	3,953,900
Net pension liability	<u>(90,205,731)</u>
Total	(164,246,927)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPEB	204,338
Deferred inflows of resources - OPEB	(34,648,837)
Net OPEB asset	<u>31,995,333</u>
Total	(2,449,166)
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	(22,997,874)
Lease payable	(2,460,411)
Landfill obligations	(350,000)
Bonds payable	(134,864,700)
OPWC loans payable	<u>(1,883,975)</u>
Total	<u>(162,556,960)</u>
Net position of governmental activities	<u>\$ 547,163,120</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



The interior space of the Toledo Museum of Art's Glass Pavilion. The Glass Pavilion opened in 2006 and is home to the Toledo Museum of Art's glass collection and is itself a work of architectural art, created by Sanaa. In the center of the Glass Pavilion is the glass hot shop, where one can stop by and watch glass blowing demonstrations. Photo courtesy of the Toledo Museum of Art.

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes.....	\$ 123,277,466	\$ -	\$ -	\$ -
Real property and other taxes.....	15,969,023	16,858,208	24,877,577	40,713,394
Lodging taxes.....	-	-	-	-
Charges for services.....	16,613,755	-	5,983,348	-
Licenses and permits.....	31,555	-	-	-
Fines and forfeitures.....	264,703	-	-	-
Intergovernmental.....	55,434,222	12,001,643	22,633,153	12,056,098
Special assessments.....	126,397	-	-	-
Investment income.....	4,777,538	-	-	4,096
Rental income.....	1,393,667	-	-	-
(Decrease) in fair value of investments.....	(19,599,609)	-	-	-
Other.....	2,177,540	1,017,464	53,073	855,565
Total revenues.....	200,466,257	29,877,315	53,547,151	53,629,153
Expenditures:				
Current:				
General government:				
Legislative and executive.....	46,891,450	-	-	-
Judicial.....	45,783,815	-	-	-
Public safety.....	46,322,292	-	-	-
Public works.....	552,338	-	-	-
Health.....	935,446	28,884,551	-	46,544,698
Human services.....	1,882,769	-	55,112,291	-
Conservation and recreation.....	283,704	-	-	-
Other.....	2,684,026	-	-	-
Capital outlay.....	-	-	-	-
Debt service:				
Principal retirement.....	63,698	-	-	-
Interest and fiscal charges.....	18,058	-	-	-
Bond issuance costs.....	-	-	-	-
Note issuance costs.....	-	-	-	-
Total expenditures.....	145,417,596	28,884,551	55,112,291	46,544,698
Excess (deficiency) of revenues over (under) expenditures.....	55,048,661	992,764	(1,565,140)	7,084,455
Other financing sources (uses):				
Issuance of bonds.....	-	-	-	-
Premium on bond issuance.....	-	-	-	-
Issuance of loans.....	-	-	-	-
Transfers in.....	318,729	-	-	-
Transfers (out).....	(71,820,418)	-	-	-
Discount on bond issuance.....	-	-	-	-
Total other financing sources (uses).....	(71,501,689)	-	-	-
Net change in fund balances.....	(16,453,028)	992,764	(1,565,140)	7,084,455
Fund balances at beginning of year.....	81,401,151	22,161,501	18,137,035	95,991,739
Fund balances at end of year.....	\$ 64,948,123	\$ 23,154,265	\$ 16,571,895	\$ 103,076,194

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

American Rescue Plan	Debt Service	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 123,277,466
-	-	-	22,303,896	120,722,098
-	-	-	8,034,811	8,034,811
-	-	398,700	25,173,863	48,169,666
-	-	-	2,553,539	2,585,094
-	-	-	1,136,587	1,401,290
46,844,920	-	669,861	105,038,735	254,678,632
-	923,077	-	2,366,395	3,415,869
-	-	669,033	226,966	5,677,633
-	1,705,733	200,000	46,227	3,345,627
-	-	-	-	(19,599,609)
-	3,024,257	4,188,187	6,362,236	17,678,322
46,844,920	5,653,067	6,125,781	173,243,255	569,386,899

-	456,102	1,000,000	21,572,294	69,919,846
-	-	-	18,141,396	63,925,211
-	-	-	38,921,093	85,243,385
-	-	-	30,108,036	30,660,374
-	-	-	5,402,418	81,767,113
46,844,920	-	-	58,818,562	162,658,542
-	-	-	13,591,452	13,875,156
-	-	-	243,330	2,927,356
-	-	39,023,561	561,814	39,585,375
-	3,745,900	-	416,168	4,225,766
-	3,259,800	664,955	76,870	4,019,683
-	-	428,993	-	428,993
-	-	118,779	-	118,779
46,844,920	7,461,802	41,236,288	187,853,433	559,355,579
-	(1,808,735)	(35,110,507)	(14,610,178)	10,031,320

-	-	41,580,000	-	41,580,000
-	1,524,367	428,993	-	1,953,360
-	-	-	239,513	239,513
-	5,445,795	55,236,022	18,577,959	79,578,505
-	-	-	(7,498,087)	(79,318,505)
-	(378,941)	-	-	(378,941)
-	6,591,221	97,245,015	11,319,385	43,653,932
-	4,782,486	62,134,508	(3,290,793)	53,685,252
-	7,714,934	27,944,131	89,329,861	342,680,352
\$ -	\$ 12,497,420	\$ 90,078,639	\$ 86,039,068	\$ 396,365,604

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, 2022

Net change in fund balances - total governmental funds	\$ 53,685,252
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which depreciation expense exceeds capital outlays in the current period (excluding internal service funds):	
Capital outlay - nondepreciable capital assets	\$ 42,077,069
Capital outlay - depreciable capital assets	3,900,235
Current year depreciation/amortization	<u>(19,256,132)</u>
Total	26,721,172
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity).	(1,067,566)
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	506,559
Property tax revenue	1,420,876
Special assessment revenue	<u>(1,989,529)</u>
Intergovernmental and other revenues	<u>5,224,801</u>
Total	5,162,707
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.	(41,819,513)
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	3,745,900
Loan principal payments	200,774
Lease payable principal payments	<u>279,092</u>
Total	4,225,766
Repayment of the landfill liability is an expenditure in the funds, but the repayment reduces long-term liabilities on the statement of net position.	(46,086)
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	(214,677)
Premiums incurred in the current year	<u>(1,953,360)</u>
Discounts incurred in the current year	378,941
Amortization of bond premiums	239,138
Amortization of bond discounts	<u>(5,098)</u>
Amortization of deferred outflow of resources resulting from debt refundings	<u>(275,049)</u>
Total	(1,830,105)
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).	93,136
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 (\$91,807) and including (\$234,095) and (\$149,454) of net pension and net OPEB contributions/expense, respectively, reported below, is allocated among governmental activities.	1,918,666
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	21,768,770
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.	22,780,363
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	191,485
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>30,614,106</u>
Change in net position of governmental activities	<u>\$ 122,398,153</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive	(Negative)
Revenues:					
Sales taxes.....	\$ 108,728,073	\$ 122,404,308	\$ 123,640,715	\$ 1,236,407	
Real property and other taxes.....	18,900,000	13,250,000	15,829,182	2,579,182	
Charges for services.....	5,973,500	11,623,500	13,708,370	2,084,870	
Licenses and permits.....	35,000	35,000	31,555	(3,445)	
Fines and forfeitures.....	269,500	269,500	264,703	(4,797)	
Intergovernmental.....	18,511,636	50,703,549	54,229,119	3,525,570	
Special assessments.....	49,950	49,950	116,656	66,706	
Investment income.....	1,767,000	1,767,000	4,023,624	2,256,624	
Rental income.....	325,000	325,000	1,393,667	1,068,667	
Other.....	1,643,700	1,623,700	2,086,646	462,946	
Total revenues.....	156,203,359	202,051,507	215,324,237	13,272,730	
Expenditures:					
Current:					
General government:					
Legislative and executive.....	49,269,291	51,215,255	47,700,626	3,514,629	
Judicial.....	44,726,549	46,181,216	43,755,590	2,425,626	
Public safety.....	47,655,076	49,365,254	47,455,105	1,910,149	
Public works.....	560,558	560,558	551,541	9,017	
Health.....	1,673,263	1,673,265	1,007,684	665,581	
Human services.....	2,030,242	2,030,242	1,921,189	109,053	
Conservation and recreation.....	284,808	287,309	285,915	1,394	
Other.....	132,403	2,358,810	2,358,810	-	
Total expenditures.....	146,332,190	153,671,909	145,036,460	8,635,449	
Excess of revenues over expenditures.....	9,871,169	48,379,598	70,287,777	21,908,179	
Other financing sources (uses):					
Transfers in.....	7,000,000	7,000,000	-	(7,000,000)	
Transfers (out).....	(22,092,470)	(74,960,003)	(72,510,418)	2,449,585	
Net change in fund balance.....	(5,221,301)	(19,580,405)	(2,222,641)	17,357,764	
Fund balance at beginning of year.....	34,855,448	34,855,448	34,855,448	-	-
Prior year encumbrances appropriated.....	2,048,086	2,048,086	2,048,086	-	-
Fund balance at end of year.....	\$ 31,682,233	\$ 17,323,129	\$ 34,680,893	\$ 17,357,764	

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, 2022*

	<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.....	\$ 15,904,312	\$ 15,904,312	\$ 16,718,619	\$ 814,307	
Intergovernmental.....	14,169,870	14,169,870	12,927,800	(1,242,070)	
Other.....	25,000	25,000	1,017,464	992,464	
Total revenues.....	30,099,182	30,099,182	30,663,883	564,701	
Expenditures:					
Current:					
Health.....	31,402,845	31,402,845	29,683,620	1,719,225	
Net change in fund balance.....	(1,303,663)	(1,303,663)	980,263	2,283,926	
Fund balance at beginning of year.....	20,331,903	20,331,903	20,331,903	-	
<i>Prior year encumbrances appropriated.....</i>	<i>270</i>	<i>270</i>	<i>270</i>	<i>-</i>	
Fund balance at end of year.....	\$ 19,028,510	\$ 19,028,510	\$ 21,312,436	\$ 2,283,926	

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, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes.....	\$ 24,564,861	\$ 24,564,861	\$ 24,670,706	\$ 105,845
Charges for services.....	4,799,343	4,799,343	5,918,732	1,119,389
Intergovernmental.....	21,916,516	21,916,516	22,578,453	661,937
Other.....	298,083	298,083	138,284	(159,799)
Total revenues.....	51,578,803	51,578,803	53,306,175	1,727,372
Expenditures:				
Current:				
Human services.....	54,901,745	56,967,126	55,178,547	1,788,579
Net change in fund balance.....	(3,322,942)	(5,388,323)	(1,872,372)	3,515,951
Fund balance at beginning of year.....	17,469,043	17,469,043	17,469,043	-
<i>Prior year encumbrances appropriated.....</i>	<i>109,617</i>	<i>109,617</i>	<i>109,617</i>	-
Fund balance at end of year.....	\$ 14,255,718	\$ 12,190,337	\$ 15,706,288	\$ 3,515,951

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, 2022*

	<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>
Revenues:					
Real property and other taxes.....	\$ 39,700,000	\$ 39,700,000	\$ 40,373,715	\$ 673,715	
Intergovernmental.....	10,645,000	10,645,000	13,078,439		2,433,439
Investment income.....	-	-	11,092		11,092
Other.....	400,000	400,000	887,426		487,426
Total revenues.....	50,745,000	50,745,000	54,350,672		3,605,672
Expenditures:					
Current:					
Health.....	55,160,673	56,364,466	46,237,024		10,127,442
Excess (deficiency) of revenues over (under) expenditures.....	(4,415,673)	(5,619,466)	8,113,648		13,733,114
Other financing sources (uses):					
Transfers in.....	-	-	562,000		562,000
Transfers (out).....	-	(562,000)	(562,000)		-
Net change in fund balance.....	(4,415,673)	(6,181,466)	8,113,648		14,295,114
Fund balance at beginning of year.....	91,576,250	91,576,250	91,576,250		-
<i>Prior year encumbrances appropriated.....</i>	<i>2,385,049</i>	<i>2,385,049</i>	<i>2,385,049</i>		<i>-</i>
Fund balance at end of year.....	\$ 89,545,626	\$ 87,779,833	\$ 102,074,947		\$ 14,295,114

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

*STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
AMERICAN RESCUE PLAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental.....	\$ -	\$ 41,600,789	\$ 41,600,789	\$ -
Expenditures:				
Current:				
Human services.....	-	49,675,000	46,825,427	2,849,573
Net change in fund balance.....	-	(8,074,211)	(5,224,638)	2,849,573
Fund balance at beginning of year.....	38,542,060	38,542,060	38,542,060	-
Fund balance at end of year.....	<u>\$ 38,542,060</u>	<u>\$ 30,467,849</u>	<u>\$ 33,317,422</u>	<u>\$ 2,849,573</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments.....	\$ 10,325,174	\$ 8,988,669	\$ 10,809,817
Receivables:			
Accounts.....	674,116	2,778,708	288,882
Due from other governments.....	-	-	270,266
Due from other funds.....	-	-	-
Materials and supplies inventory.....	-	24,698	-
Prepayments.....	-	-	-
<i>Total current assets</i>	<i>10,999,290</i>	<i>11,792,075</i>	<i>11,368,965</i>
Noncurrent assets:			
Net pension asset (see Note 11).....	-	35,280	-
Net OPEB asset (see Note 12).....	-	285,489	-
Capital assets:			
Nondepreciable capital assets.....	549,867	-	5,912,134
Depreciable capital assets, net.....	35,164,624	27,859,095	36,275,474
Total capital assets, net	<i>35,714,491</i>	<i>27,859,095</i>	<i>42,187,608</i>
<i>Total noncurrent assets</i>	<i>35,714,491</i>	<i>28,179,864</i>	<i>42,187,608</i>
Total assets	46,713,781	39,971,939	53,556,573
Deferred outflows of resources:			
Pension (see Note 11).....	-	339,021	-
OPEB (see Note 12).....	-	1,709	-
Total deferred outflows of resources	-	340,730	-
Liabilities:			
Current liabilities:			
Accounts payable.....	15,921	1,286,006	181,643
Accrued wages and benefits payable.....	-	63,005	-
Due to other funds.....	-	286	-
Due to other governments.....	-	9,735	-
Accrued interest payable.....	10,659	22,230	69,210
Notes payable.....	1,289,148	2,688,566	8,370,441
Compensated absences payable - current.....	-	101,538	-
Lease payable - current.....	-	-	-
OWDA loans payable - current.....	104,927	1,314,964	287,977
OPWC loans payable - current.....	64,464	154,714	207,156
Financed purchase note payable - current.....	-	-	96,990
Claims payable - current.....	-	-	-
<i>Total current liabilities</i>	<i>1,485,119</i>	<i>5,641,044</i>	<i>9,213,417</i>
Long-term liabilities:			
Compensated absences payable.....	-	34,057	-
Lease payable.....	-	-	-
OWDA loans payable.....	1,004,304	14,305,251	4,623,323
OPWC loans payable.....	751,446	1,428,407	2,267,269
Claims payable.....	-	-	-
Net pension liability (see Note 11).....	-	804,892	-
<i>Total long-term liabilities</i>	<i>1,755,750</i>	<i>16,572,607</i>	<i>6,890,592</i>
Total liabilities	3,240,869	22,213,651	16,104,009
Deferred inflows of resources:			
Pension (see Note 11).....	-	1,093,925	-
OPEB (see Note 12).....	-	319,101	-
Total deferred inflows of resources	-	1,413,026	-
Net position:			
Net investment in capital assets.....	32,500,202	7,967,193	26,334,452
Unrestricted.....	10,972,710	8,718,799	11,118,112
Total net position	\$ 43,472,912	\$ 16,685,992	\$ 37,452,564

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

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds			Governmental		
Nonmajor		Activities -		Internal	
Enterprise		Internal		Service Funds	
	Funds		Total		
\$	19,781,688	\$	49,905,348	\$	55,731,166
	3,295,077		7,036,783		39,353
	-		270,266		-
	-		-		61,504
	-		24,698		4,359
	-		-		4,212,344
	23,076,765		57,237,095		60,048,726
	90,430		125,710		14,669
	731,768		1,017,257		118,708
	75,663		6,537,664		39,736
	3,694,305		102,993,498		614,986
	3,769,968		109,531,162		654,722
	4,592,166		110,674,129		788,099
	27,668,931		167,911,224		60,836,825
	898,250		1,237,271		163,819
	9,132		10,841		13,563
	907,382		1,248,112		177,382
	2,119,522		3,603,092		454,289
	158,628		221,633		20,778
	708		994		2,467
	24,509		34,244		207,623
	1,468		103,567		-
	-		12,348,155		-
	318,746		420,284		56,242
	65,452		65,452		-
	75,327		1,783,195		-
	-		426,334		-
	-		96,990		-
	-		-		4,227,804
	2,764,360		19,103,940		4,969,203
	125,282		159,339		23,797
	85,321		85,321		-
	396,087		20,328,965		-
	-		4,447,122		-
	-		-		211,974
	2,063,105		2,867,997		334,680
	2,669,795		27,888,744		570,451
	5,434,155		46,992,684		5,539,654
	2,551,163		3,645,088		497,305
	775,118		1,094,219		159,964
	3,326,281		4,739,307		657,269
	3,147,781		69,949,628		654,722
	16,668,096		47,477,717		54,162,562
\$	19,815,877		117,427,345	\$	54,817,284
			662,307		
			\$		118,089,652

LUCAS COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,046,535	\$ 8,111,098	\$ 2,223,336
Special assessments.....	10,835	-	-
Other.....	1,050	1	-
<i>Total operating revenues</i>	<u>2,058,420</u>	<u>8,111,099</u>	<u>2,223,336</u>
<u>Operating expenses:</u>			
Personal services.....	-	1,250,786	-
Contract services.....	712,381	2,865,781	1,063,790
Materials and supplies.....	134,406	1,615,342	400,817
Heat, light and power.....	345,474	1,199,349	135,615
Employee medical benefits.....	-	-	-
Depreciation/amortization.....	1,787,920	1,386,304	1,771,595
Other.....	579	2,953	817
<i>Total operating expenses</i>	<u>2,980,760</u>	<u>8,320,515</u>	<u>3,372,634</u>
<i>Operating income (loss)</i>	<u>(922,340)</u>	<u>(209,416)</u>	<u>(1,149,298)</u>
<u>Nonoperating revenues (expenses):</u>			
Interest and fiscal charges.....	(57,112)	(543,831)	(248,503)
Loss on disposal of capital assets.....	-	-	(43,115)
Interest revenue.....	-	-	-
Intergovernmental.....	43,807	-	1,649,652
<i>Total nonoperating revenues (expenses)</i>	<u>(13,305)</u>	<u>(543,831)</u>	<u>1,358,034</u>
<i>Income (loss) before transfers and capital contributions</i>			
Transfer out.....	(235,000)	-	(25,000)
Capital contributions.....	1,987,066	-	2,745,550
<i>Change in net position</i>	816,421	(753,247)	2,929,286
Net position at beginning of year	<u>42,656,491</u>	<u>17,439,239</u>	<u>34,523,278</u>
Net position at end of year	<u>\$ 43,472,912</u>	<u>\$ 16,685,992</u>	<u>\$ 37,452,564</u>

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	Total	Activities -	Internal
Enterprise		Service Funds	
Funds			
\$ 19,762,125	\$ 32,143,094	\$ 43,736,587	
1,508,679	1,519,514	-	
26,255	27,306	4,616,069	
<u>21,297,059</u>	<u>33,689,914</u>	<u>48,352,656</u>	
3,507,635	4,758,421	406,103	
13,717,373	18,359,325	11,104,411	
666,643	2,817,208	331,903	
60,243	1,740,681	-	
-	-	34,357,487	
570,052	5,515,871	80,786	
91,038	95,387	2,459	
<u>18,612,984</u>	<u>33,286,893</u>	<u>46,283,149</u>	
2,684,075	403,021	2,069,507	
(47,383)	(896,829)	-	
(109,302)	(152,417)	-	
-	-	324,515	
<u>72,432</u>	<u>1,765,891</u>	<u>-</u>	
<u>(84,253)</u>	<u>716,645</u>	<u>324,515</u>	
2,599,822	1,119,666	2,394,022	
-	(260,000)	-	
-	<u>4,732,616</u>	<u>-</u>	
2,599,822	5,592,282	2,394,022	
<u>17,216,055</u>		<u>52,423,262</u>	
<u>\$ 19,815,877</u>		<u>\$ 54,817,284</u>	
	91,807		
	<u>\$ 5,684,089</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Business-type Activities -

	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services.....	\$ 2,462,572	\$ 8,583,753	\$ 2,583,001
Cash received from special assessments	10,835	-	-
Cash received from other operations.....	1,050	1	-
Cash payments to employees.....	-	(1,956,478)	-
Cash payments for contractual services.....	(712,630)	(2,370,969)	(985,766)
Cash payments for materials and supplies.....	(158,937)	(1,110,440)	(377,678)
Cash payments for heat, light and power.....	(345,474)	(1,199,349)	(135,615)
Cash payments for employee medical benefits.....	-	-	-
Cash payments for other expenses.....	(579)	(2,953)	(817)
<i>Net cash provided by operating activities.....</i>	<i>1,256,837</i>	<i>1,943,565</i>	<i>1,083,125</i>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies.....	56,765	-	1,649,652
Cash used in transfers out.....	(235,000)	-	(25,000)
<i>Net cash provided by (used in) noncapital financing activities.....</i>	<i>(178,235)</i>	<i>-</i>	<i>1,624,652</i>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.....	-	-	(2,594,859)
Capital contributions.....	328,942	-	502,888
Issuance of notes.....	1,286,000	2,682,000	8,350,000
Premium on notes.....	3,778	7,879	24,529
Note issuance costs.....	(3,778)	(7,879)	(24,529)
Proceeds from loans.....	-	-	-
Principal paid on notes.....	(1,649,669)	-	(3,970,331)
Interest paid on notes.....	(12,370)	-	(22,210)
Principal paid on loans.....	(165,480)	(1,426,279)	(479,624)
Interest paid on loans.....	(40,805)	(515,035)	(154,892)
Principal paid on financed purchase note payable.....	-	-	(94,275)
Interest paid on financed purchase note payable.....	-	-	(5,508)
Principal paid on lease payables.....	-	-	-
Interest paid on lease payables.....	-	-	-
<i>Net cash provided by (used in) financing activities.....</i>	<i>(253,382)</i>	<i>740,686</i>	<i>1,531,189</i>
Cash flows from investing activities:			
Interest received.....	-	-	-
<i>Net increase in cash and cash equivalents.....</i>	<i>825,220</i>	<i>2,684,251</i>	<i>4,238,966</i>
Cash and cash equivalents at beginning of year.....	9,499,954	6,304,418	6,570,851
Cash and cash equivalents at end of year.....	\$ 10,325,174	\$ 8,988,669	\$ 10,809,817

Enterprise Funds		Governmental Activities - Internal Service Funds	
Nonmajor Enterprise Funds	Total		
\$ 19,222,673	\$ 32,851,999	\$ 43,696,519	
1,508,679	1,519,514		-
26,255	27,306	4,616,069	
(5,039,768)	(6,996,246)	(794,372)	
(13,456,571)	(17,525,936)	(11,949,751)	
(684,881)	(2,331,936)	(320,948)	
(60,243)	(1,740,681)	-	
-	-	(34,202,421)	
(91,038)	(95,387)	(2,459)	
 1,425,106	 5,708,633	 1,042,637	
 72,432	 1,778,849	 -	
 -	 (260,000)	 -	
 72,432	 1,518,849	 -	
 (331,976)	 (2,926,835)	 -	
 -	 831,830	 -	
 -	 12,318,000	 -	
 -	 36,186	 -	
 -	 (36,186)	 -	
 -	 -	 -	
 -	 (5,620,000)	 -	
 -	 (34,580)	 -	
 (71,245)	 (2,142,628)	 -	
 (29,668)	 (740,400)	 -	
 -	 (94,275)	 -	
 -	 (5,508)	 -	
 (67,256)	 (67,256)	 -	
 (16,247)	 (16,247)	 -	
 (516,392)	 1,502,101	 -	
 -	 -	 324,515	
 981,146	 8,729,583	 1,367,152	
 18,800,542	 41,175,765	 54,364,014	
 \$ 19,781,688	 \$ 49,905,348	 \$ 55,731,166	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

	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).....	\$ (922,340)	\$ (209,416)	\$ (1,149,298)
Adjustments:			
Depreciation/amortization.....	1,787,920	1,386,304	1,771,595
Changes in assets and liabilities:			
Decrease in materials and supplies inventory.....	-	25,099	-
(Increase) decrease in accounts receivable.....	416,037	472,655	359,665
(Increase) in due from other funds.....	-	-	-
(Increase) in prepayments.....	-	-	-
(Increase) in deferred outflows of resources - pension.....	-	(124,497)	-
Decrease in deferred outflows of resources - OPEB.....	-	95,534	-
(Increase) in net pension asset.....	-	(7,444)	-
(Increase) in net OPEB asset.....	-	(110,696)	-
Increase (decrease) in accounts payable.....	(24,780)	974,593	101,163
Increase (decrease) in accrued wages and benefits.....	-	(7,510)	-
Increase in due to other funds.....	-	22	-
Increase (decrease) in due to other governments.....	-	(17,595)	-
Increase in deferred inflows of resources - pension.....	-	402,809	-
(Decrease) in deferred inflows of resources - OPEB.....	-	(245,882)	-
(Decrease) in net pension liability.....	-	(670,895)	-
Increase (decrease) in compensated absences payable.....	-	(19,516)	-
Increase in claims payable.....	-	-	-
Net cash provided by operating activities	<u>\$ 1,256,837</u>	<u>\$ 1,943,565</u>	<u>\$ 1,083,125</u>

Noncash Transactions:

During 2022, the Water Supply System fund received \$1,658,124 in contributed capital assets.

During 2022, the Sewer System fund received \$2,242,662 in contributed capital assets.

During 2022, the nonmajor enterprise funds received capital assets from governmental activities with a cost of \$111,871 and accumulated depreciation of \$111,871 for a net book value of \$0.

During 2022, the Sewer System fund received \$270,266 in loan proceeds on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental Activities - Internal Service Funds	
Nonmajor Enterprise Funds	Total		
\$ 2,684,075	\$ 403,021	\$ 2,069,507	
570,052	5,515,871	80,786	
-	25,099	27	
(539,452)	708,905	(35,090)	
-	-	(4,978)	
-	-	(1,068,996)	
(398,102)	(522,599)	(2,855)	
216,966	312,500	69,788	
(25,144)	(32,588)	(3,124)	
(321,808)	(432,504)	(46,212)	
242,564	1,293,540	167,831	
14,945	7,435	(1,892)	
-	22	1,996	
(33,316)	(50,911)	197,682	
968,417	1,371,226	49,307	
(527,712)	(773,594)	(173,030)	
(1,398,208)	(2,069,103)	(277,423)	
(28,171)	(47,687)	3,901	
-	-	15,412	
\$ 1,425,106	\$ 5,708,633	\$ 1,042,637	

LUCAS COUNTY, OHIO

*STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022*

	<u>Custodial</u>
<u>Assets:</u>	
Equity in pooled cash and cash equivalents.....	\$ 37,934,018
Cash in segregated accounts.....	4,425,128
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.....	1,053,699,907
Accounts.....	90
Due from other governments.....	<u>82,708,352</u>
Total assets.....	<u>1,178,767,495</u>
<u>Liabilities:</u>	
Due to other governments.....	<u>98,633,564</u>
Total liabilities.....	<u>98,633,564</u>
<u>Deferred inflows of resources:</u>	
Property taxes levied for the next fiscal year.....	<u>870,094,227</u>
Total deferred inflows of resources.....	<u>870,094,227</u>
<u>Net position:</u>	
Restricted for individuals, organizations and other governments.....	<u>210,039,704</u>
Total net position.....	<u>\$ 210,039,704</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, 2022*

	<u>Custodial</u>
Additions:	
Intergovernmental.....	\$ 41,213,172
Amounts received as fiscal agent.....	48,888,206
Licenses, permits and fees for other governments.....	90,158,344
Fines and forfeitures for other governments.....	5,501,202
Property tax collection for other governments.....	581,061,070
Special assessments collections for other governments.....	5,922,342
Earnings on investments.....	13,233
Other custodial fund collections.....	<u>3,363,746</u>
<i>Total additions</i>	<u>776,121,315</u>
Deductions:	
Distributions to the State of Ohio.....	1,783,131
Distributions of state funds to other governments.....	41,268,259
Distributions as fiscal agent.....	42,520,066
Licenses, permits and fees distributions to other governments	88,551,656
Fines and forfeitures distributions to other governments.....	5,502,444
Property tax distributions to other governments.....	581,873,561
Other custodial fund disbursements.....	<u>3,226,047</u>
<i>Total deductions</i>	<u>764,725,164</u>
<i>Net change in fiduciary net position</i>	11,396,151
Net position beginning of year	<u>198,643,553</u>
Net position end of year	<u>\$ 210,039,704</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2022

	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.....	\$ 6,987,652	\$ 524,197	\$ 8,725,299	\$ 5,480,302
Receivables (net of allowances for uncollectibles):				
Accounts.....	5,804,899	4,399,197	495,582	899,329
Materials and supplies inventory.....	287,789	-	55,506	-
Prepayments.....	108,218	1,012	40,592	-
Other assets.....	559,531	369,251	714,527	1,566,940
Capital assets:				
Nondepreciable capital assets.....	18,700	1,460,550	63,053	-
Depreciable capital assets.....	5,978,961	17,280,729	1,755,797	64,164
Accumulated depreciation.....	(3,269,621)	(8,986,967)	(963,241)	(25,664)
Total capital assets, net.....	2,728,040	9,754,312	855,609	38,500
Total assets.....	16,476,129	15,047,969	10,887,115	7,985,071
Liabilities:				
Accounts payable.....	918,244	142,378	2,243,746	646,100
Accrued liabilities.....	3,424,892	106,077	1,788,378	53,543
Accrued wages and benefits.....	-	-	-	19,821
Due to other governments.....	-	(38,123)	2,356,131	10,629
Unearned revenue.....	1,353,889	294,701	1,217,122	-
Long-term liabilities:				
Due within one year.....	14,130	-	-	-
Due in more than one year.....	530,021	-	-	-
Total liabilities.....	6,241,176	505,033	7,605,377	730,093
Net position:				
Net investment in capital assets.....	2,728,040	9,754,312	855,609	38,500
Restricted for:				
Capital projects.....	-	-	-	-
Health programs.....	-	14,570,077	-	-
Unrestricted (deficit).....	7,506,913	(9,781,453)	2,426,129	7,216,478
Total net position.....	\$ 10,234,953	\$ 14,542,936	\$ 3,281,738	\$ 7,254,978

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
\$ 435,196	\$ 39,251,937	\$ 4,781,466	\$ 66,186,049
7,338,906	2,982,474	1,315,664	23,236,051
-	-	-	343,295
-	63,272	165,877	378,971
-	2,411,401	-	5,621,650
-	-	1,175,000	2,717,303
-	34,518	13,967,073	39,081,242
-	(34,518)	(6,182,900)	(19,462,911)
-	-	8,959,173	22,335,634
<u>7,774,102</u>	<u>44,709,084</u>	<u>15,222,180</u>	<u>118,101,650</u>
2,573	11,590	1,212,073	5,176,704
-	606,487	39,865	6,019,242
-	-	306,173	325,994
-	-	-	2,328,637
-	-	2,698,500	5,564,212
363,444	-	-	377,574
<u>6,975,462</u>	<u>40,366,401</u>	<u>-</u>	<u>47,871,884</u>
<u>7,341,479</u>	<u>40,984,478</u>	<u>4,256,611</u>	<u>67,664,247</u>
-	-	8,959,173	22,335,634
241,489	-	-	241,489
-	-	-	14,570,077
<u>191,134</u>	<u>3,724,606</u>	<u>2,006,396</u>	<u>13,290,203</u>
<u>\$ 432,623</u>	<u>\$ 3,724,606</u>	<u>\$ 10,965,569</u>	<u>\$ 50,437,403</u>

LUCAS COUNTY, OHIO

*COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2022*

<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.....	\$ 26,075,811	\$ 17,244,642	\$ -	\$ -		
Preferred Properties, Inc. and Affiliates						
Health.....	2,069,254	1,262,061	593,700			
Toledo Arena Sports, Inc.						
Recreation.....	10,844,104	12,339,858	-	-		
Lucas County Land Reutilization Corporation						
Public works.....	3,956,657	1,362,946	1,283,342	-		
Lucas County Transportation Improvement District						
Public works.....	11,269,912	6,000	-	423,036		
Lucas County Economic Development Corporation						
Legislative & executive.....	3,893,794	-	372,266			
Toledo-Lucas County Convention and Visitors Bureau						
Recreation.....	8,136,963	4,498,004	3,286,724	1,168,400		
Total component units.....	<u>\$ 66,246,495</u>	<u>\$ 36,713,511</u>	<u>\$ 5,536,032</u>	<u>\$ 1,591,436</u>		

General revenues:

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Preferred Properties, Inc. 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
\$ (8,831,169)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,831,169)
-	(213,493)	-	-	-	-	-	(213,493)
-	-	1,495,754	-	-	-	-	1,495,754
-	-	-	(1,310,369)	-	-	-	(1,310,369)
-	-	-	-	(10,840,876)	-	-	(10,840,876)
-	-	-	-	-	(3,521,528)	-	(3,521,528)
-	(8,831,169)	(213,493)	1,495,754	(1,310,369)	(10,840,876)	(3,521,528)	816,165 816,165 (22,405,516)
(108,692)	86,225	206	90,386	1,807	1,182,104	2,021	1,254,057
-	-	211,702	1,694,341	-	-	-	1,906,043
337,219	6,331	135,753	10,075	-	817,013	-	1,306,391
228,527	92,556	347,661	1,794,802	1,807	1,999,117	2,021	4,466,491
(8,602,642)	(120,937)	1,843,415	484,433	(10,839,069)	(1,522,411)	818,186	(17,939,025)
18,837,595	14,663,873	1,438,323	6,770,545	11,271,692	5,247,017	10,147,383	68,376,428
\$ 10,234,953	\$ 14,542,936	\$ 3,281,738	\$ 7,254,978	\$ 432,623	\$ 3,724,606	\$ 10,965,569	\$ 50,437,403



A photo from approximately 1915 of the MacBeth-Evans Glass Company's building near Westlake Street in Toledo. The company was purchased in 1936 by Corning Glass Works, which later became a partner with Owens-Illinois to form Owens Corning (which became its own company in 1938). Photo courtesy of the Lucas County Libraries Archives.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022

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.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

Lucas County Transportation Improvement District (LCTID)

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

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of no less than three and no more than eleven members which are appointed by the County Commissioners. Each Board member serves a term of three years. In addition, the County is able to impose its will on the LCEDC. The LCEDC's fiscal year end is December 31. During 2022, the County contributed \$320,000 to the LCEDC. Information can be obtained from the LCEDC, 1 Government Center, Suite 800, Toledo, Ohio 43604.

RELATED ORGANIZATIONS

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

Lucas Metropolitan Housing Authority (the "Authority")

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

Toledo Area Sanitary District (the "Sanitary District")

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

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

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

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

Lucas County	48.62%
Defiance County	15.11%
Fulton County	13.10%
Williams County	13.85%
Henry County	9.32%
Totals	<u>100.00%</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

In 2022, the County contributed \$4,663,468 for the CCNO's operations, which represents 47.74% 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 2022, 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 2022, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

Lucas County 911 Regional Council of Governments

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

OneOhio Recovery Foundation Region 4 (the "Foundation")

The Foundation is a jointly governed organization among the governments located in Lucas County. The Foundation was established to designate recipients of the regions statewide opioid settlement allocations and to appoint a representative to the statewide OneOhio Recovery Foundation. The Foundation is governed by a seven-member Board of Directors, three of whom are appointed by the Lucas County Commissioners, two of whom represent the City of Toledo, one representative is appointed by a simple majority of municipalities of Lucas County, excluding any municipality that already has a seat, and one representative appointed by a simple majority of the townships of Lucas County. The Board determines how opioid settlement funds should be disbursed. Each participant's degree of control is limited to its representation on the Board. During 2022, the County made no contributions to the Foundation.

POTENTIAL COMPONENT UNITS REPORTED AS CUSTODIAL FUNDS

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

Lucas County Board of Health
Lucas County Family and Children First Council (a jointly governed organization)
Lucas County Soil and Water Conservation District
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.

