

LUCAS COUNTY, OHIO

Reports Issued Pursuant to the OMB Circular A-133  
For the Year Ended December 31, 2007





Mary Taylor, CPA  
Auditor of State

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

We have reviewed the *Report of Independent Auditors* of Lucas County, prepared by Ernst & Young LLP, for the audit period January 1, 2007 through December 31, 2007. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

October 21, 2008

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Lucas County, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year Ended December 31, 2007

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**Report of Independent Auditors on Internal Control Over Financial  
Reporting and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

The Lucas County Board of Commissioners  
Toledo, Ohio

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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 27, 2008. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties, Inc. as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties, Inc. were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and question costs as items 2007-01 and 2007-02 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2007-01 and 2007-02 to be material weaknesses.

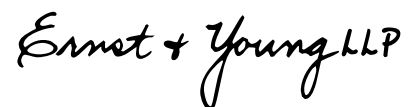
### **Compliance and Other Matters**

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

We also noted certain matters that we reported to management of the County in a separate letter dated May 27, 2008.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and accordingly, we express no opinion on it.

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



May 27, 2008



## Report of Independent Auditors on Compliance With Requirements Applicable to Each Major Program, on Internal Control Over Compliance, and the Schedule of Expenditures of Federal Awards in Accordance With OMB Circular A-133

The Lucas County Board of Commissioners  
Toledo, Ohio

### Compliance

We have audited the compliance of Lucas County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2007-03.

## Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as described below, we identified a certain deficiency in internal control over compliance that we consider to be significant deficiency.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2007-03 to be a significant deficiency.


A *material weakness* is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies in the accompanying schedule of findings and questioned costs to be material weaknesses.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

## Schedule of Expenditures of Federal Awards

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 the County as of and for the year ended December 31, 2007, and have issued our reports thereon dated May 27, 2008, which expressed reliance on other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

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



June 13, 2008, except for the  
Schedule of Expenditures of  
Federal Awards dated  
May 27, 2008

Lucas County, Ohio

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2007

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Agriculture, Food and Nutrition Service</b>			
Passed through Ohio Department of Education:			
Juvenile Court:			
Food Donation	10.XXX	IRN: 083097	\$ 171,417
Total Department of Agriculture, Food and Nutrition Service			<u>171,417</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Award:			
Mental Health and Recovery Services Board:			
Supportive Housing Program	14.235	OH16B10-1001	160,324
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grants/Small Cities			
Revolving Loan Fund	14.XXX	(1)	25,340
Community Development Block Grants/State's Program (Formula Grant 2001)	14.228	B-W-01-044-1	100,000
Community Development Block Grants/State's Program (Formula Grant 2004)	14.228	B-F-04-044-1	78,500
Community Development Block Grants/State's Program (Formula Grant 2005)	14.228	B-F-05-044-1	371,000
Community Development Block Grants/State's Program (CHIP CDBG)	14.228	B-C-06-044-1	<u>25,500</u>
			<u>575,000</u>
Total Department of Housing and Urban Development			<u>760,664</u>
<b>Department of Justice</b>			
Direct Award:			
Sheriff:			
Bulletproof Vest Partnership Program (2004)	16.607	(1)	1,870
Public Safety Partnership and Community Policing Grants (2004 COPS)	16.710	2004CKWX0308	1,724
Edward Byrne Memorial Justice Assistance Grant Program	16.738	05-DJ-BX-1415	172,277
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006DDBX0283	197,446
Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program (Collaboration Project)	16.738	06-DJ-BX-0734	38,066
Edward Byrne Memorial Justice Assistance Grant Program (Collaboration Project)	16.738	07-DJ-BX-0225	285,179
Edward Byrne Memorial Justice Assistance Grant Program (Administration)	16.738	06-JG-ADM-7575	<u>12,821</u>
			<u>705,789</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Justice (continued)</b>			
Juvenile Justice Center:			
Drug Court Discretionary Grant Program	16.585	2004-DC-BX-0052	198,509
Total Direct			<u>907,892</u>
Passed through Ohio Department of Youth Services:			
Criminal Justice Coordinating Council:			
Juvenile Accountability Block Grants (JABG)	16.523	06-JB-1000	51,277
Juvenile Justice and Delinquency Prevention:			
JJDP – Block Title II	16.540	06-JJ-1095	100,914
JJDP – Block Title II	16.540	07-JJ-1095	6,111
JJDP – Administration	16.540	06-JJ-ADM-0287	16,679
JJDP – Administration	16.540	07-JJ-ADM-0287	4,846
Lucas County DMC Initiative	16.540	05-JJ-SI1-0021D	2,424
			<u>130,974</u>
Passed through Office of Criminal Justice Services:			
Criminal Justice Coordinating Council:			
Violence Against Women Formula Grants (VAWA – STOP)	16.588	05-WF-1058	13,862
Violence Against Women Formula Grants (VAWA – STOP)	16.588	06-WF-1068	205,702
Violence Against Women Formula Grants (VAWA – Administration)	16.588	05-WF-ADM-8826	38
Violence Against Women Formula Grants (VAWA – Administration)	16.588	06-WF-ADM-8826	14,463
			<u>234,065</u>
Passed through Ohio Attorney General:			
Victim Witness Assistance Program:			
Crime Victim Assistance (VOCA V/W)	16.575	2006VAGENE118T	276,759
Crime Victim Assistance Discretionary Grants (SVAA)	16.582	2006SAGENE118T	111,614
Passed through Ohio Bureau of Criminal Identification and Investigation:			
Prosecutor’s Office:			
Solving Cold Cases with DNA Grant	16.XXX	2005-DN-BX-K002	23,796
Total pass through			<u>828,485</u>
Total Department of Justice			<u>1,736,377</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Labor, Employment and Training Administration</b>			
Passed through Ohio Job and Family Services (ODJFS):			
Workforce Development Agency:			
Workforce Investment Act (WIA):			
Adult:			
Program	17.258	(1)	1,993,363
Administration	17.258	(1)	253,240
Adult Total			<u>2,246,603</u>
Dislocated Workers:			
Program	17.260	(1)	1,020,377
Administration	17.260	(1)	129,630
Dislocated Workers Total			<u>1,150,007</u>
Youth Activities:			
Program	17.259	(1)	1,562,948
Administration	17.259	(1)	198,560
Youth Activities Total			<u>1,761,508</u>
Total WIA Cluster and Department of Labor, Employment and Training Administration			5,158,118
<b>Department of Transportation, Federal Highway Administration</b>			
Passed through Ohio Department of Transportation:			
County Engineer:			
Highway Planning and Construction (2004 and 2006 – Summit Street and Herr Road Bridge)	20.205	PID 21448 & 78945	343,208
Highway Planning and Construction (2006 – Wabash)	20.205	PID 76528	975,200
Highway Planning and Construction (2007 – Sign Upgrade)	20.205	PID 82102	36,000
Total Department of Transportation, Federal Highway Administration			<u>1,354,408</u>
<b>Department of Education</b>			
Passed through Ohio Department of Rehabilitation & Correction:			
Correctional Treatment Facility:			
Adult Education – Basic Grants to States	84.002	2008 PRSC 0009	14,704
Title I Program for Neglected and Delinquent Children (Title I)	84.013	2008 T1 Ed 0010	486
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Rehabilitation Services – Vocational Rehabilitation Grants to States (RSC)	84.126	(1)	10,908

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Education (continued)</b>			
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Mental Health and Recovery Services Board:			
Safe and Drug-Free Schools and Communities – State Grants	84.186	(1)	362,870
Total Department of Education			<u>388,968</u>
<b>Election Assistance Commission</b>			
Passed through Ohio Secretary of State:			
Board of Elections:			
Help America Vote Act Requirements Payments (HAVA – Voter Registration)	90.401	(1)	69,655
Help America Vote Act Requirements Payments (HAVA – Voter Education and Poll Worker Training)	90.401	(1)	74,207
Total Election Assistance Commission			<u>143,862</u>
<b>Department of Health and Human Services</b>			
Direct:			
Juvenile Justice Center:			
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse (DHHS)	93.087	90CU0015/01	1,055
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
State Children's Insurance Program (SCIP Title XXI)	93.767	(1)	9,610
Social Services Block Grant (Title XX)	93.667	(1)	485,675
Passed through Ohio Department of Mental Health (ODMH):			
Mental Health and Recovery Services Board:			
Social Services Block Grant (Title XX)	93.667	(1)	399,541
			<u>885,216</u>
Passed through Ohio Department and Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Medical Assistance Program (Title XIX)	93.778	(1)	10,433,852
Passed through Ohio Department of Mental Health (ODMH):			
Mental Health and Recovery Services Board:			
Medical Assistance Program (Title XIX)	93.778	(1)	15,691,753
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Mental Health and Recovery Services Board:			
Medical Assistance Program (Title XIX)	93.778	(1)	3,406,710
			<u>29,532,315</u>

Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Health and Human Services (continued)</b>			
Passed through Ohio Department of Mental Health (ODMH):			
Mental Health and Recovery Services Board:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	(1)	120,001
Block Grants for Community Mental Health Services	93.958	(1)	540,419
Passed through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):			
Mental Health and Recovery Services Board:			
Block Grants for Prevention and Treatment of Substance Abuse:			
Per Capita Treatment	93.959	(1)	2,091,832
Per Capita Prevention	93.959	(1)	802,489
UMADAOP	93.959	(1)	458,935
Women's Programs	93.959	(1)	840,900
Discretionary	93.959	(1)	50,000
TANF	93.959	(1)	123,250
TASC	93.959	(1)	532,510
Community Prevention	93.959	(1)	222,153
			5,122,069
Passed through Ohio Department of Job and Family Services (ODJFS):			
Child Support Enforcement Agency:			
Grants to States for Access and Visitation Programs (CSEA)	93.597	346400806	7,581
County Children Services:			
Promoting Safe and Stable Families (ESAA Family Preservation)	93.556	(1)	54,331
Promoting Safe and Stable Families (ESAA Family Preservation Direct)	93.556	(1)	221,124
Promoting Safe and Stable Families (ESAA Family Preservation Operating)	93.556	(1)	28,084
Promoting Safe and Stable Families (ESAA Family Reunification)	93.556	(1)	80,833
Promoting Safe and Stable Families (ESAA Family Reunification Direct)	93.556	(1)	126,976
Promoting Safe and Stable Families (ESAA Family Reunification Operating)	93.556	(1)	23,980
Passed through Ohio Department of Mental Health (ODMH):			
Mental Health and Recovery Services Board:			
Promoting Safe and Stable Families (FAST Grant 2005)	93.556	(1)	189,969
			725,297



Lucas County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor, Pass Through Grantor, Recipient Department, Program Title, Project Name	CFDA Number	Agency or Pass-through From Number	Federal Expenditures
<b>Department of Health and Human Services (continued)</b>			
Passed through Ohio Department of Job and Family Services (ODJFS):			
Child Support Enforcement Agency:			
Children's Justice Grants to States (Multidisciplinary Training)	93.643	(1)	1,470
Child Welfare Services – State Grants (Title IV B)	93.645	(1)	3,578
Child Welfare Services – State Grants (Title IV B)	93.645	(1)	42,495
Child Welfare Services – State Grants (PASSAS)	93.645	(1)	28,777
			<u>74,850</u>
Child Abuse and Neglect – State Grants	93.669	(1)	2,000
Chafee Foster Care Independence Program (CFCIP – Allocation)	93.674	(1)	146,433
Chafee Foster Care Independence Program (CFCIP – Allocation)	93.674	(1)	142,920
			<u>289,353</u>
Total Pass through			<u>37,310,181</u>
Total Department of Health and Human Services			<u>37,311,236</u>
<b>Department of Homeland Security</b>			
Passed through Ohio Emergency Management Agency:			
Emergency Management Agency:			
State Domestic Preparedness Equipment Support Program	97.004	2004-GC-T4-0025	407
Homeland Security Grant Program (FY05 SHSP – US&R)	97.067	2005-GE-T5-0001	17,932
Homeland Security Grant Program (FY05 UASI)	97.067	2006-GE-T5-001	227,516
Homeland Security Grant Program (FY06 UASI)	97.067	2006-TU-T6-0051	48,479
Homeland Security Grant Program (FY06 EMPG)	97.067	2006EME60042	5,191
Homeland Security Grant Program (FY07 EMPG)	97.067	2007EME70024	114,921
			<u>414,039</u>
Total Department of Homeland Security			<u>414,446</u>
Total Federal Awards			<u><u>\$ 47,439,496</u></u>

CFDA – Catalog of Federal Domestic Assistance

(1) No agency or pass-through from identifying number is available for this program.