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

C. Fund Accounting

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

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

The following are the County's major governmental funds:

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

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

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

The County reports the following major enterprise funds:

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

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

D. Measurement Focus

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

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

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

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

E. Basis of Accounting

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

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

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

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

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 19,453,894	\$ 20,537,074	\$ 30,258,228	\$ 49,382,641	\$ 27,132,829
Less: allowance for doubtful accounts	(790,361)	(825,532)	(1,206,488)	(1,938,421)	(1,083,205)
Net taxes receivable	<u>\$ 18,663,533</u>	<u>\$ 19,711,542</u>	<u>\$ 29,051,740</u>	<u>\$ 47,444,220</u>	<u>\$ 26,049,624</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, 2022

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 2022, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, Agricultural Government Mortgage (AGM) securities, commercial paper, foreign government bonds, Corporate bonds, negotiable certificate of deposit, Municipal bonds, U.S. Treasury Notes, State Treasury Asset Reserve of Ohio (STAR Ohio), and U.S. government money market funds. Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2022, 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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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 2022 amounted to \$4,777,538 which includes \$4,375,272 assigned from other County funds, as not all funds of the County receive interest earnings.

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

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

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

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

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

The County is reporting intangible right to use assets related to leased equipment and buildings. The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

J. Grants and Other Intergovernmental Revenues

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

K. Interfund Transactions

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

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

L. Compensated Absences

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

M. Self-Funded Insurance

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

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

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. A future retrospective premium liability of \$307,760 is reported in the fund at December 31, 2022 based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments related to the County's individual retrospective rating plan for years 2008-2014. The estimated future retrospective premiums approximate the claims liability.

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

N. Fund Balance

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

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

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

O. Prepayments

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

P. Operating Revenues and Expenses

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

Q. Interfund Balances

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

R. Net Position

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

S. Accrued Liabilities and Long-Term Obligations

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

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

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

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

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

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

U. Contributions of Capital

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

V. Estimates

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

W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2022, the County has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County's 2022 financial statements. The County recognized \$2,739,503 in governmental activities and \$7,236 in business-type activities in leases payable at January 1, 2022; however, this entire amount was offset by the intangible asset, right to use lease - equipment. In the business-type activities, the County recategorized \$210,793 in capital leases to leases payable and \$264,231 in capital assets, net from the equipment category to intangible leased equipment.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2022 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Workforce development	\$ 666,451
Miscellaneous	12,942

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

C. Restatement of Net Position

The following correction of an error had an effect on the net position as reported at December 31, 2021 for the County's component units:

	<u>Component Units</u>
Net position as previously reported	\$ 66,170,145
Current liabilities	<u>2,206,283</u>
Restated net position at January 1, 2022	<u><u>\$ 68,376,428</u></u>

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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;

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

3. Written repurchase agreements in the securities listed above provided that the fair 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.

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

A. Cash on Hand

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

B. Cash in Segregated Accounts

At year end, the County had \$9,722,046 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Restricted Equity in Pooled Cash and Investments

At year-end, the County had \$7,007,595 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, 2022, the carrying amount of all County deposits was \$25,092,431 and the bank balance was \$29,429,896. Of the bank balance, \$11,626,574 was covered by the FDIC and \$17,803,322 was collateralized by the Ohio Pooled Collateral System.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the County was in the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

E. Investments

As of December 31, 2022, 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	\$ 76,848,334	\$ 3,125,878	\$ 16,869,011	\$ 22,959,940	\$ 33,893,505
FHLB	53,875,605	5,133,282	8,901,622	5,985,083	33,855,618
FHLMC	42,762,629	10,662,600	9,796,295	18,414,803	3,888,931
FNMA	21,150,786	2,045,876	6,626,526	12,478,384	-
Foreign Government Bonds	2,500,000	-	2,500,000	-	-
AGM	3,783,044	1,936,920	1,846,124	-	-
U.S. Treasury Notes	124,463,965	9,912,822	33,968,487	28,399,282	52,183,374
Commercial paper	46,520,828	46,520,828	-	-	-
Corporate bonds	51,791,104	34,181,800	12,141,743	5,408,240	59,321
Negotiable CDs	3,157,583	978,351	705,526	1,378,542	95,164
Municipal bonds	10,496,860	3,576,921	322,336	-	6,597,603
U.S. Government Money Market Mutual Funds	748,471	748,471	-	-	-
<i>Amortized Cost:</i>					
STAR Ohio	92,752,250	92,752,250	-	-	-
Total	\$ 530,851,459	\$ 211,575,999	\$ 93,677,670	\$ 95,024,274	\$ 130,573,516

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

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

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

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, 2022, 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, 2022, 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, 2022**

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, 2022, the County had the following concentrations:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FFCB	\$ 76,848,334	14.48%
FHLB	53,875,605	10.15%
FHLMC	42,762,629	8.06%
FNMA	21,150,786	3.98%
Foreign Government Bonds	2,500,000	0.47%
AGM	3,783,044	0.71%
U.S. Treasury Notes	124,463,965	23.45%
Commercial Paper	46,520,828	8.76%
Corporate bonds	51,791,104	9.76%
Negotiable CDs	3,157,583	0.59%
Municipal bonds	10,496,860	1.98%
U.S. Government Money		
Market Mutual Funds	748,471	0.14%
<i>Amortized Cost:</i>		
STAR Ohio	<u>92,752,250</u>	<u>17.47%</u>
Total	<u>\$ 530,851,459</u>	<u>100.00%</u>

F. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2022:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 25,092,431
Investments	530,851,459
Cash on hand	<u>17,500</u>
Total	<u>\$ 555,961,390</u>

<u>Cash and investments per financial statements</u>	
Governmental activities	\$ 463,696,896
Business-type activities	49,905,348
Custodial funds	<u>42,359,146</u>
Total	<u>\$ 555,961,390</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2022, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Transfer From Water Supply System	Transfer From Sewer System	Total Transfers In
Governmental Funds:					
General fund	\$ -	\$ 318,729	\$ -	\$ -	\$ 318,729
Debt service	5,185,795	-	235,000	25,000	5,445,795
Capital Improvements	55,236,022	-	-	-	55,236,022
Non-major governmental	11,398,601	7,179,358	-	-	18,577,959
Total Transfers Out	\$ 71,820,418	\$ 7,498,087	\$ 235,000	\$ 25,000	\$ 79,578,505

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

The transfer from the nonmajor governmental funds to the general fund is to close certain departments and combine with a general fund department. The transfers from the water supply system and sewer system major enterprise funds is to provide funds for debt service payments. The transfer from the nonmajor governmental funds to the nonmajor governmental funds is to provide funds to the County 911 system and EMS services.

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

B. Amounts "due to other funds" and "due from other funds" consisted of the following at December 31, 2022, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 36,185
Mental Health and Recovery	Internal Service Funds	659
Children Services Board	Internal Service Funds	5,512
Capital Improvements	Internal Service Funds	132
Nonmajor Governmental Funds	Internal Service Funds	15,555
Wastewater Treatment	Internal Service Funds	286
Nonmajor Enterprise Funds	Internal Service Funds	708
Internal Service Funds	Internal Service Funds	2,467
Total Internal Service		61,504
Nonmajor Governmental Funds	General	12,942
Total		\$ 74,446

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

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

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

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually or semi-annually in 2022, the first payment was due January 31, 2022 and the remainder was payable by July 31, 2022.

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, 2021, are levied after October 1, 2022, and are collected in 2023 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 6 - TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2022 was \$17.42 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 6,442,628,380
Commercial/Industrial/Mineral	2,083,509,730
<u>Public Utility</u>	
Real	31,065,650
Personal	<u>506,177,340</u>
Total Assessed Value	<u>\$ 9,063,381,100</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 15.42 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2022 is as follows:

<u>Purpose</u>	Voter Authorized Rate (a)	<u>Effective Rate Levied for 2022 Collection Year (b)</u>		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Voted Millage:				
Senior Services	0.75	0.604457	0.717788	2024
Mental Health & Recovery	2.50	1.975208	2.391953	2024/2028/2032
Developmental Disabilities	6.00	4.625830	5.647632	continuous
Children Services	3.65	2.888074	3.492250	2026/2028
Zoo Operating	0.65	0.573554	0.621908	2026
Zoo Improvements	1.00	0.790083	0.956781	2026
911 Emergency Telephone Sys.	0.70	0.553058	0.669747	2026
Science & Natural History	0.17	0.134314	0.162653	2027
Total Voted Tax Rates	15.42	12.144578	14.660712	
Inside (Unvoted) Millage:				
General Fund	2.00	2.000000	2.000000	N/A
Total Direct Tax Rates	17.42	14.144578	16.660712	

(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, 2022, 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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 6 - TAXES - (Continued)

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

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

The County has entered into agreements to abate property taxes through these programs. During 2022, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County</u>
	<u>Taxes Abated</u>
CRA	\$ 9,314
Ezone	<u>29,892</u>
Total	<u>\$ 39,206</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 6 - TAXES - (Continued)

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2022, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering Into Agreement	Tax Abatement Program		County Taxes Abated
	CRA	Ezone	
City of Toledo	\$ 1,874,427	\$ 367,602	\$ 2,242,029
City of Maumee	76,388	-	76,388
City of Oregon	41,099	75,461	116,560
City of Sylvania	46,810	-	46,810
City of Waterville	5,541	-	5,541
Village of Holland	6,501	-	6,501
Sylvania Township	8,237	-	8,237
Spencer Township	3,449	-	3,449
Total	\$ 2,062,452	\$ 443,063	\$ 2,505,515

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2022 amounted to \$123,277,466.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased buildings which are reflected in the schedule below. Capital asset activity for year ended December 31, 2022 follows:

<u>Governmental Activities:</u>	Restated Balance 12/31/2021	Increases	Decreases	Balance 12/31/2022
Capital assets not being depreciated/amortized:				
Land	\$ 32,295,266	\$ 711,382	\$ (340,091)	\$ 32,666,557
Right of way	6,739,272	41,041	-	6,780,313
Construction in progress	<u>54,298,939</u>	<u>41,324,646</u>	<u>(56,433,996)</u>	<u>39,189,589</u>
Total capital assets not being depreciated/amortized	<u>93,333,477</u>	<u>42,077,069</u>	<u>(56,774,087)</u>	<u>78,636,459</u>
Capital assets being depreciated:				
Buildings, structures and improvements	328,426,363	52,685,120	(8,050,585)	373,060,898
Furniture, fixtures and equipment	54,706,938	827,396	(3,123,159)	52,411,175
Computer software	11,114,209	-	-	11,114,209
Infrastructure	421,295,003	6,821,715	-	428,116,718
Intangible right to use:				
Leased buildings	<u>2,739,503</u>	<u>-</u>	<u>-</u>	<u>2,739,503</u>
Total capital assets being depreciated/amortized	<u>818,282,016</u>	<u>60,334,231</u>	<u>(11,173,744)</u>	<u>867,442,503</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(178,663,531)	(8,571,121)	7,459,762	(179,774,890)
Furniture, fixtures and equipment	(44,971,386)	(2,994,481)	2,986,507	(44,979,360)
Computer software	(11,114,209)	-	-	(11,114,209)
Infrastructure	(350,227,060)	(7,459,625)	-	(357,686,685)
Intangible right to use:				
Leased buildings	<u>-</u>	<u>(311,691)</u>	<u>-</u>	<u>(311,691)</u>
Total accumulated depreciation/amortization	<u>(584,976,186)</u>	<u>(19,336,918)</u>	<u>10,446,269</u>	<u>(593,866,835)</u>
Total capital assets being depreciated/amortization, net	<u>233,305,830</u>	<u>40,997,313</u>	<u>(727,475)</u>	<u>273,575,668</u>
Governmental activities capital assets, net	<u>\$ 326,639,307</u>	<u>\$ 83,074,382</u>	<u>\$ (57,501,562)</u>	<u>\$ 352,212,127</u>

Construction in progress: During 2022, the County incurred additional expenditures of \$41,324,646, with completed projects amounting to \$56,433,996. Completed projects and expenses for new construction in progress during 2022 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, 2022**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental Activities:

General government:

Legislative and executive	\$ 7,033,983
Judicial	2,104,734
Public safety	1,918,002
Public works	7,923,870
Health	237,844
Human services	37,699
Internal service funds	80,786
Total depreciation expense - governmental activities	<u>\$ 19,336,918</u>

B. Business-Type Activities

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased equipment which are reflected in the schedule below. Capital asset activity for year ended December 31, 2022 follows:

<u>Business-Type Activities:</u>	Restated			Balance 12/31/2022
	Balance 12/31/2021	Increases	Decreases	
Capital assets not being depreciated/amortized:				
Land	\$ 338,953	\$ -	\$ -	\$ 338,953
Construction in progress	3,693,074	2,603,509	(97,872)	6,198,711
Total capital assets not being depreciated/amortized	<u>4,032,027</u>	<u>2,603,509</u>	<u>(97,872)</u>	<u>6,537,664</u>
Capital assets being depreciated:				
Buildings, structures and improvements	49,958,531	-	-	49,958,531
Land improvements	173,924,888	3,990,008	-	177,914,896
Furniture, fixtures and equipment	15,866,959	443,847	(1,076,672)	15,234,134
Intangible right to use:				
Leased equipment	447,621	-	-	447,621
Total capital assets being depreciated/amortized	<u>240,197,999</u>	<u>4,433,855</u>	<u>(1,076,672)</u>	<u>243,555,182</u>
Accumulated depreciation/amortization:				
Buildings, structures and improvements	(21,238,733)	(1,208,748)	-	(22,447,481)
Land improvements	(103,573,394)	(3,454,611)	-	(107,028,005)
Furniture, fixtures and equipment	(10,957,993)	(871,736)	924,255	(10,905,474)
Intangible right to use:				
Leased equipment	(88,077)	(92,647)	-	(180,724)
Total accumulated depreciation/amortization	<u>(135,858,197)</u>	<u>(5,627,742)</u>	<u>924,255</u>	<u>(140,561,684)</u>
Total capital assets being depreciated/amortization, net	<u>104,339,802</u>	<u>(1,193,887)</u>	<u>(152,417)</u>	<u>102,993,498</u>
Business-Type Activities capital assets, net	<u>\$ 108,371,829</u>	<u>\$ 1,409,622</u>	<u>\$ (250,289)</u>	<u>\$ 109,531,162</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Business-type Activities:

Water Supply System	\$1,787,920
Wastewater Treatment	1,386,304
Sewer System	1,771,595
Sanitary Engineer	231,187
Solid Waste	<u>338,865</u>
Total depreciation expense	<u>\$5,515,871</u>
Add: accumulated depreciation on capital assets transferred from governmental activities	<u>111,871</u>
Total increase in accumulated depreciation	<u>\$5,627,742</u>

C. Component Units

The capital asset activity for year ended December 31, 2022 follows:

	Balance 12/31/2021	Increases	Decreases	Balance 12/31/2022
Capital assets not being depreciated:				
Land, construction in progress and parking rights	\$ 2,728,040	\$ -	\$ (10,737)	\$ 2,717,303
Capital assets being depreciated:				
Buildings, structures and improvements	27,657,383	1,973,954	(707,209)	28,924,128
Furniture, fixtures and equipment	<u>8,259,131</u>	<u>2,461,221</u>	<u>(563,238)</u>	<u>10,157,114</u>
Total capital assets being depreciated	35,916,514	4,435,175	(1,270,447)	39,081,242
Accumulated depreciation	<u>(17,925,234)</u>	<u>(2,036,470)</u>	<u>498,793</u>	<u>(19,462,911)</u>
Total capital assets being depreciated, net	<u>17,991,280</u>	<u>2,398,705</u>	<u>(771,654)</u>	<u>19,618,331</u>
Governmental activities capital assets, net	<u>\$ 20,719,320</u>	<u>\$ 2,398,705</u>	<u>\$ (782,391)</u>	<u>\$ 22,335,634</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 314,940
Preferred Industries, Inc. and Affiliates	530,257
Toledo Arena Sports, Inc.	166,892
Lucas County Land Reutilization Corporation	13,001
Toledo-Lucas Convention and Visitors Bureau	<u>1,011,380</u>
Total depreciation expense - component units	<u>\$2,036,470</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 9 - NOTES PAYABLE

During 2022, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/2021	Issued	Redeemed	Balance 12/31/2022
Taxable Economic Development					
Revenue Notes - Series 2022	5.250%	\$ -	\$ 37,455,000	\$ -	\$ 37,455,000
Taxable Arena Improvement Notes - Series 2022	5.125%	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000
Taxable Economic Development					
Revenue Notes - Series 2021	0.600%	\$ 38,455,000	\$ -	\$ (38,455,000)	\$ -
Taxable LTGO Note - Series 2021	0.550%	\$ 47,300,000	\$ -	\$ (47,300,000)	\$ -
Taxable Arena Improvement Notes - Series 2021	0.750%	\$ 4,140,000	\$ -	\$ (4,140,000)	\$ -
Total notes payable		\$ 89,895,000	\$ 38,655,000	\$ (89,895,000)	\$ 38,655,000
Add: Unamortized premium					\$ 98,983
Total governmental activities					\$ 38,753,983
Various Purpose Improvements - Series 2022	3.875%	\$ -	\$ 12,318,000	\$ -	\$ 12,318,000
Various Purpose Improvements - Series 2021	3.100%	\$ 5,620,000	\$ -	\$ (5,620,000)	\$ -
Total notes payable		\$ 5,620,000	\$ 12,318,000	\$ (5,620,000)	\$ 12,318,000
Add: Unamortized premium					\$ 30,155
Total business-type activities					\$ 12,348,155

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 2022: \$37,455,000 of outstanding taxable economic development revenue notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Economic Development Revenue Notes mature October 13, 2023. 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 Arena Improvement Notes - Series 2022: \$1,200,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund. These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes mature October 13, 2023.

Various Purpose Improvement Notes - Series 2022: \$12,318,000 of outstanding various purpose notes payable are reported in the Water Supply Fund, Wastewater Treatment Fund, and the Sewer System Fund. These notes are liabilities of the fund which received the proceeds and matures on October 13, 2023.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 9 - NOTES PAYABLE - (Continued)

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

Paying the County's portion of the cost of constructing Water Supply Line Numbers 1433-A, 1584, 1595, 0014, 1660, 1661, and 1665 in the Lucas County Metropolitan Sewer and Water District	<u>12,318,000</u>
Total business-type activities portion	<u>\$ 12,318,000</u>

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

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

General Obligation Bonds

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

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

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

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, 2022, 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 \$4,720,000, respectively. The Series 2016 Tax-Exempt Refunding Bonds bear annual interest ranging from 2.00-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

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

On July 27, 2017, the County issued \$12,240,000 of Series 2017 Various Purpose Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds (\$12,470,000). The County deposited bond proceeds in the amount of \$12,996,753 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2022, the balance of the refunded Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center Bonds was \$9,105,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2030. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

On July 27, 2017, the County issued \$15,060,000 of Series 2017 Arena Improvement Refunding Bonds for the purpose of advance refunding the callable portion of the Series 2010 Taxable Arena Improvement Bonds (\$13,100,000). The County deposited bond proceeds in the amount of \$15,162,039 with an escrow agent to refund the bonds. The refunded bonds are not included in the County's outstanding debt since the County has satisfied its obligations through the refunding. The assets held in trust as a result of the refunding are not included in the financial statements. At December 31, 2022, the balance of the refunded Series 2010 Taxable Arena Improvement Bonds was \$12,955,000. The Series 2017 Various Purpose Refunding Bonds bear annual interest ranging from 1.50-4.00% and mature October 1, 2040. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due October 1 of each year and interest payments due April 1 and October 1 of each year.

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

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

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

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

Special Assessment Bonds with Governmental Commitment

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

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2022 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 \$955,832. Principal and interest paid for the current year and total net revenues were \$39,868 and \$42,521 respectively.

Ohio Public Works Commission (OPWC) Loans

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

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

Ohio Water Development (OWDA) Loans

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

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

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported obligations for leases payable which are reflected in the schedule below. In 2022, the following changes occurred in the governmental activities long-term obligations.

Governmental Activities	Restated						Amount
	Original Issued	Maturity Date	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	
<u>General Obligation Bonds:</u>							
2011 - 2.25-4.00% Court of Appeals Refunding	\$ 4,395,000	12/01/23	\$ 865,000	\$ -	\$ (420,000)	\$ 445,000	\$ 445,000
2016 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	39,815,000	10/01/40	38,730,000	-	(175,000)	38,555,000	175,000
2017 - 2.00% to 4.00% Tax-Exempt Refunding Bonds	15,060,000	10/01/40	14,295,000	-	(245,000)	14,050,000	245,000
2017 - 1.50% to 4.00% Various Purpose Refunding	12,240,000	10/01/30	9,545,000	-	(775,000)	8,770,000	840,000
2018 - 2.50% to 4.00% Capital Improvement Bonds	9,255,000	10/01/32	7,655,000	-	(890,000)	6,765,000	885,000
2019 - 2.00% to 4.00% Various Purpose Bonds	5,000,000	12/01/29	4,130,000	-	(460,000)	3,670,000	480,000
2020 - 1.00% to 4.00% Capital Improvement Bonds	17,000,000	12/01/40	17,000,000	-	(5,000)	16,995,000	775,000
2022 - 4.00% to 5.50% Long Term General Obligation Bonds	<u>41,580,000</u>	12/01/52	<u>-</u>	<u>41,580,000</u>	<u>-</u>	<u>41,580,000</u>	<u>-</u>
Total general obligation bonds	<u>\$ 144,345,000</u>		<u>\$ 92,220,000</u>	<u>\$ 41,580,000</u>	<u>\$ (2,970,000)</u>	<u>\$ 130,830,000</u>	<u>\$ 3,845,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
2002 - 3.00% to 4.60% Sewers & waterlines	\$ 1,050,000	12/01/22	\$ 75,000	\$ -	\$ (75,000)	\$ -	\$ -
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	140,000	-	(70,000)	70,000	70,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	315,000	-	(100,000)	215,000	105,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	430,000	-	(100,000)	330,000	105,000
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	280,000	-	(65,000)	215,000	70,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	430,000	-	(80,000)	350,000	80,000
2006 - 4.50% S.S. 772	936,100	09/01/26	315,200	-	(57,600)	257,600	60,200
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	190,000	-	(30,000)	160,000	30,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	331,677	-	(42,342)	289,335	42,342
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	138,323	-	(17,658)	120,665	17,658
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	630,000	-	(65,000)	565,000	70,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	200,000	-	(20,000)	180,000	20,000
2014 - 1.00% to 5.00% Sewer & waterlines	715,000	12/01/34	515,000	-	(30,000)	485,000	30,000
2019 - 2.00% to 4.00% Sewers S899	<u>250,000</u>	12/01/39	<u>230,000</u>	<u>-</u>	<u>(10,000)</u>	<u>220,000</u>	<u>10,000</u>
Total special assessment bonds	<u>\$ 12,486,100</u>		<u>\$ 4,220,200</u>	<u>\$ -</u>	<u>\$ (762,600)</u>	<u>\$ 3,457,600</u>	<u>\$ 710,200</u>
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 590,400	\$ -	\$ (13,300)	\$ 577,100	\$ 13,900

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Governmental Activities - (Continued)	Restated					Amount		
	Original Issued	Maturity Date	Balance		Balance 12/31/2022	Due in One Year		
			12/31/2021	Additions		12/31/2022		
<u>OPWC Loans (Direct Borrowing):</u>								
2008 - 0% Road improvements - Wilkins Rd.	\$ 186,756	1/1/2028	\$ 60,693	\$ -	\$ (9,338)	\$ 51,355	\$ 9,338	
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	37,279	-	(4,970)	32,309	4,970	
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	35,929	-	(4,790)	31,139	4,790	
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	28,517	-	(3,354)	25,163	3,355	
2013 - 0% Road improvements culverts	45,833	7/1/2023	9,162	-	(4,584)	4,578	4,578	
2014 - 0% Road improvements - Butz Turn Lane	57,785	1/1/2025	20,227	-	(5,778)	14,449	5,778	
2014 - 0% Road improvements - Crissey Rd.	39,564	1/1/2025	13,850	-	(3,956)	9,894	3,956	
2015 - 0% Road improvements - Mohler Rd.	41,129	1/1/2025	14,397	-	(4,112)	10,285	4,112	
2015 - 0% Road improvements - Resurface	275,277	1/1/2026	137,637	-	(27,528)	110,109	27,528	
2017 - 0% Road improvements -								
Bancroft St & Waterville-Monclova Rd	233,418	1/1/2027	128,379	-	(23,342)	105,037	23,342	
2017 - 0% Road improvements - Bancroft Bridge	223,566	7/1/2037	178,854	-	(11,178)	167,676	11,178	
2018 - 0% Road improvements - Holland-Sylvania	143,405	7/1/2028	100,385	-	(14,340)	86,045	14,340	
2019 - 0% Road improvements - CL14U McCord Rd	229,010	7/1/2029	183,210	-	(22,900)	160,310	22,900	
2019 - 0% Road improvements - CL32V Prov & Holl	185,167	7/1/2030	157,394	-	(18,516)	138,878	18,516	
2020 - 0% Road improvements - CL04V I-475 & US23	500,000	7/1/2030	500,000	-	(25,000)	475,000	25,000	
2020 - 0% Road improvements - CL08W McCord Rd	31,777	7/1/2030	27,010	-	(3,178)	23,832	3,178	
2021 - 0% Road improvements - CL06Y								
Lathrop Rd Bridge No 318 Replacement	99,123	7/1/2031	99,123	4,513	(2,591)	101,045	5,182	
2021 - 0% Road improvements - CL07X King & C								
King and Centennial Right Turn Lane	113,190	7/1/2031	113,190	-	(11,319)	101,871	11,320	
2022 - 0% Road improvements - CL15Z Holland								
Sylvania Road Resurfacing	235,000	7/1/2032	-	235,000	-	235,000	23,500	
Total OPWC loans	\$ 2,902,297		\$ 1,845,236	\$ 239,513	\$ (200,774)	\$ 1,883,975	\$ 226,861	
<u>Other long-term obligations</u>								
Lease payable			\$ 2,739,503	\$ -	\$ (279,092)	\$ 2,460,411	\$ 255,389	
Compensated absences			23,087,109	14,587,331	(14,676,566)	22,997,874	14,538,243	
Landfill obligation			303,914	127,347	(81,261)	350,000	70,000	
Claims payable			4,424,366	4,439,778	(4,424,366)	4,439,778	4,227,804	
Net Pension Liability			157,889,283	-	(67,683,552)	90,205,731	-	
Total other long-term obligations			188,444,175	19,154,456	(87,144,837)	120,453,794	19,091,436	
Total governmental activities obligations			287,320,011	60,973,969	(91,091,511)	257,202,469	23,887,397	
Add: unamortized bond premiums			3,330,919	1,953,360	(239,138)	5,045,141	-	
Less: unamortized bond discounts			(57,076)	(378,941)	5,098	(430,919)	-	
Total on statement of net position			\$ 290,593,854	\$ 62,548,388	\$ (91,325,551)	\$ 261,816,691	\$ 23,887,397	

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported obligations for leases payable which are reflected in the schedule below. During 2022, the following changes occurred in the County's business-type activities long-term obligations.

Business-type Activities

	Original Issued	Maturity Date	Restated			Balance 12/31/2022	Amount Due in One Year
			Balance 12/31/2021	Additions	Reductions		
<u>OWDA Loans (Direct Borrowing):</u>							
2004 - 3.85% Wastewater treatment	\$ 15,170,142	07/01/29	\$ 6,140,149	\$ -	\$ (720,842)	\$ 5,419,307	\$ 748,861
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	542,659	-	(71,245)	471,414	75,327
2009 - 4.36% Water 5114	1,097,053	01/01/30	553,919	-	(59,249)	494,670	61,859
2009 - 4.36% Sewer 5113	789,485	01/01/30	398,625	-	(42,638)	355,987	44,517
2011 - 3.55% Sanitary Sewer Improvements	909,742	01/01/32	534,089	-	(45,355)	488,734	46,979
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	244,912	-	(20,799)	224,113	21,543
2015 - 2.45% Sanitary Sewer Pumping							
Station Replacement	492,852	01/01/36	369,282	-	(22,408)	346,874	22,960
2015 - 2.45% Sanitary Sewer McCord Road							
Stabilization	1,505,267	01/01/36	1,127,860	-	(68,438)	1,059,422	70,125
2017 - 2.64% Wastewater treatment 7799	12,000,000	07/01/38	10,353,006	-	(508,085)	9,844,921	521,586
2018 - 2.64% Water supply system	490,000	01/01/38	411,416	-	(20,968)	390,448	21,525
2018 - 2.64% Sewer 7797	589,639	01/01/38	495,075	-	(25,232)	469,843	25,902
2018 - 2.93% Sanitary Sewer Rehabilitation 8254	2,995,606	07/01/39	2,657,462	-	(111,035)	2,546,427	122,011
Total OWDA loans	<u>\$ 37,656,960</u>		<u>\$ 23,828,454</u>	<u>\$ -</u>	<u>\$ (1,716,294)</u>	<u>\$ 22,112,160</u>	<u>\$ 1,783,195</u>

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Amount Due in One Year
<u>OPWC Loans (Direct Borrowing):</u>							
2005 - 0% Sewer system	\$ 355,353	07/01/25	\$ 53,298	\$ -	\$ (17,768)	\$ 35,530	\$ 17,768
2005 - 0% Sewer system	432,200	07/01/25	64,830	-	(21,610)	43,220	21,610
2005 - 0% Sewer system	381,016	07/01/25	47,635	-	(19,050)	28,585	19,050
2006 - 0% Wastewater	1,215,159	07/01/26	243,032	-	(60,758)	182,274	60,758
2008 - 0% Sewer system	71,487	01/01/29	23,236	-	(3,574)	19,662	3,574
2010 - 0% Sewer system	482,191	07/01/30	192,874	-	(24,110)	168,764	24,110
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	53,307	-	(5,924)	47,383	5,924
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	72,686	-	(7,652)	65,034	7,652
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	48,645	-	(5,120)	43,525	5,120
2013 - 0% Sewer system	192,007	01/01/34	110,407	-	(9,600)	100,807	9,600
2014 - 0% CL21Q	144,635	01/01/35	90,396	-	(7,232)	83,164	7,232
2014 - 0% CL12Q/13Q	439,555	01/01/35	234,276	-	(18,022)	216,254	18,022
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	106,934	-	(13,368)	93,566	13,368
2018 - 0% CL30T Holland Sylvania Water Main Replacement	380,044	01/01/38	294,535	-	(19,002)	275,533	19,002
2018 - 0% Wastewater CL19T WRRF Digester	500,000	01/01/39	412,500	-	(25,000)	387,500	25,000
2018 - 0% Sewer CL29T Pump Station	323,226	07/01/38	258,578	-	(16,162)	242,416	16,162
2018 - 0% Sewer CL27T S-408 Relining	143,289	01/01/38	111,051	-	(7,164)	103,887	7,164
2018 - 0% Sewer CL16U S-500 Cleaning and Repair	300,000	01/01/39	247,500	-	(15,000)	232,500	15,000
2019 - 0% Wastewater CL21T SCADA	400,000	01/01/40	330,000	-	(20,000)	310,000	20,000
2019 - 0% Wastewater CL21U Water resource	716,000	07/01/40	608,600	-	(35,800)	572,800	35,800
2019 - 0% Sewer CL22V Sylvania Pump Station	271,184	07/01/40	285,000	-	(15,000)	270,000	15,000
2019 - 0% Wastewater CL08V No 189 Lining	60,370	07/01/39	52,630	-	(3,096)	49,534	3,096
2020 - 0% Water Bonsels & Blossman Water Main	288,558	07/01/40	259,702	-	(14,428)	245,274	14,428
2020 - 0% Sewer Siphon Rehabilitation Cairl Ditch	100,000	07/01/40	90,000	-	(5,000)	85,000	5,000
2021 - 0% Sanitary Sewer Cleaning & Repair	540,000	07/01/41	540,000	-	(27,000)	513,000	27,000
2021 - 0% Washington Twp Watermain Replace	97,872	07/01/41	97,872	-	(4,894)	92,978	4,894
2021 - 0% Fallen Timbers Pump Station Improv	100,000	07/01/41	100,000	-	(5,000)	95,000	5,000
2022 - 0% Angola Road Sanitary Sewer Extension	-	-	270,266	-	-	270,266	-
Total OPWC loans	\$ 8,508,558		\$ 5,029,524	\$ 270,266	\$ (426,334)	\$ 4,873,456	\$ 426,334
<u>Other long-term obligations:</u>							
Lease payable			\$ 218,029	\$ -	\$ (67,256)	\$ 150,773	\$ 65,452
Financed purchase note payable			191,265	-	(94,275)	96,990	96,990
Compensated absences			627,310	411,942	(459,629)	579,623	420,284
Net Pension Liability			4,937,100	-	(2,069,103)	2,867,997	-
Total on statement of net position			\$ 34,831,682	\$ 682,208	\$ (4,832,891)	\$ 30,680,999	\$ 2,792,255

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022 follows:

Year Ended	Bonds			
	General Obligation		Special Assessment	
	Principal	Interest	Government Commitment	Principal
2023	\$ 3,845,000	\$ 5,561,077	\$ 710,200	\$ 153,441
2024	3,525,000	5,169,915	672,900	122,035
2025	3,680,000	5,088,915	580,800	92,110
2026	3,755,000	4,994,390	413,700	67,179
2027	3,895,000	4,888,278	265,000	48,510
2028 - 2032	21,010,000	22,321,202	610,000	103,412
2033 - 2037	29,540,000	17,903,524	175,000	18,750
2038 - 2042	26,175,000	12,049,245	30,000	1,350
2043 - 2047	15,390,000	7,661,350	-	-
2048 - 2052	20,015,000	3,030,700	-	-
Total	<u>\$ 130,830,000</u>	<u>\$ 88,668,596</u>	<u>\$ 3,457,600</u>	<u>\$ 606,787</u>

Year Ended	Bonds		Loans (Direct Borrowing)			
	Revenue		OWDA		OPWC ⁽¹⁾	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 13,900	\$ 25,970	\$ 1,783,195	\$ 671,265	\$ 653,195	\$ -
2024	14,400	25,413	1,844,781	610,066	639,095	-
2025	15,100	24,696	1,908,604	546,649	583,277	-
2026	15,800	24,017	1,974,750	480,927	515,581	-
2027	16,500	23,305	2,043,312	412,808	476,382	-
2028 - 2032	93,708	103,747	6,757,506	1,227,857	1,887,867	-
2033 - 2037	116,666	79,736	5,130,838	468,265	1,308,133	-
2038 - 2042	145,739	50,662	669,174	13,466	423,635	-
2043 - 2046	145,287	21,186	-	-	-	-
Total	<u>\$ 577,100</u>	<u>\$ 378,732</u>	<u>\$ 22,112,160</u>	<u>\$ 4,431,303</u>	<u>\$ 6,487,165</u>	<u>\$ -</u>

⁽¹⁾ OPWC loan road improvements CL27Y Angola Road Sanitary Sewer Extension 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, 2022

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 \$226.9 million and \$91.4 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$193.2 million and \$57.7 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2022 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 12,965,423	\$ 400,750
Sick	9,038,912	165,065
Compensation	993,539	13,808
Total	<u>\$ 22,997,874</u>	<u>\$ 579,623</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.

Financed Purchase Note Payable

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

Net Pension Liability and Net OPEB Liability

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Lease Payable

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

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

<u>Purpose</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Building	2006 - 2017	5 - 30	2029 - 2036	Monthly
Vehicles	2020	3 - 6	2023 - 2026	Monthly

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 320,841	\$ 125,249	\$ 446,090
2024	311,756	108,605	420,361
2025	305,928	90,255	396,183
2026	295,524	72,354	367,878
2027	302,053	57,410	359,463
2028 - 2032	1,038,268	93,982	1,132,250
2033 - 2036	36,814	3,086	39,900
Total	\$ 2,611,184	\$ 550,941	\$ 3,162,125

Component Units

The County's component units have the following long-term obligations due at December 31, 2022:

At December 31, 2022, the Toledo Mud Hens has a long-term deferred compensation liability of \$544,151. Of this total, \$530,021, is considered due in more than one year and \$14,130 is due within one year.

The Lucas County Transportation Improvement District has a long-term SIB loan. Interest on the loan accrues at 3.00% and is due semi-annually. At December 31, 2022, the balance of the SIB loan is \$7,338,906. Of this amount \$363,444 is due within one year and \$6,975,462 is due in more than one year.

The Lucas County Economic Development Corporation has a long-term loan agreement and line of credit promissory note payable. Interest on the note accrues at 3.25% and is due quarterly. At December 31, 2022, the balance of the long-term note payable is \$40,366,401.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

Conduit Debt Obligations

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

As of December 31, 2022, there were 17 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$620,130,000, including \$594,055,000 for hospitals, \$8,000,000 for industrial development, economic, and school facilities, and \$18,075,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Asset

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022**

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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	***	****
2022 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 employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

*** 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

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 \$22,460,885 for 2022. Of this amount, \$958,966 is reported as due to other governments.