See accompanying notes to schedule of expenditures of federal awards.

Lucas County, Ohio

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2007

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Lucas County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Also certain information may not agree with other federal reports that the County submits to federal granting agencies because, among other reasons, the other federal award reports may be prepared for a different fiscal period or include cumulative data rather than data for the current year only.

**2. Subrecipients**

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

<b>Program Title</b>	<b>CFDA Number</b>	<b>Amount Provided to Subrecipient</b>
Supportive Housing Program	14.235	\$ 160,324
Juvenile Accountability Block Grant (JABG)	16.523	51,277
Juvenile Justice and Delinquency Prevention (JJDP – Title II)	16.540	107,025
Violence Against Women Formula Grant (VAWA – STOP)	16.588	219,564
Edward Byrne Memorial Justice Assistance Grant Program	16.738	522,626
Safe and Drug-Free Schools and Communities – State Grants	84.186	362,870
Projects for Assistance in Transition from Homelessness	93.150	120,001
Promoting Safe and Stable Families (FAST Grant 2005)	93.556	189,969
Grants to States for Access and Visitation Programs (CSEA)	93.597	4,066
Social Services Block Grant	93.667	399,541
Medical Assistance Program	93.778	15,691,753
Block Grants for Community Mental Health Services	93.958	540,419
Block Grants for Prevention and Treatment of Substance Abuse	93.959	5,122,069

Lucas County, Ohio

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

**3. Loans Outstanding**

The County had the following loan balances outstanding at December 31, 2007. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

<b>Program Title</b>	<b>CFDA Number</b>	<b>Amount Outstanding</b>
Community Development Block Grant – Revolving Loan Fund	14.XXX	\$ 25,340

**4. State Department of Job and Family Services Funding**

The Schedule does not include certain U.S. Department of Health and Human Services funding received from the Ohio Department of Job and Family Services (ODJFS) to the County in accordance with the State of Ohio “*Audit Division Advisory Memo 2007-03*”. Federal grants received from ODJFS are audited in conjunction with the State of Ohio audit as agreed to by the State of Ohio’s Federal cognizant agency.

As a result, the following programs were excluded from the County’s schedule:

<b>CFDA Number</b>	<b>Program Title</b>
93.558	Temporary Assistance for Needy Families
93.575/596	Child Care Cluster
93.658	Foster Care
93.659	Adoption Assistance
93.775/.777/.778	Medicaid Cluster

Lucas County, Ohio

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

**5. Homeland Security Cluster**

The County reported the following federal programs for the Homeland Security Cluster on the Schedule of Expenditures of Federal Awards. Several programs for federal fiscal years 2004 and 2005 were incorporated into the State Domestic Preparedness Equipment Support Program (97.004) and Homeland Security Grant Program (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

<b>CFDA Number</b>	<b>Program Title</b>	<b>Federal Expenditures</b>
97.053	Citizen Corps	\$ 407
	Total State Domestic Preparedness Equipment	
97.004	Support Program	<u>\$ 407</u>
97.073	State Homeland Security Program	\$ 17,932
97.008	Urban Areas Security Initiative	275,995
97.042	Emergency Management Performance Grant	120,112
97.067	Total Homeland Security Grant Program	<u>\$ 414,039</u>

Lucas County, Ohio

Schedule of Findings and Questioned Costs

Year Ended December 31, 2007

**Part I – Summary of Auditor’s Results**

**Financial Statements Section**

Type of auditor’s report issued:	<u>Unqualified</u>	
	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weakness(es) identified?	<u>X</u>	
Significant deficiency(ies) identified that are not considered to be material weaknesses?		<u>X</u>
Noncompliance material to financial statements noted?		<u>X</u>

**Federal Awards Section**

	<u>Yes</u>	<u>No</u>
Internal control over major programs:		
Material weakness(es) identified?		<u>X</u>
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>X</u>	
Type of auditor’s report issued on compliance for major programs:	<u>Unqualified</u>	
	<u>Yes</u>	<u>No</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section .510(a)?	<u>X</u>	

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part I – Summary of Auditor’s Results (continued)**

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction
93.667	Social Services Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 1,423,185

<b>Yes</b>	<b>No</b>
------------	-----------

Auditee qualified as low-risk auditee?

X

**Part II – Financial Statement Findings Section**

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

**2007-01**

**Criteria or specific requirement:**

The County should prepare a complete list of accounts payable at the end of year. This list should be reviewed for completeness and propriety and be reconciled to the general ledger by a knowledgeable individual within the Auditor’s Office.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

<b>Condition:</b>	An accurate and complete accounts payable listing was not readily provided due to changes in personnel and a conversion of the accounts payable module to PeopleSoft.
<b>Context:</b>	The County had difficulties in producing an accurate and complete accounts payable listing for the year end.
<b>Effect:</b>	The County had to re-run the accounts payable listing multiple times to revise the payables and had to review the vouchers manually to ensure that payables were adjusted properly at year end. The process resulted in eleven adjustments to accounts payable netting to approximately \$1,500,000.
<b>Cause:</b>	During the year, the County implemented the accounts payable PeopleSoft module. In prior years, the accounts payable listing appropriately identified payables for the current period and prior period and could be validated. In the current year, the County ran an incorrect initial query for accounts payable that double counted some vouchers, excluded some vouchers and had improper descriptions for the vouchers. The County manually reviewed the listing to identify which vouchers should be accrued at year end as accounts payable. The accruals were based on the description in the system, which was inconsistent with the description on the vouchers resulting in adjustments to the accounts payable listing.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

**Recommendation:**

We recommend that the County designate an individual within the Auditor's Office to be responsible for recording the correct amount of accounts payable at year end. Such individual should have a good understanding of what should be for accrued at year end. Additionally, that person should review the accounts payable listing for completeness and propriety and reconcile the listing to the general ledger.

**Views of responsible officials and planned corrective actions:**

We implemented PeopleSoft Financials county-wide to ensure the accuracy of reporting, accounting, and disbursing money, on January 1, 2008. As with the implementation of any new software program, there are certain bugs that must be corrected to ensure that the software is providing complete and accurate data. In the future, we will continue to review any data provided by the PeopleSoft system for accuracy and completeness. We are confident that the new software will not only provide a correctly formatted report, but will also provide more integrity in the AP accrual file than was ever attainable in the past. Moreover, we have designated an employee to review the accounts payable for accuracy. Additionally, we have instituted directives to our agencies regarding proper vouchering procedures to follow at year end.



Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

**2007-02**

**Criteria or specific requirement:**

The County needs to take more responsibility for the CAFR, which includes being responsible for information provided to the consultant, following up on issues identified while preparing the CAFR and making decisions upfront on how CAFR information is presented to prevent rewriting. Additionally, the County needs to understand the financial information supporting the CAFR and understand how the CAFR is prepared on an ongoing basis.

Per GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* (GASB 33 and 34), property taxes are levied for the budget of the following calendar year, the revenues should be deferred and reported unearned at the government-wide level financial statements.

**Condition:**

Due to turnover in the Auditor’s Office, the CAFR was prepared by the consultant. Even with the consultant assisting the County in completing the CAFR there were difficulties with the financial statement process due to the PeopleSoft implementation and staff turnover.

## Lucas County, Ohio

### Schedule of Findings and Questioned Costs (continued)

#### **Part II – Financial Statement Findings Section (continued)**

The County did not communicate that the Treasurer's office had approximately \$12,000,000 in deposit accounts, resulting in an adjustment to the CAFR. In another instance the review of accounts receivable resulted in eleven adjustments netting to approximately \$4,000,000 due to revenue not properly being recorded in the correct time period.

When GASB 33 and 34 were implemented, the County took a position that since the legal enforceable claim is made at the end of the fiscal year, a receivable and corresponding revenue should be recognized in the government-wide financial statements based on the concept of measuring economic resources.

The County's 2007 CAFR reflected a restatement to the beginning net assets in the government-wide statements to properly account for property taxes under GASB 33 and 34.

#### **Context:**

The County had difficulties in gathering financial information for the consultant, and at times improperly communicated information.

Management's approach to property taxes was not consistent with GASB 33 and 34.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

**Effect:**

The county had adjustments of approximately \$16,000,000 related to deposit accounts and accounts receivable.

As a result of management's incorrect interpretation of GASB 33 and 34, the 2007 CAFR reflects a restatement to beginning net assets on the government-wide statements of \$137 million related to property taxes.

**Cause:**

The County did not make some decisions upfront on how the CAFR writing process would be handled and how information would be presented to prevent rewriting.

The County interpreted that the property tax levy period and legally enforceable claim period were the same. As a result, the government-wide financial statements did not reflect any deferred revenue, and the deferred revenue amount from the fund financial statements were shown on the "Reconciliation of Total Governmental Fund Balances to Net Assets" as an addition to net assets through recognition of these amounts deferred in the funds as revenues. The County's position was reviewed this year and the period for which taxes are levied was challenged. The period for which the tax is levied represents the period of the budget it finances, which drives the revenue recognition in the government-wide financials. Since the County property taxes are levied for the budget of the following calendar year, the revenues should be deferred and reported as unearned at the government-wide financial statements.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

**Recommendation:**

We recommend the County needs to take more responsibility for the CAFR, which includes being responsible for information provided to the consultant, following up on issues identified while preparing the CAFR and making decisions upfront on how CAFR information is presented to prevent rewriting. Additionally, the County needs to understand the financial information supporting the CAFR and understand how the CAFR is prepared on an ongoing basis.

**Views of responsible officials and planned corrective actions:**

As was stated in your comments, we lost two senior staff members who were responsible for preparing the CAFR. To account for this, we hired two outside consultants to assist in preparing the CAFR. At times, providing the financial information to these consultants was delayed due to the unfamiliarity with the PeopleSoft Financial System and transition of new staff members. As we continue to work through the software implementation and acclimate the staff to the financial reporting process, we are confident that the final product will be produced in a more accurate and efficient manner than in the past.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part II – Financial Statement Findings Section (continued)**

It was also mentioned in your comments that our position related to the recognition of property tax revenue was challenged in the current year resulting in a restatement to the beginning net assets of the governmental activities. This restatement is directly related to GASB Pronouncements 33 and 34. The previous recognition process was enacted in 2001 and has been in effect since that time. We are pleased to have corrected the position and to properly recognize property tax revenue in the correct period on the government-wide financial statements consistent with Governmental Accounting Standards Board standards and State of Ohio requirements.

The Auditor's office is committed to financial excellence and has made tremendous strides to ensure that interested parties are provided with the best financial report possible. To ensure this, we have changed the organization of key personnel within the Auditor's Office to address the concerns mentioned. We have also used the services of an outside consultant this year to provide us with expertise and training in the CAFR preparation process. The concerns mentioned above should be alleviated by the personnel changes and training we are implementing.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part III – Federal Award Findings and Questioned Costs Section**

This section identifies the audit findings required to be reported by Circular A-133 section .510(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

**2007-03**

**Federal program information:**

Social Services Block Grant (Title XX) passed through the Board of Mental Retardation (CFDA #93.667), for State of Ohio fiscal years 2007 and 2008.

**Criteria or specific requirement (including statutory, regulatory, or other citation):**

The Title XX application for Eligibility Determination/Redetermination is required for documentation of proper intake and determination of services and must be signed and dated by management at the time the determination of services is agreed upon per Attachment A1 of the Title XX Contract, Section GG.

**Condition:**

The Board of Mental Retardation Determination/Redetermination letters were not signed and dated by the participant or management timely.

**Questioned costs:**

None.

**Context:**

The Determination/Redetermination letters were reviewed for completion and proper approval for fourteen individuals who had services reported on the Quarterly Summary reports. Seven out of the fourteen Determination/Redetermination letters tested were not signed and/or reviewed timely.

**Effect:**

The Board of Mental Retardation did not approve the Determination/Redetermination letters timely.

Lucas County, Ohio

Schedule of Findings and Questioned Costs (continued)

**Part III – Federal Award Findings and Questioned Costs Section (continued)**

<b>Cause:</b>	The Board of Mental Retardation did not ensure that all participants had signed their Determination/Redetermination letter during the service plan meeting, and management had not reviewed the letters in a timely manner as specified in Attachment A1 of the grant agreement.
<b>Recommendation:</b>	We recommend management institute procedures to ensure the Title XX Application for Eligibility Determination/Redetermination form Summary is filed within the timelines specified by the grant agreement.
<b>Views of responsible officials and planned corrective actions:</b>	Management recognizes the importance of meeting the documentation requirements regarding client eligibility and determination as stated in the grant agreements. Management will continue to work towards ensuring that all documentation requirements are met.

Lucas County, Ohio

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2007

**Finding 05-01**

**Federal program information:** Social Services Block Grant passed through the Board of Mental Retardation (CFDA #93.667).

**Condition:** The Board of Mental Retardation did not file the Title XX Quarterly Summary by the 15<sup>th</sup> of the month after the end of each quarter.

**Corrective action/status:** No corrective action was taken by management in 2006; therefore this finding was reissued at 2006-02. However, management recognized the importance of meeting the filing requirement as stated in the grant agreements. Management submitted all reports within the required timeframe in 2007.

**Finding 05-02**

**Federal program information:** Social Services Block Grant passed through the Board of Mental Retardation (CFDA #93.667).

**Condition:** The Board of Mental Retardation did not have the Determination/Redetermination letters on file for one participant, and these letters were not approved timely.

**Corrective action/status:** Since no corrective action has been taken by management, the finding was reissued as finding 2006-03 in 2006 and in 2007 as a significant deficiency as finding 2007-03.



Lucas County, Ohio

Summary Schedule of Prior Audit Findings (continued)

**Finding 05-03**

**Federal program information:** Homeland Security Cluster passed through the Emergency Management Agency (CFDA #97.004 and #97.073).

**Condition:** Before entering into contracts, the Emergency Management Agency did not review the Excluded Parties List System website to ensure the vendor was not a suspended or debarred party.

**Corrective action/status:** Since no corrective action has been taken by management, the finding was reissued as finding 2006-04 in 2006 and in 2007 as a significant deficiency as finding 2007-04.

**Finding 2006-02**

**Federal program information:** Social Services Block Grant passed through the Board of Mental Retardation (CFDA #93.667).

**Condition:** The Board of Mental Retardation did submit the Title XX Quarterly Summary by the 15<sup>th</sup> of the month after the end of each quarter.

**Corrective action/status:** Management recognized the importance of meeting the filing requirement as stated in the grant agreements. Management submitted all reports within the required timeframe in 2007.

Lucas County, Ohio

Summary Schedule of Prior Audit Findings (continued)

**Finding 2006-03**

**Federal program information:** Social Services Block Grant passed through the Board of Mental Retardation (CFDA #93.667).

**Condition:** The Board of Mental Retardation Determination/Redetermination letters were not signed and dated by the participant or management timely.

**Corrective action/status:** Since no corrective action has been taken by management to rectify the entire situation in two years, the finding has been issued as a significant deficiency in 2007 as finding 2007-03.

**Finding 2006-04**

**Federal program information:** Homeland Security Cluster passed through the Emergency Management Agency (CFDA, #97.004 and #97.073) and Urban Areas Security Initiative passed through the Emergency Management Agency (CFDA #97.008).

**Condition:** Before entering into contracts, the Emergency Management Agency (EMA) did not review the Excluded Parties List System website to ensure the vendor was not a suspended or debarred party.

**Corrective action/status:** EMA's management implemented a procedure to review the Excluded Parties List System website to ensure contracted vendors were not suspended or debarred parties.

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



LUCAS COUNTY, OHIO

*For Fiscal Year Ended December 31, 2007*



Lucas County, Ohio  
Comprehensive Annual Financial Report  
for the Year Ended December 31, 2007



Anita Lopez,  
Lucas County Auditor

Prepared by the Lucas County Auditor's Office

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# LUCAS COUNTY, OHIO

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For the Year Ended December 31, 2007  
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May 27, 2008

## LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2007.

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 material financial aspects of Lucas County. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

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

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, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a county-wide basis to oversee the County's judicial system: Common Pleas Court, Domestic Relations Court, Juvenile Court, Probate Court, and Court of Appeals. Judges are elected to six-year terms.

## REPORTING ENTITY AND SERVICES

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

The County provides general governmental services to its citizens which include: public 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 Financial Statements.

## **ECONOMIC CONDITION AND OUTLOOK**

The County is in the center of a trade area comprised of 14 counties in Northwestern Ohio and Southeastern Michigan with a total population of approximately 1.25 million people. The County lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. The County is in the Toledo Metropolitan Statistical Area (MSA), and approximately one-third of the population of the United States resides within 500 miles of the County.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified. While the County remains the home of four of the nation's largest glass companies, Daimler Chrysler AG, General Motors Corporation, and Dana Corporation also continue to be major private employers in the County. Additionally, private service industries and governmental employers have provided more than three-fourths of the total employment in the Toledo MSA and approximately 70 percent of total payrolls in the County in recent years.

Situated between Chicago and the eastern seaboard, the County also has a significant oil refining presence, with both BP Oil Co. and Sun Refining and Marketing Company, Inc., having facilities in the Lucas County, City of Oregon, Ohio. Additionally, two area corporations, Dana and Owens-Corning, made the 2007 Fortune 500, while many other Fortune 500 companies also have locations within the County. Moreover, Lucas County is quickly becoming home to a burgeoning alternative energy economy that has been recognized internationally, not only by media outlets as diverse as the Wall Street Journal and CNN, but also by the United Nations. Led by the University of Toledo's Science and Technology Corridor, and with cooperation between both private sector and regional public support, a number of solar and wind energy firms such as Xunlight have taken root in the community. Other companies continue to increase production based on growing demand, creating additional high-paying jobs in the area. The Andersons, ranked #795 by Fortune, also continues to be another diversified homegrown company that has served the area for years and continues to build a reputation in the alternative energy sector.

Daimler Chrysler AG (Chrysler), the largest manufacturing employer in the County, completed a \$1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant in 2001. The project retained nearly 4,900 jobs, and has prompted additional related economic development activity in the County. Chrysler has also constructed a \$30 million combination cross-dock and parts sequencing facility in the County to serve its plants in the Midwest. In 2004, Chrysler entered into agreements with three suppliers, Kuka Flexible Production Systems, Hyundai Mobis, and Hayden International Group Inc., for the construction of a \$900 million, 3 million square-foot manufacturing complex in North Toledo. The suppliers are expected to provide one-third of the cost of the complex in return for receiving 14-year supply contracts from Chrysler. Additionally, the North Toledo plant began production of two redesigned Jeep vehicles in the summer of 2006.

In 2006, General Motors Corp. (GM) announced a \$540 million investment to upgrade equipment and build a 400,000-square-foot addition to the existing 1.8 million square-foot Alexis Road plant in Toledo. The production of a new rear-wheel drive, six-speed transmission from this investment is expected to begin in 2008. Also in 2007, GM announced an additional \$332 million investment at the same Alexis Road plant to build a new front-wheel drive, six-speed transmission that is expected to go into production in 2010.

Meanwhile, the County's infrastructure continues to be upgraded. Located on Interstate 280 near downtown Toledo, the Maumee River crossing, a six-lane, cable-stayed structure with a signature design, was recently completed. With total construction costs approximating \$220 million, the bridge is the

largest capital project in the history of the Ohio Department of Transportation. Meanwhile, the City of Toledo continues with \$40 million of improvements to its Martin Luther King Bridge.

The Lucas County Port Authority has partnered with the City of Toledo to assemble, remediate, and otherwise develop a former 125-acre industrial site on the riverfront. The Marina District will serve a variety of uses, having restaurants, entertainment venues, a 180-slip municipal marina, a passenger terminal for Great Lakes cruise ships, park and open spaces, retail establishments, and single and multi-family residential buildings.

Additionally, U.S. Coking Group is reclaiming an industrial brownfield on the border between the cities of Toledo and Oregon for the construction and operations of an \$800 million coke plant. With a final permit now issued by the Ohio EPA, groundbreaking is scheduled to begin in the spring of 2008. Once completed, the facility is expected to employ 150 highly-skilled workers year-round.

The Toledo Public School District and the Ohio School Facilities Commission have engaged in new construction and improvement projects totaling \$800 million over 10 years. The Toledo Public Schools are complementing this project by constructing, renovating, remodeling, expanding, and furnishing equipment for auditoriums, stadiums, and other facilities not covered under their agreement with the State. These projects, coupled with continued development in the County's major initiatives, provide a basis from which to build a union of cooperation in regional development that is moving Lucas County's economy aggressively into the 21st century.