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

The net pension liability and net pension asset for OPERS were measured as of December 31, 2021, 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, 2022**

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	1.11064700%	1.02790000%	0.73979100%	
Proportion of the net pension liability/asset current measurement date	1.07940600%	1.01082600%	0.73626800%	
Change in proportionate share	<u>-0.03124100%</u>	<u>-0.01707400%</u>	<u>-0.00352300%</u>	
Proportionate share of the net pension liability	\$ 93,073,728	\$ -	\$ -	\$ 93,073,728
Proportionate share of the net pension asset	-	3,947,126	132,484	4,079,610
Pension expense	(23,177,627)	(142,424)	(21,261)	(23,341,312)

Of the County's proportionate share of the net pension liability of \$93,073,728, \$90,205,731 is reported in the governmental activities and \$2,867,997 is reported in the business-type activities.

Of the County's proportionate share of the net pension asset of \$4,079,610, \$3,953,900 is reported in the governmental activities and \$125,710 is reported in the business-type activities.

Of the County's total pension expense of (\$23,341,312), (\$22,780,363) is reported in the governmental activities and (\$560,949) is reported in the business-type activities.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 4,744,762	\$ 24,487	\$ 130,986	\$ 4,900,235
Changes of assumptions	11,638,773	198,351	4,444	11,841,568
Changes in employer's proportionate percentage/difference between employer contributions	52,120	-	-	52,120
Contributions subsequent to the measurement date	21,317,596	649,357	493,932	22,460,885
Total deferred outflows of resources	<u>\$ 37,753,251</u>	<u>\$ 872,195</u>	<u>\$ 629,362</u>	<u>\$ 39,254,808</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$ 2,041,337	\$ 441,465	\$ -	\$ 2,482,802
Net difference between projected and actual earnings on pension plan investments	110,707,814	846,203	30,183	111,584,200
Changes in employer's proportionate percentage/ difference between employer contributions	5,590,719	-	-	5,590,719
Total deferred inflows of resources	<u>\$ 118,339,870</u>	<u>\$ 1,287,668</u>	<u>\$ 30,183</u>	<u>\$ 119,657,721</u>

\$22,460,885 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2023. Of the total contributions made subsequent to the measurement date, \$21,768,770 relates to governmental activities and \$692,115 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:				
2023	\$ (18,976,030)	\$ (259,378)	\$ 13,162	\$ (19,222,246)
2024	(39,285,257)	(358,570)	9,805	(39,634,022)
2025	(26,031,887)	(235,197)	11,789	(26,255,295)
2026	(17,611,041)	(173,866)	12,286	(17,772,621)
2027	-	(23,032)	16,252	(6,780)
Thereafter	-	(14,787)	41,953	27,166
Total	<u>\$ (101,904,215)</u>	<u>\$ (1,064,830)</u>	<u>\$ 105,247</u>	<u>\$ (102,863,798)</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial Assumptions - OPERS

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

Projections of 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, 2021, 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, 2021, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	3.25%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple
	Post 1/7/2013 retirees: 3.00%, simple
	through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple
	Post 1/7/2013 retirees: 0.50%, simple
	through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.50% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 15.3% for 2021.

The allocation of investment assets within 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, 2021, 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	24.00 %	1.03 %
Domestic equities	21.00	3.78
Real estate	11.00	3.66
Private equity	12.00	7.43
International equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00 %	4.21 %

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2021 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 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

County's proportionate share of the net pension liability (asset):	Current Discount Rate		
	1% Decrease	Current Discount Rate	1% Increase
Traditional Pension Plan	\$ 245,392,982	\$ 93,073,728	\$ (33,676,146)
Combined Plan	(2,945,280)	(3,947,126)	(4,728,476)
Member-Directed Plan	(116,750)	(132,484)	(145,938)

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 12 for a description of the net OPEB asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

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

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

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

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

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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 2022, 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.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 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 \$197,574 for 2022. Of this amount, \$8,435 is reported as due to other governments.

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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.

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

	<u>OPERS</u>
Proportion of the net OPEB liability/asset prior measurement date	1.09335800%
Proportion of the net OPEB liability/asset current measurement date	<u>1.06349100%</u>
Change in proportionate share	<u>-0.02986700%</u>
Proportionate share of the net OPEB asset OPEB expense	 \$ 33,012,590 (31,501,615)

Of the County's proportionate share of the net OPEB asset of \$33,012,590, \$31,995,333 is reported in the governmental activities and \$1,017,257 is reported in the business-type activities.

Of the County's total OPEB expense of (\$31,501,615), (\$30,614,106) is reported in the governmental activities and (\$887,509) is reported in the business-type activities.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Changes in employer's proportionate percentage/ difference between employer contributions	\$ 17,605
Contributions subsequent to the measurement date	197,574
Total deferred outflows of resources	<u>\$ 215,179</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

<u>OPERS</u>	
Deferred inflows of resources	
Differences between expected and actual experience	\$ 5,007,507
Net difference between projected and actual earnings on OPEB plan investments	15,738,080
Changes of assumptions	13,363,122
Changes in employer's proportionate percentage/ difference between employer contributions	1,634,347
Total deferred inflows of resources	<u>\$ 35,743,056</u>

\$197,574 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB asset in the year ending December 31, 2023. Of the total contributions made subsequent to the measurement date, \$191,485 relates to governmental activities and \$6,089 relates to business-type activities.

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

<u>OPERS</u>	
Year Ending December 31:	
2023	\$ (22,527,979)
2024	(7,498,549)
2025	(3,438,688)
2026	(2,260,235)
Total	<u>\$ (35,725,451)</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, 2020, rolled forward to the measurement date of December 31, 2021.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	3.25%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	3.25 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	1.84%
Prior Measurement date	2.00%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2034
Prior Measurement date	8.50% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

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

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

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.3% for 2021.

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

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic equities	25.00	3.78
Real Estate Investment Trusts (REITs)	7.00	3.71
International equities	25.00	4.88
Risk parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 12 - DEFINED BENEFIT OPEB PLANS - (Continued)

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 19,414,503	\$ 33,012,590	\$ 44,299,216

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

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of healthcare; the trend starting in 2022 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	Current Health Care Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 33,369,335	\$ 33,012,590	\$ 32,589,382

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

Net Change in Fund Balance

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	American Rescue Plan
Budget basis	\$ (2,222,641)	\$ 980,263	\$ (1,872,372)	\$ 8,113,648	\$ (5,224,638)
Net adjustment for revenue accruals	(18,471,175)	(786,568)	240,976	(721,519)	5,244,131
Net adjustment for expenditure accruals	459,070	798,600	60,472	(309,488)	(19,493)
Net adjustment for other sources/uses	658,729	-	-	-	-
Funds budgeted elsewhere	1,422,255	-	-	-	-
Adjustment for encumbrances	<u>1,700,734</u>	<u>469</u>	<u>5,784</u>	<u>1,814</u>	<u>-</u>
GAAP basis	<u>\$ (16,453,028)</u>	<u>\$ 992,764</u>	<u>\$ (1,565,140)</u>	<u>\$ 7,084,455</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)

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

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LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	68,602	-	-	81,890
Unclaimed monies	1,505,112	-	-	-
Total nonspendable	1,573,714	-	-	81,890
Restricted:				
Ditch maintenance	146,526	-	-	-
Legislative and executive operations	7,007,595	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	23,154,265	-	102,994,304
Human services programs	-	-	16,571,895	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	7,154,121	23,154,265	16,571,895	102,994,304
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	3,314,736	-	-	-
Compensated absences	3,069,167	-	-	-
Public safety programs	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total committed	6,383,903	-	-	-
Assigned:				
Legislative and executive operations	1,162,780	-	-	-
Judicial operations	22,372	-	-	-
Public safety programs	127,178	-	-	-
Human service programs	16,909	-	-	-
Conservation & recreation programs	2,211	-	-	-
Total assigned	1,331,450	-	-	-
Unassigned (deficit)	48,504,935	-	-	-
Total fund balances	\$ 64,948,123	\$ 23,154,265	\$ 16,571,895	\$ 103,076,194

LUCAS COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Capital Improvements	Nonmajor Governmental	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ 939,455	\$ 939,455
Prepayments	- -	- -	1,450,772	1,601,264
Unclaimed monies	- -	- -	- -	1,505,112
Total nonspendable	- -	- -	2,390,227	4,045,831
Restricted:				
Ditch maintenance	- -	- -	- -	146,526
Legislative and executive operations	- -	- -	16,886,758	23,894,353
Judicial operations	- -	- -	13,194,762	13,194,762
Public safety programs	- -	- -	12,054,721	12,054,721
Public works projects	- -	- -	16,040,790	16,040,790
Health programs	- -	- -	1,620,128	127,768,697
Human services programs	- -	- -	2,400,604	18,972,499
Conservation and recreation programs	- -	- -	323,955	323,955
Community development projects	- -	- -	16,862,957	16,862,957
Capital projects	- -	2,642,566	347,988	2,990,554
Total restricted	- -	2,642,566	79,732,663	232,249,814
Committed:				
Legislative and executive operations	- -	- -	812,369	812,369
Payroll	- -	- -	- -	3,314,736
Compensated absences	- -	- -	- -	3,069,167
Public safety programs	- -	- -	3,783,202	3,783,202
Capital projects	- -	88,436,073	- -	88,436,073
Debt service	12,497,420	- -	- -	12,497,420
Total committed	12,497,420	88,436,073	4,595,571	111,912,967
Assigned:				
Legislative and executive operations	- -	- -	- -	1,162,780
Judicial operations	- -	- -	- -	22,372
Public safety programs	- -	- -	- -	127,178
Human Service programs	- -	- -	- -	16,909
Conservation & recreation programs	- -	- -	- -	2,211
Total assigned	- -	- -	- -	1,331,450
Unassigned (deficit)	- -	- -	(679,393)	47,825,542
Total fund balances	\$ 12,497,420	\$ 91,078,639	\$ 86,039,068	\$ 397,365,604

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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	\$ 1,331,550
Children Services Board	5,784
Board of Developmental Disabilities	1,814
Capital Improvements	9,773,388
Nonmajor Governmental Funds	2,945,763
 Total	 <u>\$ 14,058,299</u>

NOTE 16 - CONTINGENCIES

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

The County engaged a consultant to complete a study regarding the cleanup, monitoring, and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency (Ohio EPA). During 2016, the Ohio EPA approved the County's Work Plan for the landfill which estimates that \$350,000 will be required to clean up, monitor, and maintain the site. In 2022, the County revised its estimated cost to clean up the landfill increasing the estimate by \$46,086. Approximately \$70,000 of the costs are to be incurred in the next year. The current liability of \$70,000 is included in the long-term liability due within a year with the remaining \$280,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred. The estimated costs decreased from the prior year primarily due to a decrease in estimated costs associated with engineered cap with active gas venting.

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

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 17 - RECEIVABLES

Receivables at December 31, 2022 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, 2022.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,898,684
State Public Defender Reimbursement	3,035,238
Unrestricted Grants and Entitlements	1,646,562
Casino Revenue	1,410,882
Homestead and Rollback	<u>989,725</u>
	<u>9,981,091</u>
Mental Health and Recovery Fund:	
Grants and Entitlements	4,624,050
Homestead and Rollback	<u>977,055</u>
	<u>5,601,105</u>
Children Services Board Fund:	
Grants and Entitlements	3,308,585
Homestead and Rollback	<u>1,302,988</u>
	<u>4,611,573</u>
Board of Developmental Disabilities Fund:	
Grants and Entitlements	2,112,219
Homestead and Rollback	<u>1,730,452</u>
	<u>3,842,671</u>
Other Governmental Funds:	
Grants and Entitlements	9,987,150
License, Gasoline and Permissive Taxes	8,261,019
Homestead and Rollback	<u>1,186,242</u>
	<u>19,434,411</u>
Total Intergovernmental Receivables	<u>\$ 43,470,851</u>

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.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - RISK MANAGEMENT - (Continued)

The claims liability of \$4,439,778 reported in the internal service funds at December 31, 2022 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 2022 and 2021 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2022	\$ 4,424,366	\$ 34,357,487	\$ 106,340	\$ (34,448,415)	\$ 4,439,778
2021	5,822,440	35,955,140	1,721,307	(39,074,521)	4,424,366

Effective January 1, 2016, the Ohio Bureau of Workers' Compensation transitioned to a prospective billing system for public employers. The 2022 "Change in Provision for Workers' Compensation Claims" includes a \$2,074,418 calendar year 2023 premium payment made in 2022 related to this transition.

The County estimates that \$4,227,804 of the claims payable liability at December 31, 2022 will be paid within one year with the remaining balance, \$211,974, due in more than one year.

NOTE 19 – FINANCED PURCHASE NOTE PAYABLE

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

The following are the future debt payments of the note payable:

Financed purchase note payable

Year Ended	General Obligation	
	Principal	Interest
2023	\$ 96,990	\$ 2,793

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 – LOAN RECEIVABLE

On October 15, 2022, the County issued \$37,455,000 of Taxable Economic Development Revenue Notes-Series 2022 (see Note 9) to provide funds necessary to loan to the Lucas County Economic Development Corporation (LCEDC) for the purpose of paying a portion of the costs of the acquisition and redevelopment of the site generally known as the “Park Inn By Radisson Hotel” located on land situated at the intersection of Summit and Monroe Streets in the City of Toledo adjacent to the facility currently known as the 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”).

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

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

In 2022, the County used the Taxable Economic Development Revenue Notes-Series 2022 to pay off a portion of the Taxable Economic Development Revenue Notes-Series 2021.

A summary of the County's outstanding loan receivable as of December 31, 2022 follows:

Loan	Balance 12/31/2021	New Loans	Repayments	Balance 12/31/2022
Lucas County Economic Development Corporation - Hotel Renovation	\$ 38,455,000	\$ _____ -	\$ (1,000,000)	\$ 37,455,000

NOTE 21 – GUARANTEE AGREEMENT RECEIVABLE/PAYABLE

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

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

The County has recorded a Guarantee Agreement receivable for the amount due from Springfield Township and a Guarantee Agreement payable for the amount due to the TID at December 31, 2022. During 2022, the County paid \$352,781 and \$269,891 in principal and interest to the TID and received the same amounts from the Township.

A summary of the County's outstanding guarantee agreement receivable/payable as of December 31, 2022 follows:

Loan	Balance 12/31/2021	Issues	Repayments	Balance 12/31/2022
Guarantee agreement receivable/payable	\$ 7,691,687	\$ -	\$ (352,781)	\$ 7,338,906

NOTE 22 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

NOTE 23 - MISCELLANEOUS REVENUE

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

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST NINE YEARS

	2022	2021	2020	2019
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	1.079406%	1.110647%	1.143095%	1.192465%
County's proportionate share of the net pension liability	\$ 93,073,728	\$ 162,826,383	\$ 223,875,481	\$ 323,564,839
County's covered payroll	\$ 149,049,471	\$ 162,095,979	\$ 155,014,050	\$ 151,409,371
County's proportionate share of the net pension liability as a percentage of its covered payroll	62.44%	100.45%	144.42%	213.70%
Plan fiduciary net position as a percentage of the total pension liability	96.62%	86.88%	82.17%	74.70%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	1.010826%	1.027900%	1.044208%	1.091423%
County's proportionate share of the net pension asset	\$ 3,947,126	\$ 2,937,652	\$ 2,157,525	\$ 1,209,144
County's covered payroll	\$ 4,556,879	\$ 4,488,557	\$ 4,604,129	\$ 4,625,579
County's proportionate share of the net pension asset as a percentage of its covered payroll	86.62%	65.45%	46.86%	26.14%
Plan fiduciary net position as a percentage of the total pension asset	169.88%	157.67%	145.28%	126.64%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.736268%	0.739791%	0.768758%	0.743404%
County's proportionate share of the net pension asset	\$ 132,484	\$ 133,514	\$ 28,792	\$ 16,781
County's covered payroll	\$ 4,559,270	\$ 4,402,110	\$ 4,507,220	\$ 4,197,740
County's proportionate share of the net pension asset as a percentage of its covered payroll	2.91%	3.03%	0.64%	0.40%
Plan fiduciary net position as a percentage of the total pension asset	171.84%	188.21%	118.84%	113.42%

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

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

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2022	2021	2020	2019
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 21,317,596	\$ 20,866,926	\$ 22,693,437	\$ 21,701,967
Contributions in relation to the contractually required contribution	<u>(21,317,596)</u>	<u>(20,866,926)</u>	<u>(22,693,437)</u>	<u>(21,701,967)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
County's covered payroll	\$ 152,268,543	\$ 149,049,471	\$ 162,095,979	\$ 155,014,050
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 649,357	\$ 637,963	\$ 628,398	\$ 644,578
Contributions in relation to the contractually required contribution	<u>(649,357)</u>	<u>(637,963)</u>	<u>(628,398)</u>	<u>(644,578)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
County's covered payroll	\$ 4,638,264	\$ 4,556,879	\$ 4,488,557	\$ 4,604,129
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 493,932	\$ 455,927	\$ 440,211	\$ 450,722
Contributions in relation to the contractually required contribution	<u>(493,932)</u>	<u>(455,927)</u>	<u>(440,211)</u>	<u>(450,722)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
County's covered payroll	\$ 4,939,320	\$ 4,559,270	\$ 4,402,110	\$ 4,507,220
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
\$ 21,197,312	\$ 19,452,729	\$ 18,234,501	\$ 16,784,089	\$ 17,229,525	\$ 18,446,209
<u>(21,197,312)</u>	<u>(19,452,729)</u>	<u>(18,234,501)</u>	<u>(16,784,089)</u>	<u>(17,229,525)</u>	<u>(18,446,209)</u>
<u><u>\$ -</u></u>					
\$ 151,409,371	\$ 149,636,377	\$ 151,954,175	\$ 139,867,408	\$ 143,579,375	\$ 141,893,915
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 647,581	\$ 591,869	\$ 445,530	\$ 364,101	\$ 377,181	\$ 253,791
<u>(647,581)</u>	<u>(591,869)</u>	<u>(445,530)</u>	<u>(364,101)</u>	<u>(377,181)</u>	<u>(253,791)</u>
<u><u>\$ -</u></u>					
\$ 4,625,579	\$ 4,552,838	\$ 3,712,750	\$ 3,034,175	\$ 3,143,175	\$ 1,952,238
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 419,774	\$ 383,917	\$ 315,632	\$ 449,549		
<u>(419,774)</u>	<u>(383,917)</u>	<u>(315,632)</u>	<u>(449,549)</u>		
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		
\$ 4,197,740	\$ 3,839,170	\$ 2,630,267	\$ 3,746,242		
10.00%	10.00%	12.00%	12.00%		

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SIX YEARS

	2022	2021	2020	2019
County's proportion of the net OPEB liability/asset	1.063491%	1.093358%	1.125237%	1.171543%
County's proportionate share of the net OPEB liability/(asset)	\$ (33,012,590)	\$ (19,285,245)	\$ 154,003,949	\$ 151,325,805
County's covered payroll	\$ 158,165,620	\$ 170,986,646	\$ 164,125,399	\$ 160,232,690
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	20.87%	11.28%	93.83%	94.44%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	128.23%	115.57%	47.80%	46.33%

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

2018	2017
1.180040%	1.199629%
\$ 126,980,781	\$ 121,166,648
\$ 158,028,385	\$ 158,297,192
80.35%	76.54%
54.14%	54.05%

LUCAS COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	2022	2021	2020	2019
Contractually required contribution	\$ 197,574	\$ 182,370	\$ 176,085	\$ 180,289
Contributions in relation to the contractually required contribution	<u>(197,574)</u>	<u>(182,370)</u>	<u>(176,085)</u>	<u>(180,289)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 161,846,127	\$ 158,165,620	\$ 170,986,646	\$ 164,125,399
Contributions as a percentage of covered payroll	0.12%	0.12%	0.10%	0.11%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014	2013
\$ 167,909	\$ 1,642,520	\$ 3,200,000	\$ 2,800,000	\$ 2,900,000	\$ 1,400,000
<u>(167,909)</u>	<u>(1,642,520)</u>	<u>(3,200,000)</u>	<u>(2,800,000)</u>	<u>(2,900,000)</u>	<u>(1,400,000)</u>
<u><u>\$ -</u></u>					
\$ 160,232,690	\$ 158,028,385	\$ 158,297,192	\$ 146,647,825	\$ 146,722,550	\$ 143,846,153
0.10%	1.04%	2.02%	1.91%	1.98%	0.97%

LUCAS COUNTY, OHIO

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

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

Changes in assumptions :

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

(Continued)

LUCAS COUNTY, OHIO

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022**

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

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

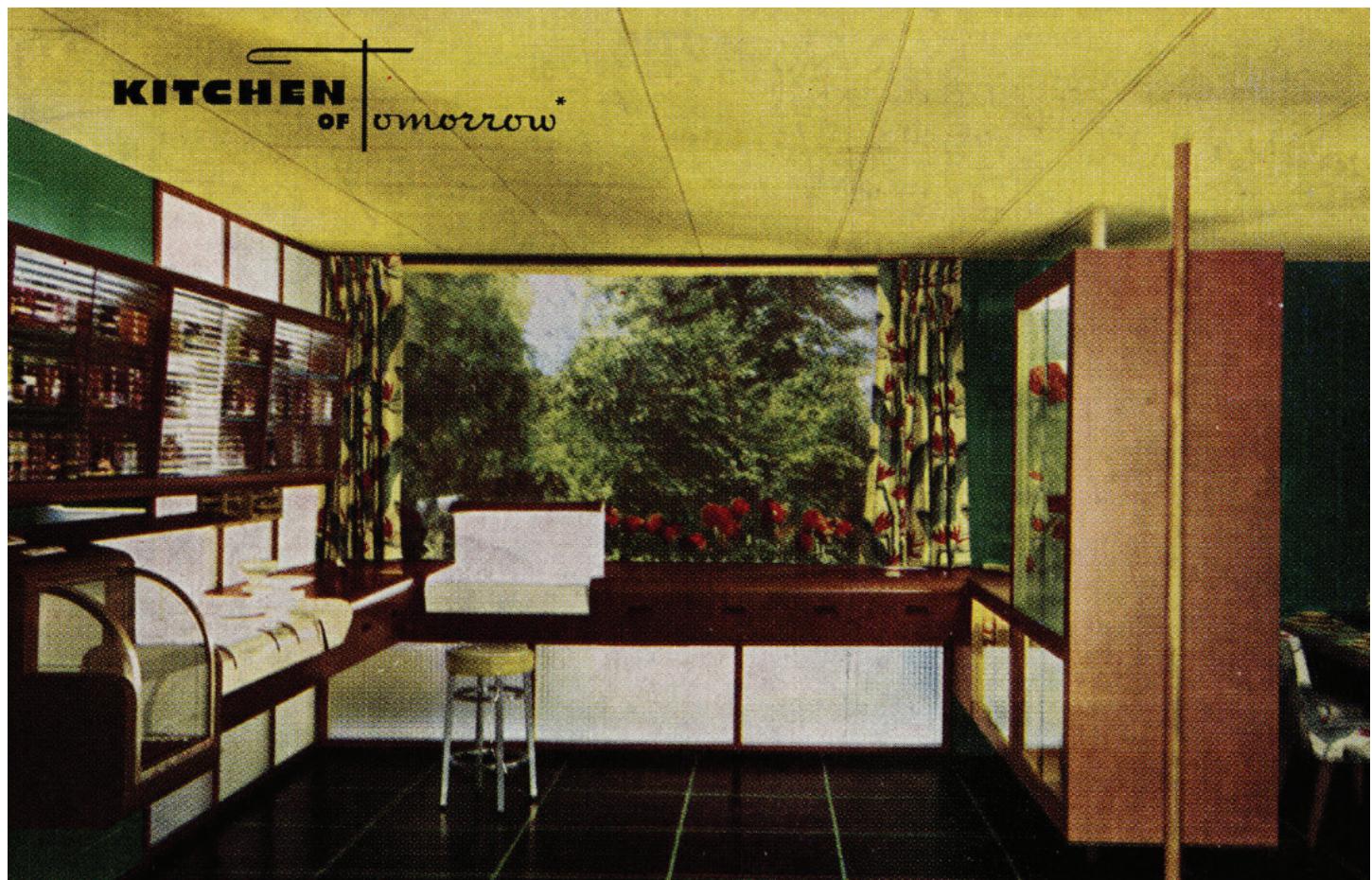
Changes in assumptions :

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



Reflections by Herral Long is a photograph of the Fiberglas Tower in downtown Toledo, taken in approximately 1980. It depicts the reflection of a building in the Fiberglas Tower (now known as the Tower on the Maumee). At the time, it was the world headquarters for Ownes-Corning Fiberglas Company. Photo courtesy of the Lucas County Public Libraries Archives.

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES



A postcard depicting the "Kitchen of Tomorrow," designed by the Libbey-Owens-Ford Glass Company in Toledo. The Kitchen of Tomorrow was designed to show how glass can add to the convenience and livability of homes. Photo courtesy of the Lucas County Public Libraries Archives.

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, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Revenues:					
Sales taxes.....	\$ 108,728,073	\$ 122,404,308	\$ 123,640,715	\$ 1,236,407	
Real property and other taxes.....	18,900,000	13,250,000	15,829,182	2,579,182	
Charges for services.....	5,973,500	11,623,500	13,708,370	2,084,870	
Licenses and permits.....	35,000	35,000	31,555	(3,445)	
Fines and forfeitures.....	269,500	269,500	264,703	(4,797)	
Intergovernmental.....	18,511,636	50,703,549	54,229,119	3,525,570	
Special assessments.....	49,950	49,950	116,656	66,706	
Investment income.....	1,767,000	1,767,000	4,023,624	2,256,624	
Rental income.....	325,000	325,000	1,393,667	1,068,667	
Other.....	1,643,700	1,623,700	2,086,646	462,946	
Total revenues.....	156,203,359	202,051,507	215,324,237	13,272,730	

Expenditures:

General Government -

Legislative and Executive

Auditor Accounting

Personal services.....	1,197,040	1,188,540	1,182,353	6,187
Materials and supplies.....	36,309	49,327	47,832	1,495
Charges and services.....	81,900	82,914	81,501	1,413
Other.....	5,000	100	10	90
Capital outlay and equipment.....	22,642	10,967	10,584	383

Real Estate Support Staff

Personal services.....	354,593	363,093	362,258	835
Charges and services.....	1,800	1,800	792	1,008

Budget Commission

Personal services.....	10,915	10,915	10,915	-
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Board of Revision

Personal services.....	58,852	58,852	58,852	-
Materials and supplies.....	13,697	13,697	13,608	89
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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Legislative and Executive - continued					
<i>Information Services</i>					
Personal services.....	\$ 2,114,733	\$ 2,032,733	\$ 2,000,861	\$ 31,872	9
Materials and supplies.....	3,091	3,091	3,082	-	7,544
Charges and services.....	30,117	30,117	22,573	-	-
Capital outlay and equipment.....	-	380	380	-	-
<i>Commissioners</i>					
Personal services.....	622,701	629,843	609,425	20,418	-
Materials and supplies.....	3,641	3,500	716	2,784	-
Charges and services.....	43,998	47,734	39,858	7,876	-
Capital outlay and equipment.....	20,728	9,071	1,433	7,638	-
<i>County Administrator</i>					
Personal services.....	1,112,242	1,122,142	1,101,674	20,468	-
Materials and supplies.....	9,500	9,500	8,887	613	-
Charges and services.....	107,460	220,416	219,925	491	-
Other.....	2,400	2,400	1,500	900	-
Capital outlay and equipment.....	20,000	17,922	10,305	7,617	-
<i>Facilities</i>					
Personal services.....	3,898,040	3,698,040	3,206,595	491,445	-
Materials and supplies.....	522,032	539,780	538,695	1,085	-
Charges and services.....	1,605,936	1,786,659	1,780,213	6,446	-
Other.....	-	5,885	5,885	-	-
Capital outlay and equipment.....	137,429	135,682	135,682	-	-
<i>Department of Personnel</i>					
Personal services.....	556,210	556,460	534,882	21,578	-
Materials and supplies.....	5,575	3,517	970	2,547	-
Charges and services.....	22,252	39,512	33,594	5,918	-
Capital outlay and equipment.....	12,500	22,048	21,445	603	-
<i>Treasurer</i>					
Personal services.....	1,064,602	1,109,852	1,100,860	8,992	-
Materials and supplies.....	92,900	89,750	88,286	1,464	-
Charges and services.....	184,000	133,400	127,603	5,797	-
Other.....	5,000	-	-	-	-
Capital outlay and equipment.....	3,760	17,260	16,632	628	-

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Legislative and Executive - continued					
<i>Office of Management and Budget</i>					
Personal services.....	\$ 443,401	\$ 443,401	\$ 409,509	\$ 33,892	
Materials and supplies.....	2,570	2,570	947	1,623	
Charges and services.....	9,070	9,070	5,497	3,573	
Other.....	1,000	1,000	-	1,000	
Capital outlay and equipment.....	5,000	5,000	99	4,901	
<i>System Solutions</i>					
Personal services.....	-	57,100	26,623	30,477	
Materials and supplies.....	-	2,700	2,040	660	
Capital outlay and equipment.....	-	200	174	26	
<i>Board of Elections</i>					
Personal services.....	1,975,322	1,860,422	1,812,392	48,030	
Materials and supplies.....	164,957	299,424	297,813	1,611	
Charges and services.....	814,528	873,806	869,943	3,863	
Capital outlay and equipment.....	55,000	23,405	23,405	-	
<i>Support Services</i>					
Personal services.....	411,500	411,500	361,544	49,956	
Materials and supplies.....	4,500	3,841	1,316	2,525	
Charges and services.....	11,200	12,859	12,380	479	
Other.....	1,000	-	-	-	
Capital outlay and equipment.....	3,750	3,750	2,336	1,414	
<i>Centralized Records Center</i>					
Personal services.....	207,852	202,852	169,204	33,648	
Materials and supplies.....	4,750	9,175	8,990	185	
Charges and services.....	70,556	79,331	79,279	52	
Other.....	1,500	-	-	-	
Capital outlay and equipment.....	7,000	300	14	286	
<i>Recorder</i>					
Personal services.....	540,666	646,810	646,035	775	
Materials and supplies.....	6,000	10,167	10,027	140	
Charges and services.....	61,100	58,085	56,556	1,529	
<i>Annual Audit</i>					
Charges and services.....	162,500	162,500	144,443	18,057	
Other.....	1,000	1,000	-	1,000	
<i>Plan Commission</i>					
Charges and services.....	232,470	232,470	232,470	-	

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Legislative and Executive - continued					
<i>Building Operations</i>					
Charges and services.....	\$ 5,637,072	\$ 5,860,471	\$ 4,995,170	\$ 865,301	
Other.....	175,000	220,000	70,474	149,526	
Capital outlay and equipment.....	8,000	8,000	591	7,409	
<i>Real Estate Taxes</i>					
Other.....	260,000	260,000	184,249	75,751	
<i>Insurance</i>					
Personal services.....	16,300,000	16,300,000	15,296,819	1,003,181	
Charges and services.....	1,610,000	1,620,000	1,616,891	3,109	
<i>Miscellaneous</i>					
Materials and supplies.....	9,600	9,600	1,489	8,111	
Charges and services.....	2,172,538	3,263,318	3,187,366	75,952	
Other.....	750,000	232,066	8,924	223,142	
Capital outlay and equipment.....	-	4,250	4,083	167	
<i>Criminal Justice</i>					
Charges and services.....	1,248,041	1,248,041	1,080,614	167,427	
<i>LCIS Enterprise</i>					
Materials and supplies.....	9,577	9,577	5,533	4,044	
Charges and services.....	386,085	351,085	342,408	8,677	
Capital outlay and equipment.....	1,521,541	2,369,160	2,352,313	16,847	
<i>Total General Government -</i>					
<i>Legislative and Executive</i>	<u>49,269,291</u>	<u>51,215,255</u>	<u>47,700,626</u>	<u>3,514,629</u>	
Judicial					
<i>Juvenile Court</i>					
Personal services.....	6,220,620	6,210,620	5,692,998	517,622	
Materials and supplies.....	220,953	199,894	192,507	7,387	
Charges and services.....	287,824	316,936	296,757	20,179	
Other.....	-	1,947	1,947	-	
Capital outlay and equipment.....	117,702	117,702	101,624	16,078	
<i>Juvenile Detention Center</i>					
Personal services.....	3,423,545	3,380,545	3,088,207	292,338	
Materials and supplies.....	43,234	53,006	40,090	12,916	
Charges and services.....	317,220	359,220	355,955	3,265	
Capital outlay and equipment.....	22,205	13,205	10,504	2,701	
<i>Prosecutor</i>					
Personal services.....	5,672,100	5,914,039	5,852,940	61,099	
Materials and supplies.....	79,123	2,924	2,924	-	
Charges and services.....	51,300	2,098	2,098	-	
Capital outlay and equipment.....	22,539	-	-	-	
<i>Domestic Relations Court</i>					
Personal services.....	2,687,783	2,713,173	2,708,092	5,081	
Materials and supplies.....	20,762	16,437	11,575	4,862	
Charges and services.....	224,445	204,365	185,987	18,378	
Capital outlay and equipment.....	18,397	17,328	12,541	4,787	

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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
Judicial - continued					
<i>Clerk of Courts</i>					
Personal services.....	\$ 2,116,543	\$ 2,116,543	\$ 1,978,875	\$ 137,668	
Materials and supplies.....	257,606	258,005	257,999	6	
Charges and services.....	46,045	45,345	44,981	364	
Capital outlay and equipment.....	3,000	3,300	3,115	185	
<i>Probate Court</i>					
Personal services.....	2,324,014	2,324,014	2,267,733	56,281	
Materials and supplies.....	34,578	34,578	31,773	2,805	
Charges and services.....	15,950	15,950	14,505	1,445	
<i>Common Pleas Court</i>					
Personal services.....	6,094,529	6,113,229	5,971,170	142,059	
Materials and supplies.....	59,211	57,411	46,357	11,054	
Charges and services.....	194,879	172,979	163,904	9,075	
Capital outlay and equipment.....	2,500	7,500	7,429	71	
<i>Regional Court Services</i>					
Personal services.....	2,467,261	2,564,845	2,558,378	6,467	
Materials and supplies.....	273,349	211,766	181,437	30,329	
Charges and services.....	397,024	361,080	357,814	3,266	
Other.....	200	200	-	200	
Capital outlay and equipment.....	2,300	2,300	115	2,185	
<i>Adult Probation</i>					
Personal services.....	2,498,417	2,498,417	2,481,622	16,795	
Materials and supplies.....	15,500	15,500	13,180	2,320	
Charges and services.....	29,800	29,800	24,472	5,328	
Other.....	300	300	35	265	
Capital outlay and equipment.....	3,000	3,000	883	2,117	

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)		
	Original	Final	Actual			
	Original	Final	Actual	Original	Final	Actual
Judicial - continued						
<i>Maumee Municipal Court</i>						
Personal services.....	\$ 134,281	\$ 138,479	\$ 136,384	\$ 2,095		
Charges and services.....	18,100	17,629	16,264		1,365	
<i>Oregon Municipal Court</i>						
Personal services.....	175,382	175,382	139,932		35,450	
Charges and services.....	17,100	17,100	15,596		1,504	
<i>Sylvania Municipal Court</i>						
Personal services.....	155,771	158,316	158,316		-	
Charges and services.....	43,100	42,541	42,541		-	
<i>Toledo Municipal Court</i>						
Personal services.....	313,886	316,661	315,026		1,635	
Charges and services.....	78,855	102,237	89,803		12,434	
<i>Integrated Justice System</i>						
Personal services.....	643,727	643,727	599,765		43,962	
Materials and supplies.....	600	600	408		192	
Charges and services.....	91,824	91,824	87,618		4,206	
Capital outlay and equipment.....	56,940	56,940	50,024		6,916	
<i>Attorney Fees Public Defender</i>						
Materials and supplies.....	300	17	17		-	
Charges and services.....	6,132,445	7,467,545	6,643,066		824,479	
Other.....	5,000	-	-		-	

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Judicial - continued					
<i>Court of Appeals</i>					
Materials and supplies.....	\$ 9,799	\$ 10,258	\$ 10,169	\$ 89	
Charges and services.....	555,681	554,459	461,527	92,932	
Other.....	500	500	-	500	
Capital outlay and equipment.....	27,500	27,500	26,611	889	
<i>Total General Government - Judicial</i>	44,726,549	46,181,216	43,755,590	2,425,626	
Public Safety					
<i>Coroner</i>					
Personal services.....	1,935,272	1,892,130	1,871,015	21,115	
Charges and services.....	-	44,955	44,955	-	
Capital outlay and equipment.....	157,143	200,329	94,588	105,741	
<i>Public Safety Court Security</i>					
Personal services.....	2,899,343	2,656,068	2,629,627	26,441	
<i>Sheriff Law Enforcement</i>					
Personal services.....	4,804,893	5,147,819	5,145,533	2,286	
Materials and supplies.....	270,223	332,983	332,983	-	
Charges and services.....	251,434	371,365	358,251	13,114	
Capital outlay and equipment.....	240,610	227,951	188,135	39,816	
<i>Sheriff Administration</i>					
Personal services.....	2,526,994	2,600,094	2,582,950	17,144	
Materials and supplies.....	35,200	33,700	33,700	-	
Charges and services.....	283,887	279,786	255,356	24,430	
Capital outlay and equipment.....	41,000	81,669	80,877	792	
<i>Sheriff Correction Center</i>					
Personal services.....	22,480,859	22,301,273	21,934,504	366,769	
Materials and supplies.....	406,231	416,231	415,792	439	
Charges and services.....	1,190,000	1,137,441	1,123,929	13,512	
Capital outlay and equipment.....	20,000	26,000	24,486	1,514	
<i>Medical Correction Center</i>					
Personal services.....	1,044,438	1,089,838	1,060,221	29,617	
Materials and supplies.....	13,065	40,165	40,100	65	
Charges and services.....	677,181	442,681	277,731	164,950	
Capital outlay and equipment.....	4,000	4,000	1,431	2,569	