### **MAJOR COUNTY INITIATIVES**

Lucas County continues to provide a variety of services required to meet the needs of its citizens in the most cost-effective and efficient manner possible. We look forward to the following significant activities made possible by the citizens of Lucas County and its government:

- Construction on Lucas County's signature project, a multi-purpose arena in downtown Toledo, has commenced, and will be located within one block of Fifth Third Field, the highly successful minor league ballpark for which the arena project is modeled after. The County held a groundbreaking event on October 1, 2007, and a number of construction contracts have been executed, including demolition, excavation, deep foundations, concrete, and structural steel. The arena is projected to cost \$85—\$105 million without reliance on the County's general fund. The new arena is expected to open in the fall of 2009.
- Lucas County has partnered with the Toledo Arena Sports Inc. (TASI), a subsidiary of the Toledo Mud Hens organization, to secure sports tenants for the new multi-purpose arena. TASI recently announced the name of the arena's new ECHL hockey tenant, the Toledo Walleye. The County has also contracted with SMG to assume day-to-day operations at both the Seagate Convention Centre and the new arena.
- Lucas County Commissioners, in conjunction with Children Services, Child Support Enforcement, and Job and Family Services, recently completed a comprehensive analysis of the County's key social service delivery agencies. The analysis found each agency improving on collaboration, communication, and coordination to increase efficiency while providing better public service.
- In an effort to return cost savings to the taxpayers, Lucas County officials, including the Commissioners, Prosecutor, Clerk of Courts, Sheriff, and Common Pleas Court, have identified a number of opportunities for cost-efficiency and better prisoner processing. By looking holistically at the criminal justice system, Lucas County hopes to eliminate 20,000 annual bed nights in the County jail, while also reducing the largest expenditure in Lucas County's general fund.

- Lucas County took steps with the Juvenile Court to implement a new public defender program that adds attorneys, while reducing the need for outside counsel. With more control on the assignment of counsel and disposition of cases, Lucas County expects annual savings to taxpayers of at least \$1 million.
- The Source, Lucas County's "one stop" job training and business services, has again led all metro counties in job placement successes, placing a total of 7,941 workers since opening in 2004. By focusing its resources on the unique needs of small businesses, The Source assisted over 800 young people looking for jobs in 2007 with its "Summer Teen Employment Program."
- Under the leadership of the Clerk of Courts and Commissioners, Lucas County continues to expand its document imaging efforts, with a goal of moving away from paper storage. This is the second year in a row where Lucas County imaged more documents than it created, which reduced a considerable backlog of paper documents, while also allowing the County to downsize its paper storage by almost 70,000 square feet. Lucas County has also increased staff in its cutting-edge partnership with the MR/DD Board to provide developmentally disabled residents work opportunities within the imaging process, including scanning and indexing.
- Lucas County continues working towards construction on a central power plant that has the opportunity to save taxpayer dollars on energy costs for Lucas County buildings. The County has contracted with a local engineering firm and national energy solution company to design, build, and operate a central power plant for its downtown campus. The central power plant will provide heating and cooling to all buildings from a centralized facility, while also enabling the County to provide long-term savings to taxpayers from significantly reduced energy costs. Lucas County continues to work with the Ohio General Assembly to pass legislation that would allow the start-up costs of the proposed plant to be financed by the energy efficiencies created over the average useful life of the facility.
- Lucas County and its political subdivisions are in the final stages of implementing the \$24 million, 800 MHz countywide communications system. Most public safety agencies within Lucas County have migrated to the new system. Lucas County has also provided grant funding assistance to contiguous counties and jurisdictions to purchase 800 MHz mutual aid radios.
- The Commissioners, Auditor, and Treasurer will continue collaborating on a massive upgrade of the County's Enterprise Resource Planning Systems. The County has now implemented upgrades to the Human Resources/Payroll System and the General Ledger Accounting, while continuing to take steps toward an upgrade of the Procurement/Accounts Payable System. This upgrade will place the County in position to take full advantage of the management tools available for years to come.
- Recognizing that the national foreclosure crisis has adversely impacted our local economy, the Commissioners have launched the Lucas County Foreclosure Prevention Task Force, bringing social service agencies, government officials, non-profit providers, and commercial bankers together to coordinate a foreclosure response. The Task Force has not only created a resource portfolio for homeowners facing foreclosure, but has worked with Lucas County Job and Family Services to target foreclosure prevention dollars toward struggling families. Lucas County continues to work with other urban counties in the State of Ohio to develop legislation that provides additional funding for foreclosure prevention.
  - Finally, Lucas County's 21<sup>st</sup> Century Government Committee proposed a plan that documents steps toward a more efficient, modern, and cost-effective county government. A Regional Implementation Team composed of leaders from every community formed to explore collaborations within our local governments. Internally, the Commissioners have charged department heads with taking steps towards greater collaboration, including the recent

## **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 has incurred. The accounting records for the Proprietary Funds and Government-Wide Financial Statement 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 Financial Statements*.

## **BUDGETARY CONTROLS**

Under Ohio law, the Lucas County Board of Commissioners must adopt an appropriations budget by January 1 of a given 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 Financial Statements*.

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

## **INTERNAL CONTROL**

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

As a recipient of federal and state financial assistance, the County is responsible for ensuring 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**

An unqualified opinion, with respect to the basic financial statements of the County as of, and for the year ended, December 31, 2007, is included on pages 10 and 11 of this report. This opinion was rendered by the County's independent auditors, Ernst & Young LLP. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary, and internal control of its financial and operational systems.

## CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the Government Finance Officers Association of the United States and Canada (GFOA). Each annual report must also satisfy generally accepted accounting principles and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 23 straight years, 1984—2006. 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 will submit the 2007 CAFR to the GFOA to determine its current eligibility.

### ACKNOWLEDGMENTS

This report is the result of the continued cooperation and combined services of the elected officials and management of Lucas County. I would like to thank County Administrator Mike Beazley and Public Affairs Liaison, David Mann for their insight into the *Economic Outlook* and *County Initiatives* portion of this transmittal. I would especially like to recognize the following members of my staff, all of whom exercised exceptional proficiency and dedication throughout this report's publication.

#### Accounting

*Shimeako Caprice Cole, Jason Guilford, Karla Hayes, Thomas Nichter, and Peter Rancatore.*

#### Accounts Payable/Receivable

*Pat Heffern, Rita Hogan-Faber, Joanne Melamed, Sue Nofziger, and Colleen Smith*

#### Executive Assistant

*James Molnar*

#### Payroll

*Joanne Melamed*

#### Photography

*Mely Arribas, Karla Hayes, and Matthew Rogacki*

#### Public Information

*Mely Arribas and Lori Lamb*

#### Special Assessments

*Monica Benoit, Gary Langenderfer, Karen McNeil, and Yvonne Nicholson.*

Sincerely,



**Anita Lopez**  
Lucas County Auditor



# LUCAS COUNTY, OHIO

## ELECTED OFFICIALS DECEMBER 31, 2007

### Administrators

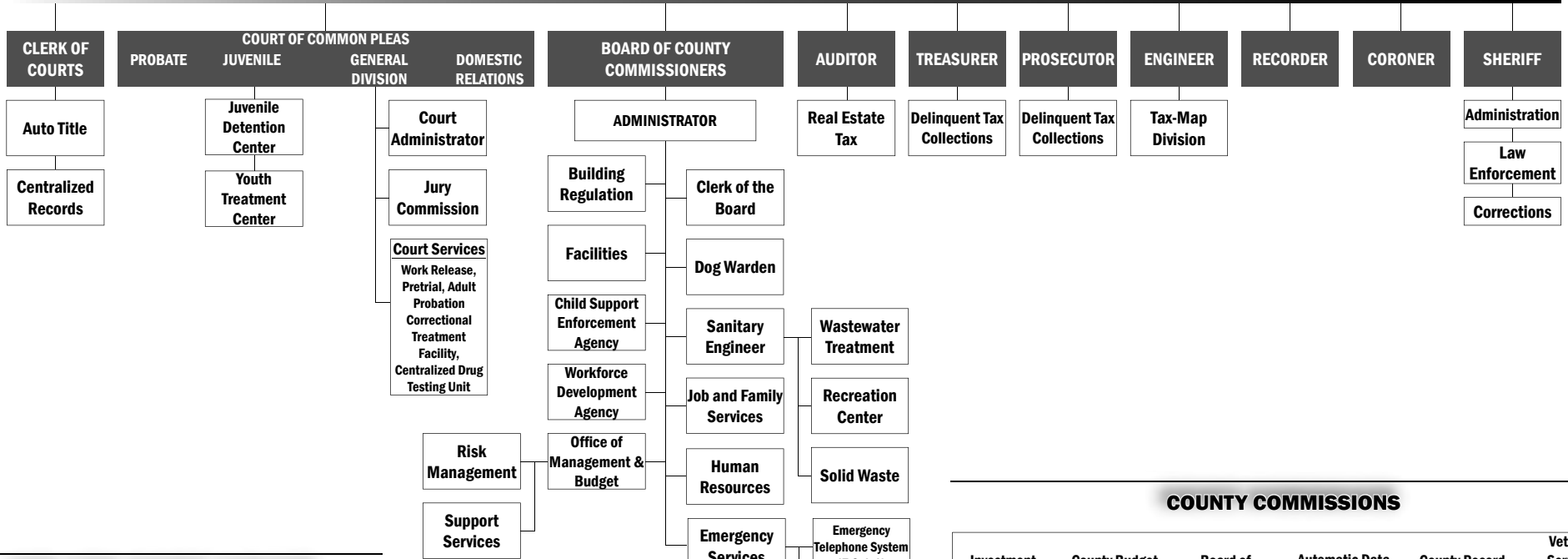
<i>Anita Lopez</i> -----	<b>Auditor</b>
<i>Bernie Quilter</i> -----	<b>Clerk of Courts</b>
<i>James R. Patrick, M.D.</i> -----	<b>Coroner</b>
<i>Pete Gerken</i> -----	<b>Commissioner</b>
<i>Ben Konop</i> -----	<b>Commissioner</b>
<i>Tina Skeldon Wozniak</i> -----	<b>Commissioner (president)</b>
<i>Keith Earley</i> -----	<b>County Engineer</b>
<i>Julia R. Bates</i> -----	<b>Prosecutor</b>
<i>Jeanine Perry</i> -----	<b>Recorder</b>
<i>James A. Telb</i> -----	<b>Sheriff</b>
<i>Wade Kapszukiewicz</i> -----	<b>Treasurer</b>

### Judges

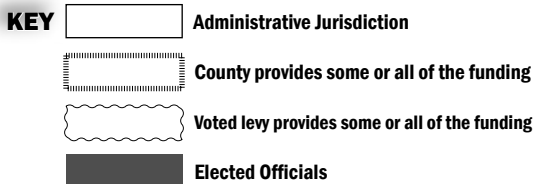
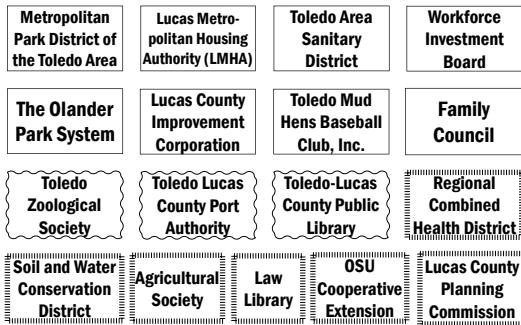
<i>James D. Bates</i> -----	<b>Common Pleas Court</b>
<i>Gary G. Cook</i> -----	<b>Common Pleas Court</b>
<i>Stacy L. Cook</i> -----	<b>Common Pleas Court</b>
<i>Denise Dartt</i> -----	<b>Common Pleas Court</b>
<i>Charles J. Doneghy</i> -----	<b>Common Pleas Court</b>
<i>Ruth Ann Franks</i> -----	<b>Common Pleas Court</b>
<i>Linda J. Jennings</i> -----	<b>Common Pleas Court</b>
<i>James D. Jensen</i> -----	<b>Common Pleas Court</b>
<i>Frederick H. McDonald</i> -----	<b>Common Pleas Court</b>
<i>Gene A. Zmuda</i> -----	<b>Common Pleas Court</b>
<i>David E. Lewandowski</i> -----	<b>Domestic Relations Court</b>
<i>Norman G. Zimmelman</i> -----	<b>Domestic Relations Court</b>
<i>Denise Cubbon</i> -----	<b>Juvenile Court</b>
<i>Connie Zimmelman</i> -----	<b>Juvenile Court</b>
<i>Jack R. Puffenberger</i> -----	<b>Probate Court</b>
<i>Peter M. Handwork</i> -----	<b>Sixth District Court of Appeals</b>
<i>Thomas J. Osowik</i> -----	<b>Sixth District Court of Appeals</b>
<i>Mark Pietrykowski</i> -----	<b>Sixth District Court of Appeals</b>
<i>Arlene Singer</i> -----	<b>Sixth District Court of Appeals</b>
<i>William Skow</i> -----	<b>Sixth District Court of Appeals</b>

# Lucas County Government

## CITIZENS



### AFFILIATED COUNTY AGENCIES



### COUNTY COMMISSIONS

Investment Advisory Board	County Budget Commission	Board of Revision	Automatic Data Processing Board	County Record Commission	Veteran Services Commission
Includes: Board of Comm. Clerk of Courts Treasurer	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres. of Board of Comm.	Includes: Auditor Treasurer Recorder Clerk of Courts Rep. of Board of Commissioners Rep. of Common Pleas Court (2) Rep. of Bd. of Elections Rep. of Domestic Relations Court	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. of Board of Comm.	Appointed by: The Judges of the Common Pleas Court, General Trial Division

### COUNTY BOARDS



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2006

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



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director

## Report of Independent Auditors

Lucas County Board of Commissioners  
Toledo, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties, Inc., which represent 100 percent of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the discretely presented component units were audited by other auditors in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio as of December 31, 2007, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General,

Job and Family Services, Board of Mental Health and Recovery, Board of Mental Retardation, and Child Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2008 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As discussed in Note 3, the beginning balance of net assets have been restated in the accompanying Statement of Activities.

The management's discussion and analysis on pages 12 through 19 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, individual general fund budgetary statement, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The individual general fund budgetary statement, combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads 'Ernst + Young LLP'.

May 27, 2008

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

The management's discussion and analysis of the financial performance of Lucas County (the County) provides an overall review of the County's financial activities for the year ended December 31, 2007. 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 2007 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2007, by \$468,067,748 (net assets). Of this amount, \$97,607,124 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$85,231, which is 0.02% of the net assets at the beginning of the year 2007.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$152,340,722, a decrease of \$17,939,769 from the prior year. Of this amount, \$112,977,761 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$42,984,436, which represents an increase of 5.9% from the prior year, and represents 34.1% of total general fund expenditures.
- Lucas County's total debt decreased by \$7,206,441 during the current year. This was due to debt retirement exceeding new issues for the year.

**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., Lott Industries, Inc. and Preferred Properties Inc. and Affiliates. Separate statements are prepared for each of these component units. To obtain copies of their statements, refer to page 48 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, 2007**

**Statement of Net Assets and the Statement of Activities**

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The Statement of Activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes 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 assets and the change in those assets. This change in net assets 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 Assets 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 our Water and Sewer funds and Wastewater Treatment.
- **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 our Water and Sewer and Wastewater Treatment Plants, as well as all capital expenses associated with these facilities.
- **Component Units** - The County includes financial data of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties, Inc. These component units are described in Note 1 of the Notes to the Financial Statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

The County-wide Financial Statements can be found on pages 21 - 23 of this report.

**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 reports 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 our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Lucas County, our major funds are the General, Children Services Board, Board of Mental Retardation, Job and Family Services, Mental Health and Recovery, Capital Improvements, Debt Service, Water Supply System, Sewer System, and Wastewater Treatment.

*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 fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-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

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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 non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 24 - 35 of this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

*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 and 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, telephone system, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 36 - 41 of this report.

*Fiduciary Funds:* Fiduciary funds are used to account for resources held for the benefit of parties outside 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 accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 42 of this report.

*Notes to the 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. The notes to the financial statements can be found on pages 47 - 86 of this report.

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 87 - 196 of this report.

### **County-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$468,067,748 (\$363,916,730 in governmental activities and \$104,151,018 in business type activities) as of December 31, 2007. This is a decrease of \$1,860,921 (0.5%) for governmental activities and an increase of \$1,775,690 (1.7%) for business-type activities. By far, the largest portion of the County's net assets (56.7%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

	<b>Net Assets</b>			
	Governmental Activities 2007	Business-type Activities 2007	Governmental Activities 2006 restated	Business-type Activities 2006
	<u>2007</u>	<u>2007</u>	<u>2006 restated</u>	<u>2006</u>
<b>Assets:</b>				
Current and other assets	\$ 392,267,231	\$ 23,854,224	\$ 395,505,000	\$ 23,225,000
Capital assets, net	247,770,865	111,642,209	248,405,000	111,761,000
<b>Total assets</b>	<b><u>640,038,096</u></b>	<b><u>135,496,433</u></b>	<b><u>643,910,000</u></b>	<b><u>134,986,000</u></b>
<b>Liabilities:</b>				
Current and other liabilities	165,720,719	1,193,268	183,288,349	1,116,000
Long-term liabilities due in one year	23,283,846	1,443,213	13,411,000	963,000
Long-term liabilities due in more than one year	87,116,801	28,708,934	81,433,000	30,529,000
<b>Total liabilities</b>	<b><u>276,121,366</u></b>	<b><u>31,345,415</u></b>	<b><u>278,132,349</u></b>	<b><u>32,608,000</u></b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	183,348,749	82,117,126	154,881,000	80,269,000
Restricted	104,994,749	-	14,946,000	-
Unrestricted	75,573,232	22,033,892	195,950,651	22,109,000
<b>Total net assets</b>	<b><u>\$ 363,916,730</u></b>	<b><u>\$ 104,151,018</u></b>	<b><u>\$ 365,777,651</u></b>	<b><u>\$ 102,378,000</u></b>

An additional portion of the County's net assets (22.4%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$97,607,124) may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2007, the County is able to report positive net asset balances in both the governmental and business-type activities of \$363,916,730 and \$104,151,018, respectively. The table on page 17 provides a summary of the changes in net assets for the year ended December 31, 2007.

**Governmental Activities**

Human Services accounts for \$158,934,794 of the \$538,448,922 total expenses for governmental activities, or 29.5% of total expenses. This is an increase of 19.6% over last year. The primary cause of the increase is from additional services being provided by both Job and Family Services and the Children Services Board. The next largest program is Health, accounting for \$139,539,669, which represents 25.9% of total governmental expenses. This is an increase of 22.7% from last year. Health expenses increased primarily because of increase in Medicaid coverage offered by both Mental Health and Recovery and Community MR/RES Services.

Tax revenue accounts for \$179,632,066 of the \$536,588,001 total revenue for governmental activity, or 33.5% of total revenue. Operating grants was the largest program revenue accounting for \$184,269,256, or 34.3% of total governmental revenue. These are decreases of 10.7% and 9.9%, respectively. The major recipients of intergovernmental revenue were Job and Family Services receiving \$70,872,225, Board of Mental Health receiving \$48,393,886, and Children Services Board receiving \$18,018,314. The County's direct charges to users of governmental services made up \$35,327,346, or 6.6% of total governmental revenue. 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 inspectors. The revenue for these charges increased by 16.1% over last year.

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**Business-type Activities**

The net assets for the business-type activities for the County increased by \$1,775,690 during the year 2007. Major revenue sources were charges for service of \$11,149,296, and operating grant and contributions of \$4,224,878 that resulted from assessment on construction projects. Charges for services decreased by 8.35%, and operating grants and contributions increased by 83.4%.

**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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal years.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$42,984,436, while total fund balance reached \$44,364,349. This is an increase of 5.9% and 5.4%, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 34.1% to total general fund expenditures, while total fund balance represents 35.2% of that same amount. The fund balance of the County's general fund increased by \$2,264,472 during the current fiscal year.

Key factors in this increase are as follows:

- Total revenues increased by \$6,700,000. An increase in investment income of \$2,300,000, intergovernmental revenue of \$1,500,000, charges for service of \$2,400,000, and miscellaneous income of \$3,700,000 was offset by a decrease in tax revenue of \$4,000,000.
- A decrease of \$2,100,000 in transfers from the general fund to other funds along with increased expenditures in virtually all area accounted for an increase in total expenditures of \$8,100,000.

The debt service fund has a total fund balance of \$5,761,562, all of which is reserved for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was \$621,989. This is primarily due to additional transfers from the general fund.

The other major governmental funds of the County are Children Services Board, Board of Mental Retardation, Mental Health and Recovery and Job and Family Services.

The fund balance of the Children Services Board decreased \$4,348,222 to \$22,907,912. The increase is due to a decrease in property tax revenue of \$3,000,000 primarily from the State of Ohio.

The fund balance of the Board of Mental Retardation increased \$285,441 to \$26,246,976. Increased revenue collections were balanced with increased service expenditures. The Board of Mental Retardation fund balance's primary reason for an increase was due to using new procedures in procuring intergovernmental revenue that expedites Federal funding to the beginning of the fiscal year.

The fund balance of Job and Family Services decreased by \$7,398,158 to a negative \$1,216,021. The decrease is due to expenditures increasing more than state revenue, due to the timing of the grantor

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

agency whose fiscal year does not coincide with the County's calendar year.

The fund balance of the Board of Mental Health and Recovery decreased \$938,098 to \$9,821,147.

Increased revenue collections was more than offset by increased expenditures caused by a increase in demand for services.