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
<i>Public Safety</i>				
Charges and services.....	\$ 2,630,000	\$ 4,295,473	\$ 4,295,473	\$ -
<i>Correction Center NW Ohio</i>				
Charges and services.....	5,743,303	5,743,303	4,663,468	1,079,835
<i>Total Public Safety</i>	<u>47,655,076</u>	<u>49,365,254</u>	<u>47,455,105</u>	<u>1,910,149</u>
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.....	213,337	213,337	210,864	2,473
Materials and supplies.....	1,000	1,000	395	605
Charges and services.....	1,156	1,156	1,125	31
Capital outlay and equipment.....	8,055	8,055	2,147	5,908
<i>Ditch Maintenance Projects</i>				
Charges and services.....	337,010	337,010	337,010	-
<i>Total Public Works</i>	<u>560,558</u>	<u>560,558</u>	<u>551,541</u>	<u>9,017</u>
Health				
<i>Health Services</i>				
Charges and services.....	798,343	651,782	338,389	313,393
Other.....	874,920	1,021,483	669,295	352,188
<i>Total Health</i>	<u>1,673,263</u>	<u>1,673,265</u>	<u>1,007,684</u>	<u>665,581</u>
Human Services				
<i>Veterans Services Commission</i>				
Personal services.....	975,728	976,387	931,538	44,849
Materials and supplies.....	20,472	20,472	19,388	1,084
Charges and services.....	991,542	990,883	933,517	57,366
Other.....	2,000	2,000	-	2,000
Capital outlay and equipment.....	3,500	3,500	3,473	27
<i>Veteran Services</i>				
Charges and services.....	37,000	37,000	33,273	3,727
<i>Total Human Services</i>	<u>2,030,242</u>	<u>2,030,242</u>	<u>1,921,189</u>	<u>109,053</u>

Continued

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND (Continued)**
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
<i>Agriculture</i>				
Materials and supplies.....	\$ -	\$ 101	\$ 7	\$ 94
Charges and services.....	37,808	40,208	38,908	1,300
Other.....	247,000	247,000	247,000	-
<i>Total Conservation and Recreation</i>	<u>284,808</u>	<u>287,309</u>	<u>285,915</u>	<u>1,394</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other.....	-	2,226,407	2,226,407	-
<i>Miscellaneous</i>				
Other.....	132,403	132,403	132,403	-
<i>Total Miscellaneous</i>	<u>132,403</u>	<u>2,358,810</u>	<u>2,358,810</u>	<u>-</u>
Total expenditures	<u>146,332,190</u>	<u>153,671,909</u>	<u>145,036,460</u>	<u>8,635,449</u>
Excess of revenues over expenditures.....	9,871,169	48,379,598	70,287,777	21,908,179
<u>Other financing sources (uses):</u>				
Transfers in.....	7,000,000	7,000,000	-	(7,000,000)
Transfers (out).....	(22,092,470)	(74,960,003)	(72,510,418)	2,449,585
Total other financing sources (uses)	<u>(15,092,470)</u>	<u>(67,960,003)</u>	<u>(72,510,418)</u>	<u>(4,550,415)</u>
Net change in fund balance.....	(5,221,301)	(19,580,405)	(2,222,641)	17,357,764
Fund balance at beginning of year	34,855,448	34,855,448	34,855,448	-
<i>Prior year encumbrances appropriated</i>	2,048,086	2,048,086	2,048,086	-
Fund balance at end of year	<u>\$ 31,682,233</u>	<u>\$ 17,323,129</u>	<u>\$ 34,680,893</u>	<u>\$ 17,357,764</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MENTAL HEALTH AND RECOVERY
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	
Revenues:					
Real property and other taxes.....	\$ 15,904,312	\$ 15,904,312	\$ 16,718,619	\$ 814,307	
Intergovernmental.....	14,169,870	14,169,870	12,927,800	(1,242,070)	
Other.....	25,000	25,000	1,017,464	992,464	
Total revenues.....	30,099,182	30,099,182	30,663,883	564,701	
Expenditures:					
Health					
Personal services.....	1,558,133	1,562,133	1,453,102	109,031	
Materials and supplies.....	12,850	26,850	23,413	3,437	
Charges and services.....	29,771,592	29,678,592	28,096,842	1,581,750	
Other.....	28,000	103,000	83,650	19,350	
Capital outlay and equipment.....	32,270	32,270	26,613	5,657	
Total Health.....	31,402,845	31,402,845	29,683,620	1,719,225	
Net change in fund balance.....	(1,303,663)	(1,303,663)	980,263	2,283,926	
Fund balance at beginning of year.....	20,331,903	20,331,903	20,331,903	-	
Prior year encumbrances appropriated.....	270	270	270	-	
Fund balance at end of year.....	\$ 19,028,510	\$ 19,028,510	\$ 21,312,436	\$ 2,283,926	

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, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
Revenues:					
Real property and other taxes.....	\$ 24,564,861	\$ 24,564,861	\$ 24,670,706	\$ 105,845	
Charges for services.....	4,799,343	4,799,343	5,918,732	1,119,389	
Intergovernmental.....	21,916,516	21,916,516	22,578,453	661,937	
Other.....	298,083	298,083	138,284	(159,799)	
Total revenues.....	51,578,803	51,578,803	53,306,175	1,727,372	
Expenditures:					
Human Services					
Personal services.....	31,303,812	31,764,616	30,550,176	1,214,440	
Materials and supplies.....	975,274	937,853	917,824	20,029	
Charges and services.....	21,431,430	24,031,413	23,590,921	440,492	
Other.....	969,229	144,410	49,664	94,746	
Capital outlay and equipment.....	222,000	88,834	69,962	18,872	
Total Human Services.....	54,901,745	56,967,126	55,178,547	1,788,579	
Net change in fund balance.....	(3,322,942)	(5,388,323)	(1,872,372)	3,515,951	
Fund balance at beginning of year.....	17,469,043	17,469,043	17,469,043	-	
<i>Prior year encumbrances appropriated.....</i>	<i>109,617</i>	<i>109,617</i>	<i>109,617</i>	<i>-</i>	
Fund balance at end of year.....	\$ 14,255,718	\$ 12,190,337	\$ 15,706,288	\$ 3,515,951	

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, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
				Positive (Negative)	Positive (Negative)
Revenues:					
Real property and other taxes.....	\$ 39,700,000	\$ 39,700,000	\$ 40,373,715	\$ 673,715	
Intergovernmental.....	10,645,000	10,645,000	13,078,439	2,433,439	
Investment income.....	-	-	11,092	11,092	
Other.....	400,000	400,000	887,426	487,426	
Total revenues.....	50,745,000	50,745,000	54,350,672	3,605,672	
Expenditures:					
Health					
Personal services.....	25,208,862	25,206,428	22,772,472	2,433,956	
Materials and supplies.....	345,485	357,742	291,867	65,875	
Charges and services.....	27,964,616	28,873,179	22,068,797	6,804,382	
Other.....	62,650	328,825	284,197	44,628	
Capital outlay and equipment.....	1,579,060	1,598,292	819,691	778,601	
Total Health.....	55,160,673	56,364,466	46,237,024	10,127,442	
Excess (deficiency) of revenues over (under) expenditures.....	(4,415,673)	(5,619,466)	8,113,648	13,733,114	
Other financing sources (uses):					
Transfers in.....	-	-	562,000	562,000	
Transfers (out).....	-	(562,000)	(562,000)	-	
Total other financing sources (uses).....	-	(562,000)	-	562,000	
Net change in fund balance.....	(4,415,673)	(6,181,466)	8,113,648	14,295,114	
Fund balance at beginning of year.....	91,576,250	91,576,250	91,576,250	-	
Prior year encumbrances appropriated.....	2,385,049	2,385,049	2,385,049	-	
Fund balance at end of year.....	\$ 89,545,626	\$ 87,779,833	\$ 102,074,947	\$ 14,295,114	

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
AMERICAN RESCUE PLAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 41,600,789	\$ 41,600,789	\$ -
Expenditures:			
Human Services			
Personal services.....	624,500	624,500	-
Charges and services.....	48,988,797	46,141,365	2,847,432
Capital outlay and equipment.....	61,703	59,562	2,141
<i>Total Human Services</i>	<i>49,675,000</i>	<i>46,825,427</i>	<i>2,849,573</i>
Net change in fund balance.....	(8,074,211)	(5,224,638)	2,849,573
Fund balance at beginning of year	38,542,060	38,542,060	-
Fund balance at end of year	\$ 30,467,849	\$ 33,317,422	\$ 2,849,573

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, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Special assessments.....	\$ 934,158	\$ 934,158	\$ -
Rental income.....	1,712,244	1,712,244	- -
Other.....	3,024,257	3,024,257	- -
Total revenues.....	5,670,659	5,670,659	- -
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
<i>Treasurer</i>			
Charges and services.....	11,350	11,350	- -
Other.....	444,752	444,752	- -
<i>Debt service:</i>			
Principal retirement.....	3,745,900	3,745,900	- -
Interest and fiscal charges.....	3,259,800	3,259,800	- -
Total expenditures.....	7,461,802	7,461,802	- -
(Deficiency) of revenues (under) expenditures.....	(1,791,143)	(1,791,143)	- -
<u>Other financing sources (uses):</u>			
Transfers in.....	5,445,795	5,445,795	- -
Premium on bond issuance.....	1,524,367	1,524,367	- -
Discount on bond issuance.....	(378,941)	(378,941)	- -
Total other financing sources (uses).....	6,591,221	6,591,221	- -
Net change in fund balance.....	4,800,078	4,800,078	- -
Fund balance at beginning of year.....	7,446,282	7,446,282	- -
Fund balance at end of year.....	\$ 12,246,360	\$ 12,246,360	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 398,700	\$ 398,700	\$ -
Intergovernmental.....	669,861	669,861	-
Investment income.....	157,315	157,315	-
Rental income.....	200,000	200,000	-
Other.....	3,486,277	3,486,277	-
Total revenues.....	4,912,153	4,912,153	-
Expenditures:			
Capital outlay:			
Personal services.....	243,595	243,595	-
Materials and supplies.....	12,353	12,353	-
Charges and services.....	47,929,048	47,929,048	-
Capital outlay and equipment.....	2,502,098	2,502,098	-
Debt service:			
Principal retirement.....	89,895,000	89,895,000	-
Interest and fiscal charges.....	593,650	593,650	-
Bond issuance costs.....	428,993	428,993	-
Note issuance costs.....	118,779	118,779	-
Total expenditures	141,723,516	141,723,516	-
(Deficiency) of revenues (under) expenditures.....	(136,811,363)	(136,811,363)	-
Other financing sources:			
Issuance of bonds.....	41,580,000	41,580,000	-
Issuance of notes.....	38,655,000	38,655,000	-
Premium on note issuance.....	118,779	118,779	-
Premium on bonds issuance.....	428,993	428,993	-
Transfers in.....	55,236,022	55,236,022	-
Total other financing sources.....	136,018,794	136,018,794	-
Net change in fund balance.....	(792,569)	(792,569)	-
Fund balance at beginning of year.....	75,627,426	75,627,426	-
<i>Prior year encumbrances appropriated.....</i>	<i>8,347,694</i>	<i>8,347,694</i>	<i>-</i>
Fund balance at end of year.....	\$ 83,182,551	\$ 83,182,551	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,471,000	\$ 2,462,572	\$ (8,428)
Intergovernmental.....	55,000	385,707	330,707
Special assessments.....	1,000	10,835	9,835
Other.....	496,222	1,050	(495,172)
Total operating revenues.....	3,023,222	2,860,164	(163,058)
<u>Operating expenses:</u>			
Contract services.....	1,802,666	1,067,397	735,269
Materials and supplies.....	228,203	158,937	69,266
Other.....	1,000	579	421
Total operating expenses.....	2,031,869	1,226,913	804,956
Operating income	991,353	1,633,251	641,898
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(1,826,859)	(1,815,149)	11,710
Interest and fiscal charges.....	(53,182)	(53,175)	7
Note issuance costs.....	(3,778)	(3,778)	-
Note issuance.....	1,286,000	1,286,000	-
Premium on note issuance.....	3,778	3,778	-
Total nonoperating revenues (expenses).....	(594,041)	(582,324)	11,717
Income before transfers.....	397,312	1,050,927	653,615
Transfer out.....	(235,000)	(235,000)	-
Net change in net position.....	162,312	815,927	653,615
Net position at beginning of year.....	9,407,147	9,407,147	-
<i>Prior year encumbrances appropriated.....</i>	<i>90,637</i>	<i>90,637</i>	<i>-</i>
Net position at end of year.....	\$ 9,660,096	\$ 10,313,711	\$ 653,615

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 7,925,000	\$ 8,583,753	\$ 658,753
Other.....	2,892,121	1	(2,892,120)
Total operating revenues.....	10,817,121	8,583,754	(2,233,367)
<u>Operating expenses:</u>			
Personal services.....	2,332,489	1,956,479	376,010
Contract services.....	4,267,181	3,705,602	561,579
Materials and supplies.....	1,227,649	1,120,836	106,813
Other.....	3,000	2,953	47
Capital outlay and equipment.....	36,000	20,700	15,300
Total operating expenses.....	7,866,319	6,806,570	1,059,749
Operating income.....	2,950,802	1,777,184	(1,173,618)
<u>Nonoperating (expenses):</u>			
Principal retirement.....	(1,534,965)	(1,426,279)	108,686
Interest and fiscal charges.....	(515,035)	(515,035)	-
Note issuance.....	-	2,682,000	2,682,000
Premium on note issuance.....	7,879	7,879	-
Note issuance costs.....	(7,879)	(7,879)	-
Issuance of OPWC loans.....	850,000	-	(850,000)
Total nonoperating (expenses).....	(1,200,000)	740,686	1,940,686
Net change in net position.....	1,750,802	2,517,870	767,068
Net position at beginning of year.....	6,060,407	6,060,407	-
Prior year encumbrances appropriated.....	186,383	186,383	-
Net position at end of year.....	\$ 7,997,592	\$ 8,764,660	\$ 767,068

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 3,139,000	\$ 2,583,003	\$ (555,997)
Special assessments.....	1,000	-	(1,000)
Intergovernmental.....	2,144,430	2,145,289	859
Total operating revenues.....	5,284,430	4,728,292	(556,138)
<u>Operating expenses:</u>			
Contract services.....	4,308,588	3,875,360	433,228
Materials and supplies.....	554,928	383,265	171,663
Other.....	1,000	817	183
Total operating expenses.....	4,864,516	4,259,442	605,074
Operating income.....	419,914	468,850	48,936
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(4,449,955)	(4,449,955)	-
Interest and fiscal charges.....	(177,325)	(177,325)	-
Note issuance.....	8,350,000	8,350,000	-
Premium on note issuance.....	24,529	24,529	-
Note issuance costs.....	(24,529)	(24,529)	-
Total nonoperating revenues (expenses).....	3,722,720	3,722,720	-
Income before transfers.....	4,142,634	4,191,570	48,936
Transfer out.....	(25,000)	(25,000)	-
Net change in net position.....	4,117,634	4,166,570	48,936
Net position at beginning of year.....	5,346,570	5,346,570	-
<i>Prior year encumbrances appropriated.....</i>	<i>36,279</i>	<i>36,279</i>	<i>-</i>
Net position at end of year.....	\$ 9,500,483	\$ 9,549,419	\$ 48,936

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

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

Job and Family Services Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gas Tax Fund

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

Emergency Medical Services Fund

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

Emergency Telephone Service Fund

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

Child Support Enforcement Fund

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

Zoo Operating Fund

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

Law Library Resources Fund

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

Senior Services Fund

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

Workforce Development Fund

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

Community Development Grant Fund

To account for grant revenues used for community development.

Stormwater Utility Fund

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

Disaster Services Emergency Management Agency (EMA) Fund

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

Dog and Kennel Fund

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

Hotel Lodging Tax Fund

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

Domestic Violence Prevention Fund

To account for monies collected for marriage licenses.

Indigent Guardianship Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Domestic Relations Court Special Fund

To account for monies collected for special projects.

Coroner Laboratory Fund

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

Toxicology Lab Fund

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

Motor Vehicle Enforcement and Education Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Sheriff Policing Fund

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

Concealed Handgun Fund

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

Countywide Communication System Fund

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

DETAC Fund

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

Tax Certificate Administration Fund

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

T.I.P.P. Fund

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

Community MR/RES Services Fund

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

Imagination Station Fund

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

Building Regulations Fund

To account for fee revenues for permits and inspections.

Juvenile Treatment Center Fund

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

Juvenile Felony Delinquency Care Fund

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

Juvenile Court Indigent Drivers Treatment Fund

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

Felony Diversion Program Fund

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

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Correction Treatment Facility Fund

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

Probate Court Guardianship Services Board Fund

To account for fee revenues and expenditures for guardianship services.

Administration of Justice Fund

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

Probation Service Fund

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

Other Special Revenue Fund

To account for the receipt of local, state, and federal funds as well as miscellaneous other sources by County departments that alone are not significant enough to require the establishment of their own fund.

Economic Development Fund

To account for revenues and expenditures associated with County development.

Clerk of Courts Investment Pool

To account for monies collected by the Clerk of Courts.

Miscellaneous

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

OneOhio Opioid Fund

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

Certificate of Title Administration Fund

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles. This fund is included in the General Fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor governmental funds since it is reported in the General Fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section.

Recorder Equipment Fund

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

County Medicaid Sales Tax Fund

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

Zoo Capital Improvements Fund

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

The following sub-funds of the Other Special Revenue Fund have been included in the general fund on a GAAP basis, but have been budgeted as part of the Other Special Revenue Fund in the budgetary schedule:

Payroll Reserve Fund

To establish a reserve for payroll fluctuations.

Sick Reserve Fund

To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund

To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund

To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	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.....	\$ 2,203,999	\$ 3,310,422	\$ 7,557,360	\$ 3,535,110	\$ 252,377
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	5,519,244
Accounts.....	67,352	-	328,675	400,782	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	2,221,690	-	15,029,181	-	273,574
Materials and supplies inventory.....	-	-	939,455	-	-
Prepayments.....	-	102,690	-	10,240	-
Guarantee agreement receivable.....	-	-	7,338,906	-	-
Total assets	\$ 4,493,041	\$ 3,413,112	\$ 31,193,577	\$ 3,946,132	\$ 6,045,195
Liabilities:					
Accounts payable.....	\$ 1,742,974	\$ 47,949	\$ 894,656	\$ 120,302	\$ -
Accrued wages and benefits payable.....	550,378	106,833	230,659	27,673	-
Due to other governments.....	85,033	16,506	1,566,012	4,275	-
Due to other funds.....	-	2,384	1,124	440	-
Guarantee agreement payable.....	-	-	7,338,906	-	-
Total liabilities	2,378,385	173,672	10,031,357	152,690	-
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	4,877,436
Delinquent property tax revenue not available.....	-	-	-	-	576,113
Intergovernmental revenue not available.....	-	-	6,649,439	-	273,574
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	-	-	-	-
Total deferred inflows of resources	-	-	6,649,439	-	5,727,123
Fund balances:					
Nonspendable.....	-	102,690	939,455	10,240	-
Restricted.....	2,114,656	3,136,750	13,573,326	-	318,072
Committed.....	-	-	-	3,783,202	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	2,114,656	3,239,440	14,512,781	3,793,442	318,072
Total liabilities, deferred inflows of resources and fund balances					
	\$ 4,493,041	\$ 3,413,112	\$ 31,193,577	\$ 3,946,132	\$ 6,045,195

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ 3,676,346	\$ 163,988	\$ 78,930	\$ 413,073	\$ 368,240	\$ 16,975,062	\$ 2,526,044
-	-	-	-	-	-	-
-	5,124,995	-	6,180,390	-	-	-
148,953	-	13,846	-	15,904	-	-
-	-	-	-	-	-	5,521,070
16,559	254,034	-	201,372	-	350,054	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 3,841,858	\$ 5,543,017	\$ 92,776	\$ 6,794,835	\$ 384,144	\$ 17,325,116	\$ 8,047,114
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\$ 279,479	\$ -	\$ 45	\$ 200,341	\$ 1,009,366	\$ 338,262	\$ 116,775
183,153	-	6,777	-	34,149	107,088	19,272
28,297	-	1,047	-	5,276	16,545	2,977
132	-	110	-	1,804	264	110
-	-	-	-	-	-	-
491,061	-	7,979	200,341	1,050,595	462,159	139,134
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	4,529,046	-	5,483,728	-	-	-
-	534,948	-	625,684	-	-	-
-	254,034	-	201,372	-	-	-
-	-	-	-	-	-	5,441,379
-	-	-	-	-	-	-
-	5,318,028	-	6,310,784	-	-	5,441,379
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3,350,797	224,989	84,797	283,710	-	16,862,957	2,466,601
-	-	-	-	-	-	-
-	-	-	-	(666,451)	-	-
3,350,797	224,989	84,797	283,710	(666,451)	16,862,957	2,466,601
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\$ 3,841,858	\$ 5,543,017	\$ 92,776	\$ 6,794,835	\$ 384,144	\$ 17,325,116	\$ 8,047,114

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2022**

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Assets:					
Equity in pooled cash and investments.....	\$ 287,139	\$ 955,503	\$ 9,367,741	\$ 87,129	\$ 184,787
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	83,968	485,085	2,978	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	84,290	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	-	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets	<u>\$ 371,429</u>	<u>\$ 1,039,471</u>	<u>\$ 9,852,826</u>	<u>\$ 90,107</u>	<u>\$ 184,787</u>
Liabilities:					
Accounts payable.....	\$ 1,502	\$ 74,334	\$ 63	\$ 40,710	\$ -
Accrued wages and benefits payable.....	11,518	66,239	2,776	-	-
Due to other governments.....	1,780	10,233	429	-	-
Due to other funds.....	572	2,335	22	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities	<u>15,372</u>	<u>153,141</u>	<u>3,290</u>	<u>40,710</u>	<u>-</u>
Deferred inflows of resources:					
Property taxes.....	-	-	-	-	-
Delinquent property tax revenue not available.....	-	-	-	-	-
Intergovernmental revenue not available.....	-	-	-	-	-
Special assessments revenue not available.....	-	-	-	-	-
Miscellaneous revenue not available.....	-	36,593	-	2,978	-
Total deferred inflows of resources	<u>-</u>	<u>36,593</u>	<u>-</u>	<u>2,978</u>	<u>-</u>
Fund balances:					
Nonspendable.....	-	-	-	-	-
Restricted.....	356,057	849,737	9,849,536	46,419	184,787
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	<u>356,057</u>	<u>849,737</u>	<u>9,849,536</u>	<u>46,419</u>	<u>184,787</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 371,429</u>	<u>\$ 1,039,471</u>	<u>\$ 9,852,826</u>	<u>\$ 90,107</u>	<u>\$ 184,787</u>

Domestic Relations Court Special		Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers		Sheriff Policing	Concealed Handgun
\$ 168,702	\$ 673,610	\$ 115,849	\$ 104,498	\$ 398,562	\$ 371,128	\$ 465,705		
-	-	-	-	-	-	-		
7,190	361,798	43,070	-	-	185,449	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
\$ 175,892	\$ 1,035,408	\$ 158,919	\$ 104,498	\$ 398,562	\$ 556,577	\$ 465,705		
\$ -	\$ 144,037	\$ 91,743	\$ -	\$ 720	\$ -	\$ -		
-	2,832	8,717	-	-	90,920	2,461		
-	437	1,346	-	-	14,047	381		
-	946	88	-	-	-	-		
-	-	-	-	-	-	-		
-	148,252	101,894	-	720	104,967	2,842		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
7,190	224,229	-	-	-	-	-		
7,190	224,229	-	-	-	-	-		
-	-	-	-	-	-	-		
168,702	662,927	57,025	104,498	397,842	451,610	462,863		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
168,702	662,927	57,025	104,498	397,842	451,610	462,863		
\$ 175,892	\$ 1,035,408	\$ 158,919	\$ 104,498	\$ 398,562	\$ 556,577	\$ 465,705		

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
DECEMBER 31, 2022**

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Assets:					
Equity in pooled cash and investments.....	\$ 1,985,241	\$ 2,698,934	\$ 11,780	\$ 204,400	\$ 4,020
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	954	-	-	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	1,284,857	-	-	-	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets	\$ 3,270,098	\$ 2,699,888	\$ 11,780	\$ 204,400	\$ 4,020
Liabilities:					
Accounts payable.....	\$ 353,819	\$ 14,344	\$ -	\$ -	\$ -
Accrued wages and benefits payable.....	8,459	72,376	-	-	-
Due to other governments.....	1,307	11,182	-	-	-
Due to other funds.....	66	498	-	-	-
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities	363,651	98,400	-	-	-
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.....	-	954	-	-	-
Total deferred inflows of resources	-	954	-	-	-
Fund balances:					
Nonspendable.....	1,284,857	-	-	-	-
Restricted.....	1,621,590	2,600,534	11,780	204,400	4,020
Committed.....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	2,906,447	2,600,534	11,780	204,400	4,020
Total liabilities, deferred inflows of resources and fund balances	\$ 3,270,098	\$ 2,699,888	\$ 11,780	\$ 204,400	\$ 4,020

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility
\$ 83,013	\$ 2,272,732	\$ 530,901	\$ 2,478,810	\$ 5,959	\$ 193,249	\$ 793,476
-	-	-	-	-	-	-
1,340,379	-	-	-	-	-	-
-	11,293	-	-	-	-	-
-	-	-	-	-	-	-
66,440	-	529,832	16,563	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 1,489,832	\$ 2,284,025	\$ 1,060,733	\$ 2,495,373	\$ 5,959	\$ 193,249	\$ 793,476
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\$ -	\$ 1,244	\$ 37,911	\$ 147,854	\$ -	\$ 415	\$ 85,481
-	36,944	89,501	2,586	-	29,749	111,496
-	5,708	13,828	399	-	4,596	17,226
-	374	1,164	-	-	286	108
-	-	-	-	-	-	-
-	44,270	142,404	150,839	-	35,046	214,311
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1,184,520	-	-	-	-	-	-
139,906	-	-	-	-	-	-
66,440	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,390,866	-	-	-	-	-	-
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98,966	2,239,755	918,329	2,344,534	5,959	158,203	579,165
-	-	-	-	-	-	-
-	-	-	-	-	-	-
98,966	2,239,755	918,329	2,344,534	5,959	158,203	579,165
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\$ 1,489,832	\$ 2,284,025	\$ 1,060,733	\$ 2,495,373	\$ 5,959	\$ 193,249	\$ 793,476

Continued

LUCAS COUNTY, OHIO

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)**
DECEMBER 31, 2022

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Assets:					
Equity in pooled cash and investments.....	\$ 559,566	\$ 2,303	\$ 65,517	\$ 7,718,389	\$ 823,904
Cash in segregated accounts.....	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.....	-	-	-	-	-
Accounts.....	-	-	3,120	116,026	-
Special assessments.....	-	-	-	-	-
Due from other governments.....	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepayments.....	-	-	-	52,985	-
Guarantee agreement receivable.....	-	-	-	-	-
Total assets	\$ 559,566	\$ 2,303	\$ 68,637	\$ 7,887,400	\$ 823,904
Liabilities:					
Accounts payable.....	\$ -	\$ 83	\$ -	\$ 124,004	\$ 104
Accrued wages and benefits payable.....	17,428	-	1,220	90,843	9,825
Due to other governments.....	2,693	-	189	14,035	1,518
Due to other funds.....	220	-	-	2,420	88
Guarantee agreement payable.....	-	-	-	-	-
Total liabilities	20,341	83	1,409	231,302	11,535
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.....	-	-	3,120	27,683	-
Total deferred inflows of resources	-	-	3,120	27,683	-
Fund balances:					
Nonspendable.....	-	-	-	52,985	-
Restricted.....	539,225	2,220	64,108	7,575,430	-
Committed.....	-	-	-	-	812,369
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit)	539,225	2,220	64,108	7,628,415	812,369
Total liabilities, deferred inflows of resources and fund balances	\$ 559,566	\$ 2,303	\$ 68,637	\$ 7,887,400	\$ 823,904

Clerk of Courts		OneOhio		Zoo Capital Improvements		Total Nonmajor Governmental Funds	
Investment Pool	Miscellaneous	Opioid					
\$ 1,450,000	\$ -	\$ 276,317	\$ 254,140	\$ 76,653,955			
2,681,482	-	-	-	2,681,482			
-	-	-	7,884,616	26,049,624			
-	-	-	-	2,276,443			
-	-	-	-	5,521,070			
-	-	-	390,822	19,434,411			
-	-	-	-	939,455			
-	-	-	-	1,450,772			
-	-	-	-	7,338,906			
\$ 4,131,482	\$ -	\$ 276,317	\$ 8,529,578	\$ 142,346,118			
\$ -	\$ -	\$ -	\$ -	\$ 5,868,517			
-	-	-	-	1,921,872			
-	-	-	-	1,827,302			
-	12,942	-	-	28,497			
-	-	-	-	7,338,906			
-	12,942	-	-	16,985,094			
-	-	-	6,967,764	23,042,494			
-	-	-	823,004	2,699,655			
-	-	-	390,822	7,835,681			
-	-	-	-	5,441,379			
-	-	-	-	302,747			
-	-	-	8,181,590	39,321,956			
-	-	-	-	2,390,227			
4,131,482	-	276,317	347,988	79,732,663			
-	-	-	-	4,595,571			
-	(12,942)	-	-	(679,393)			
4,131,482	(12,942)	276,317	347,988	86,039,068			
\$ 4,131,482	\$ -	\$ 276,317	\$ 8,529,578	\$ 142,346,118			

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes.....	\$ -	\$ 84	\$ -	\$ -	\$ 4,720,298
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	- -	5,296,977	43,847	3,751,634	- -
Licenses and permits.....	- -	- -	242,953	- -	- -
Fines and forfeitures.....	- -	200	283,452	- -	- -
Intergovernmental.....	41,455,542	- -	21,573,719	- -	555,075
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	182,338	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	203,631	990	2,257,710	- -	60
Total revenues.....	41,659,173	5,298,251	24,584,019	3,751,634	5,275,433
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	4,846,026	- -	- -	- -
Judicial.....	- -	- -	- -	- -	- -
Public safety.....	- -	- -	- -	13,667,008	5,086,046
Public works.....	- -	- -	26,701,929	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	43,202,208	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	561,814	- -	- -
Debt service:					
Principal retirement.....	- -	- -	200,774	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	43,202,208	4,846,026	27,464,517	13,667,008	5,086,046
Excess (deficiency) of revenues over (under) expenditures.....	(1,543,035)	452,225	(2,880,498)	(9,915,374)	189,387
Other financing sources (uses):					
Transfers in.....	2,071,466	- -	- -	9,182,930	- -
Transfers (out).....	- -	- -	- -	- -	(2,500,000)
Issuance of loans.....	- -	- -	239,513	- -	- -
Total other financing sources (uses).....	2,071,466	- -	239,513	9,182,930	(2,500,000)
Net change in fund balances.....	528,431	452,225	(2,640,985)	(732,444)	(2,310,613)
Fund balances at beginning of year.....	1,586,225	2,787,215	17,153,766	4,525,886	2,628,685
Fund balances (deficit) at end of year.....	\$ 2,114,656	\$ 3,239,440	\$ 14,512,781	\$ 3,793,442	\$ 318,072

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant	Stormwater Utility
\$ -	\$ 4,383,134	\$ -	\$ 5,310,639	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,714,141	-	1,665	-	-	-	108,099
-	-	-	-	-	-	-
-	-	389,939	-	-	-	-
7,393,286	515,427	-	413,250	9,568,442	9,506,164	1,386,252
-	-	-	-	-	-	2,366,395
-	-	-	-	-	-	-
-	-	-	-	-	33,020	-
210,726	56	3,842	64	120,767	2,321,082	42,926
9,318,153	4,898,617	395,446	5,723,953	9,689,209	11,860,266	3,903,672
<hr/>						
-	-	-	-	-	10,944,360	-
9,462,595	-	435,272	-	-	3,945,224	-
-	-	-	-	-	791,916	-
-	-	-	-	-	-	3,406,107
-	-	-	-	-	215,360	-
-	-	-	5,880,045	9,736,309	-	-
-	4,862,841	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,462,595	4,862,841	435,272	5,880,045	9,736,309	15,896,860	3,406,107
<hr/>						
(144,442)	35,776	(39,826)	(156,092)	(47,100)	(4,036,594)	497,565
<hr/>						
-	-	-	-	-	2,635,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,635,000	-
(144,442)	35,776	(39,826)	(156,092)	(47,100)	(1,401,594)	497,565
<hr/>						
3,495,239	189,213	124,623	439,802	(619,351)	18,264,551	1,969,036
\$ 3,350,797	\$ 224,989	\$ 84,797	\$ 283,710	\$ (666,451)	\$ 16,862,957	\$ 2,466,601

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2022

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	8,034,811	- -	- -
Charges for services.....	- -	1,144,760	- -	83,352	53,708
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	62,143	53,367	- -	- -
Intergovernmental.....	513,741	- -	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	- -	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	- -	69,368	- -	- -	- -
Total revenues.....	513,741	1,276,271	8,088,178	83,352	53,708
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	2,736,686	- -	- -
Judicial.....	- -	- -	- -	40,710	61,275
Public safety.....	651,900	- -	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	2,888,332	- -	83,778	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	651,900	2,888,332	2,736,686	124,488	61,275
Excess (deficiency) of revenues over (under) expenditures.....	(138,159)	(1,612,061)	5,351,492	(41,136)	(7,567)
Other financing sources (uses):					
Transfers in.....	93,563	1,500,000	385,000	- -	- -
Transfers (out).....	- -	- -	(4,679,358)	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	93,563	1,500,000	(4,294,358)	- -	- -
Net change in fund balances.....	(44,596)	(112,061)	1,057,134	(41,136)	(7,567)
Fund balances at beginning of year.....	400,653	961,798	8,792,402	87,555	192,354
Fund balances (deficit) at end of year.....	\$ 356,057	\$ 849,737	\$ 9,849,536	\$ 46,419	\$ 184,787

Domestic Relations Court Special	Coroner Laboratory	Toxicology Lab	Motor Vehicle Enforcement and Education	Indigent Drivers	Sheriff Policing	Concealed Handgun
\$ - \$ - \$ - \$ - \$ - \$ - \$ -						
80,120	1,330,640	504,084	-	852	3,392,714	103,835
-	-	-	-	-	-	-
-	-	-	1,510	69,559	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	135,000	-	-	-	-
<u>80,120</u>	<u>1,330,640</u>	<u>639,084</u>	<u>1,510</u>	<u>70,411</u>	<u>3,392,714</u>	<u>103,835</u>
88,499	-	-	-	27,308	-	-
-	-	-	-	-	3,331,732	114,927
-	-	-	-	-	-	-
-	1,395,187	819,761	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>88,499</u>	<u>1,395,187</u>	<u>819,761</u>	<u>-</u>	<u>27,308</u>	<u>3,331,732</u>	<u>114,927</u>
(8,379)	(64,547)	(180,677)	1,510	43,103	60,982	(11,092)
-	-	-	-	-	-	-
-	-	-	-	-	(318,729)	-
-	-	-	-	-	-	-
-	-	-	-	-	(318,729)	-
(8,379)	(64,547)	(180,677)	1,510	43,103	(257,747)	(11,092)
177,081	727,474	237,702	102,988	354,739	709,357	473,955
<u>\$ 168,702</u>	<u>\$ 662,927</u>	<u>\$ 57,025</u>	<u>\$ 104,498</u>	<u>\$ 397,842</u>	<u>\$ 451,610</u>	<u>\$ 462,863</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2022