	<b>Change in Net Assets</b>			
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
	2007	2007	2006	2006
<b>Revenues</b>				
Program revenues:				
Charges for services and sales	\$ 35,327,346	\$ 11,149,296	\$ 30,416,000	\$ 12,165,000
Operating grants and contributions	184,269,256	4,224,878	204,563,000	2,304,000
Capital grants and contributions	795,958	-	5,342,000	-
<b>Total program revenues</b>	<b>220,392,560</b>	<b>15,374,174</b>	<b>240,321,000</b>	<b>14,469,000</b>
General revenues:				
Taxes	179,632,066	-	201,148,000	-
Investment income	14,158,359	-	11,576,000	-
Grants, contributions and charges not restricted to specific programs	55,371,431	-	24,624,000	3,207,000
Other	67,033,585	5,239,608	19,309,000	-
<b>Total general revenues</b>	<b>316,195,441</b>	<b>5,239,608</b>	<b>256,657,000</b>	<b>3,207,000</b>
<b>Total revenues</b>	<b>536,588,001</b>	<b>20,613,782</b>	<b>496,978,000</b>	<b>17,676,000</b>
<b>Expenses</b>				
Program Expenses:				
Legislative and executive	56,377,330	-	48,609,000	-
Judicial system	71,275,700	-	60,813,000	-
Public safety	76,504,827	-	84,697,000	-
Public works	21,205,847	-	23,047,000	-
Health	139,539,669	-	113,676,000	-
Human services	158,934,794	-	132,907,000	-
Conervation and recreation	10,026,429	-	7,090,000	-
Interest and fiscal charges	4,584,326	-	4,189,000	-
Water supply system	-	3,108,648	-	2,703,000
Waste water treatment	-	4,772,376	-	4,876,000
Sewer system	-	3,350,859	-	2,692,000
Sanitary engineer	-	4,867,790	-	4,852,000
Solid waste	-	1,959,458	-	1,930,000

**Enterprise Funds**

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

Net assets of the Water Supply System at the end of the year amounted to \$43,548,921, the Wastewater Treatment Plant amounted to \$10,358,985, and the Sewer System amounted to \$41,405,429. The total change in net assets for these funds included a increase of \$1,331,046, an increase of \$881,687, and a decrease of \$64,128, respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of the County's business-type activities.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget amounted to \$8,235,190. This was due to expenditure increases primarily in Judicial, Public Safety, and transfers out. Current appropriations were increased accordingly, although expenditures ended closer to the original budget.

**Capital Assets and Debt Administration**

*Capital assets:* The County's capital assets for its governmental and business type activities as of December 31, 2007, amounts to \$359,413,074 (net of accumulated depreciation). This investment in capital asset includes land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current fiscal year was 0.2% (a 0.3% decrease for governmental activities and a 0.1% increase for business-type activities.)

Major capital asset events during the current fiscal year included the following:

- Expended approximately \$6,500,000 for costs associated with the construction of the new multi-purpose arena in downtown Toledo.
- Expended approximately \$854,000 towards the upgrade of a new financial system.
- Expended approximately \$835,000 for start up costs associated with the construction of an energy efficient power plant in downtown Toledo.

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

*Long-term debt:* At the end of the current fiscal year, the County had total bonded debt outstanding of \$62,454,700. Of this amount, \$27,925,000 comprises debt backed by the full faith and credit of the government and \$17,254,000 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remaining bonded debt is comprised of non-tax revenue bonds of \$16,550,000 and revenue bonds of \$725,700. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$27,970,201, and Ohio Public Works Commission (OPWC) loans of \$4,055,860.

The County maintained 'AA-' and 'A1' ratings from both Fitch and Moody's respectively, for general obligation debt, and improved to an 'AA-' rating from Standard & Poor's. The ratings for the baseball stadium bonds were also upgraded by Standard & Poor's from an 'A' to an 'A+', and maintained at an 'A2' from Moody's and an 'A+' from Fitch.

The County's total bonded debt decreased by \$4,712,100 during the current fiscal year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Lucas County is \$70,828,000, which is significantly in excess of the County's outstanding unvoted general obligation debt.

Additional information on the County's long-term debt can be found in Note 10.

**LUCAS COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 6.7%, which is a increase from the rate of 6.3% a year ago. The state average unemployment rate was 5.6%, and the national average was 4.6%.

Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2008 fiscal year.

At the end of the current fiscal year, unreserved fund balance in the general fund was \$42,984,436. The County has prepared a budget for 2008 without an increase in taxes or an increase in rates in the enterprise funds by reducing departmental requests for funding and by appropriating approximately \$2,600,000 of the unreserved fund balance.

**Request for Information**

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

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

# Fifth Third Field



*Photo courtesy of Joe Boyle*



*Photo courtesy of Toledo Mud Hens*

**The Roost Seats hang out over the right field corner, offering Toledo Mud Hens fans lucky enough to sit in them a unique vantage.**

Fifth Third Field is still the focal point of downtown Toledo since the Mud Hens threw their first pitch in 2002. For the past five years, the Mud Hens have opened their season to a sold-out crowd, as well as many weekend games during the year.

In 2007, ESPN.com rated The Roost section of Fifth Third Field as the best seats to watch a minor league game.

Rather than knocking down three warehouses to make room for the stadium, they were incorporated into the right-field design, snaking the concourse around them, renovating one of them to house the team offices, and even wedging a section of elevated right field seats between two of them.

These Roost Seats hang out over the right-field corner, offering fans lucky enough to sit in them, an effect reminiscent of the right-field, upper-deck seats at Tiger Stadium.

# LUCAS COUNTY, OHIO

## Statement of Net Assets December 31, 2007

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets:</b>				
Equity In Pooled Cash and Investments - - - - -	\$ 200,482,634	\$ 18,395,409	\$ 218,878,043	\$ 16,133,448
Cash and Cash Equivalents				
In Segregated Accounts - - - - -	738,717	-	738,717	-
Accounts Receivable (net of allowance for uncollectibles) - - - - -	1,200,075	5,444,130	6,644,205	2,704,942
Accrued Interest Receivable - - - - -	2,737,439	-	2,737,439	-
Property Taxes Receivable (net of allowance for uncollectibles) - - - - -	105,156,600	-	105,156,600	-
Sales Tax Receivable - - - - -	19,330,393	-	19,330,393	-
Special Assessment Receivable - - - - -	26,212,499	-	26,212,499	-
Internal Balances - - - - -	3,755	(3,755)	-	-
Intergovernmental Receivable - - - - -	35,341,664	-	35,341,664	-
Materials and Supplies Inventory - - - - -	811,934	18,440	830,374	220,361
Prepaid Items - - - - -	85,293	-	85,293	202,847
Loans Receivable - - - - -	25,340	-	25,340	-
Unamortized Issuance Costs - - - - -	140,888	-	140,888	97,361
Nondepreciable Capital Assets - - - - -	48,867,802	741,885	49,609,687	1,566,548
Depreciable Capital Assets, Net - - - - -	198,903,063	110,900,324	309,803,387	17,697,051
<b>Total Assets</b>	640,038,096	135,496,433	775,534,529	38,622,558
<b>Liabilities:</b>				
Accrued Wages and Benefits Payable - - - - -	3,361,562	88,231	3,449,793	3,143,033
Accounts Payable - - - - -	20,447,305	1,044,903	21,492,208	404,415
Intergovernmental Payable - - - - -	3,623,254	60,134	3,683,388	-
Accrued Interest Payable - - - - -	878,959	-	878,959	-
Unearned Revenue - - - - -	129,144,639	-	129,144,639	-
Deferred Revenue - - - - -	-	-	-	1,148,115
Notes Payable - - - - -	8,265,000	-	8,265,000	-
Long-Term Liabilities:				
Due Within One Year - - - - -	23,283,846	1,443,213	24,727,059	222,999
Due in More Than One Year - - - - -	87,116,801	28,708,934	115,825,735	3,600,815
<b>Total Liabilities</b>	276,121,366	31,345,415	307,466,781	8,519,377
<b>Net Assets:</b>				
Invested in Capital Assets, Net of related debt - - - - -	183,348,749	82,117,126	265,465,875	15,529,359
Restricted For:				
Debt Service - - - - -	5,761,562	-	5,761,562	-
Human Service Programs - - - - -	20,995,069	-	20,995,069	-
Public Works Projects - - - - -	4,338,686	-	4,338,686	-
Health Programs - - - - -	36,415,854	-	36,415,854	17,776,341
Legislative and Executive - - - - -	11,866,798	-	11,866,798	-
Public Safety - - - - -	18,945,881	-	18,945,881	-
Judicial - - - - -	6,585,635	-	6,585,635	-
Conservation and Recreation - - - - -	85,264	-	85,264	-
Unrestricted - - - - -	75,573,232	22,033,892	97,607,124	(3,202,519)
<b>Total Net Assets</b>	\$ 363,916,730	\$ 104,151,018	\$ 468,067,748	\$ 30,103,181

See accompanying notes to the basic financial statements.

LUCAS COUNTY, OHIO

Statement of Activities  
For The Year Ended December 31, 2007

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive.....	\$ 56,377,330	\$ 19,788,262	\$ 2,606,362	-
Judicial.....	71,275,700	5,879,131	10,213,875	-
Public Safety.....	76,504,827	4,886,717	10,372,416	-
Public Works.....	21,205,847	312,832	3,132,541	\$32,985
Health.....	139,539,669	2,439,324	63,983,885	-
Human Services.....	158,934,794	1,382,331	93,960,177	-
Conservation and Recreation .....	10,026,429	638,749	-	762,973
Interest and Fiscal Charges.....	4,584,326	-	-	-
<i>Total Governmental Activities.....</i>	<u>538,448,922</u>	<u>35,327,346</u>	<u>184,269,256</u>	<u>795,958</u>
<b>Business Type Activities:</b>				
Water Supply.....	3,108,648	477,917	2,879,597	-
Wastewater Treatment.....	4,772,376	4,224,655	-	-
Sewer.....	3,350,859	75,049	1,345,281	-
Sanitary Engineer.....	4,867,790	4,075,981	-	-
Solid Waste.....	1,959,458	2,003,034	-	-
Parking Facilities.....	778,961	292,660	-	-
<i>Total Business-Type Activities.....</i>	<u>18,838,092</u>	<u>11,149,296</u>	<u>4,224,878</u>	<u>-</u>
<i>Total Primary Government.....</i>	<u>\$ 557,287,014</u>	<u>\$ 46,476,642</u>	<u>\$ 188,494,134</u>	<u>\$ 795,958</u>
<b>Component Units:</b>				
Lott Industries, Inc.....	\$ 13,135,229	\$ 5,721,552	\$ 6,869,789	\$ -
Preferred Properties Inc., & Affiliates.....	1,705,113	460,398	957,316	-
Toledo Mud Hens.....	10,864,802	8,389,271	-	-
<i>Total Component Units</i>	<u>\$ 25,705,144</u>	<u>\$ 14,571,221</u>	<u>\$ 7,827,105</u>	<u>\$ -</u>

General Revenues:  
Property Taxes  
Sales Taxes  
Other Taxes  
Grants and Entitlements not Restricted to Specific Programs  
Investment Income  
Other  
Total General Revenues  
Change in Net Assets  
Net Assets, Beginning of Year (restated - see Note 3)  
Net Assets, End of Year

See accompanying notes to the basic financial statements.



<b>Net(Expense) Revenue and Changes in Net Assets</b>			
<b>Primary Government</b>			<b>Component Units</b>
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
\$ (33,982,706)	\$ -	\$ (33,982,706)	\$ -
(55,182,694)	-	(55,182,694)	-
(61,245,694)	-	(61,245,694)	-
(17,727,489)	-	(17,727,489)	-
(73,116,460)	-	(73,116,460)	-
(63,592,286)	-	(63,592,286)	-
(8,624,707)	-	(8,624,707)	-
(4,584,326)	-	(4,584,326)	-
<u>(318,056,362)</u>	<u>-</u>	<u>(318,056,362)</u>	<u>-</u>
-	248,866	248,866	-
-	(547,721)	(547,721)	-
-	(1,930,529)	(1,930,529)	-
-	(791,809)	(791,809)	-
-	43,576	43,576	-
-	(486,301)	(486,301)	-
<u>-</u>	<u>(3,463,918)</u>	<u>(3,463,918)</u>	<u>-</u>
<u>(318,056,362)</u>	<u>(3,463,918)</u>	<u>(321,520,280)</u>	<u>-</u>
-	-	-	(543,888)
-	-	-	(287,399)
-	-	-	<u>(2,475,531)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,306,818)</u>
100,634,707	-	100,634,707	-
71,417,816	-	71,417,816	-
7,579,543	-	7,579,543	-
55,371,431	-	55,371,431	-
14,158,359	-	14,158,359	-
67,033,585	5,239,608	72,273,193	3,741,065
316,195,441	5,239,608	321,435,049	3,741,065
(1,860,921)	1,775,690	(85,231)	434,247
<u>365,777,651</u>	<u>102,375,328</u>	<u>468,152,979</u>	<u>29,668,934</u>
<u>\$ 363,916,730</u>	<u>\$ 104,151,018</u>	<u>\$ 468,067,748</u>	<u>\$ 30,103,181</u>

# LUCAS COUNTY, OHIO

*Balance Sheet  
Governmental Funds  
December 31, 2007*

	<b>General</b>	<b>Children Services Board</b>	<b>Board of Mental Retardation</b>	<b>Job and Family Services</b>
<b>Assets:</b>				
Equity in Pooled Cash and Investments.....	\$ 15,367,722	\$ 25,150,931	\$ 25,223,378	\$ 5,838,498
Cash and Cash Equivalents In Segregated Accounts.....	738,717	-	-	-
Material and Supplies Inventory.....	-	-	-	-
Accounts Receivable.....	260,243	249,134	-	6,415
Interfund Receivable.....	-	-	-	-
Intergovernmental Receivable.....	6,712,913	1,047,326	10,027,381	-
Interest Receivable.....	2,737,439	-	-	-
Sales Taxes Receivable.....	19,330,393	-	-	-
Property Taxes Receivable.....	18,044,849	19,015,958	32,081,854	-
Special Assessments Receivable.....	1,576	-	-	-
Interfund Loans Receivable.....	19,664,459	-	-	-
Loans Receivable.....	-	-	-	-
<b>Total Assets</b>	<b>\$ 82,858,311</b>	<b>\$ 45,463,349</b>	<b>\$ 67,332,613</b>	<b>\$ 5,844,913</b>
<b>Liabilities:</b>				
Accounts Payable.....	\$ 2,550,100	\$ 1,540,458	\$ 1,426,056	\$ 6,494,322
Accrued Wages and Benefits Payable.....	1,583,578	356,003	474,973	323,640
Interfund Payable.....	899,783	-	-	-
Due to Other Funds.....	112,870	20,702	-	20,732
Intergovernmental Payable.....	2,418,299	248,272	330,524	222,240
Interfund Loans Payable.....	-	-	-	-
Unearned Revenue.....	17,821,576	18,732,833	31,496,518	-
Deferred Revenue.....	13,107,756	1,657,169	7,357,566	-
Accrued Notes Payable.....	-	-	-	-
<b>Total Liabilities</b>	<b>38,493,962</b>	<b>22,555,437</b>	<b>41,085,637</b>	<b>7,060,934</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances.....	1,379,913	1,224,732	5,417,783	561,644
Reserved for Noncurrent Loans Receivable.....	-	-	-	-
Reserved for Debt Service.....	-	-	-	-
Reserved for Inventory.....	-	-	-	-
Unreserved, Undesignated, Reported in:				
General Fund.....	42,984,436	-	-	-
Special Revenue Funds.....	-	21,683,180	20,829,193	(1,777,665)
Capital Projects Funds.....	-	-	-	-
<b>Total Fund Balances</b>	<b>44,364,349</b>	<b>22,907,912</b>	<b>26,246,976</b>	<b>(1,216,021)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 82,858,311</b>	<b>\$ 45,463,349</b>	<b>\$ 67,332,613</b>	<b>\$ 5,844,913</b>

See accompanying notes to the basic financial statements.

<b>Mental Health and Recovery</b>	<b>Capital Improvements</b>	<b>Debt Service</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 5,928,167	\$ 30,881,893	\$ 5,124,585	\$ 44,916,760	\$ 158,431,934
-	-	-	-	738,717
-	-	-	491,654	491,654
-	165,582	-	368,222	1,049,596
899,783	-	-	-	899,783
9,749,491	32,985	-	7,771,568	35,341,664
-	-	-	-	2,737,439
-	-	-	-	19,330,393
10,914,518	-	-	25,099,421	105,156,600
-	-	26,210,923	-	26,212,499
-	-	-	-	19,664,459
-	-	-	25,340	25,340
<u>\$ 27,491,959</u>	<u>\$ 31,080,460</u>	<u>\$ 31,335,508</u>	<u>\$ 78,672,965</u>	<u>\$ 370,080,078</u>
\$ 1,262,953	\$ 1,430,403	\$ 466	\$ 4,291,323	\$ 18,996,081
21,543	1,355	-	581,553	3,342,645
-	-	-	0	899,783
1,118	-	-	62,248	217,670
14,919	938	-	374,773	3,609,965
-	18,500,000	-	1,164,459	19,664,459
10,740,400	-	25,573,480	24,779,832	129,144,639
5,629,879	-	-	5,846,744	33,599,114
-	8,265,000	-	-	8,265,000
<u>17,670,812</u>	<u>28,197,696</u>	<u>25,573,946</u>	<u>37,100,932</u>	<u>217,739,356</u>
1,556,146	13,193,860	-	9,755,527	33,089,605
-	-	-	20,140	20,140
-	-	5,761,562	-	5,761,562
-	-	-	491,654	491,654
-	-	-	-	42,984,436
8,265,001	-	-	31,205,852	80,205,561
-	(10,311,096)	-	98,860	(10,212,236)
<u>9,821,147</u>	<u>2,882,764</u>	<u>5,761,562</u>	<u>41,572,033</u>	<u>152,340,722</u>
<u>\$ 27,491,959</u>	<u>\$ 31,080,460</u>	<u>\$ 31,335,508</u>	<u>\$ 78,672,965</u>	<u>\$ 370,080,078</u>

# LUCAS COUNTY, OHIO

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2007*

<b>Total Governmental Fund Balances</b>		\$ 152,340,722
 <b>Amounts reported for governmental activities in the statement of net assets are different because of the following:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		247,770,865
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Intergovernmental Receivable	\$ 22,064,763	
Sales Tax Receivable	7,883,690	
Property Taxes Receivable	3,650,661	
		33,599,114
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets, less \$100,636 net capital assets included above as capital assets used in governmental activities and \$124,735 for compensated absences included below.		28,842,575
Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		140,888
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued Interest Payable	(878,959)	
Bonds, OWDA, and OPWC loans payable	(64,470,286)	
Capital Leases payable	(92,718)	
Landfill Obligations	(12,428,650)	
Compensated Absences Payable	(20,906,821)	
		(98,777,434)
 <b>Net Assets of Governmental Activities</b>		 <b>\$ 363,916,730</b>

**See accompanying notes to the basic financial statements.**

# Jamie Farr Classic



**Se Ri Pak has become a 5-time tournament champion with her victory in 2007.**

The 23rd annual Jamie Farr Owens Corning Classic Presented by Kroger LPGA golf tournament distributed \$451,000 to 14 Northwest Ohio children's charities as a result of the 2007 tournament. The tournament has contributed over \$5.75 million to 110 Northwest Ohio children's charities since its inception in 1984.

In addition, the tournament has donated over \$1 million to the Ronald McDonald House of Northwest Ohio.

From 1984 to 1988, the tournament was played at the Glengarry Country Club (currently known as Stone Oak). In 1989, it moved to the Highland Meadows Golf Club in Sylvania, Ohio where it is currently played.

***Photo courtesy of the Convention and Visitors Bureau, credits to MPI***

# LUCAS COUNTY, OHIO

## Statement of Revenues, Expenditures, and Changes in Fund Balances

### Governmental Funds

For The Year Ended December 31, 2007

	General	Children Services Board	Board of Mental Retardation	Job and Family Services
<b>Revenues:</b>				
Property Taxes.....	\$ 17,119,031	\$ 16,652,302	\$ 28,984,166	\$ -
Sales Taxes.....	71,376,914	-	-	-
Charges For Services.....	16,670,438	-	-	6,415
Licenses and Permits.....	30,449	-	-	-
Fines and Forfeitures.....	488,571	-	-	-
Intergovernmental.....	21,301,556	21,138,936	10,805,924	70,872,225
Special Assessments.....	28,747	-	-	-
Investment Income.....	13,825,776	-	-	-
Rental Income.....	1,833,773	-	-	-
Other.....	6,394,659	4,812,248	17,378,397	4,191,276
<b>Total Revenues.....</b>	<b>149,069,914</b>	<b>42,603,486</b>	<b>57,168,487</b>	<b>75,069,916</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive.....	28,487,512	-	-	-
Judicial.....	47,074,240	-	-	-
Public Safety.....	43,975,531	-	-	-
Public Works.....	215,806	-	-	-
Health.....	831,215	-	56,883,046	-
Human Services.....	1,451,466	46,951,708	-	85,369,650
Conservation and Recreation.....	921,701	-	-	-
Other.....	3,104,368	-	-	-
Capital Outlay.....	-	-	-	-
Debt Service:				
Principal Retirement.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Bond Issue Cost.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>126,061,839</b>	<b>46,951,708</b>	<b>56,883,046</b>	<b>85,369,650</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>23,008,075</b>	<b>(4,348,222)</b>	<b>285,441</b>	<b>(10,299,734)</b>
<b>Other Financing Sources (Uses):</b>				
Issuance of Special Assessment Bonds.....	-	-	-	-
Issuance of Refunding Bonds.....	-	-	-	-
Payments to Refunded Bond Escrow Agent.....	-	-	-	-
Issuance of Notes.....	-	-	-	-
Transfers In.....	-	-	-	2,943,089
Transfers Out.....	(20,743,603)	-	-	(41,513)
<b>Total Other Financing Sources (Uses).....</b>	<b>(20,743,603)</b>	<b>-</b>	<b>-</b>	<b>2,901,576</b>
<b>Net Change in Fund Balances.....</b>	<b>2,264,472</b>	<b>(4,348,222)</b>	<b>285,441</b>	<b>(7,398,158)</b>
<b>Fund Balances, January 1.....</b>	<b>42,099,877</b>	<b>27,256,134</b>	<b>25,961,535</b>	<b>6,182,137</b>
<b>Fund Balances (deficit), December 31.....</b>	<b>\$ 44,364,349</b>	<b>\$ 22,907,912</b>	<b>\$ 26,246,976</b>	<b>\$ (1,216,021)</b>

See accompanying notes to the basic financial statements.