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Revenues:					
Real property and other taxes.....	\$ -	\$ 104	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	6,500	1,741,893	- -	- -	- -
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	- -	- -	- -	- -
Intergovernmental.....	- -	- -	- -	- -	- -
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	43,081	- -
Rental income.....	- -	- -	- -	- -	- -
Other.....	- -	305,835	- -	- -	4,020
Total revenues.....	6,500	2,047,832	- -	43,081	4,020
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	800,671	- -	- -	- -
Judicial.....	- -	885,653	- -	- -	- -
Public safety.....	2,030,483	- -	- -	- -	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	215,394	- -	- -	- -	- -
Interest and fiscal charges.....	76,870	- -	- -	- -	- -
Total expenditures.....	2,322,747	1,686,324	- -	- -	- -
Excess (deficiency) of revenues over (under) expenditures.....	(2,316,247)	361,508	- -	43,081	4,020
Other financing sources (uses):					
Transfers in.....	2,500,000	- -	- -	- -	- -
Transfers (out).....	- -	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	2,500,000	- -	- -	- -	- -
Net change in fund balances.....	183,753	361,508	- -	43,081	4,020
Fund balances at beginning of year.....	2,722,694	2,239,026	11,780	161,319	- -
Fund balances (deficit) at end of year.....	\$ 2,906,447	\$ 2,600,534	\$ 11,780	\$ 204,400	\$ 4,020

Imagination Station	Building Regulations	Juvenile Treatment Center	Juvenile Felony Delinquency Care	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility
\$ 1,146,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,529,454	-	-	-	-	-
-	-	-	-	100	-	-
134,804	-	3,511,102	1,628,167	-	1,196,984	4,799,502
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14	-	334,545	8,544	-	-	7,652
<u>1,281,174</u>	<u>1,529,454</u>	<u>3,845,647</u>	<u>1,636,711</u>	<u>100</u>	<u>1,196,984</u>	<u>4,807,154</u>
-	1,514,389	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,336,563	978,491	-	1,102,262	4,828,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,250,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,250,000	1,514,389	3,336,563	978,491	-	1,102,262	4,828,700
<u>31,174</u>	<u>15,065</u>	<u>509,084</u>	<u>658,220</u>	<u>100</u>	<u>94,722</u>	<u>(21,546)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,174	15,065	509,084	658,220	100	94,722	(21,546)
67,792	2,224,690	409,245	1,686,314	5,859	63,481	600,711
<u>\$ 98,966</u>	<u>\$ 2,239,755</u>	<u>\$ 918,329</u>	<u>\$ 2,344,534</u>	<u>\$ 5,959</u>	<u>\$ 158,203</u>	<u>\$ 579,165</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, 2022**

	Probate Court Guardianship Services Board	Administration of Justice	Probation Service	Other Special Revenue	Economic Development
Revenues:					
Real property and other taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	- -	- -	- -	- -	- -
Charges for services.....	600,000	- -	131,107	4,743,935	340,000
Licenses and permits.....	- -	- -	- -	- -	- -
Fines and forfeitures.....	- -	- -	- -	- -	- -
Intergovernmental.....	- -	- -	- -	43,159	51,155
Special assessments.....	- -	- -	- -	- -	- -
Investment income.....	- -	- -	- -	1,547	- -
Rental income.....	- -	- -	- -	13,207	- -
Other.....	- -	1,845	- -	94,447	9,309
Total revenues.....	600,000	1,845	131,107	4,896,295	400,464
Expenditures:					
Current:					
General government:					
Legislative and executive.....	- -	- -	- -	57,564	672,598
Judicial.....	523,314	1,522	169,727	2,500,297	- -
Public safety.....	- -	- -	- -	3,001,065	- -
Public works.....	- -	- -	- -	- -	- -
Health.....	- -	- -	- -	- -	- -
Human services.....	- -	- -	- -	- -	- -
Conservation and recreation.....	- -	- -	- -	- -	- -
Other.....	- -	- -	- -	- -	- -
Capital outlay.....	- -	- -	- -	- -	- -
Debt service:					
Principal retirement.....	- -	- -	- -	- -	- -
Interest and fiscal charges.....	- -	- -	- -	- -	- -
Total expenditures.....	523,314	1,522	169,727	5,558,926	672,598
Excess (deficiency) of revenues over (under) expenditures.....	76,686	323	(38,620)	(662,631)	(272,134)
Other financing sources (uses):					
Transfers in.....	- -	- -	- -	210,000	- -
Transfers (out).....	- -	- -	- -	- -	- -
Issuance of loans.....	- -	- -	- -	- -	- -
Total other financing sources (uses).....	- -	- -	- -	210,000	- -
Net change in fund balances.....	76,686	323	(38,620)	(452,631)	(272,134)
Fund balances at beginning of year.....	462,539	1,897	102,728	8,081,046	1,084,503
Fund balances (deficit) at end of year.....	\$ 539,225	\$ 2,220	\$ 64,108	\$ 7,628,415	\$ 812,369

Clerk of Courts Investment Pool	Miscellaneous	OneOhio Opioid	Zoo Capital Improvements	Total Nonmajor Governmental Funds	
\$ -	\$ -	\$ -	\$ 6,743,281	\$ 22,303,896	
-	-	-	-	8,034,811	
-	-	-	-	25,173,863	
781,132	-	-	-	2,553,539	
-	-	276,317	-	1,136,587	
-	-	-	792,964	105,038,735	
-	-	-	-	2,366,395	
-	-	-	-	226,966	
-	-	-	-	46,227	
-	229,716	-	87	6,362,236	
781,132	229,716	276,317	7,536,332	173,243,255	
-	-	-	-	21,572,294	
-	-	-	-	18,141,396	
-	-	-	-	38,921,093	
-	-	-	-	30,108,036	
-	-	-	-	5,402,418	
-	-	-	-	58,818,562	
-	-	-	7,478,611	13,591,452	
-	243,330	-	-	243,330	
-	-	-	-	561,814	
-	-	-	-	416,168	
-	-	-	-	76,870	
-	243,330	-	7,478,611	187,853,433	
781,132	(13,614)	276,317	57,721	(14,610,178)	
-	-	-	-	18,577,959	
-	-	-	-	(7,498,087)	
-	-	-	-	239,513	
-	-	-	-	11,319,385	
781,132	(13,614)	276,317	57,721	(3,290,793)	
3,350,350	672	-	290,267	89,329,861	
\$ 4,131,482	\$ (12,942)	\$ 276,317	\$ 347,988	\$ 86,039,068	

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 41,630,120	\$ 39,982,655	\$ (1,647,465)
Other.....	998,000	136,279	(861,721)
Total revenues.....	42,628,120	40,118,934	(2,509,186)
Expenditures:			
Human Services			
Personal services.....	21,287,619	20,564,984	722,635
Materials and supplies.....	315,593	204,032	111,561
Charges and services.....	23,019,536	22,845,931	173,605
Other	22,000	1,786	20,214
Capital outlay and equipment.....	111,000	105,943	5,057
<i>Total Human Services.....</i>	<i>44,755,748</i>	<i>43,722,676</i>	<i>1,033,072</i>
Total expenditures.....	44,755,748	43,722,676	1,033,072
(Deficiency) of revenues (under) expenditures.....	(2,127,628)	(3,603,742)	(1,476,114)
Other financing sources:			
Transfers in.....	2,058,710	2,071,466	12,756
Net change in fund balance.....	(68,918)	(1,532,276)	(1,463,358)
Fund balance at beginning of year.....	3,581,012	3,581,012	-
<i>Prior year encumbrances appropriated.....</i>	<i>69,979</i>	<i>69,979</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,582,073	\$ 2,118,715	\$ (1,463,358)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Property taxes.....	\$ -	\$ 84	\$ 84
Charges for services.....	5,200,000	5,175,821	(24,179)
Fines and forfeitures.....	-	200	200
Other.....	850	990	140
Total revenues.....	5,200,850	5,177,095	(23,755)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	4,792,658	3,611,118	1,181,540
Materials and supplies.....	63,810	56,864	6,946
Charges and services.....	398,125	388,836	9,289
Other.....	20,000	17,995	2,005
Capital outlay and equipment.....	830,078	797,216	32,862
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>6,104,671</i>	<i>4,872,029</i>	<i>1,232,642</i>
Total expenditures.....	6,104,671	4,872,029	1,232,642
Net change in fund balance.....	(903,821)	305,066	1,208,887
Fund balance at beginning of year.....	2,800,403	2,800,403	-
<i>Prior year encumbrances appropriated.....</i>	<i>75,731</i>	<i>75,731</i>	-
Fund balance at end of year.....	\$ 1,972,313	\$ 3,181,200	\$ 1,208,887

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 101,150	\$ 43,847	\$ (57,303)
Licenses and permits.....	35,000	242,953	207,953
Fines and forfeitures.....	240,000	282,361	42,361
Intergovernmental.....	21,065,000	17,891,422	(3,173,578)
Investment income.....	100,000	189,152	89,152
Other.....	150,000	2,245,094	2,095,094
Total revenues.....	21,691,150	20,894,829	(796,321)
Expenditures:			
Public Works			
Personal services.....	7,272,812	6,080,044	1,192,768
Materials and supplies.....	993,140	591,560	401,580
Charges and services.....	18,051,930	18,023,600	28,330
Other.....	2,653,277	2,648,921	4,356
Capital outlay and equipment.....	287,616	266,623	20,993
Debt service:			
Principal retirement.....	205,724	200,774	4,950
Total Public Works.....	29,464,499	27,811,522	1,652,977
Total expenditures.....	29,464,499	27,811,522	1,652,977
(Deficiency) of revenues (under) expenditures.....	(7,773,349)	(6,916,693)	856,656
Other financing sources (uses):			
Transfers in.....	2,055,000	-	(2,055,000)
Transfers (out).....	(200,000)	-	200,000
Issuance of OPWC loans.....	375,000	4,513	(370,487)
Total other financing sources (uses).....	2,230,000	4,513	(2,225,487)
Net change in fund balance.....	(5,543,349)	(6,912,180)	(1,368,831)
Fund balance at beginning of year.....	10,570,660	10,570,660	-
Prior year encumbrances appropriated.....	2,121,611	2,121,611	-
Fund balance at end of year.....	\$ 7,148,922	\$ 5,780,091	\$ (1,368,831)

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,600,000	\$ 4,238,314	\$ 638,314
Expenditures:			
Public Safety			
Personal services.....	955,307	889,192	66,115
Materials and supplies.....	1,406,397	1,250,861	155,536
Charges and services.....	11,497,908	11,389,451	108,457
Other.....	24,036	2,152	21,884
Capital outlay and equipment.....	1,085,240	1,071,354	13,886
Total Public Safety	14,968,888	14,603,010	365,878
Total expenditures	14,968,888	14,603,010	365,878
(Deficiency) of revenues (under) expenditures.....	(11,368,888)	(10,364,696)	1,004,192
Other financing sources:			
Transfers in.....	9,182,930	9,182,930	-
Net change in fund balance.....	(2,185,958)	(1,181,766)	1,004,192
Fund balance at beginning of year	3,295,530	3,295,530	-
<i>Prior year encumbrances appropriated</i>	425,122	425,122	-
Fund balance at end of year	\$ 1,534,694	\$ 2,538,886	\$ 1,004,192

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 5,030,330	\$ 4,681,212	\$ (349,118)
Intergovernmental.....	300,284	555,075	254,791
Other.....	-	60	60
Total revenues.....	5,330,614	5,236,347	(94,267)
Expenditures:			
Public Safety			
Personal services.....	30,327	28,869	1,458
Materials and supplies.....	1,074	191	883
Charges and services.....	2,376,495	2,337,605	38,890
Other.....	2,699,754	2,596,972	102,782
Capital outlay and equipment.....	1,374	1,374	-
<i>Total Public Safety.....</i>	<i>5,109,024</i>	<i>4,965,011</i>	<i>144,013</i>
Total expenditures.....	5,109,024	4,965,011	144,013
Excess of revenues over expenditures.....	221,590	271,336	49,746
Other financing (uses):			
Transfers (out).....	(2,500,000)	(2,500,000)	-
Total other financing (uses).....	(2,500,000)	(2,500,000)	-
Net change in fund balance.....	(2,278,410)	(2,228,664)	49,746
Fund balance at beginning of year.....	21,980	21,980	-
Prior year encumbrances appropriated.....	2,278,411	2,278,411	-
Fund balance at end of year.....	\$ 21,981	\$ 71,727	\$ 49,746

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,707,000	\$ 1,716,376	\$ 9,376
Intergovernmental.....	8,549,150	7,365,851	(1,183,299)
Other.....	320,000	225,785	(94,215)
Total revenues.....	10,576,150	9,308,012	(1,268,138)
Expenditures:			
General Government -			
Judicial			
Personal services.....	7,251,584	6,504,020	747,564
Charges and services.....	3,301,381	2,894,064	407,317
Other.....	27,000	-	27,000
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>10,579,965</i>	<i>9,398,084</i>	<i>1,181,881</i>
Total expenditures.....	10,579,965	9,398,084	1,181,881
Net change in fund balance.....	(3,815)	(90,072)	(86,257)
Fund balance at beginning of year.....	3,732,096	3,732,096	-
<i>Prior year encumbrances appropriated.....</i>	<i>3,816</i>	<i>3,816</i>	<i>-</i>
Fund balance at end of year.....	\$ 3,732,097	\$ 3,645,840	\$ (86,257)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 5,000,000	\$ 4,346,841	\$ (653,159)
Intergovernmental.....	-	515,427	515,427
Other.....	-	56	56
Total revenues.....	5,000,000	4,862,324	(137,676)
Expenditures:			
Conservation and Recreation			
Charges and services.....	4,932,368	4,795,209	137,159
Other.....	67,632	67,632	-
<i>Total Conservation and Recreation.....</i>	<i>5,000,000</i>	<i>4,862,841</i>	<i>137,159</i>
Net change in fund balance.....	-	(517)	(517)
Fund balance at beginning of year.....	5,572	5,572	-
Fund balance at end of year.....	\$ 5,572	\$ 5,055	\$ (517)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 500	\$ 1,665	\$ 1,165
Fines and forfeitures.....	412,906	388,084	(24,822)
Other.....	3,842	3,842	-
Total revenues	417,248	393,591	(23,657)
Expenditures:			
General Government -			
Judicial			
Personal services.....	238,159	236,350	1,809
Materials and supplies.....	1,000	924	76
Charges and services.....	214,845	210,240	4,605
Capital outlay and equipment.....	4,182	4,117	65
<i>Total General Government -</i>			
<i>Judicial</i>	<i>458,186</i>	<i>451,631</i>	<i>6,555</i>
Total expenditures	458,186	451,631	6,555
Net change in fund balance.....	(40,938)	(58,040)	(17,102)
Fund balance at beginning of year	136,925	136,925	-
Fund balance at end of year	\$ 95,987	\$ 78,885	\$ (17,102)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 5,600,000	\$ 5,265,833	\$ (334,167)
Intergovernmental.....	-	413,250	413,250
Other.....	-	64	64
Total revenues.....	5,600,000	5,679,147	79,147
Expenditures:			
Human Services			
Charges and services.....	5,684,260	5,679,704	4,556
Net change in fund balance.....	(84,260)	(557)	83,703
Fund balance (deficit) at beginning of year.....	220,898	220,898	-
Fund balance at end of year.....	\$ 136,638	\$ 220,341	\$ 83,703

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 10,383,685	\$ 9,568,442	\$ (815,243)
Other.....	1,000	104,862	103,862
Total revenues.....	10,384,685	9,673,304	(711,381)
Expenditures:			
Human Services			
Personal services.....	1,392,857	1,328,353	64,504
Materials and supplies.....	68,685	54,800	13,885
Charges and services.....	8,866,294	8,252,709	613,585
Other.....	38,090	38,090	-
Capital outlay and equipment.....	18,759	18,651	108
<i>Total Human Services.....</i>	<i>10,384,685</i>	<i>9,692,603</i>	<i>692,082</i>
Total expenditures.....	10,384,685	9,692,603	692,082
Net change in fund balance.....	-	(19,299)	(19,299)
Fund balance (deficit) at beginning of year.....	385,590	385,590	-
Fund balance at end of year.....	\$ 385,590	\$ 366,291	\$ (19,299)

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
From local sources:			
Intergovernmental.....	\$ 10,286,091	\$ 10,286,091	\$ -
Rental income.....	33,020	33,020	- -
Other.....	2,321,082	2,321,082	- -
Total revenues.....	12,640,193	12,640,193	- -
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,989,011	1,989,011	- -
Materials and supplies.....	137,825	137,825	- -
Charges and services.....	7,203,072	7,203,072	- -
Other.....	1,736,104	1,736,104	- -
Capital outlay and equipment.....	143,533	143,533	- -
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>11,209,545</i>	<i>11,209,545</i>	<i>- -</i>
Judicial			
Personal services.....	2,200,408	2,200,408	- -
Materials and supplies.....	55,149	55,149	- -
Charges and services.....	1,906,971	1,906,971	- -
Other.....	58,311	58,311	- -
Capital outlay and equipment.....	22,049	22,049	- -
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>4,242,888</i>	<i>4,242,888</i>	<i>- -</i>
Public Safety			
Personal services.....	135,257	135,257	- -
Materials and supplies.....	2,243	2,243	- -
Charges and services.....	208,999	208,999	- -
Other.....	8,573	8,573	- -
Capital outlay and equipment.....	569,350	569,350	- -
<i>Total Public Safety.....</i>	<i>924,422</i>	<i>924,422</i>	<i>- -</i>
Health			
Charges and services.....	130,896	130,896	- -
Capital outlay and equipment.....	100,000	100,000	- -
<i>Total Health.....</i>	<i>230,896</i>	<i>230,896</i>	<i>- -</i>

-(Continued)

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT GRANT (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Total expenditures.....	\$ 16,607,751	\$ 16,607,751	\$ -
(Deficiency) of revenues (under) expenditures.....	(3,967,558)	(3,967,558)	-
<u>Other financing sources:</u>			
Transfers in.....	2,635,000	2,635,000	-
Net change in fund balance.....	(1,332,558)	(1,332,558)	-
Fund balance at beginning of year.....	17,147,634	17,147,634	-
<i>Prior year encumbrances appropriated.....</i>	<i>665,358</i>	<i>665,358</i>	-
Fund balance at end of year.....	\$ 16,480,434	\$ 16,480,434	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 108,099	\$ 108,099
Intergovernmental.....	- -	1,399,726	1,399,726
Special assessments.....	2,350,000	2,399,225	49,225
Other.....	- -	42,926	42,926
Total revenues.....	2,350,000	3,949,976	1,599,976
Expenditures:			
Public Works			
Personal services.....	653,549	608,146	45,403
Materials and supplies.....	4,500	2,248	2,252
Charges and services.....	3,207,751	3,152,348	55,403
Other.....	1,000	- -	1,000
Capital outlay.....	18,000	10,134	7,866
Total Public Works.....	3,884,800	3,772,876	111,924
Total expenditures.....	3,884,800	3,772,876	111,924
Net change in fund balance.....	(1,534,800)	177,100	1,711,900
Fund balance at beginning of year.....	989,856	989,856	-
Prior year encumbrances appropriated.....	1,104,634	1,104,634	-
Fund balance at end of year.....	\$ 559,690	\$ 2,271,590	\$ 1,711,900

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, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 513,412	\$ 429,451	\$ (83,961)
Expenditures:			
Public Safety			
Personal services.....	452,442	395,128	57,314
Materials and supplies.....	5,637	1,667	3,970
Charges and services.....	223,159	172,845	50,314
Other.....	10,220	8,919	1,301
Capital outlay and equipment.....	169,798	61,010	108,788
<i>Total Public Safety</i>	<i>861,256</i>	<i>639,569</i>	<i>221,687</i>
Total expenditures	861,256	639,569	221,687
Excess/(deficiency) of revenues over/(under) expenditures.....	(347,844)	(210,118)	137,726
Other financing sources:			
Transfers in.....	159,725	93,563	(66,162)
Net change in fund balance.....	(188,119)	(116,555)	71,564
Fund balance at beginning of year	373,906	373,906	-
<i>Prior year encumbrances appropriated</i>	<i>2,844</i>	<i>2,844</i>	-
Fund balance at end of year	\$ 188,631	\$ 260,195	\$ 71,564

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,552,700	\$ 1,499,084	\$ (53,616)
Fines and forfeitures.....	67,525	62,143	(5,382)
Other.....	90,000	69,368	(20,632)
Total revenues.....	1,710,225	1,630,595	(79,630)
Expenditures:			
Health			
Personal services.....	2,414,796	2,308,899	105,897
Materials and supplies.....	329,984	323,958	6,026
Charges and services.....	277,222	270,052	7,170
Other.....	4,400	1,825	2,575
Capital outlay and equipment.....	48,885	41,793	7,092
<i>Total Health.....</i>	<i>3,075,287</i>	<i>2,946,527</i>	<i>128,760</i>
Total expenditures.....	3,075,287	2,946,527	128,760
(Deficiency) of revenues (under) expenditures.....	(1,365,062)	(1,315,932)	49,130
Other financing sources:			
Transfers in.....	1,302,599	1,500,000	197,401
Net change in fund balance.....	(62,463)	184,068	246,531
Fund balance at beginning of year.....	636,733	636,733	-
<i>Prior year encumbrances appropriated.....</i>	<i>463</i>	<i>463</i>	<i>-</i>
Fund balance at end of year.....	\$ 574,733	\$ 821,264	\$ 246,531

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Lodging taxes.....	\$ 6,000,000	\$ 7,929,672	\$ 1,929,672
Fines and forfeitures.....	-	53,367	53,367
Other.....	1,135,000	-	(1,135,000)
Total revenues.....	7,135,000	7,983,039	848,039
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	134,244	122,058	12,186
Materials and supplies.....	2,100	400	1,700
Charges and services.....	2,756,592	2,617,114	139,478
Other.....	5,000	1,413	3,587
Capital outlay and equipment.....	3,500	-	3,500
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>2,901,436</i>	<i>2,740,985</i>	<i>160,451</i>
Total expenditures.....	2,901,436	2,740,985	160,451
Excess of revenues over expenditures.....	4,233,564	5,242,054	1,008,490
Other financing sources (uses):			
Transfers in.....	-	385,000	385,000
Transfers (out).....	(4,837,958)	(4,679,358)	158,600
Total other financing sources (uses).....	(4,837,958)	(4,294,358)	543,600
Net change in fund balance.....	(604,394)	947,696	1,552,090
Fund balance at beginning of year.....	8,419,982	8,419,982	-
Fund balance at end of year.....	\$ 7,815,588	\$ 9,367,678	\$ 1,552,090

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 83,700	\$ 83,352	\$ (348)
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.....	999	-	999
Other.....	83,779	83,778	1
<i>Total Health</i>	84,778	83,778	1,000
Total expenditures	84,778	83,778	1,000
Net change in fund balance.....	(1,078)	(426)	652
Fund balance at beginning of year	87,555	87,555	-
Fund balance at end of year	\$ 86,477	\$ 87,129	\$ 652

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, 2022**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Charges for services.....	\$ 49,900	\$ 53,708	\$ 3,808	
Expenditures:				
General Government -				
Judicial				
Charges and services.....	62,200	61,275		925
Net change in fund balance.....	(12,300)	(7,567)		4,733
Fund balance at beginning of year.....	192,354	192,354		-
Fund balance at end of year.....	<u>\$ 180,054</u>	<u>\$ 184,787</u>		<u>\$ 4,733</u>

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 78,000	\$ 80,121	\$ 2,121
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Personal services.....	49,500	49,500	-
Charges and services.....	55,000	39,000	16,000
<i>Total General Government -</i>			
<i>Judicial</i>	104,500	88,500	16,000
Total expenditures	104,500	88,500	16,000
Net change in fund balance.....	(26,500)	(8,379)	18,121
Fund balance at beginning of year	177,081	177,081	-
Fund balance at end of year	\$ 150,581	\$ 168,702	\$ 18,121

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,200,000	\$ 1,401,065	\$ 201,065
Expenditures:			
Health			
Health Services			
Personal services.....	86,874	86,506	368
Materials and supplies.....	123,355	111,805	11,550
Charges and services.....	1,080,520	1,055,523	24,997
Other.....	135,000	135,000	-
Capital outlay and equipment.....	85,716	80,720	4,996
Total Health.....	1,511,465	1,469,554	41,911
Total expenditures.....	1,511,465	1,469,554	41,911
Net change in fund balance.....	(311,465)	(68,489)	242,976
Fund balance at beginning of year.....	631,452	631,452	-
<i>Prior year encumbrances appropriated.....</i>	<i>78,501</i>	<i>78,501</i>	-
Fund balance at end of year.....	\$ 398,488	\$ 641,464	\$ 242,976

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 640,000	\$ 571,819	\$ (68,181)
Other.....	-	135,000	135,000
Total revenues.....	640,000	706,819	66,819
Expenditures:			
Health			
Personal services.....	570,531	559,888	10,643
Materials and supplies.....	116,972	106,451	10,521
Charges and services.....	83,819	76,643	7,176
Capital outlay and equipment.....	72,000	72,000	-
<i>Total Health.....</i>	<i>843,322</i>	<i>814,982</i>	<i>28,340</i>
Total expenditures.....	843,322	814,982	28,340
(Deficiency) of revenues (under) expenditures.....	(203,322)	(108,163)	95,159
Other financing sources:			
Transfers in.....	75,000	-	(75,000)
Net change in fund balance.....	(128,322)	(108,163)	20,159
Fund balance at beginning of year.....	135,843	135,843	-
<i>Prior year encumbrances appropriated.....</i>	<i>9,302</i>	<i>9,302</i>	<i>-</i>
Fund balance at end of year.....	\$ 16,823	\$ 36,982	\$ 20,159

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, 2022**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Fines and forfeitures.....	\$ 4,000	\$ 1,510	\$ (2,490)	
Expenditures:				
Public Safety				
Other.....	4,000	-	4,000	
Net change in fund balance.....	-	1,510	1,510	
Fund balance at beginning of year.....	102,988	102,988		-
Fund balance at end of year.....	\$ 102,988	\$ 104,498		\$ 1,510

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 1,200	\$ 852	\$ (348)
Fines and forfeitures.....	50,000	69,559	19,559
Total revenues.....	51,200	70,411	19,211
Expenditures:			
General Government -			
Judicial			
Charges and services.....	100,000	27,308	72,692
Net change in fund balance.....	(48,800)	43,103	91,903
Fund balance at beginning of year.....	354,739	354,739	-
Fund balance at end of year.....	\$ 305,939	\$ 397,842	\$ 91,903

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 3,688,586	\$ 3,559,835	\$ (128,751)
Expenditures:			
Public Safety			
Personal services.....	3,711,019	3,362,326	348,693
Materials and supplies.....	20,000	20,000	-
Charges and services.....	28,000	28,000	-
Total Public Safety.....	3,759,019	3,410,326	348,693
Total expenditures	3,759,019	3,410,326	348,693
Excess/(deficiency) of revenues over/(under) expenditures.....	(70,433)	149,509	219,942
Other financing sources:			
Transfers (out).	(318,728)	-	318,728
Net change in fund balance.....	(389,161)	149,509	538,670
Fund balance at beginning of year	540,348	540,348	-
Fund balance at end of year	\$ 151,187	\$ 689,857	\$ 538,670

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 170,000	\$ 103,836	\$ (66,164)
Expenditures:			
Public Safety			
Personal services.....	87,482	80,980	6,502
Materials and supplies.....	15,000	2,163	12,837
Charges and services.....	67,852	38,222	29,630
Total Public Safety	170,334	121,365	48,969
Total expenditures	170,334	121,365	48,969
Net change in fund balance.....	(334)	(17,529)	(17,195)
Fund balance at beginning of year	482,382	482,382	-
<i>Prior year encumbrances appropriated</i>	852	852	-
Fund balance at end of year	\$ 482,900	\$ 465,705	\$ (17,195)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ -	\$ 6,500	\$ 6,500
Intergovernmental.....	14,220	-	(14,220)
Total revenues.....	14,220	6,500	(7,720)
Expenditures:			
Public Safety			
Personal services.....	315,168	309,623	5,545
Materials and supplies.....	15,552	8,512	7,040
Charges and services.....	3,445,057	3,364,791	80,266
Capital outlay and equipment.....	79,000	72,182	6,818
Total Public Safety.....	3,854,777	3,755,108	99,669
Total expenditures.....	3,854,777	3,755,108	99,669
Deficiency of revenues under expenditures.....	(3,840,557)	(3,748,608)	91,949
Other financing sources:			
Transfers in.....	2,500,000	2,500,000	-
Net change in fund balance.....	(1,340,557)	(1,248,608)	91,949
Fund balance at beginning of year.....	2,667,638	2,667,638	-
<i>Prior year encumbrances appropriated.....</i>	<i>62,801</i>	<i>62,801</i>	<i>-</i>
Fund balance at end of year.....	\$ 1,389,882	\$ 1,481,831	\$ 91,949

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes.....	\$ -	\$ 104	\$ 104
Charges for services.....	1,425,000	1,741,893	316,893
Other.....	530,000	305,835	(224,165)
Total revenues.....	1,955,000	2,047,832	92,832
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	543,165	524,677	18,488
Materials and supplies.....	34,000	30,363	3,637
Charges and services.....	220,707	205,982	14,725
Capital outlay and equipment.....	5,861	4,977	884
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>803,733</i>	<i>765,999</i>	<i>37,734</i>
Judicial			
Personal services.....	712,347	709,145	3,202
Materials and supplies.....	15,000	7,505	7,495
Charges and services.....	395,243	168,537	226,706
Capital outlay and equipment.....	575	466	109
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>1,123,165</i>	<i>885,653</i>	<i>237,512</i>
Total expenditures.....	1,926,898	1,651,652	275,246
Net change in fund balance.....	28,102	396,180	368,078
Fund balance at beginning of year.....	2,287,629	2,287,629	-
Fund balance at end of year.....	\$ 2,315,731	\$ 2,683,809	\$ 368,078

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, 2022**

	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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.....	\$ 15,000	\$ 37,033	\$ 22,033
Expenditures:			
General Government -			
Legislative and Executive			
Personal service.....	20,000	-	20,000
Materials and supplies.....	7,000	-	7,000
Charges and services.....	19,000	-	19,000
Other.....	500	-	500
<i>Total General Government -</i>			
<i>Legislative and Executive</i>	46,500	-	46,500
Total expenditures	46,500	-	46,500
Net change in fund balance.....	(31,500)	37,033	68,533
Fund balance at beginning of year	161,319	161,319	-
Fund balance at end of year	\$ 129,819	\$ 198,352	\$ 68,533

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, 2022**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Other.....	\$ -	\$ 4,020	\$ 4,020	
Net change in fund balance.....	-	4,020		4,020
Fund balance at beginning of year.....	-	-		-
Fund balance at end of year.....	\$ -	\$ 4,020		\$ 4,020

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 1,250,000	\$ 1,136,866	\$ (113,134)
Intergovernmental.....	-	134,804	134,804
Other.....	-	14	14
Total revenues.....	1,250,000	1,271,684	21,684
Expenditures:			
Conservation and Recreation			
Charges and services.....	1,182,360	1,182,360	-
Other.....	67,640	67,640	-
<i>Total Conservation and Recreation</i>	<i>1,250,000</i>	<i>1,250,000</i>	<i>-</i>
Total expenditures.....	1,250,000	1,250,000	-
Net change in fund balance.....	-	21,684	21,684
Fund balance at beginning of year.....	19,762	19,762	-
Fund balance at end of year.....	\$ 19,762	\$ 41,446	\$ 21,684

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Licenses and permits.....	\$ 1,600,000	\$ 1,570,416	\$ (29,584)
Other.....	200,000	-	(200,000)
Total revenues.....	1,800,000	1,570,416	(229,584)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	1,365,022	1,199,707	165,315
Materials and supplies.....	23,189	21,849	1,340
Charges and services.....	318,493	291,654	26,839
Capital outlay and equipment.....	59,500	5,586	53,914
<i>Total General Government -</i>			
<i>Legislative and Executive.....</i>	<i>1,766,204</i>	<i>1,518,796</i>	<i>247,408</i>
Total expenditures.....	1,766,204	1,518,796	247,408
Net change in fund balance.....	33,796	51,620	17,824
Fund balance at beginning of year.....	2,213,711	2,213,711	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,852</i>	<i>1,852</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,249,359	\$ 2,267,183	\$ 17,824

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, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 2,981,270	\$ 2,981,270	\$ -
Other.....	334,545	334,545	-
Total revenues.....	3,315,815	3,315,815	-
Expenditures:			
General Government -			
Public Safety			
Personal services.....	2,728,180	2,728,180	-
Materials and supplies.....	32,195	32,195	-
Charges and services.....	200,114	200,114	-
Other.....	339,903	339,903	-
Capital outlay and equipment.....	40,682	40,682	-
<i>Total Public Safety.....</i>	<i>3,341,074</i>	<i>3,341,074</i>	<i>-</i>
Total expenditures.....	3,341,074	3,341,074	-
Net change in fund balances.....	(25,259)	(25,259)	-
Fund balance at beginning of year.....	527,299	527,299	-
<i>Prior year encumbrances appropriated.....</i>	<i>503</i>	<i>503</i>	<i>-</i>
Fund balance at end of year.....	\$ 502,543	\$ 502,543	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,611,604	\$ 1,611,604	\$ -
Other.....	8,544	8,544	-
Total revenues.....	1,620,148	1,620,148	-
Expenditures:			
Public Safety			
Personal services.....	85,534	85,534	-
Materials and supplies.....	8,554	8,554	-
Charges and services.....	851,648	851,648	-
Capital outlay and equipment.....	3,298	3,298	-
<i>Total Public Safety.....</i>	<i>949,034</i>	<i>949,034</i>	<i>-</i>
Total expenditures.....	949,034	949,034	-
Net change in fund balance.....	671,114	671,114	-
Fund balance at beginning of year.....	1,712,321	1,712,321	-
<i>Prior year encumbrances appropriated.....</i>	<i>47,173</i>	<i>47,173</i>	<i>-</i>
Fund balance at end of year.....	\$ 2,430,608	\$ 2,430,608	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget	
			Positive (Negative)	
Revenues:				
Fines and forfeitures.....	\$ 500	\$ 100	\$ (400)	
Expenditures:				
General Government -				
Judicial				
Charges and services.....	2,000	-	2,000	
Net change in fund balance.....	(1,500)	100	1,600	
Fund balance at beginning of year.....	5,859	5,859	-	
Fund balance at end of year.....	<u>\$ 4,359</u>	<u>\$ 5,959</u>	<u>\$ 1,600</u>	

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 1,196,984	\$ 1,196,984	\$ -
Expenditures:			
Public Safety			
Personal services.....	1,038,375	1,038,375	-
Materials and supplies.....	10,145	10,145	-
Charges and services.....	60,977	60,977	-
<i>Total Public Safety</i>	<i>1,109,497</i>	<i>1,109,497</i>	<i>-</i>
Total expenditures	1,109,497	1,109,497	-
Net change in fund balance.....	87,487	87,487	-
Fund balance at beginning of year	105,347	105,347	-
Fund balance at end of year	\$ 192,834	\$ 192,834	\$ -

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Intergovernmental.....	\$ 4,813,847	\$ 4,813,847	\$ -
Other.....	7,652	7,652	-
Total revenues.....	4,821,499	4,821,499	-
Expenditures:			
Public Safety			
Personal services.....	3,772,181	3,772,181	-
Materials and supplies.....	378,706	378,706	-
Charges and services.....	601,019	601,019	-
Capital outlay and equipment.....	41,507	41,507	-
<i>Total Public Safety.....</i>	<i>4,793,413</i>	<i>4,793,413</i>	<i>-</i>
Total expenditures.....	4,793,413	4,793,413	-
Net change in fund balance.....	28,086	28,086	-
Fund balance at beginning of year.....	728,278	728,278	-
<i>Prior year encumbrances appropriated.....</i>	<i>25,901</i>	<i>25,901</i>	<i>-</i>
Fund balance at end of year.....	\$ 782,265	\$ 782,265	\$ -

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE COURT GUARDIANSHIP SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 600,000	\$ 600,000	\$ -
Expenditures:			
General Government -			
Judicial			
Personal services.....	649,915	461,399	188,516
Materials and supplies.....	7,400	4,746	2,654
Charges and services.....	84,248	55,510	28,738
Other.....	9,904	405	9,499
Capital outlay and equipment.....	3,600	2,318	1,282
<i>Total General Government -</i>			
<i>Judicial</i>	<u>755,067</u>	<u>524,378</u>	<u>230,689</u>
Net change in fund balance.....	(155,067)	75,622	230,689
Fund balance at beginning of year	481,452	481,452	-
<i>Prior year encumbrances appropriated</i>	2,492	2,492	-
Fund balance at end of year	<u>\$ 328,877</u>	<u>\$ 559,566</u>	<u>\$ 230,689</u>

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Other.....	\$ 1,000	\$ 1,845	\$ 845
Expenditures:			
General Government -			
Judicial			
Materials and supplies.....	1,291	738	553
Charges and services.....	350	322	28
Capital outlay and equipment.....	500	462	38
<i>Total General Government -</i>			
<i>Judicial</i>	<i>2,141</i>	<i>1,522</i>	<i>619</i>
Total expenditures	2,141	1,522	619
Net change in fund balance.....	(1,141)	323	1,464
Fund balance at beginning of year	1,756	1,756	-
<i>Prior year encumbrances appropriated</i>	<i>141</i>	<i>141</i>	-
Fund balance at end of year	<u>756</u>	<u>2,220</u>	<u>1,464</u>

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATION SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 170,000	\$ 131,107	\$ (38,893)
Expenditures:			
General Government -			
Judicial			
Personal services.....	29,920	27,081	2,839
Charges and services.....	14,547	13,425	1,122
Other.....	20,000	20,000	-
Capital outlay and equipment.....	105,282	83,158	22,124
<i>Total General Government -</i>			
<i>Judicial</i>	<i>169,749</i>	<i>143,664</i>	<i>26,085</i>
Total expenditures	169,749	143,664	26,085
Net change in fund balance.....	251	(12,557)	(12,808)
Fund balance at beginning of year	78,074	78,074	-
Fund balance at end of year	\$ 78,325	\$ 65,517	\$ (12,808)

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Charges for services.....	\$ 4,679,462	\$ 4,969,350	\$ 289,888
Intergovernmental.....	130,000	43,159	(86,841)
Investment income.....	1,000	1,623	623
Rental income.....	18,000	13,207	(4,793)
Other.....	1,050,000	94,447	(955,553)
Total revenues.....	5,878,462	5,121,786	(756,676)
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	200,000	-	200,000
Charges and services.....	23,954	15,414	8,540
Capital outlay and equipment.....	176,349	42,150	134,199
<i>Total General Government - Legislative and Executive.....</i>	<i>400,303</i>	<i>57,564</i>	<i>342,739</i>
Judicial			
Personal services.....	1,000,097	950,940	49,157
Materials and supplies.....	382,144	206,998	175,146
Charges and services.....	707,369	492,126	215,243
Other.....	84,440	43,550	40,890
Capital outlay and equipment.....	1,143,726	771,527	372,199
<i>Total General Government - Judicial.....</i>	<i>3,317,776</i>	<i>2,465,141</i>	<i>852,635</i>
Public Safety			
Personal services.....	2,249,281	2,183,470	65,811
Materials and supplies.....	157,634	56,438	101,196
Charges and services.....	213,449	177,978	35,471
Other.....	18,152	18,152	-
Capital outlay and equipment.....	257,000	248,257	8,743
<i>Total Public Safety.....</i>	<i>2,895,516</i>	<i>2,684,295</i>	<i>211,221</i>
Public Works			
Charges and services.....	1,000	-	1,000
Miscellaneous			
Other.....	1,615,459	-	1,615,459
Total expenditures.....	8,230,054	5,207,000	3,023,054
Excess/(Deficiency) of revenues over/(under) expenditures.....	(2,351,592)	(85,214)	2,266,378
Other financing sources:			
Transfers in.....	605,000	560,000	(45,000)
Transfers (out).....	(60,000)	-	60,000
Total other financing sources (uses).....	545,000	560,000	15,000
Net change in fund balance.....	(1,806,592)	474,786	2,281,378
Fund balance at beginning of year.....	13,489,743	13,489,743	-
<i>Prior year encumbrances appropriated.....</i>	<i>29,613</i>	<i>29,613</i>	<i>-</i>
Fund balance at end of year.....	\$ 11,712,764	\$ 13,994,142	\$ 2,281,378

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Revenues:</u>			
Intergovernmental.....	\$ -	\$ 51,155	\$ 51,155
Other.....	-	9,309	9,309
Total revenues.....	-	60,464	60,464
<u>Expenditures:</u>			
General Government -			
Legislative and Executive			
Personal services.....	331,484	320,043	11,441
Materials and supplies.....	2,200	559	1,641
Charges and services.....	339,354	314,955	24,399
Other.....	37,518	35,270	2,248
Capital outlay and equipment.....	1,500	-	1,500
Total General Government -			
Legislative and Executive.....	712,056	670,827	41,229
Total expenditures.....	712,056	670,827	41,229
(Deficiency) of revenues (under) expenditures.....	(712,056)	(610,363)	101,693
<u>Other financing sources:</u>			
Transfers in.....	200,000	340,000	140,000
Net change in fund balance.....	(512,056)	(270,363)	241,693
Fund balance at beginning of year.....	1,092,820	1,092,820	-
Fund balance at end of year.....	\$ 580,764	\$ 822,457	\$ 241,693

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CLERK OF COURTS INVESTMENT POOL
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MISCELLANEOUS FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Other.....	\$ 236,845	\$ 229,716	\$ (7,129)
Expenditures:			
Other			
Other.....	266,608	243,330	23,278
Net change in fund balance.....	(29,763)	(13,614)	16,149
Fund balance at beginning of year.....	672	672	-
Fund balance (deficit) at end of year.....	\$ (29,091)	\$ (12,942)	\$ 16,149

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ONE OHIO OPIOID
FOR THE YEAR ENDED DECEMBER 31, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Fines and forfeitures.....	\$ -	\$ 276,317	\$ 276,317
Net change in fund balance.....	- -	276,317	276,317
Fund balance at beginning of year.....	- -	- -	- -
Fund balance at end of year.....	\$ -	\$ 276,317	\$ 276,317

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 2,860,000	\$ 2,977,055	\$ 117,055
Investment income.....	2,700	198,203	195,503
Other.....	-	107	107
Total revenues.....	2,862,700	3,175,365	312,665
Expenditures:			
General Government -			
Judicial			
Personal services.....	2,289,986	2,019,901	270,085
Materials and supplies.....	75,007	67,123	7,884
Charges and services.....	245,550	233,558	11,992
Other.....	150,000	-	150,000
Capital outlay and equipment.....	26,500	4,102	22,398
<i>Total General Government -</i>			
<i>Judicial.....</i>	<i>2,787,043</i>	<i>2,324,684</i>	<i>462,359</i>
Total expenditures.....	2,787,043	2,324,684	462,359
Excess of revenues over expenditures.....	75,657	850,681	775,024
Other financing (uses):			
Transfers (out).....	(250,000)	-	250,000
Net change in fund balance.....	(174,343)	850,681	1,025,024
Fund balance at beginning of year.....	8,203,455	8,203,455	-
<i>Prior year encumbrances appropriated.....</i>	<i>7</i>	<i>7</i>	<i>-</i>
Fund balance at end of year.....	\$ 8,029,119	\$ 9,054,143	\$ 1,025,024

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.....	\$ 400,000	\$ 453,611	\$ 53,611
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.....	211,853	172,301	39,552
Materials and supplies.....	20,698	12,285	8,413
Charges and services.....	63,869	45,738	18,131
<i>Total General Government -</i>			
<i>Legislative and Executive</i>	296,420	230,324	66,096
Total expenditures	296,420	230,324	66,096
Net change in fund balance.....	103,580	223,287	119,707
Fund balance at beginning of year	1,063,590	1,063,590	-
<i>Prior year encumbrances appropriated</i>	<i>13,468</i>	<i>13,468</i>	-
Fund balance at end of year	<u>\$ 1,180,638</u>	<u>\$ 1,300,345</u>	<u>\$ 119,707</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY MEDICAID SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2022*

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Other financing (uses):</u>			
Transfers (out).....	\$ (7,000,000)	\$ -	\$ 7,000,000
Net change in fund balance.....	(7,000,000)	-	7,000,000
Fund balance at beginning of year.....	\$ 9,214,934	\$ 9,214,934	\$ -
Fund balance at end of year.....	<u>\$ 2,214,934</u>	<u>\$ 9,214,934</u>	<u>\$ 7,000,000</u>

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
Revenues:			
Real property and other taxes.....	\$ 7,370,000	\$ 6,687,446	\$ (682,554)
Intergovernmental.....	-	792,964	792,964
Other.....	-	86	86
Total revenues.....	7,370,000	7,480,496	110,496
Expenditures:			
Conservation and Recreation			
Charges and services.....	7,530,026	7,478,610	51,416
Net change in fund balance.....	(160,026)	1,886	161,912
Fund balance at beginning of year.....	7,741	7,741	-
Fund balance (deficit) at end of year.....	\$ (152,285)	\$ 9,627	\$ 161,912

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, 2022

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 8,233,705	\$ 10,527,743	\$ 1,020,240	\$ 19,781,688
Receivables (net of allowances for uncollectibles):				
Accounts.....	1,044,127	2,170,938	80,012	3,295,077
Total current assets.....	<u>9,277,832</u>	<u>12,698,681</u>	<u>1,100,252</u>	<u>23,076,765</u>
Noncurrent assets:				
Net pension asset.....	73,354	17,076	-	90,430
Net OPEB asset.....	593,591	138,177	-	731,768
Capital assets:				
Nondepreciable capital assets.....	-	75,663	-	75,663
Depreciable capital assets, net.....	1,431,635	2,262,670	-	3,694,305
Total capital assets, net.....	<u>1,431,635</u>	<u>2,338,333</u>	<u>-</u>	<u>3,769,968</u>
Total noncurrent assets.....	<u>2,098,580</u>	<u>2,493,586</u>	<u>-</u>	<u>4,592,166</u>
Total assets.....	<u>11,376,412</u>	<u>15,192,267</u>	<u>1,100,252</u>	<u>27,668,931</u>
Deferred outflows of resources:				
Pension.....	705,943	192,307	-	898,250
OPEB.....	4,339	4,793	-	9,132
Total deferred outflows of resources.....	<u>710,282</u>	<u>197,100</u>	<u>-</u>	<u>907,382</u>
Liabilities:				
Current liabilities:				
Accounts payable.....	51,445	2,068,077	-	2,119,522
Accrued wages and benefits payable.....	119,280	39,348	-	158,628
Due to other funds.....	528	180	-	708
Due to other governments.....	18,429	6,080	-	24,509
Accrued interest payable.....	1,468	-	-	1,468
Compensated absences payable - current.....	260,291	58,455	-	318,746
OWDA loans payable - current.....	-	75,327	-	75,327
Lease payable - current.....	65,452	-	-	65,452
Total current liabilities.....	<u>516,893</u>	<u>2,247,467</u>	<u>-</u>	<u>2,764,360</u>
Long-term liabilities:				
Compensated absences payable.....	96,415	28,867	-	125,282
Lease payable.....	85,321	-	-	85,321
OWDA loans payable.....	-	396,087	-	396,087
Net pension liability.....	1,673,536	389,569	-	2,063,105
Total long-term liabilities.....	<u>1,855,272</u>	<u>814,523</u>	<u>-</u>	<u>2,669,795</u>
Total liabilities.....	<u>2,372,165</u>	<u>3,061,990</u>	<u>-</u>	<u>5,434,155</u>
Deferred inflows of resources:				
Pension.....	2,059,706	491,457	-	2,551,163
OPEB.....	621,972	153,146	-	775,118
Total deferred inflows of resources.....	<u>2,681,678</u>	<u>644,603</u>	<u>-</u>	<u>3,326,281</u>
Net position:				
Net investment in capital assets.....	1,280,862	1,866,919	-	3,147,781
Unrestricted.....	5,751,989	9,815,855	1,100,252	16,668,096
Total net position.....	<u>\$ 7,032,851</u>	<u>\$ 11,682,774</u>	<u>\$ 1,100,252</u>	<u>\$ 19,815,877</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
<u>Operating revenues:</u>				
Charges for services.....	\$ 4,865,212	\$ 14,629,287	\$ 267,626	\$ 19,762,125
Special assessments.....	-	1,508,679	-	1,508,679
Other.....	5,624	20,631	-	26,255
<i>Total operating revenues</i>	<u>4,870,836</u>	<u>16,158,597</u>	<u>267,626</u>	<u>21,297,059</u>
<u>Operating expenses:</u>				
Personal services.....	2,885,659	621,976	-	3,507,635
Contract services.....	646,778	12,966,942	103,653	13,717,373
Materials and supplies.....	450,431	216,212	-	666,643
Heat, light and power.....	49,325	10,918	-	60,243
Depreciation/amortization.....	231,187	338,865	-	570,052
Other.....	62	922	90,054	91,038
<i>Total operating expenses</i>	<u>4,263,442</u>	<u>14,155,835</u>	<u>193,707</u>	<u>18,612,984</u>
<i>Operating income</i>	<u>607,394</u>	<u>2,002,762</u>	<u>73,919</u>	<u>2,684,075</u>
<u>Nonoperating revenues (expenses):</u>				
Interest and fiscal charges.....	(17,715)	(29,668)	-	(47,383)
Loss on disposal of capital assets.....	-	(109,302)	-	(109,302)
Intergovernmental.....	72,432	-	-	72,432
<i>Total nonoperating revenues (expenses)</i>	<u>54,717</u>	<u>(138,970)</u>	<u>-</u>	<u>(84,253)</u>
<i>Change in net position</i>	<u>662,111</u>	<u>1,863,792</u>	<u>73,919</u>	<u>2,599,822</u>
<i>Net position at beginning of year</i>	<u>6,370,740</u>	<u>9,818,982</u>	<u>1,026,333</u>	<u>17,216,055</u>
<i>Net position at end of year</i>	<u>\$ 7,032,851</u>	<u>\$ 11,682,774</u>	<u>\$ 1,100,252</u>	<u>\$ 19,815,877</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ 5,395,240	\$ 13,612,496	\$ 214,937	\$ 19,222,673
Cash received from special assessments.....	-	1,508,679	-	1,508,679
Cash received from other operations.....	5,624	20,631	-	26,255
Cash payments to employees.....	(4,133,149)	(906,619)	-	(5,039,768)
Cash payments for contractual services.....	(603,503)	(12,749,415)	(103,653)	(13,456,571)
Cash payments for materials and supplies.....	(450,431)	(234,450)	-	(684,881)
Cash payments for heat, light and power.....	(49,325)	(10,918)	-	(60,243)
Cash payments for other expenses.....	(62)	(922)	(90,054)	(91,038)
<i>Net cash provided by operating activities.....</i>	<i>164,394</i>	<i>1,239,482</i>	<i>21,230</i>	<i>1,425,106</i>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.....	72,432	-	-	72,432
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	-	(331,976)	-	(331,976)
Principal paid on capital leases.....	(67,256)	-	-	(67,256)
Interest paid on capital leases.....	(16,247)	-	-	(16,247)
Principal paid on loans.....	-	(71,245)	-	(71,245)
Interest paid on loans.....	-	(29,668)	-	(29,668)
<i>Net cash used in capital and related financing activities.....</i>	<i>(83,503)</i>	<i>(432,889)</i>	<i>-</i>	<i>(516,392)</i>
Net increase in cash and cash equivalents.....	153,323	806,593	21,230	981,146
Cash and cash equivalents at beginning of year.....	8,080,382	9,721,150	999,010	18,800,542
Cash and cash equivalents at end of year.....	\$ 8,233,705	\$ 10,527,743	\$ 1,020,240	\$ 19,781,688
Reconciliation of operating income to net cash provided by operating activities:				
Operating income.....	\$ 607,394	\$ 2,002,762	\$ 73,919	\$ 2,684,075
Adjustments:				
Depreciation/amortization.....	231,187	338,865	-	570,052
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	530,028	(1,016,791)	(52,689)	(539,452)
(Increase) in deferred outflows of resources - pension...	(312,864)	(85,238)	-	(398,102)
Decrease in deferred outflows of resources - OPEB.....	170,084	46,882	-	216,966
(Increase) in net pension asset.....	(19,878)	(5,266)	-	(25,144)
(Increase) in net OPEB asset.....	(257,793)	(64,015)	-	(321,808)
Increase in accounts payable.....	43,275	199,289	-	242,564
Increase in accrued wages and benefits.....	12,937	2,008	-	14,945
(Decrease) in due to other governments.....	(26,313)	(7,003)	-	(33,316)
Increase in deferred inflows of resources - pension.....	792,713	175,704	-	968,417
(Decrease) in deferred inflows of resources - OPEB.....	(427,159)	(100,553)	-	(527,712)
(Decrease) in net pension liability.....	(1,161,623)	(236,585)	-	(1,398,208)
(Decrease) in compensated absences payable.....	(17,594)	(10,577)	-	(28,171)
<i>Net cash provided by operating activities.....</i>	<i>\$ 164,394</i>	<i>\$ 1,239,482</i>	<i>\$ 21,230</i>	<i>\$ 1,425,106</i>
Noncash Transactions:				
During 2022, the Sanitary Engineer Fund received capital assets from governmental activities with a cost of \$111,871 and accumulated depreciation of \$111,871 for a net book value of \$0.				

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, 2022

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 4,672,000	\$ 5,340,984	\$ 668,984
Other.....	10,000	2,104,914	2,094,914
Total operating revenues.....	4,682,000	7,445,898	2,763,898
<u>Operating expenses:</u>			
Personal services.....	4,364,209	4,133,301	230,908
Contract services.....	702,715	678,953	23,762
Materials and supplies.....	546,609	452,886	93,723
Other.....	2,500	62	2,438
Capital outlay and equipment.....	100,933	100,339	594
Total operating expenses.....	5,716,966	5,365,541	351,425
Operating income (loss).....	(1,034,966)	2,080,357	3,115,323
<u>Nonoperating revenues:</u>			
Intergovernmental.....	90,000	72,432	(17,568)
Total nonoperating revenues.....	90,000	72,432	(17,568)
Net change in net position.....	(944,966)	2,152,789	3,097,755
Net position at beginning of year.....	5,999,427	5,999,427	-
Prior year encumbrances appropriated.....	26,794	26,794	-
Net position at end of year.....	\$ 5,081,255	\$ 8,179,010	\$ 3,097,755

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 13,317,118	\$ 13,612,496	\$ 295,378
Special assessments.....	1,505,000	1,508,679	3,679
Other.....	5,000,000	20,631	(4,979,369)
Total operating revenues.....	19,822,118	15,141,806	(4,680,312)
<u>Operating expenses:</u>			
Personal services.....	1,051,933	906,767	145,166
Contract services.....	18,260,140	12,908,154	5,351,986
Materials and supplies.....	314,594	234,450	80,144
Other.....	76,500	922	75,578
Capital outlay and equipment.....	832,278	679,510	152,768
Total operating expenses.....	20,535,445	14,729,803	5,805,642
Operating (loss).....	(713,327)	412,003	1,125,330
<u>Nonoperating revenues (expenses):</u>			
Principal retirement.....	(29,668)	(29,668)	-
Interest and fiscal charges.....	(71,245)	(71,245)	-
Total nonoperating revenues (expenses).....	(100,913)	(100,913)	-
Net change in net position.....	(814,240)	311,090	1,125,330
Net position at beginning of year.....	9,193,677	9,193,677	-
<i>Prior year encumbrances appropriated.....</i>	<i>527,262</i>	<i>527,262</i>	<i>-</i>
Net position at end of year.....	\$ 8,906,699	\$ 10,032,029	\$ 1,125,330

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Rental income.....	\$ 180,000	\$ 174,510	\$ (5,490)
Other.....	15,600	40,427	24,827
Total operating revenues.....	195,600	214,937	19,337
<u>Operating expenses:</u>			
Contract services.....	150,000	103,653	46,347
Other.....	100,000	90,054	9,946
Total operating expenses.....	250,000	193,707	56,293
Net change in net position.....	(54,400)	21,230	75,630
Net position at beginning of year.....	999,010	999,010	-
Net position at end of year.....	\$ 944,610	\$ 1,020,240	\$ 75,630

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

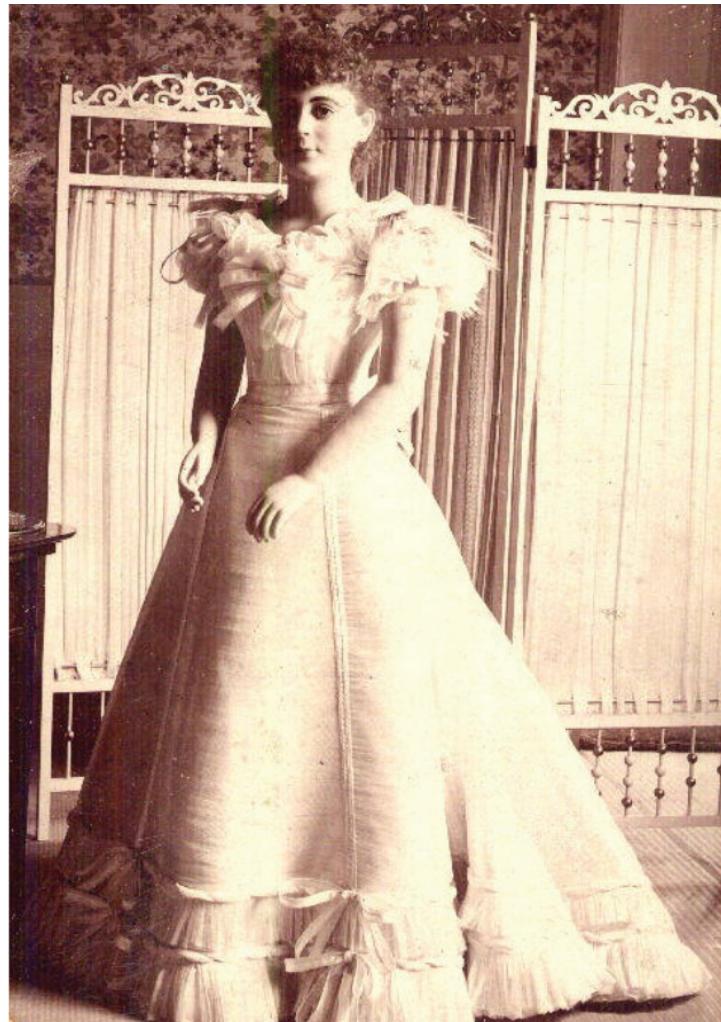
To account for the claims and administration of liability insurance for County departments. The departments are billed based on the cost of the insurance policies.

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.



A photo of Princess Infanta Eulalia of Spain wearing a dress made of spun glass from approximately 1893. The dress was on display at the 1893 Chicago World Fair, which the Princess Infanta attended. The price of the dress was \$2,500 and it was created with thin fiberglass interwoven with silk. The Libbey Glass Company created the fabric and the dress was created in partnership with Madam Vitorene, a seamstress from New York. Photo courtesy of the Lucas County Libraries Archives.

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2022**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments.....	\$ 32,877	\$ 57,220	\$ 15,291	\$ 2,543,781
Receivables (net of allowances for uncollectibles):				
Accounts.....	-	969	-	3,476
Due from other funds.....	-	20,103	-	41,401
Materials and supplies inventory.....	-	4,359	-	-
Prepayments.....	-	100,000	-	-
<i>Total current assets</i>	<i>32,877</i>	<i>182,651</i>	<i>15,291</i>	<i>2,588,658</i>
Noncurrent assets:				
Net pension asset.....	-	353	-	3,001
Net OPEB asset.....	-	2,860	-	24,284
Capital assets:				
Nondepreciable capital assets.....	-	-	39,736	-
Depreciable capital assets, net.....	-	-	65,233	549,753
Total capital assets, net.....	-	-	104,969	549,753
<i>Total noncurrent assets</i>	<i>-</i>	<i>3,213</i>	<i>104,969</i>	<i>577,038</i>
<i>Total assets</i>	<i>32,877</i>	<i>185,864</i>	<i>120,260</i>	<i>3,165,696</i>
Deferred outflows of resources:				
Pension.....	-	3,397	-	35,538
OPEB.....	-	17	-	2,052
<i>Total deferred outflows of resources</i>	<i>-</i>	<i>3,414</i>	<i>-</i>	<i>37,590</i>
Liabilities:				
Current liabilities:				
Accounts payable.....	-	1,414	-	42
Accrued wages and benefits payable.....	-	654	-	4,275
Due to other funds.....	-	22	-	-
Due to other governments.....	-	101	-	661
Compensated absences payable - current.....	-	-	-	-
Claims payable - current.....	-	-	-	-
<i>Total current liabilities</i>	<i>-</i>	<i>2,191</i>	<i>-</i>	<i>4,978</i>
Long-term liabilities:				
Compensated absences payable.....	-	-	-	-
Claims payable.....	-	-	-	-
Net pension liability.....	-	8,063	-	68,465
<i>Total long-term liabilities</i>	<i>-</i>	<i>8,063</i>	<i>-</i>	<i>68,465</i>
<i>Total liabilities</i>	<i>-</i>	<i>10,254</i>	<i>-</i>	<i>73,443</i>
Deferred inflows of resources:				
Pension.....	-	18,903	54,501	83,908
OPEB.....	-	7,903	28,298	25,091
<i>Total deferred outflows of resources</i>	<i>-</i>	<i>26,806</i>	<i>82,799</i>	<i>108,999</i>
Net position:				
Investment in capital assets.....	-	-	104,969	549,753
Unrestricted (deficit).....	32,877	152,218	(67,508)	2,471,091
<i>Total net position</i>	<i>\$ 32,877</i>	<i>\$ 152,218</i>	<i>\$ 37,461</i>	<i>\$ 3,020,844</i>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 12,343,521	\$ 5,496,150	\$ 10,360,529	\$ 17,163,194	\$ 7,718,603	\$ 55,731,166
-	-	-	34,908	-	39,353
-	-	-	-	-	61,504
-	-	-	-	-	4,359
-	-	2,037,926	2,074,418	-	4,212,344
<u>12,343,521</u>	<u>5,496,150</u>	<u>12,398,455</u>	<u>19,272,520</u>	<u>7,718,603</u>	<u>60,048,726</u>
5,734	-	1,898	3,683	-	14,669
46,397	-	15,362	29,805	-	118,708
-	-	-	-	-	39,736
-	-	-	-	-	614,986
-	-	-	-	-	654,722
<u>52,131</u>	<u>-</u>	<u>17,260</u>	<u>33,488</u>	<u>-</u>	<u>788,099</u>
<u>12,395,652</u>	<u>5,496,150</u>	<u>12,415,715</u>	<u>19,306,008</u>	<u>7,718,603</u>	<u>60,836,825</u>
64,935	-	18,242	41,707	-	163,819
6,947	-	92	4,455	-	13,563
<u>71,882</u>	<u>-</u>	<u>18,334</u>	<u>46,162</u>	<u>-</u>	<u>177,382</u>
17,098	-	1,927	433,808	-	454,289
7,278	-	2,880	5,691	-	20,778
2,379	-	22	44	-	2,467
1,125	-	445	205,291	-	207,623
40,993	-	15,249	-	-	56,242
<u>4,081,183</u>	<u>50,835</u>	<u>-</u>	<u>95,786</u>	<u>-</u>	<u>4,227,804</u>
<u>4,150,056</u>	<u>50,835</u>	<u>20,523</u>	<u>740,620</u>	<u>-</u>	<u>4,969,203</u>
18,081	-	5,716	-	-	23,797
-	-	-	211,974	-	211,974
<u>130,810</u>	<u>-</u>	<u>43,311</u>	<u>84,031</u>	<u>-</u>	<u>334,680</u>
<u>148,891</u>	<u>-</u>	<u>49,027</u>	<u>296,005</u>	<u>-</u>	<u>570,451</u>
<u>4,298,947</u>	<u>50,835</u>	<u>69,550</u>	<u>1,036,625</u>	<u>-</u>	<u>5,539,654</u>
170,528	-	56,801	112,664	-	497,305
49,268	-	17,333	32,071	-	159,964
<u>219,796</u>	<u>-</u>	<u>74,134</u>	<u>144,735</u>	<u>-</u>	<u>657,269</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>654,722</u>
<u>7,948,791</u>	<u>5,445,315</u>	<u>12,290,365</u>	<u>18,170,810</u>	<u>7,718,603</u>	<u>54,162,562</u>
<u>\$ 7,948,791</u>	<u>\$ 5,445,315</u>	<u>\$ 12,290,365</u>	<u>\$ 18,170,810</u>	<u>\$ 7,718,603</u>	<u>\$ 54,817,284</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
<u>Operating revenues:</u>				
Charges for services.....	\$ -	\$ 232,967	\$ -	\$ 551,529
Other.....	- -	- -	- -	31,292
<i>Total operating revenues</i>	<u>- -</u>	<u>232,967</u>	<u>- -</u>	<u>582,821</u>
<u>Operating expenses:</u>				
Personal services.....	- -	5,799	(152,374)	128,540
Contract services.....	- -	12,747	- -	196,528
Materials and supplies.....	- -	322,488	- -	132
Employee medical benefits.....	- -	- -	- -	- -
Depreciation.....	- -	- -	2,250	78,536
Other.....	- -	- -	- -	- -
<i>Total operating expenses</i>	<u>- -</u>	<u>341,034</u>	<u>(150,124)</u>	<u>403,736</u>
<i>Operating income (loss)</i>	<u>- -</u>	<u>(108,067)</u>	<u>150,124</u>	<u>179,085</u>
<u>Nonoperating revenue:</u>				
Interest income.....	- -	- -	- -	- -
<i>Total nonoperating revenue</i>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
<i>Change in net position</i>	<u>- -</u>	<u>(108,067)</u>	<u>150,124</u>	<u>179,085</u>
<i>Net position (deficit) at beginning of year</i>	<u>32,877</u>	<u>260,285</u>	<u>(112,663)</u>	<u>2,841,759</u>
<i>Net position (deficit) at end of year</i>	<u>\$ 32,877</u>	<u>\$ 152,218</u>	<u>\$ 37,461</u>	<u>\$ 3,020,844</u>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drug	Total Internal Service Funds
\$ 29,429,660	\$ 2,659,941	\$ -	\$ 2,395,846	\$ 8,466,644	\$ 43,736,587
127,890	-	2,542,058	2,239	1,912,590	4,616,069
<u>29,557,550</u>	<u>2,659,941</u>	<u>2,542,058</u>	<u>2,398,085</u>	<u>10,379,234</u>	<u>48,352,656</u>
 199,445	 74,164	 1,914,750	 153,005	 -	 406,103
1,826,584	74,164	1,914,750	60,612	7,019,026	11,104,411
7,912	-	489	882	-	331,903
28,949,643	1,940,788	-	1,800,817	1,666,239	34,357,487
-	-	-	-	-	80,786
2,459	-	-	-	-	2,459
<u>30,986,043</u>	<u>2,014,952</u>	<u>1,986,927</u>	<u>2,015,316</u>	<u>8,685,265</u>	<u>46,283,149</u>
 (1,428,493)	 644,989	 555,131	 382,769	 1,693,969	 2,069,507
 324,515	 -	 -	 -	 -	 324,515
<u>324,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,515</u>
 (1,103,978)	 644,989	 555,131	 382,769	 1,693,969	 2,394,022
 9,052,769	 4,800,326	 11,735,234	 17,788,041	 6,024,634	 52,423,262
 <u>\$ 7,948,791</u>	 <u>\$ 5,445,315</u>	 <u>\$ 12,290,365</u>	 <u>\$ 18,170,810</u>	 <u>\$ 7,718,603</u>	 <u>\$ 54,817,284</u>

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services.....	\$ -	\$ 226,123	\$ -	\$ 553,213
Cash received from other operations.....	-	-	-	31,292
Cash payments to employees.....	-	(23,696)	-	(153,066)
Cash payments for contractual services.....	-	(12,747)	(1,123)	(196,766)
Cash payments for materials and supplies.....	-	(311,533)	-	(132)
Cash payments for employee medical benefits.....	-	-	-	-
Cash payments for other expenses.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>-</i>	<i>(121,853)</i>	<i>(1,123)</i>	<i>234,541</i>
Cash flows from investing activities:				
Interest received.....	-	-	-	-
Net increase (decrease) in cash and cash equivalents.....	-	(121,853)	(1,123)	234,541
Cash and cash equivalents at beginning of year.....	32,877	179,073	16,414	2,309,240
Cash and cash equivalents at end of year.....	\$ 32,877	\$ 57,220	\$ 15,291	\$ 2,543,781
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ -	\$ (108,067)	\$ 150,124	\$ 179,085
Adjustments:				
Depreciation.....	-	-	2,250	78,536
Changes in assets and liabilities:				
Decrease in materials supplies inventory.....	-	27	-	-
(Increase) in accounts receivable.....	-	(182)	-	-
(Increase) decrease in due from other funds.....	-	(6,662)	-	1,684
(Increase) decrease in prepayments.....	-	10,038	-	-
(Increase) decrease in deferred outflows of resources - pension.....	-	4,266	2,883	(3,922)
Decrease in deferred outflows of resources - OPEB.....	-	4,507	1,253	14,842
(Increase) decrease in net pension asset.....	-	(40)	398	(922)
(Increase) decrease in net OPEB asset.....	-	(893)	2,500	(11,227)
Increase (decrease) in accounts payable.....	-	890	(1,123)	(238)
Increase (decrease) in accrued wages and benefits.....	-	654	-	(802)
Increase in due to other funds.....	-	-	-	-
Increase (decrease) in due to other governments.....	-	101	-	(1,555)
Increase (decrease) in deferred inflows of resources - pension.....	-	(7,927)	(81,382)	35,645
(Decrease) in deferred inflows of resources - OPEB.....	-	(10,017)	(56,917)	(14,805)
(Decrease) in net pension liability.....	-	(8,548)	(21,109)	(41,780)
Increase in compensated absences.....	-	-	-	-
Increase (decrease) in claims payable.....	-	-	-	-
<i>Net cash provided by (used in) operating activities.....</i>	<i>\$ -</i>	<i>\$ (121,853)</i>	<i>\$ (1,123)</i>	<i>\$ 234,541</i>

	Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Total Internal Service Funds
\$ 29,429,660	\$ 2,659,941	\$ -	\$ 2,542,058	\$ 2,360,938	\$ 8,466,644	\$ 43,696,519
127,890	-		2,239		1,912,590	4,616,069
(319,328)	-		(109,049)	(189,233)	-	(794,372)
(1,853,230)	(74,164)		(2,681,255)	(111,440)	(7,019,026)	(11,949,751)
(7,912)	-		(489)	(882)	-	(320,948)
(28,207,760)	(2,008,853)		-	(1,873,569)	(2,112,239)	(34,202,421)
(2,459)	-		-	-	-	(2,459)
 (833,139)	 576,924	 (248,735)	 188,053	 1,247,969	 1,042,637	
 324,515	 -	 -	 -	 -	 -	 324,515
 (508,624)	 576,924	 (248,735)	 188,053	 1,247,969	 1,367,152	
 12,852,145	 4,919,226	 10,609,264	 16,975,141	 6,470,634	 54,364,014	
 <u>\$ 12,343,521</u>	 <u>\$ 5,496,150</u>	 <u>\$ 10,360,529</u>	 <u>\$ 17,163,194</u>	 <u>\$ 7,718,603</u>	 <u>\$ 55,731,166</u>	
 \$ (1,428,493)	 \$ 644,989	 \$ 555,131	 \$ 382,769	 \$ 1,693,969	 \$ 2,069,507	
 -	 -	 -	 -	 -	 -	 80,786
 -	 -	 -	 -	 -	 -	 27
 -	 -	 -	 (34,908)	 -	 -	 (35,090)
 -	 -	 -	 -	 -	 -	 (4,978)
 -	 -	 (768,283)	 (310,751)	 -	 -	 (1,068,996)
 (3,751)	 -	 (7,866)	 5,535	 -	 -	 (2,855)
 24,123	 -	 4,416	 20,647	 -	 -	 69,788
 (1,319)	 -	 (465)	 (776)	 -	 -	 (3,124)
 (18,676)	 -	 (6,365)	 (11,551)	 -	 -	 (46,212)
 (28,642)	 -	 1,778	 195,166	 -	 -	 167,831
 (1,931)	 -	 112	 75	 -	 -	 (1,892)
 1,996	 -	 -	 -	 -	 -	 1,996
 (2,908)	 -	 (808)	 202,852	 -	 -	 197,682
 39,550	 -	 18,228	 45,193	 -	 -	 49,307
 (54,070)	 -	 (13,519)	 (23,702)	 -	 -	 (173,030)
 (103,242)	 -	 (32,654)	 (70,090)	 -	 -	 (277,423)
 2,341	 -	 1,560	 -	 -	 -	 3,901
 <u>741,883</u>	 <u>(68,065)</u>	 <u>-</u>	 <u>(212,406)</u>	 <u>(446,000)</u>	 <u>-</u>	 <u>15,412</u>
 <u>\$ (833,139)</u>	 <u>\$ 576,924</u>	 <u>\$ (248,735)</u>	 <u>\$ 188,053</u>	 <u>\$ 1,247,969</u>	 <u>\$ 1,042,637</u>	

LUCAS COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2022**

	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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 375,000	\$ 226,123	\$ (148,877)
<u>Operating expenses:</u>			
Personal services.....	37,786	23,696	14,090
Contract services.....	14,100	12,747	1,353
Materials and supplies.....	403,430	311,764	91,666
Capital outlay and equipment.....	1,500	659	841
Total operating expenses.....	456,816	348,866	107,950
Operating (loss).....	(81,816)	(122,743)	(40,927)
<u>Nonoperating revenues:</u>			
Transfer in.....	65,000	-	(65,000)
Net change in net position.....	(16,816)	(122,743)	(105,927)
Net position at beginning of year.....	178,549	178,549	-
Net position at end of year.....	\$ 161,733	\$ 55,806	\$ (105,927)

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating expenses:</u>			
Materials and supplies.....	\$ 348	\$ -	\$ 348
Net change in net position.....	(348)	-	348
Net position at beginning of year.....	14,943	14,943	-
<i>Prior year encumbrances appropriated.....</i>	<i>348</i>	<i>348</i>	<i>-</i>
Net position at end of year.....	\$ 14,943	\$ 15,291	\$ 348

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 540,000	\$ 553,215	\$ 13,215
Other.....	-	31,292	31,292
Total operating revenues.....	540,000	584,507	44,507
<u>Operating expenses:</u>			
Personal services.....	174,929	153,066	21,863
Contract services.....	284,297	194,543	89,754
Materials and supplies.....	1,000	132	868
Other.....	5,000	-	5,000
Capital outlay and equipment.....	95,200	1,987	93,213
Total operating expenses.....	560,426	349,728	210,698
Net change in net position.....	(20,426)	234,779	255,205
Net position at beginning of year.....	2,308,083	2,308,083	-
<i>Prior year encumbrances appropriated.....</i>	<i>877</i>	<i>877</i>	<i>-</i>
Net position at end of year.....	\$ 2,288,534	\$ 2,543,739	\$ 255,205

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 29,405,553	\$ 29,429,660	\$ 24,107
Other.....	127,250	127,890	640
Total operating revenues.....	29,532,803	29,557,550	24,747
<u>Operating expenses:</u>			
Personal services.....	440,343	319,328	121,015
Materials and supplies.....	15,300	7,912	7,388
Employee medical benefits.....	37,074,164	36,204,558	869,606
Other.....	3,682	2,459	1,223
Capital outlay and equipment.....	23,261	11,306	11,955
Total operating expenses.....	37,556,750	36,545,563	1,011,187
Operating income (loss).....	(8,023,947)	(6,988,013)	1,035,934
<u>Nonoperating revenues:</u>			
Interest income.....	150,000	337,886	187,886
Total nonoperating revenues.....	150,000	337,886	187,886
Net change in net position.....	(7,873,947)	(6,650,127)	1,223,820
Net position at beginning of year.....	6,713,016	6,713,016	-
<i>Prior year encumbrances appropriated.....</i>	<i>6,106,660</i>	<i>6,106,660</i>	-
Net position at end of year.....	\$ 4,945,729	\$ 6,169,549	\$ 1,223,820

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 2,654,270	\$ 2,659,941	\$ 5,671
<u>Operating expenses:</u>			
Employee medical benefits.....	2,778,848	2,555,030	223,818
Net change in net position.....	(124,578)	104,911	229,489
Net position at beginning of year.....	4,400,379	4,400,379	-
<i>Prior year encumbrances appropriated.....</i>	<i>518,847</i>	<i>518,847</i>	-
Net position at end of year.....	\$ 4,794,648	\$ 5,024,137	\$ 229,489

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other.....	\$ 2,700,000	\$ 2,542,058	\$ (157,942)
<u>Operating expenses:</u>			
Personal services.....	110,566	109,047	1,519
Contract services.....	3,144,349	2,686,343	458,006
Materials and supplies.....	600	489	111
Capital outlay and equipment.....	500	370	130
Total operating expenses.....	3,256,015	2,796,249	459,766
Net change in net position.....	(556,015)	(254,191)	301,824
Net position at beginning of year.....	10,608,430	10,608,430	-
<i>Prior year encumbrances appropriated.....</i>	<i>685</i>	<i>685</i>	<i>-</i>
Net position at end of year.....	\$ 10,053,100	\$ 10,354,924	\$ 301,824

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, 2022**

	Final Budget	Actual	Variance with Final Budget
			Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 1,650,000	\$ 2,360,938	\$ 710,938
Other.....	150,000	2,239	(147,761)
Total operating revenues.....	1,800,000	2,363,177	563,177
<u>Operating expenses:</u>			
Personal services.....	189,736	189,233	503
Materials and supplies.....	6,050	255	5,795
Employee medical benefits.....	2,433,640	2,231,003	202,637
Capital outlay and equipment.....	3,000	627	2,373
Total operating expenses.....	2,632,426	2,421,118	211,308
Net change in net position.....	(832,426)	(57,941)	774,485
Net position at beginning of year.....	16,786,042	16,786,042	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,285</i>	<i>1,285</i>	<i>-</i>
Net position at end of year.....	\$ 15,954,901	\$ 16,729,386	\$ 774,485

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, 2022**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services.....	\$ 8,420,699	\$ 8,466,644	\$ 45,945
Other.....	2,000,000	1,912,592	(87,408)
Total operating revenues.....	10,420,699	10,379,236	(41,463)
<u>Operating expenses:</u>			
Employee medical benefits.....	12,975,233	10,557,422	2,417,811
Net change in net position.....	(2,554,534)	(178,186)	2,376,348
Net position at beginning of year.....	4,745,401	4,745,401	-
<i>Prior year encumbrances appropriated.....</i>	<i>1,725,233</i>	<i>1,725,233</i>	-
Net position at end of year.....	\$ 3,916,100	\$ 6,292,448	\$ 2,376,348

LUCAS COUNTY, OHIO

Custodial Funds – Fund Descriptions

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Undivided Taxes Fund

To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Local Government Fund

To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Recorder's Housing Fees Fund

This accounts for the collection of low and moderate income housing fees as specified by the ORC. Such fees shall be paid to the Treasurer of State pursuant to section 319.63 of ORC.

Estate Tax Fund

To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County excluding Lucas County itself.

Other Funds

To maintain and account for resources and uses for: taxes, research, deposits, licenses, auto title fees, County court, juvenile court and probate court related receipts, and estate. Other Custodial funds include:

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

Lucas County Family and Children First Council Fund

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

Lucas County Soil and Water Conservation District Fund

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

The Olander Park District Fund

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

Lucas County Local Emergency Planning Commission Fund

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

Lucas County Board of Health Fund

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

Lucas County 911 Council of Governments (COG)

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

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

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

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
Assets:				
Equity in pooled cash and cash equivalents.....	\$ 17,977,132	\$ -	\$ 354,968	\$ 6,601
Cash in segregated accounts.....	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real property and other taxes.....	1,053,699,907	-	-	-
Accounts.....	-	-	-	-
Due from other governments.....	72,846,716	9,830,670	-	-
Total assets.....	1,144,523,755	9,830,670	354,968	6,601
Liabilities:				
Due to other governments.....	84,496,988	9,830,670	-	-
Total liabilities.....	84,496,988	9,830,670	-	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.....	870,094,227	-	-	-
Total deferred inflows of resources.....	870,094,227	-	-	-
Net position:				
Restricted for individuals, organizations and other governments.....	189,932,540	-	354,968	6,601
Total net position.....	\$ 189,932,540	\$ -	\$ 354,968	\$ 6,601

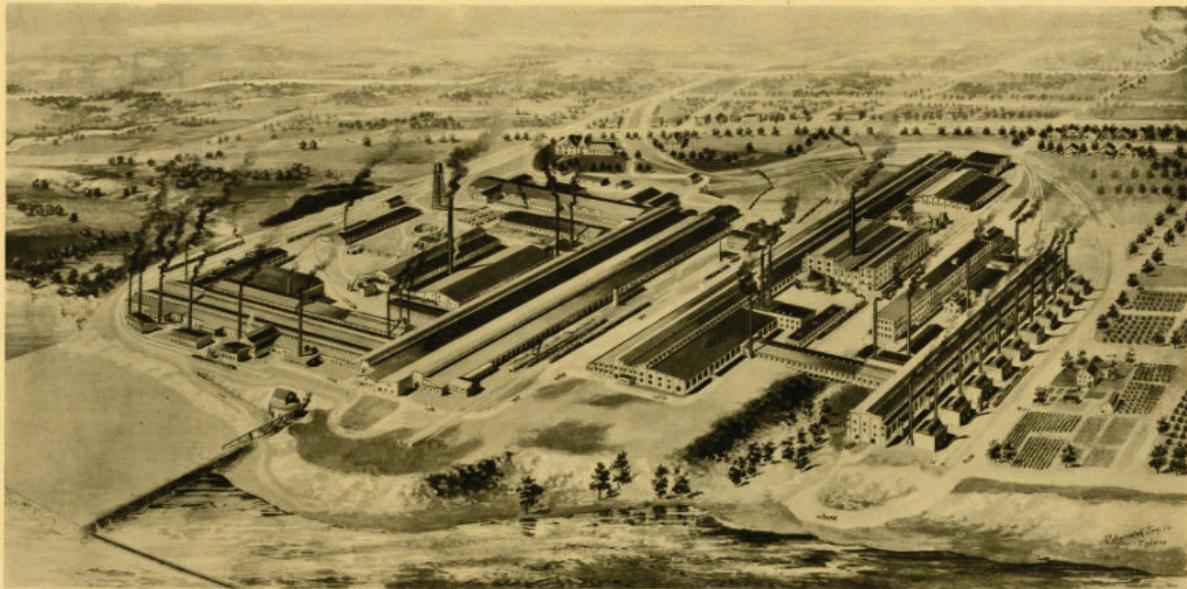
Other Funds	Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG
\$ 462,841 4,410,240	\$ 629,446	\$ 306,725	\$ 1,392,031	\$ 162,566	\$ 6,543,604	\$ 10,098,104
- 90	- - -	- - -	- - 30,966	- - -	- - -	- - -
4,873,171	629,446	306,725	1,422,997	162,566	6,543,604	10,098,104
4,291,018	-	-	-	-	-	-
4,291,018	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
582,153	629,446	306,725	1,422,997	162,566	6,543,604	10,098,104
\$ 582,153	\$ 629,446	\$ 306,725	\$ 1,422,997	\$ 162,566	\$ 6,543,604	\$ 10,098,104

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
DECEMBER 31, 2022

	TIPP	Total Custodial Funds
Assets:		
Equity in pooled cash and cash equivalents.....	\$ -	\$ 37,934,018
Cash in segregated accounts.....	14,888	4,425,128
Receivables (net of allowances for uncollectibles):.....		
Real property and other taxes.....	-	1,053,699,907
Accounts.....	-	90
Due from other governments.....	-	<u>82,708,352</u>
Total assets.....	<u>14,888</u>	<u>1,178,767,495</u>
Liabilities:		
Due to other governments.....	14,888	<u>98,633,564</u>
Total liabilities.....	<u>14,888</u>	<u>98,633,564</u>
Deferred inflows of resources:		
Property taxes levied for the next fiscal year.....	-	<u>870,094,227</u>
Total deferred inflows of resources.....	<u>-</u>	<u>870,094,227</u>
Net position:		
Restricted for individuals, organizations and other governments..	-	<u>210,039,704</u>
Total net position.....	<u>\$ -</u>	<u>\$ 210,039,704</u>



EDWARD FORD PLATE GLASS COMPANY

 **T**HIS concern manufactures and markets polished plate glass for building purposes, mirrors, show cases and wind shields. Also for closed bodies of automobiles. The company became a corporation in 1899 and has a capital stock of \$4,000,000. This immense plant occupies a ground space of seventy acres and affords a working space of 1,108,000 square feet. The twelve hundred employees receive annually the sum of \$1,250,000 in salaries and wages. Every year 609,000 tons of raw material are used in turning out 30,000 tons of the finished product. The

equipment of the various departments of this company's plant is all that modern inventions and scientific practice can make it. Many of the handsomest residences and public buildings in the city are adorned with Ford plate glass. A complete organization has been consummated, every branch of which works in harmony, guided by one policy. The Edward Ford Plate Glass Company reflects great credit on the city and is doing much to carry the name of Toledo to the remotest parts of the business world and to bring it into prominence as a manufacturing center.

A rendering of the Edward Ford Plate Glass Company on page 44 of the book *Toledo, Ohio: A Presentation of Her Resources, Achievements, and Possibilities* from 1915. The plant occupied 70 acres and employed 1200 employees with an annual total sum of \$1,250,000 in salaries and wages. In 1930, the Edward Ford Plate Glass Company merged with the Libbey-Owens Sheet Glass Company to become the Libbey-Owens-Ford Glass Company. Photo courtesy of the Lucas County Public Libraries Archives.

LUCAS COUNTY, OHIO

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Undivided Taxes	Local Government Fund	Recorder's Housing Fees Fund	Estate Tax
Additions:				
Intergovernmental.....	\$ 7,776,392	\$ 33,436,780	\$ -	\$ -
Amounts received as fiscal agent.....	-	-	-	-
Licenses, permits and fees for other governments.....	-	-	1,606,688	-
Fines and forfeitures for other governments.....	-	-	-	-
Property tax collection for other governments.....	574,187,870	-	-	-
Special assessments collections for other governments.....	5,922,342	-	-	-
Earnings on investments.....	-	-	-	-
Other custodial fund collections.....	-	-	-	6,551
Total additions.....	587,886,604	33,436,780	1,606,688	6,551
Deductions:				
Distributions to the State of Ohio.....	-	-	1,783,131	-
Distributions of state funds to other governments.....	7,831,479	33,436,780	-	-
Distributions as fiscal agent.....	-	-	-	-
Licenses, permits and fees distributions to other governments ..	-	-	-	-
Fines and forfeitures distributions to other governments.....	-	-	-	-
Property tax distributions to other governments.....	574,987,128	-	-	-
Other custodial fund disbursements.....	-	-	-	8,562
Total deductions.....	582,818,607	33,436,780	1,783,131	8,562
Net change in fiduciary net position.....	5,067,997	-	(176,443)	(2,011)
Net position beginning of year.....	184,864,543	-	531,411	8,612
Net position end of year.....	\$ 189,932,540	\$ -	\$ 354,968	\$ 6,601

Other Funds	Family & Children First Council	Soil & Water Conservation District	Olander Park District	Local Emergency Planning Commission	Board of Health	Lucas County 911 COG
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	7,492,629	474,356	1,743,539	58,851	18,002,502	21,116,329
88,551,656	-	-	-	-	-	-
5,501,202	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,357,195	-	-	-	-	-	-
<u>97,410,053</u>	<u>7,492,629</u>	<u>474,356</u>	<u>1,743,539</u>	<u>58,851</u>	<u>18,002,502</u>	<u>21,116,329</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,146,236	413,649	1,501,955	57,721	17,158,271	16,242,234
88,551,656	-	-	-	-	-	-
5,502,444	-	-	-	-	-	-
-	-	-	-	-	-	-
3,217,485	-	-	-	-	-	-
<u>97,271,585</u>	<u>7,146,236</u>	<u>413,649</u>	<u>1,501,955</u>	<u>57,721</u>	<u>17,158,271</u>	<u>16,242,234</u>
138,468	346,393	60,707	241,584	1,130	844,231	4,874,095
<u>443,685</u>	<u>283,053</u>	<u>246,018</u>	<u>1,181,413</u>	<u>161,436</u>	<u>5,699,373</u>	<u>5,224,009</u>
<u>\$ 582,153</u>	<u>\$ 629,446</u>	<u>\$ 306,725</u>	<u>\$ 1,422,997</u>	<u>\$ 162,566</u>	<u>\$ 6,543,604</u>	<u>\$ 10,098,104</u>

Continued

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2022

	TIPP	Total
Additions:		
Intergovernmental.....	\$ -	\$ 41,213,172
Amounts received as fiscal agent.....	- -	48,888,206
Licenses, permits and fees for other governments.....	- -	90,158,344
Fines and forfeitures for other governments.....	- -	5,501,202
Property tax collection for other governments.....	6,873,200	581,061,070
Special assessments collections for other governments.....	- -	5,922,342
Earnings on investments.....	13,233	13,233
Other custodial fund collections.....	<u>-</u>	<u>3,363,746</u>
 Total additions.....	 <u>6,886,433</u>	 <u>776,121,315</u>
 Deductions:		
Distributions to the State of Ohio.....	- -	1,783,131
Distributions of state funds to other governments.....	- -	41,268,259
Distributions as fiscal agent.....	- -	42,520,066
Licenses, permits and fees distributions to other governments ..	- -	88,551,656
Fines and forfeitures distributions to other governments.....	- -	5,502,444
Property tax distributions to other governments.....	6,886,433	581,873,561
Other custodial fund disbursements.....	<u>-</u>	<u>3,226,047</u>
 Total deductions.....	 <u>6,886,433</u>	 <u>764,725,164</u>
 Net change in fiduciary net position.....	 - -	 11,396,151
 Net position beginning of year.....	 <u>- -</u>	 <u>198,643,553</u>
 Net position end of year.....	 <u>\$ -</u>	 <u>\$ 210,039,704</u>

Statistical Section



Artists work on a piece of blown glass during a glass blowing demonstration at the Toledo Museum of Art's Glass Pavilion. The Toledo Museum of Art was founded by Edward Drummond Libbey and Florence Scott and continues to be funded in large part by endowments started by them. The Glass Pavilion opened in 2006 as a state of the art facility to care for, study, and display its large glass collection. It also serves to educate future glass blowers and regular people who are interested in watching demonstrations. Photo courtesy of the Toledo Museum of Art.

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends	264
These tables contain trend information that summarizes how the County's financial performance has changed over time.	
Revenue Capacity	274
These tables contain information that assists in understanding the County's revenue sources and tax structure.	
Debt Capacity	288
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	297
These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.	
Operating Information	299
These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

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

	2022	2021	2020	2019
Governmental Activities:				
Net investment in capital assets.....	\$ 230,538	\$ 189,812	\$ 205,100	\$ 214,204
Restricted.....	205,441	194,604	136,771	120,341
Unrestricted.....	111,184	40,349	(109,140)	(139,484)
Total Governmental Activities Net Position.....	547,163	424,765	232,731	195,061
Business-type Activities:				
Net investment in capital assets.....	69,950	73,460	73,335	73,813
Unrestricted.....	48,140	38,946	32,441	29,010
Total Business-type Activities Net Position.....	118,090	112,406	105,776	102,823
Primary Government:				
Net investment in capital assets.....	300,488	263,272	278,435	288,017
Restricted.....	205,441	194,604	136,771	120,341
Unrestricted.....	159,324	79,295	(76,699)	(110,474)
Total Primary Government Net Position.....	\$ 665,253	\$ 537,171	\$ 338,507	\$ 297,884

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.

2018 ⁽²⁾	2017 ⁽¹⁾	2016	2015	2014	2013
\$ 214,821	\$ 211,940	\$ 213,982	\$ 211,446	\$ 210,484	\$ 200,849
102,742	116,938	106,148	103,579	92,712	98,567
(101,343)	(97,950)	31,570	17,443	(6,551)	84,283
<u>216,220</u>	<u>230,928</u>	<u>351,700</u>	<u>332,468</u>	<u>296,645</u>	<u>383,699</u>
80,277	78,391	78,880	81,791	82,152	81,615
28,417	27,702	29,918	25,075	23,393	23,504
<u>108,694</u>	<u>106,093</u>	<u>108,798</u>	<u>106,866</u>	<u>105,545</u>	<u>105,119</u>
295,098	290,331	292,862	293,237	292,636	282,464
102,742	116,938	106,148	103,579	92,712	98,567
(72,926)	(70,248)	61,488	42,518	16,842	107,787
<u>\$ 324,914</u>	<u>\$ 337,021</u>	<u>\$ 460,498</u>	<u>\$ 439,334</u>	<u>\$ 402,190</u>	<u>\$ 488,818</u>

TABLE 2
LUCAS COUNTY, OHIO

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

<u>Program Revenues:</u>	2022	2021	2020	2019
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	\$ 24,822	\$ 21,963	\$ 19,630	\$ 21,694
Judicial.....	10,616	10,641	8,096	8,961
Public safety	9,956	10,179	11,960	8,133
Public works.....	2,731	4,077	3,882	4,354
Health.....	3,533	3,914	3,523	3,218
Human services.....	5,983	6,078	5,281	24
Conservation and recreation.....	-	-	-	1
Interest and fiscal charges.....	1,638	585	-	927
Operating grants and contributions.....	203,051	169,527	177,991	187,477
Capital grants and contributions.....	12,325	961	824	2,396
Total Governmental Activities Program Revenues.....	274,655	227,925	231,187	237,185
Business-type activities: Charges for Services				
Water supply.....	2,057	2,646	2,445	2,445
Wastewater treatment.....	8,111	8,029	8,042	7,326
Sewer system.....	2,223	2,651	2,545	2,356
Sanitary engineer.....	4,865	5,411	5,275	7,447
Solid waste.....	16,138	13,578	4,502	3,354
Parking facilities.....	268	226	265	363
Operating grants and contributions.....	1,766	522	9,589	13,578
Capital grants and contributions.....	4,733	2,193	2,963	2,747
Total Business-type Activities Program Revenues.....	40,161	35,256	35,626	39,616
Total Primary Government Program Revenues.....	314,816	263,181	266,813	276,801
Expenses:				
Governmental activities: Charges for Services				
General government -				
Legislative and executive.....	69,432	54,992	65,082	67,721
Judicial.....	50,007	31,529	64,790	81,405
Public safety.....	64,243	36,359	91,449	104,872
Public works.....	34,286	30,234	30,849	27,227
Health.....	72,859	65,299	74,143	102,770
Human services.....	144,112	74,204	109,953	112,637
Conservation and recreation.....	13,821	14,962	13,580	14,449
Interest and fiscal charges.....	4,823	4,468	3,956	3,407
Note issuance costs.....	-	-	-	-
Total Governmental Activities Expense.....	453,583	312,047	453,802	514,488
Business-type activities:				
Water supply.....	3,037	3,141	2,802	4,565
Wastewater treatment.....	8,829	6,161	7,874	16,715
Sewer system.....	3,664	3,808	2,886	4,359
Sanitary engineer.....	4,236	2,405	5,527	6,413
Solid waste.....	14,284	12,509	13,230	13,203
Parking facilities.....	194	199	151	270
Total Business-type Activities Program Expense.....	34,244	28,223	32,470	45,525
Total Primary Government Program Expense.....	487,827	340,270	486,272	560,013

	2018	2017	2016	2015	2014	2013
\$	20,550	\$ 19,267	\$ 16,769	\$ 16,411	\$ 16,622	\$ 17,444
8,752		8,412	9,363	9,820	9,264	8,518
8,278		6,963	6,419	6,763	5,294	4,867
3,723		2,810	2,817	4,455	3,495	3,370
3,496		4,549	5,521	5,859	5,281	5,249
4		10	3	6	4	7
-		-	-	-	-	-
-		2,415	54	1,500	2,943	2,214
164,172		164,911	167,255	168,288	184,381	161,413
1,586		2,190	1,400	1,982	1,039	907
<u>210,561</u>	<u>211,527</u>	<u>209,601</u>	<u>215,084</u>	<u>228,323</u>	<u>203,989</u>	
2,496		2,368	2,273	2,034	2,137	1,989
6,757		6,293	6,056	6,213	5,884	6,850
2,090		2,061	1,946	2,079	2,101	1,835
5,651		5,559	5,421	5,049	4,853	4,878
3,193		3,266	4,018	3,053	3,050	2,293
288		236	194	209	146	204
11,201		9,950	9,612	9,360	9,628	9,770
4,525		2,537	2,118	1,731	2,036	2,000
<u>36,201</u>	<u>32,270</u>	<u>31,638</u>	<u>29,728</u>	<u>29,835</u>	<u>29,819</u>	
246,762		243,797	241,239	244,812	258,158	233,808
65,781		62,125	66,737	59,538	54,548	48,338
66,933		69,612	60,063	56,315	55,723	53,952
95,758		98,253	87,127	81,589	78,649	70,485
20,840		20,206	14,997	17,328	29,105	23,577
103,919		102,345	102,827	96,919	108,120	102,362
102,793		103,304	91,813	87,537	90,948	86,005
14,367		13,809	14,560	14,378	14,176	14,209
4,029		3,587	4,134	4,552	4,595	4,669
-		-	-	-	-	48
<u>474,420</u>	<u>473,241</u>	<u>442,258</u>	<u>418,156</u>	<u>435,864</u>	<u>403,645</u>	
2,959		3,566	3,114	3,115	3,032	3,435
8,388		6,449	5,942	5,482	4,842	4,848
3,025		4,955	5,438	3,434	3,428	3,726
7,298		5,209	4,436	5,081	4,569	5,064
11,680		11,424	10,634	11,220	10,976	10,825
292		204	152	225	147	265
<u>33,642</u>	<u>31,807</u>	<u>29,716</u>	<u>28,557</u>	<u>26,994</u>	<u>28,163</u>	
508,062		505,048	471,974	446,713	462,858	431,808

TABLE 2
LUCAS COUNTY, OHIO

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

	2022	2021	2020	2019
<u>Net (Expense)/Revenue:</u>				
Governmental Activities.....	\$ (178,928)	\$ (84,122)	\$ (222,615)	\$ (277,303)
Business-type Activities.....	5,917	7,033	3,156	(5,909)
Total Primary Government Net Expense.....	(173,011)	(77,089)	(219,459)	(283,212)
<u>General Revenues:</u>				
Property Tax.....	122,143	121,669	117,996	112,237
Sales Tax.....	123,784	121,076	104,865	103,857
Other Tax.....	8,035	6,807	4,715	8,101
Grant and Entitlements not restricted to specific programs.....	56,056	23,504	19,807	20,524
Investment Income.....	5,542	2,238	4,968	7,162
Increase (decrease) in fair value of investments.....	(19,600)	(4,333)	1,526	2,428
Other.....	5,106	4,635	5,993	1,835
Transfers.....	260	560	415	-
Total Governmental Activities.....	301,326	276,156	260,285	256,144
Business-type Activities				
Other.....	27	157	212	38
Transfers.....	(260)	(560)	(415)	-
Total Business-type Activities.....	(233)	(403)	(203)	38
Total Primary Government.....	301,093	275,753	260,082	256,182
<u>Change in Net Position:</u>				
Governmental Activities.....	122,398	192,034	37,670	(21,159)
Business-type Activities.....	5,684	6,630	2,953	(5,871)
Total Primary Government Change in Net Position.....	\$ 128,082	\$ 198,664	\$ 40,623	\$ (27,030)

2018	2017	2016	2015	2014	2013
\$ (263,859)	\$ (261,714)	\$ (232,657)	\$ (203,072)	\$ (207,541)	\$ (199,656)
2,559	463	1,922	1,171	2,841	1,656
<u>(261,300)</u>	<u>(261,251)</u>	<u>(230,735)</u>	<u>(201,901)</u>	<u>(204,700)</u>	<u>(198,000)</u>
116,020	108,627	109,509	105,616	99,531	88,559
100,176	102,017	106,284	100,294	82,062	76,916
7,246	6,671	6,422	5,720	5,348	5,000
11,508	33,248	21,894	19,495	21,811	23,077
5,052	3,753	2,497	2,022	1,564	1,229
444	(840)	(592)	(261)	(7)	(1,028)
2,792	2,622	5,774	6,009	5,144	12,189
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>243,238</u>	<u>256,098</u>	<u>251,788</u>	<u>238,895</u>	<u>215,453</u>	<u>205,942</u>
42	192	10	151	942	52
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>42</u>	<u>192</u>	<u>10</u>	<u>151</u>	<u>942</u>	<u>52</u>
243,280	256,290	251,798	239,046	216,395	205,994
(20,621)	(5,616)	19,131	35,823	7,912	6,286
2,601	655	1,932	1,322	3,783	1,708
<u>\$ (18,020)</u>	<u>\$ (4,961)</u>	<u>\$ 21,063</u>	<u>\$ 37,145</u>	<u>\$ 11,695</u>	<u>\$ 7,994</u>

TABLE 3
LUCAS COUNTY, OHIO

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

	2022	2021	2020	2019
<u>General Fund:</u>				
Nonspendable.....	\$ 1,574	\$ 1,726	\$ 1,298	\$ 1,561
Restricted.....	7,154	7,401	7,327	295
Committed.....	6,384	6,034	5,777	5,537
Assigned.....	1,331	4,357	1,452	1,248
Unassigned.....	<u>48,505</u>	<u>61,883</u>	<u>55,514</u>	<u>53,882</u>
Total General Fund.....	<u>64,948</u>	<u>81,401</u>	<u>71,368</u>	<u>62,523</u>
<u>All Other Governmental Funds:</u>				
Nonspendable.....	2,472	1,987	1,170	1,652
Restricted.....	225,096	218,782	196,219	171,663
Committed.....	104,529	41,153	60,929	35,423
Unassigned (deficit).....	<u>(679)</u>	<u>(643)</u>	<u>(33)</u>	<u>(395)</u>
Total All Other Governmental Funds.....	<u>331,418</u>	<u>261,279</u>	<u>258,285</u>	<u>208,343</u>
Total Governmental Funds.....	<u>\$ 396,366</u>	<u>\$ 342,680</u>	<u>\$ 329,653</u>	<u>\$ 270,866</u>

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

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

	2018⁽¹⁾		2017		2016		2015		2014		2013
\$	2,155	\$	1,935	\$	1,526	\$	1,416	\$	1,161	\$	1,110
	294		276		266		276		268		260
	5,187		4,849		4,808		5,870		6,698		6,105
	2,656		2,984		8,385		1,634		4,214		978
	50,224		49,149		33,077		41,176		32,808		36,895
	<u>60,516</u>		<u>59,193</u>		<u>48,062</u>		<u>50,372</u>		<u>45,149</u>		<u>45,348</u>
	1,435		1,874		2,160		2,056		721		771
	142,355		119,426		102,994		89,990		76,224		75,982
	30,814		18,740		12,707		8,502		9,766		9,388
	(2,429)		(484)		(191)		(346)		(4,035)		(5,126)
	<u>172,175</u>		<u>139,556</u>		<u>117,670</u>		<u>100,202</u>		<u>82,676</u>		<u>81,015</u>
\$	<u>232,691</u>	\$	<u>198,749</u>	\$	<u>165,732</u>	\$	<u>150,574</u>	\$	<u>127,825</u>	\$	<u>126,363</u>

TABLE 4
LUCAS COUNTY, OHIO

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

	2022	2021	2020	2019
Revenues:				
Taxes.....	\$ 252,034	\$ 246,548	\$ 226,324	\$ 223,681
Charges for services.....	48,170	49,314	44,667	37,996
Licenses and permits.....	2,585	1,352	1,522	2,059
Fines and forfeitures.....	1,401	1,147	2,271	1,267
Intergovernmental.....	254,679	179,533	188,082	199,225
Special assessments.....	3,416	3,490	3,564	3,537
Investment income.....	(13,922)	(2,107)	6,539	9,537
Rental income and other revenue.....	21,024	19,125	13,656	13,994
Total revenues.....	569,387	498,402	486,625	491,296
Expenditures:				
Current:				
General government:				
Legislative and executive.....	69,920	63,064	57,084	56,307
Judicial.....	63,925	60,675	59,178	67,542
Public safety.....	85,243	80,985	84,599	82,034
Public works.....	30,660	23,284	22,522	21,593
Health.....	81,767	83,965	74,732	95,926
Human services.....	162,659	111,077	105,856	99,062
Conservation and recreation.....	13,875	15,201	13,665	14,380
Capital outlay.....	2,927	36,574	18,030	14,186
Miscellaneous.....	39,585	1,650	1,175	292
Debt service:				
Principal retirement.....	4,226	5,155	4,721	4,311
Interest and fiscal charges.....	4,020	4,165	3,495	3,426
Bond issuance costs.....	429	-	256	145
Note issuance costs.....	119	287	487	21
Total expenditures.....	559,355	486,082	445,800	459,225
Excess (deficiency) of revenues				
over (under) expenditures.....	10,032	12,320	40,825	32,071
Other financing sources (uses):				
Issuance of loans.....	240	212	567	378
Bond issuance.....	41,580	-	17,000	5,000
Refunded bonds redeemed.....	-	-	-	-
Debt issued, net of premium/(discount).....	-	-	-	-
Special assessment bonds issued.....	-	-	-	250
Premium on bonds issued.....	1,953	-	1,326	525
Premium on notes issued.....	-	-	329	-
Discount on bonds issued.....	(379)	-	(60)	-
Capital lease transaction.....	-	-	-	-
Transfers in.....	79,579	41,035	66,862	32,596
Transfers (out).....	(79,319)	(40,540)	(68,062)	(32,646)
Total other financing sources (uses).....	43,654	707	17,962	6,103
Net change in fund balances.....	\$ 53,686	\$ 13,027	\$ 58,787	\$ 38,174
Debt service as a percentage of noncapital expenditures.....	1.6%	2.1%	1.9%	1.8%

	2018		2017		2016		2015		2014		2013
\$	222,505	\$	218,665	\$	220,767	\$	208,025	\$	187,059	\$	169,051
	37,151		36,129		35,527		36,615		35,123		34,805
	2,121		1,259		1,062		1,098		1,104		940
	1,236		1,160		1,089		1,069		768		708
	181,123		195,555		181,248		181,449		199,088		184,641
	3,482		3,622		3,722		3,761		3,857		3,957
	5,383		2,793		2,456		3,083		1,608		1,264
	9,386		9,198		13,749		12,194		14,279		13,080
	462,387		468,381		459,620		447,294		442,886		408,446
	55,224		54,112		65,890		55,381		49,475		45,409
	61,590		60,559		58,159		55,859		54,177		53,906
	82,942		82,842		81,292		78,966		79,739		70,650
	18,036		16,884		18,963		19,382		31,231		28,338
	100,911		98,281		102,247		96,382		107,565		102,213
	96,408		95,240		89,913		88,737		90,835		85,871
	14,332		13,933		7,546		14,467		14,135		14,199
	6,768		6,366		10,327		5,377		3,691		2,600
	240		190		494		1		1,445		719
	3,920		4,015		5,369		5,635		5,358		5,808
	3,374		3,064		4,309		4,456		4,687		4,810
	214		396		425		114		34		-
	29		55		69		55		46		48
	443,988		435,937		445,003		424,812		442,418		414,571
	18,399		32,444		14,617		22,482		468		(6,125)
	143		457		16		300		97		47
	9,255		27,300		39,815		7,790		715		-
	-		(28,159)		(40,048)		(7,817)		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	378		778		658		141		35		-
	-		179		251		-		144		155
	-		-		-		-		-		-
	-		138		23		39		42		62
	28,538		26,582		24,764		19,243		18,597		17,167
	(28,685)		(26,702)		(24,939)		(19,428)		(18,637)		(17,229)
	9,629		573		540		268		993		202
\$	28,028	\$	33,017	\$	15,157	\$	22,750	\$	1,461	\$	(5,923)

1.7%

1.7%

2.3%

2.5%

2.4%

2.7%

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
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069
2016	108,091	106,254	6,422	2,456	35,527	1,089
2017	108,825	103,169	6,671	2,793	36,129	1,160
2018	115,429	99,830	7,246	5,383	37,151	1,236
2019	112,308	103,272	8,101	9,537	37,996	1,267
2020	116,857	104,752	4,715	6,539	44,667	2,271
2021	119,470	120,271	6,807	(2,107)	49,314	1,352
2022	120,722	123,277	8,035	(13,922)	48,170	1,401

Licenses & Permits	Special Assessments	Intergovernmental Revenue	Other	Total
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294
1,062	3,722	181,248	13,749	459,620
1,259	3,622	195,555	9,198	468,381
2,121	3,482	181,123	9,386	462,387
2,059	3,537	199,225	13,994	491,296
1,522	3,564	188,082	13,656	486,625
1,147	3,490	179,533	19,125	498,402
2,585	3,416	254,679	21,024	569,387

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
2012/2013	4,896,533	1,876,834	12,720	6,786,086	15.07
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07
2015/2016	4,997,756	1,852,208	15,941	6,865,905	17.07
2016/2017	5,017,167	1,866,701	18,606	6,902,474	17.37
2017/2018	5,034,294	1,867,742	23,961	6,925,997	17.37
2018/2019	5,503,637	1,909,791	30,127	7,443,555	17.37
2019/2020	5,527,264	1,951,501	31,950	7,510,715	17.52
2020/2021	5,572,538	2,011,624	32,415	7,616,577	17.52
2021/2022	6,442,628	2,083,510	31,066	8,557,204	17.42

Source: Lucas County Auditor

Residential and Agricultural Effective Tax Rate	Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
14.342377	14.565695	19,388,818	35.0%
16.774767	16.821007	19,299,611	35.0%
16.924865	16.971050	19,367,783	35.0%
16.695456	16.972031	19,616,871	35.0%
17.005977	17.272290	19,721,354	35.0%
17.027117	17.272742	19,788,563	35.0%
15.818182	17.107277	21,267,300	35.0%
15.990967	17.335643	21,459,186	35.0%
15.989643	17.401239	21,761,649	35.0%
14.084578	16.660712	24,449,154	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:	2021/2022	2020/2021	2019/2020	2018/2019
<u>Lucas County Levied Funds:</u>				
General Fund	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Board of Developmental Disabilities	6.00	6.00	6.00	6.00
Children Services Board	3.65	3.65	3.65	3.65
Mental Health & Recovery	2.50	2.50	2.50	2.50
Senior Services	0.75	0.75	0.75	0.60
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	0.65	0.75	0.75	0.75
Total Lucas County Direct Tax Rate	17.42	17.52	17.52	17.37
<u>Other Countywide Taxes:</u>				
Metroparks	4.30	4.30	2.30	2.30
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	\$ 22.12	\$ 22.22	\$ 20.22	\$ 20.07
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Toledo-Lucas County Library ³	\$ 3.70	\$ 3.70	\$ 3.70	\$ 3.70

1) Represents gross property tax rates, with totals determined by a combination of the County-wide rates and the applicable tax rates for the school district, township, and municipality in which property is located.

2) TARTA is not levied in every County taxing district, but is levied in:

City of Maumee
Village of Ottawa Hills
City of Sylvania
City of Toledo
City of Waterville
Sylvania Township

3) The Toledo-Lucas County Public Library levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

Source: Lucas County Auditor

	2017/2018		2016/2017		2015/2016		2014/2015		2013/2014		2012/2013
\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00	\$	2.00
	6.00		6.00		6.00		6.00		6.00		5.00
	3.65		3.65		3.25		3.25		3.25		2.40
	2.50		2.50		2.50		2.50		2.50		2.50
	0.60		0.60		0.60		0.60		0.45		0.45
	0.17		0.17		0.17		0.17		0.17		0.17
	0.70		0.70		0.70		0.70		0.70		0.70
	1.00		1.00		1.00		1.00		1.00		1.00
	0.75		0.75		0.85		0.85		0.85		0.85
	<u>17.37</u>		<u>17.37</u>		<u>17.07</u>		<u>17.07</u>		<u>16.92</u>		<u>15.07</u>
	2.30		2.30		2.30		2.30		2.30		2.30
	0.40		0.40		0.40		0.40		0.40		0.40
\$	<u>20.07</u>	\$	<u>20.07</u>	\$	<u>19.77</u>	\$	<u>19.77</u>	\$	<u>19.62</u>	\$	<u>17.77</u>
\$	2.50	\$	2.50	\$	2.50	\$	2.50	\$	2.50	\$	2.50
\$	3.70	\$	2.90	\$	2.90	\$	2.90	\$	2.90	\$	2.90

TABLE 7
LUCAS COUNTY, OHIO

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (Continued)
LAST TEN YEARS
(per \$1,000 of Assessed Value)

Taxable Year/Collection Year:	<u>2021/2022</u>	<u>2020/2021</u>	<u>2019/2020</u>	<u>2018/2019</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 72.00	\$ 72.77	\$ 72.77	\$ 72.66
Evergreen	42.35	42.20	42.20	43.60
Maumee	93.55	93.95	93.95	93.95
Oregon	68.95	69.10	69.30	69.20
Otsego	45.55	45.40	46.00	46.35
Ottawa Hills	146.63	146.63	139.05	139.05
Springfield	77.74	78.17	78.48	77.66
Swanton	59.70	59.93	59.93	60.30
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	86.50	87.20	88.01	87.99
Sylvania Area Joint Rec Dist ¹	1.70	1.78	1.78	2.00
Toledo	71.48	72.05	72.66	72.85
Washington	90.05	90.40	90.40	83.50
<u>Career Centers:</u>				
Four County	4.20	4.20	4.20	4.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.30	5.30	5.05	5.05
Jerusalem	12.50	12.50	11.00	11.00
Monclova	7.50	7.50	7.50	7.50
Providence	9.95	9.95	9.95	6.95
Richfield	11.20	11.30	8.30	8.30
Spencer	4.50	4.50	4.50	4.50
Springfield	11.20	11.20	11.20	11.20
Swanton	6.10	6.10	6.10	6.10
Sylvania	24.97	24.97	23.07	23.07
Olander Park ²	1.00	1.00	1.00	1.00
Washington	30.50	30.50	30.50	30.50
Waterville	16.35	16.35	13.10	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	3.50	5.20	5.00	5.00
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
City of Waterville	6.95	6.95	3.70	3.70
Village of Whitehouse	6.75	6.75	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>2017/2018</u>		<u>2016/2017</u>		<u>2015/2016</u>		<u>2014/2015</u>		<u>2013/2014</u>		<u>2012/2013</u>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	73.77		73.78		71.30		71.30		71.60		67.10
	43.60		44.10		44.20		44.40		46.05		46.05
	88.65		88.65		88.65		88.75		84.95		84.55
	69.70		69.75		69.65		65.60		65.60		66.30
	46.20		46.20		47.00		46.85		49.20		46.60
	139.05		139.05		140.05		142.65		142.65		135.65
	78.55		80.32		80.53		74.75		75.15		75.15
	60.30		62.75		62.56		62.64		63.19		64.13
	1.50		1.50		1.50		1.50		1.50		1.50
	88.56		88.45		83.30		83.50		83.60		83.60
	2.11		2.11		2.10		2.10		2.10		2.10
	73.58		73.58		73.10		73.10		67.40		67.40
	83.50		83.50		83.50		83.50		78.60		78.60
	4.20		4.20		3.20		3.20		3.20		3.20
	3.20		3.20		3.20		3.20		3.20		3.20
	5.05		5.05		5.05		5.05		5.05		5.05
	10.75		10.75		10.75		9.75		9.75		9.75
	7.50		7.50		7.50		7.50		7.50		7.50
	6.95		6.95		6.95		6.95		6.95		6.95
	8.40		8.40		8.40		8.30		8.20		8.10
	4.50		4.50		8.00		8.00		8.00		8.00
	11.20		11.20		11.20		11.20		11.20		8.10
	6.10		6.10		6.10		6.10		5.30		4.90
	23.07		23.07		23.07		22.97		21.47		21.47
	1.00		0.20		0.70		0.70		0.70		0.70
	30.50		30.50		30.50		30.50		26.75		26.75
	14.60		14.60		14.60		14.60		14.00		10.50
	4.00		4.00		4.00		4.00		4.00		4.00
	7.00		7.00		7.00		7.00		7.00		7.00
	0.80		0.80		0.80		0.80		0.80		0.80
	3.70		3.70		3.70		3.70		3.70		3.70
	2.50		2.50		2.50		2.50		4.00		3.50
	8.00		8.00		8.00		8.00		4.10		4.10
	5.00		5.00		5.00		5.00		4.50		4.50
	5.10		5.10		5.10		5.10		5.10		5.10
	4.40		4.40		4.40		4.40		4.40		4.40
	3.70		3.70		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, 2022 AND DECEMBER 31, 2013
(Amounts in 000's)*

<u>Firm</u>	^a 2022 Assessed Real Estate Values	2022 Percent Assessed Value to Total 2022 Assessed Property Values
GLP Capital LP	\$ 56,928	0.67%
DFG	15,991	0.19%
Kroger Co/Topvalco	14,841	0.17%
Seagate Land Partners LLC	11,676	0.14%
Wal Mart Real Estate Business Trust	9,596	0.11%
Meijer Stores	9,477	0.11%
Ramco	9,398	0.11%
Dana Limited	9,369	0.11%
Franklin Park	8,940	0.10%
First TDT LLC	5,941	0.07%
Totals	\$ 152,157	1.78%

^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.

	2013 Assessed Real Estate Values	2013 Percent Assessed Value to Total 2013 Assessed Property Values
Toledo Gaming Ventures LLC	\$ 56,525	0.80%
Westfield/Franklin Park Mall	18,424	0.26%
One Seagate Partners LLC	14,000	0.20%
Kroger Co.	13,758	0.20%
LC-Spring Hollow/Hawthorne Hills Country Club Woodlands	13,146	0.19%
Wal Mart/Scott Lee	11,734	0.17%
DFG	10,781	0.15%
The Andersons	10,069	0.14%
Harvey Tolson/Tolson Investments/Harvey Co	9,798	0.14%
Meijer Stores	9,644	0.14%
Totals	\$ 167,879	2.39%

Source: Lucas County Auditor

TABLE 9
LUCAS COUNTY, OHIO

TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2013
(Amounts in 000's)

Utility	2022 Assessed Public Utility Values	2022 Percent of Utilities Assessed Value to Total 2022 Assessed Value
Toledo Edison/First Energy	\$ 191,591	2.11%
American Transmission	145,605	1.61%
Columbia Gas of Ohio, Inc.	88,126	0.97%
Nexus Gas Transmission LLC	57,924	0.64%
Norfolk Southern Combined	18,654	0.21%
Totals	\$ 501,900	5.54%

Source: Lucas County Auditor

Utility	2013 Assessed Public Utility Values	2013 Percent of Utilities Assessed Value to Total 2013 Assessed Value
Toledo Edison	\$ 188,991	2.69%
Columbia Gas of Ohio, Inc.	43,880	0.62%
American Transmission	26,125	0.37%
CSX Transportation	7,290	0.10%
Norfolk Southern Combined	4,255	0.06%
Totals	\$ 270,541	3.84%

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
2012	2013	101,570	12,364	113,934	98,479
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604
2015	2016	120,080	12,410	132,490	119,477
2016	2017	123,626	12,379	136,005	121,747
2017	2018	124,523	13,470	137,993	123,607
2018	2019	126,656	14,225	140,881	125,220
2019	2020	130,657	16,580	147,237	129,720
2020	2021	133,297	19,998	153,295	129,717
2021	2022	134,791	21,547	156,338	132,126

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
86.44%	4,531	103,010	90.41%
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%
90.18%	4,126	123,603	93.29%
89.52%	5,752	127,499	93.75%
89.57%	4,353	127,960	92.73%
88.88%	3,792	129,012	91.58%
88.10%	3,375	133,095	90.40%
84.62%	3,015	132,732	86.59%
84.51%	4,945	137,071	87.68%

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	Delinquent Assessments Collected ¹	Delinquent Assessments Collected as a Percent of Assessment
2012	2013	3,908	3,671	93.94%	263	6.73%
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%
2015	2016	4,599	4,320	93.93%	280	6.09%
2016	2017	4,451	4,158	93.42%	241	5.41%
2017	2018	4,364	3,967	90.90%	253	5.80%
2018	2019	4,780	4,518	94.52%	219	4.58%
2019	2020	4,953	4,715	95.19%	154	3.11%
2020	2021	4,979	4,698	94.36%	223	4.48%
2021	2022	5,443	5,133	94.30%	264	4.85%

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	Accumulated Delinquencies
Levies		
3,934	100.67%	488
4,624	98.32%	623
4,661	100.34%	632
4,600	100.02%	730
4,399	98.83%	866
4,220	96.70%	897
4,737	99.10%	1,007
4,869	98.30%	1,054
4,921	98.84%	1,196
5,397	99.15%	1,339

TABLE 12
LUCAS COUNTY, OHIO

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

	2022	2021⁴	2020	2019
Governmental Activities:				
General obligation bonds	\$ 130,830	\$ 92,220	\$ 96,365	\$ 83,060
Unamortized bond premiums	5,045	3,331	3,579	2,316
Unamortized bond discounts	(431)	(57)	(63)	(6)
Special assessment bonds with governmental commitment	3,458	4,220	5,055	5,988
Revenue bonds	577	590	603	615
OPWC loans	1,884	1,845	1,795	1,308
Lease payable ³	2,460	2,740	-	-
Subtotal	143,823	104,889	107,334	93,281
Business-type Activities:				
OWDA loans	22,112	23,828	25,344	27,097
OPWC loans	4,873	5,030	5,204	4,776
Financed purchase note payable ³	97	191	-	-
Lease payable ³	151	218	283	377
Subtotal	27,233	29,267	30,831	32,250
Total	\$ 171,056	\$ 134,156	\$ 138,165	\$ 125,531
Percentage of personal income ¹		N/A	0.57%	0.63%
Amount per capita (not thousands) ²	\$ 400.94	\$ 306.56	\$ 322.55	\$ 293.06

¹⁾ **Source:** Income Data from Bureau of Economic Analysis.

²⁾ **Source:** Population Data provided from U.S. Census Bureau.

³⁾ Capital leases were reclassified as lease payable or financed purchase note payable in accordance with GASB Statement No. 87

⁴⁾ Amounts were restated for the implementation of GASB Statement No. 87

	2018		2017		2016		2015		2014		2013
\$	81,220	\$	74,610	\$	75,575	\$	74,665	\$	77,035	\$	79,295
	2,098		1,864		1,184		572		467		455
	(9)		(12)		(15)		(18)		(21)		(24)
	6,664		7,732		8,848		10,157		11,480		12,085
	627		638		649		2,424		4,183		5,784
	1,074		1,058		716		796		605		629
	70		140		78		88		114		130
	<u>91,744</u>		<u>86,030</u>		<u>87,035</u>		<u>88,684</u>		<u>93,863</u>		<u>98,354</u>
	22,893		15,558		15,452		15,274		16,430		18,512
	3,282		2,304		2,524		2,752		2,407		2,358
	-		-		-		-		-		-
	-		87		260		428		592		341
	<u>26,175</u>		<u>17,949</u>		<u>18,236</u>		<u>18,454</u>		<u>19,429</u>		<u>21,211</u>
\$	<u>117,919</u>	\$	<u>103,979</u>	\$	<u>105,271</u>	\$	<u>107,138</u>	\$	<u>113,292</u>	\$	<u>119,565</u>
	0.59%		0.54%		0.56%		0.59%		0.64%		0.71%
\$	273.67	\$	241.31	\$	243.41	\$	247.04	\$	260.27	\$	273.98

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2022
(Amounts in 000's)

	General Obligation (GO) Debt¹ Outstanding	Percent Applicable to County⁵	Amount Applicable to County
<u>Direct Debt¹</u>			
Lucas County	\$ 144,200	100.0%	\$ 144,200
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	78,208	100.0%	78,208
School Districts ⁴ wholly located in Lucas County	233,941	100.0%	233,941
Anthony Wayne	47,988	96.1%	46,102
Evergreen	2,295	23.3%	535
Four County Career Center	1,985	1.8%	36
Otsego	9,130	11.7%	1,068
Swanton LSD	1,450	34.9%	506
Sylvania Area Joint Rec District	4,060	100.0%	4,060
Total Overlapping Debt	<u>379,057</u>		<u>364,456</u>
<i>Total direct and overlapping debt</i>	<u>\$ 523,257</u>		<u>\$ 508,656</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	
2013	38	9	31	0.95
2014	40	9	31	1.00
2015	40	10	30	1.00
2016	39	10	30	0.98
2017	39	11	29	0.98
2018	38	11	29	0.95
2019	36	12	28	0.90
2020	38	12	28	0.95
2021	41	13	27	1.03
2022	43	13	27	1.08

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)

	2022	2021	2020	2019	2018
Debt Limit	\$ 226,933	\$ 225,085	\$ 201,222	\$ 197,576	\$ 183,836
Total net debt applicable to limit	33,686	27,930	23,023	11,598	5,314
Legal Debt Margin	<u><u>\$ 193,247</u></u>	<u><u>\$ 197,155</u></u>	<u><u>\$ 178,199</u></u>	<u><u>\$ 185,978</u></u>	<u><u>\$ 178,522</u></u>
Total net debt applicable to the limit as a percentage of debt limit	14.84%	12.41%	11.44%	5.87%	2.89%

Legal Debt Margin Calculation for 2022

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					220,933
					<u>226,933</u>
Total direct legal debt limitation					
Total of all county debt outstanding ²				\$ 147,806	
Less: ³					
Special assessment bonds		\$ 3,458			
Less: nonexempt special assessment debt		(258)			
Exempt general obligation debt:					
2022 Capital facility improvement notes		41,580			
2021 Taxable arena improvements notes		1,200			
2018 Capital facilities improvement bonds		6,765			
2017 Convention center and arena improvement refunding bonds		8,770			
2017 Arena improvement refunding bonds		14,050			
2016 Tax exempt arena and convention center refunding bonds		<u>38,555</u>			
Total exempt debt				<u>(114,120)</u>	
Total net indebtedness (voted and unvoted) subject to the direct debt limitation				<u>33,686</u>	
Direct legal debt margin				<u>\$ 193,247</u>	
Unvoted debt limitation (subject to 1% of County assessed valuation)		\$ 91,373			
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)		<u>(33,686)</u>			
Total unvoted legal debt margin				<u>\$ 57,687</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 2021/2022 collection year, as they are in effect by December 31, 2022.

2017	2016	2015	2014	2013
\$ 180,495	\$ 179,344	\$ 177,397	\$ 174,751	\$ 173,745
11,373	11,038	6,829	11,387	16,488
<u>\$ 169,122</u>	<u>\$ 168,306</u>	<u>\$ 170,568</u>	<u>\$ 163,364</u>	<u>\$ 157,257</u>

6.30% 6.15% 3.85% 6.52% 9.49%

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
2013	436,393	16,846,330	38,604	7,009,816	79,726	2,936
2014	435,286	17,717,149	40,702	7,050,027	77,481	2,295
2015	433,689	18,247,305	42,075	7,155,866	75,219	1,358
2016	432,488	18,561,087	42,917	7,223,772	76,745	861
2017	430,887	19,356,004	44,921	7,279,790	76,462	1,837
2018	430,887	19,900,137	46,290	7,413,428	83,309	1,823
2019	428,348	20,507,085	47,875	7,963,023	85,370	2,726
2020	428,348	21,853,130	51,024	8,108,886	99,881	6,970
2021	429,191	23,221,254	54,105	9,063,381	95,494	7,715
2022	426,643	NA	NA	9,137,312	134,444	12,497

(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
76,790	1.095%	175.97	2013
75,186	1.066%	172.73	2014
73,861	1.032%	170.31	2015
75,884	1.050%	175.46	2016
74,625	1.025%	173.19	2017
81,486	1.099%	189.11	2018
82,644	1.038%	192.94	2019
92,911	1.146%	216.91	2020
87,779	0.969%	204.52	2021
121,947	1.335%	285.83	2022

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
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	442,418	1.35%
2015	10,160	3,551	13,711	424,812	3.23%
2016	38,905	3,420	42,325	445,003	9.51%
2017	28,265	2,866	31,131	435,937	7.14%
2018	2,645	3,956	6,601	443,988	1.49%
2019	3,160	3,710	6,870	459,225	1.50%
2020	3,695	3,752	7,447	460,980	1.62%
2021	4,145	3,358	7,503	486,082	1.54%
2022	2,970	3,200	6,170	559,355	1.10%

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

TABLE 18
LUCAS COUNTY, OHIO

*DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2022*

POPULATION DENSITY

Census Year	*Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2
2020	341.0	431,279	1,264.7

Source: Bureau of Census-United States Department of Commerce

*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
	County	Ohio	U.S.		
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%
2016	202,100	10,900	5.1%	4.9%	4.9%
2017	201,000	12,400	5.8%	5.0%	4.4%
2018	198,800	10,900	5.2%	4.5%	3.9%
2019	200,200	9,900	4.7%	4.1%	3.7%
2020	189,900	21,700	10.3%	5.2%	6.5%
2021	192,200	12,800	6.2%	5.1%	5.3%
2022	193,800	9,000	4.4%	4.0%	3.6%

2022 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
	County	Ohio	U.S.		
January	194,900	10,900	5.3%	4.8%	4.4%
February	197,400	10,400	5.0%	4.8%	4.1%
March	198,900	9,000	4.3%	4.4%	3.8%
April	199,500	8,200	3.9%	3.7%	3.3%
May	201,600	7,800	3.7%	3.6%	3.4%
June	200,400	9,700	4.6%	4.5%	3.8%
July	201,300	9,800	4.7%	4.4%	3.8%
August	199,100	10,300	4.9%	4.3%	3.8%
September	197,100	9,100	4.4%	3.8%	3.3%
October	198,000	9,400	4.5%	4.1%	3.4%
November	200,300	7,600	3.6%	3.3%	3.4%
December	199,600	8,700	4.2%	3.6%	3.3%

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 2022 Private & Public Employers</u>			<u>Percentage of Total Employment</u>
<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>	
Promedica Health Systems	10,767	Health Care	5.56%
University of Toledo	6,397	Education (advanced)/Health Care	3.30%
Stellantis - Toledo North Plant; Toledo South Plant	6,093	Automotive Manufacturing	3.14%
Mercy Health Partners	6,000	Health Care	3.10%
Toledo Public Schools	4,434	Education (primary-secondary)	2.29%
Lucas County ¹	2,864	Government	1.48%
Kroger	2,800	Retail Grocery	1.44%
City of Toledo	2,720	Government	1.40%
Wal-Mart	1,900	Retail Grocery	0.98%
General Motors-Powertrain	1,754	Automotive Manufacturing	0.91%
Libbey Glass	1,700	Glass Manufacturing	0.88%
Meijer, Inc.	1,700	Retail Grocery	0.88%
United Parcel Service	1,600	Delivery and Supply Chain Management	0.83%
State of Ohio	1,569	Government	0.81%
McLaren St. Luke's Hospital	1,400	Health Care	0.72%
Top fifteen total employed	<u>53,698</u>	Percent of total county employment	<u>27.72%</u>
Total County Employment	193,800		
Percent of total county employment	27.72%		
<u>Top 2013 Private & Public Employers</u>			
<u>Employer</u>	<u>Number of Employees</u>	<u>Primary Type of Product/Service</u>	<u>Percentage of Total Employment</u>
Promedica Health Systems	10,000	Health Care	5.21%
Mercy Health Partners	7,200	Health Care	3.75%
University of Toledo	7,000	Education (advanced)	3.65%
Toledo Public Schools	3,600	Education (primary-secondary)	1.88%
Lucas County ¹	3,368	Government	1.76%
Kroger	2,800	Retail/Grocery	1.46%
City of Toledo	2,700	Government	1.41%
Wal-Mart	2,300	Retail Grocery	1.20%
Chrysler Holdings - Toledo North Assembly	2,200	Automotive Manufacturing	1.15%
General Motors/Powertrain	1,900	Automotive Manufacturing	0.99%
State of Ohio	1,850	Government	0.96%
The Andersons, Inc	1,700	Grain Storage/Processing, & Retail	0.89%
United Parcel Service	1,620	Mail Services	0.84%
Meijer, Inc.	1,600	Retail/Grocery	0.83%
HCR Manor Care	1,500	Health Care	0.78%
Top fifteen total employed	<u>51,338</u>	Percent of total county employment	<u>26.76%</u>
Total County Employment	191,900		
Percent of total county employment	26.76%		

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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Auditor ¹	91	92	90	102	100	110	112	114	114	112
Board of Elections	66	42	47	52	65	33	34	38	48	36
Building Regulation	12	11	10	11	11	10	9	10	7	6
Clerk of Courts	69	66	66	69	71	72	70	71	71	72
Commissioners ²	103	99	90	95	102	95	93	86	71	60
Facilities	71	71	47	49	45	45	40	38	37	37
Recorder	14	12	11	12	12	14	13	13	12	13
Treasurer	23	21	20	21	25	24	25	25	26	26
Judicial										
Common Pleas Court ³	303	302	307	330	344	310	310	307	293	285
Domestic Relations Court	46	43	38	42	44	41	42	41	42	38
Juvenile Court	175	173	175	207	213	211	216	207	210	210
Law Library	3	3	3	4	4	4	3	3	3	3
Probate Court	37	38	35	33	34	36	35	33	33	33
Prosecutors Office	92	91	89	97	100	98	100	102	97	96
Public Safety										
Coroner	26	26	23	24	22	21	22	20	18	17
Emergency Management Agency	5	5	4	5	5	6	6	6	5	5
Emergency Medical Services	21	20	35	38	37	36	37	38	39	35
Emergency Telephone	0	0	8	8	9	9	8	9	10	10
Sheriff	443	448	482	488	510	502	523	509	499	522
Human Services										
Child Support Enforcement	94	87	89	88	90	93	94	92	92	99
Children Services	362	370	353	372	358	350	338	342	349	370
Jobs and Family Services	284	294	307	312	312	321	322	320	327	332
Veterans Service Commission	18	18	18	18	17	18	18	17	19	16
Health										
Developmental Disabilities	285	288	275	274	296	339	449	509	566	588
Dog Warden	29	29	26	26	24	25	22	24	25	25
Mental Health & Recovery	16	18	19	19	18	18	17	18	16	16
Public Works										
Engineer/Road Maintenance	71	68	68	75	71	66	67	66	66	63
Sanitary Engineer	44	44	43	39	41	42	41	41	42	42
Solid Waste	10	9	10	9	10	10	10	10	10	9
Vehicle Maintenance	0	0	2	2	3	3	3	3	3	3
Water & Sewer Operations	20	23	23	22	22	21	21	19	20	20
Totals	2,833	2,811	2,813	2,943	3,015	2,983	3,100	3,131	3,170	3,199

¹⁾ Includes Lucas County Information Systems.

²⁾ Includes Family Council.

³⁾ Includes Correctional Treatment Facility.

Source: Lucas County Payroll Department

TABLE 21
LUCAS COUNTY, OHIO

*OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS*

Operating Indicators and Capital Asset Statistics

Function/Program	2022	2021	2020	2019
General government:				
<u>Auditor</u>				
Real Estate Transfers	10,696	11,648	10,255	10,326
Parcels on File	206,176	205,170	205,563	205,450
Dog licenses sold	42,344	43,287	47,994	51,643
Weights & Measures - Number of Inspections	772	784	600	741
Weights & Measures - Devices Tested	6,478	6,263	6,240	7,760
Weights & Measures - Locations Visited	492	487	460	487
<u>Commissioners</u>				
Resolutions presented	1,103	1,086	1,011	1,168
<u>Purchasing</u>				
Bid contracts awarded	25	19	14	26
Purchase orders issued	32,440	38,831	27,170	6,620
<u>Recorder</u>				
Deeds recorded	20,530	20,918	18,014	20,722
Mortgages recorded	14,659	19,545	18,402	14,576
<u>Treasurer</u>				
Net portfolio earnings	\$ 4,534,591	\$ 2,598,128	\$ 6,278,775	\$ 6,063,408
<u>Board of Elections</u>				
Registered voters	294,080	294,475	295,297	287,509
Voters last general election	134,534	69,380	201,938	56,389
Percentage of registered voters that voted	45.75%	23.56%	68.38%	19.61%
<u>Risk Management</u>				
Workers comp claims	122	104	133	103
<u>Clerk of Courts</u>				
Titles processed	298,951	333,412	302,040	331,848
<u>Judicial</u>				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	560	514	441	642
Cases filed - Lucas County	308	265	211	304
<u>Common Pleas Court</u>				
Civil cases filed	3,750	2,891	2,833	4,209
Criminal cases filed	2,140	2,090	1,712	1,859
<u>Domestic Relations Court</u>				
Cases filed	1,184	1,300	1,203	1,318
<u>Juvenile Court</u>				
Cases filed	9,192	10,246	9,520	11,444
<u>Probate Court</u>				
Cases filed	6,582	6,731	6,174	6,537

2018	2017	2016	2015	2014	2013
10,383	9,981	9,106	8,422	7,894	9,043
205,620	205,940	205,565	206,969	206,900	207,062
53,205	54,211	54,705	58,142	60,668	61,850
798	754	1,022	842	842	920
7,673	5,611	8,242	6,338	7,539	6,038
487	490	509	511	581	594
1,128	1,114	1,067	1,066	1,156	1,106
23	29	26	21	19	22
3,965	4,266	6,485	6,181	4,300	5,632
21,172	21,606	20,642	18,735	18,494	21,892
15,445	13,962	13,869	12,435	12,031	17,215
\$ 5,032,481	\$ 3,638,406	\$ 2,235,507	\$ 1,771,601	\$ 1,256,431	\$ 1,169,584
307,230	301,806	300,997	287,382	312,568	311,647
154,622	91,264	200,973	114,294	109,449	81,625
50.33%	30.24%	66.77%	39.77%	35.02%	26.19%
122	149	151	173	162	183
339,858	344,978	361,775	370,668	337,394	317,869
568	591	615	621	642	608
270	318	321	328	280	284
3,973	4,543	4,976	4,780	4,138	5,480
1,950	2,020	2,215	2,128	2,045	2,072
1,457	1,478	1,635	1,559	1,571	1,649
11,743	12,045	9,179	8,978	8,278	7,918
6,740	7,258	7,525	7,575	7,828	7,958

TABLE 21
LUCAS COUNTY, OHIO

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

	2022	2021	2020	2019
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	366	362	343	388
Prisoners booked	11,981	11,432	11,640	15,849
Incidents reported ¹	N/A	384,545	39,298	36,210
Civil papers served	13,467	12,796	11,262	15,761
<u>Emergency Services</u>				
911 calls received	N/A	365,241	373,847	381,186
EMS calls for service	80,565	81,264	74,301	75,997
<u>Animal Care & Control</u>				
Service requests	6,440	4,698	3,945	7,728
Dogs adopted	1,042	989	844	1,184
Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed	2,597	2,326	2,657	4,823
<u>Job and Family Services</u>				
Clients-food stamps	77,622	90,923	100,913	90,930
Clients-Medicaid	157,922	160,333	148,674	131,220
<u>Children Services</u>				
Children placed in adoptive homes	83	81	77	84
Child welfare investigations	4,004	4,857	4,642	5,132
Children in foster home care	435	407	405	439
Children served in paid placement	467	442	432	467
<u>Child Support Enforcement Agency</u>				
Active support orders	50,262	53,119	53,322	54,804
Percentage of collected support orders	66.42%	66.07%	68.40%	68.18%
Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,300	2,256	2,320	2,279
Children served county wide	2,140	1,886	1,914	2,054
Public Works				
<u>Engineer</u>				
Miles of road resurfaced	17	17	19	22
Culverts built or replaced	1	0	0	1
County bridges repaired or replaced	0	4	0	3
<u>Water and Sewer Operations</u>				
Permits/taps	313	566	505	548
Emergency/maintained responses	403	535	349	335
Million of gallons per day - average daily flow	15.9	16.9	14.9	17.3

¹⁾ Beginning in 2021, these amounts are tracked by the Lucas County 911 Regional Council of Governments

2018	2017	2016	2015	2014	2013
401	430	448	394	426	439
16,453	15,485	16,464	17,535	19,339	20,992
37,702	43,395	34,491	36,831	33,319	33,773
15,779	17,543	18,181	16,946	16,585	16,345
388,583	402,783	417,729	434,324	425,997	432,362
76,123	74,855	73,991	65,681	62,114	64,427
5,894	5,568	5,885	6,470	6,656	6,027
1,122	1,034	899	766	755	552
4,842	6,124	6,645	5,508	4,270	4,193
80,745	105,829	112,173	92,013	93,980	97,229
137,132	146,398	117,630	136,738	133,247	112,781
98	88	117	58	130	105
4,558	4,830	4,564	4,517	4,271	4,840
436	475	428	400	391	416
465	500	466	426	432	454
56,411	57,991	59,678	60,811	51,592	61,793
66.90%	66.12%	66.76%	67.01%	66.43%	65.13%
2,087	2,128	2,079	2,019	1,976	1,915
2,105	1,968	2,366	2,204	1,866	1,777
18	19	14	11	9	18
0	0	2	3	1	1
3	2	2	2	3	1
578	493	573	534	539	525
321	489	434	474	234	286
15.1	14.9	15.4	16.3	15.9	15.3

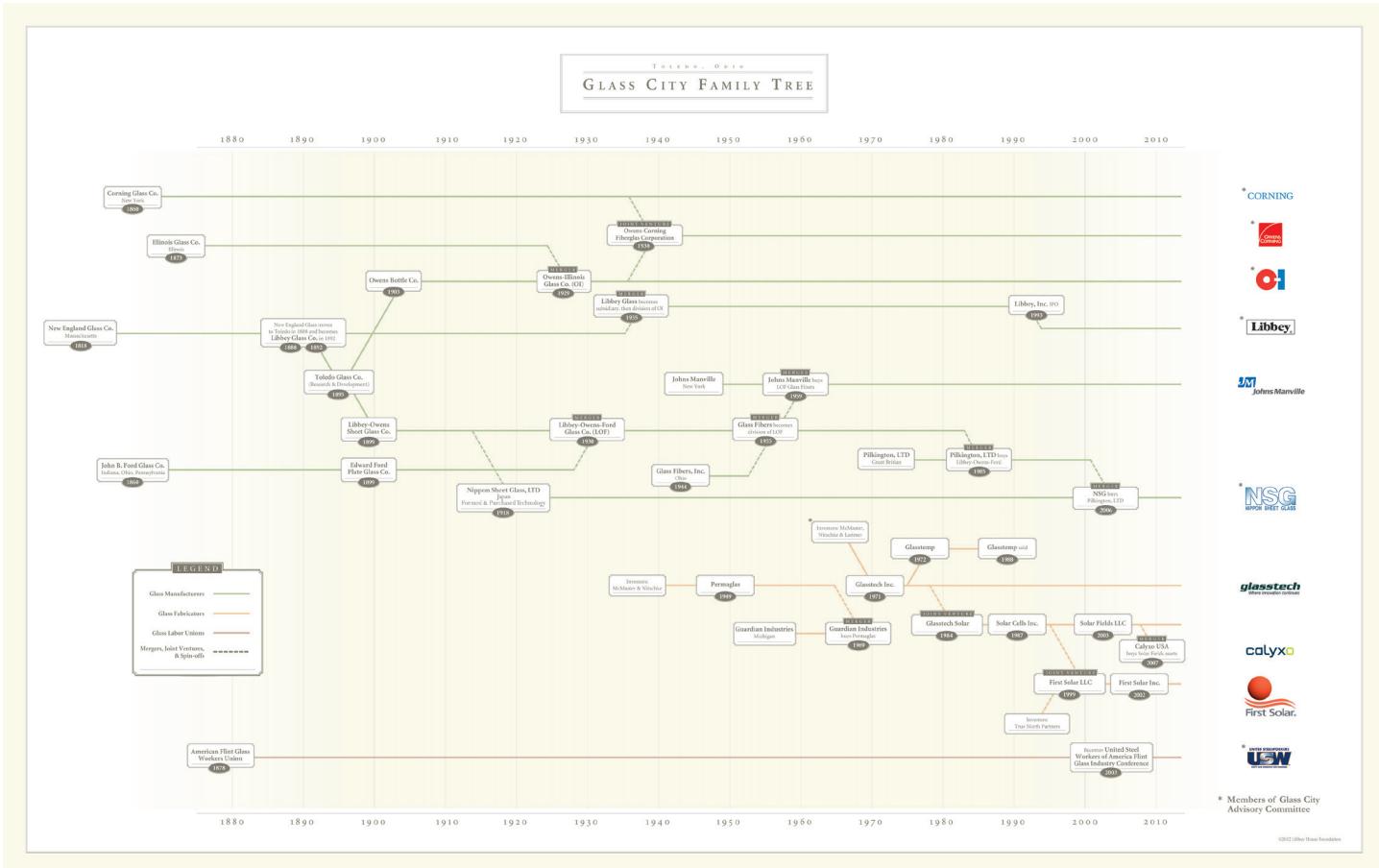
TABLE 22
LUCAS COUNTY, OHIO

*CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS*

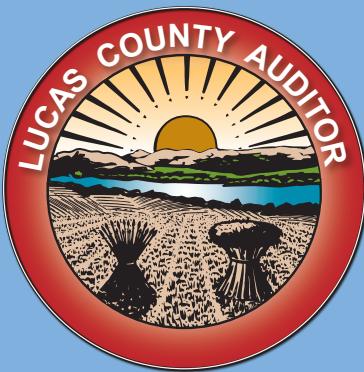
Function	2022	2021	2020	2019
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	15	15	15	14
Motor vehicles	18	17	13	11
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	4	3	3	3
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	59	60	52	44
<u>Public works</u>				
Bridges	161	165	165	168
Miles of roads	269	267	270	287
Vehicles	17	22	29	38
<u>Health and human services</u>				
Buildings	5	5	5	5
Motor vehicles	10	12	15	16
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	452	448	446	443
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	5	5	4	4
<u>Sewer system</u>				
Miles of sewer lines	298	294	293	291
<u>Sanitary engineer</u>				
Buildings	1	1	1	1
Vehicles	41	39	28	29
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	1	3	3	3

Source: Respective County agency or department

2018	2017	2016	2015	2014	2013
14	14	13	14	14	14
37	45	43	35	34	35
8	8	8	8	8	8
18	16	15	15	15	15
1	1	1	1	1	1
194,496	194,496	194,496	194,496	194,496	194,496
119	121	115	112	117	115
162	162	162	162	162	162
303	303	303	303	303	289
52	50	52	54	54	53
6	6	6	6	7	7
46	48	60	77	83	76
9	9	9	9	9	9
3	3	3	3	3	3
440	437	435	351	350	430
3	3	3	3	3	3
1	1	1	1	1	1
7	8	9	9	8	8
288	286	284	245	279	279
1	1	1	1	1	1
38	44	40	40	42	41
1	1	1	1	1	1
7	5	2	3	3	3



A timeline showing when different glass companies in the Toledo area have been created, merged, moved, etc. This shows the intricacies and relationships between different companies over time. Timeline created by the Libbey House Foundation.



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