<b>Mental Health and Recovery</b>	<b>Capital Improvements</b>	<b>Debt Service</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 9,730,511	\$ -	\$ -	\$ 28,277,913	\$100,763,923
-	-	-	-	71,376,914
-	-	-	16,107,098	32,783,951
-	-	-	-	30,449
-	-	-	190,602	679,173
49,307,273	32,985	-	56,457,889	229,916,788
-	4,858,321	2,692,475	-	7,579,543
-	-	29,335	303,248	14,158,359
-	-	-	-	1,833,773
205,896	19,614,749	1,390,379	12,575,981	66,563,585
<u>59,243,680</u>	<u>24,506,055</u>	<u>4,112,189</u>	<u>113,912,731</u>	<u>525,686,458</u>
-	-	-	15,847,005	44,334,517
-	-	-	15,545,750	62,619,990
-	-	-	25,622,583	69,598,114
-	-	-	17,459,042	17,674,848
60,181,778	-	-	12,951,700	130,847,739
-	-	-	11,248,472	145,021,296
-	-	-	9,148,694	10,070,395
-	37,507,862	-	4,782,235	45,394,465
-	1,246,319	-	8,970,910	10,217,229
-	-	5,701,142	-	5,701,142
-	-	3,705,367	-	3,705,367
-	-	143,419	-	143,419
<u>60,181,778</u>	<u>38,754,181</u>	<u>9,549,928</u>	<u>121,576,391</u>	<u>545,328,521</u>
<u>(938,098)</u>	<u>(14,248,126)</u>	<u>(5,437,739)</u>	<u>(7,663,660)</u>	<u>(19,642,063)</u>
-	470,000	-	-	470,000
-	-	11,740,000	-	11,740,000
-	-	(11,596,581)	-	(11,596,581)
-	1,088,875	-	-	1,088,875
-	1,571,776	5,916,309	10,359,606	20,790,780
-	-	-	(5,664)	(20,790,780)
-	<u>3,130,651</u>	<u>6,059,728</u>	<u>10,353,942</u>	<u>1,702,294</u>
(938,098)	(11,117,475)	621,989	2,690,282	(17,939,769)
10,759,245	14,000,239	5,139,573	38,881,751	170,280,491
<u>\$ 9,821,147</u>	<u>\$ 2,882,764</u>	<u>\$ 5,761,562</u>	<u>\$ 41,572,033</u>	<u>\$ 152,340,722</u>

# LUCAS COUNTY, OHIO

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For The Year Ended December 31, 2007*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ (17,939,769)</b>
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**Amounts reported for governmental activities on the statement of activities are different because:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay - Depreciable Capital Assets	\$ 7,475,846	
Capital Outlay - Non-Depreciable Capital Assets	17,788,355	
Depreciation (exclusive of internal service fund activity)	<u>(25,682,379)</u>	(418,178)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (Excludes internal service activity.) (187,527)

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

Intergovernmental	10,519,857	
Sales Tax	40,902	
Property Taxes	<u>(129,216)</u>	10,431,543

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.

Bond principal Payments	5,817,100	
Loan principal payments	526,402	
Capital lease principal payments	<u>1,097,660</u>	7,441,162

Issuance of bonds are recorded as an other financing source in the funds; however, in the statement of activities, they are not reported as revenues as they increase liabilities on the statement of net assets. (12,210,000)

Payment to refunded bond escrow agent for the retirement of bonds are an other financing use in the governmental funds but the payment reduces long-term liabilities on the statement of net assets. Deferred charges, bond premiums and bond issuance costs related to the refundings are amortized over the life of the issuance in the statement of activities. The following refunding transactions occurred in the fiscal year:

Bonds refunded	11,105,000	
Deferred charges on refunding	635,000	
Bond issuance costs of refunding bonds	<u>143,419</u>	11,883,419

In the statement of activities, interest expense is recognized as the interest accrues, regardless of when due. The additional interest reported in the statement of activities is due to the following

Increase in accrued interest payable	(878,959)	
Amortization of bond issue costs	(2,531)	
Amortization of deferred charges on refundings	<u>(149,608)</u>	(1,031,098)

Some expenses reported on the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Increase in compensated absence liability (exclusive of internal service activity)	(1,684,847)	
Increase in landfill liability	<u>(329,650)</u>	(2,014,497)

Internal service funds used by management to charge the costs of fleet management, fire fleet management, stores and reproduction, workers' compensation, and plumbing to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and the related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among governmental activities. 2,184,024

<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ (1,860,921)</u></b>
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**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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b><u>REVENUES:</u></b>				
Property Taxes	\$ 22,250,555	\$ 16,969,060	\$ 17,119,031	\$ 149,971
Sales Taxes	73,000,000	73,019,430	72,641,399	(378,031)
Charges for Service	16,253,764	16,949,500	15,860,282	(1,089,218)
Licenses and Permits	35,000	35,000	30,449	(4,551)
Fines and Forfeitures	619,000	619,000	516,516	(102,484)
Intergovernmental	19,142,000	24,026,542	21,649,562	(2,376,980)
Special Assessments	26,875	26,875	28,160	1,285
Investment Income	8,790,000	8,790,000	11,730,438	2,940,438
Rental Income	1,700,000	1,700,000	1,833,773	133,773
Other	2,332,300	2,332,300	5,826,205	3,493,905
<b>Total Revenues</b>	<u>144,149,494</u>	<u>144,467,707</u>	<u>147,235,815</u>	<u>2,768,108</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
Legislative and Executive	29,862,144	32,265,000	30,605,875	1,659,125
Judicial	46,408,295	48,063,737	47,061,579	1,002,158
Public Safety	41,681,485	43,939,676	43,862,096	77,580
Public Works	426,670	328,803	262,318	66,485
Health	957,378	996,996	818,052	178,944
Human Services	1,909,010	2,147,940	1,694,979	452,961
Conservation and Recreation	932,505	1,081,827	1,004,326	77,501
Other	2,151,841	3,899,252	3,541,659	357,593
<b>Total Expenditures</b>	<u>124,329,328</u>	<u>132,723,231</u>	<u>128,850,884</u>	<u>3,872,347</u>
Excess of Revenues Over Expenditures	<u>19,820,166</u>	<u>11,744,476</u>	<u>18,384,931</u>	<u>6,640,455</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers Out	(20,869,468)	(21,028,968)	(19,507,344)	1,521,624
Total Other Financing Sources (Uses)	<u>(20,869,468)</u>	<u>(21,028,968)</u>	<u>(19,507,344)</u>	<u>1,521,624</u>
Net Change in Fund Balance	(1,049,302)	(9,284,492)	(1,122,413)	8,162,079
<b>Fund Balance, January 1</b>	28,249,739	28,249,739	28,249,739	-
Prior year encumbrances appropriated	1,993,255	1,993,255	1,993,255	-
<b>Fund Balance, December 31</b>	<u>\$ 29,193,692</u>	<u>\$ 20,958,502</u>	<u>\$ 29,120,581</u>	<u>\$ 8,162,079</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  
Children Services Board  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES:</b>				
Property Taxes	\$ 16,998,160	\$ 17,233,597	\$ 17,060,919	\$ (172,678)
Intergovernmental	27,077,862	22,450,489	23,129,903	679,414
Other Revenue	60,000	4,687,373	4,563,114	(124,259)
<b>Total Revenues</b>	<u>44,136,022</u>	<u>44,371,459</u>	<u>44,753,936</u>	<u>382,477</u>
<b>EXPENDITURES:</b>				
Current:				
<i>Human Services:</i>				
Personal Services	25,692,389	25,437,089	25,168,917	268,172
Materials and Supplies	1,228,150	1,395,437	1,344,782	50,655
Charges and Services	22,980,184	24,273,318	21,736,854	2,536,464
Capital Outlay and Equipment	468,155	476,525	268,418	208,107
<b>Total Expenditures</b>	<u>50,368,878</u>	<u>51,582,369</u>	<u>48,518,971</u>	<u>3,063,398</u>
Net Change in Fund Balance	(6,232,856)	(7,210,910)	(3,765,035)	3,445,875
<b>Fund Balance, January 1</b>	25,865,313	25,865,313	25,865,313	-
Prior year encumbrances appropriated	978,054	978,054	978,054	-
<b>Fund Balance, December 31</b>	<u>\$ 20,610,511</u>	<u>\$ 19,632,457</u>	<u>\$ 23,078,332</u>	<u>\$ 3,445,875</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  
Board of Mental Retardation  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES:</b>				
Property Taxes	\$ 28,454,086	\$ 28,877,849	\$ 29,688,518	\$ 810,669
Intergovernmental	5,445,914	11,306,415	10,351,349	(955,066)
Other	21,255,480	15,394,979	17,378,397	1,983,418
<b>Total Revenues</b>	<u>55,155,480</u>	<u>55,579,243</u>	<u>57,418,264</u>	<u>1,839,021</u>
<b>EXPENDITURES:</b>				
Current:				
<i>Health:</i>				
Personal Services	40,022,007	39,322,352	36,215,898	3,106,454
Materials and Supplies	1,231,852	1,668,115	1,203,832	464,283
Charges and Services	21,783,931	28,143,135	24,776,559	3,366,576
Capital Outlay and Equipment	546,732	723,561	362,735	360,826
<b>Total Expenditures</b>	<u>63,584,522</u>	<u>69,857,163</u>	<u>62,559,024</u>	<u>7,298,139</u>
Net Change in Fund Balance	(8,429,042)	(14,277,920)	(5,140,760)	9,137,160
<b>Fund Balance, January 1</b>	17,390,845	17,390,845	17,390,845	-
Prior year encumbrances appropriated	5,833,988	5,833,988	5,833,988	-
<b>Fund Balance, December 31</b>	<u>\$ 14,795,791</u>	<u>\$ 8,946,913</u>	<u>\$ 18,084,073</u>	<u>\$ 9,137,160</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  
Job and Family Services  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 63,492,924	\$ 83,279,459	\$ 82,076,884	\$ (1,202,575)
Other	1,750,000	-	12,061	12,061
<b>Total Revenues</b>	<u>65,242,924</u>	<u>83,279,459</u>	<u>82,088,945</u>	<u>(1,190,514)</u>
<b>EXPENDITURES:</b>				
Current:				
<i>Human Services:</i>				
Personal Services	23,293,308	24,290,693	24,167,163	123,530
Materials and Supplies	297,000	409,658	389,096	20,562
Charges and Services	35,872,500	62,795,713	62,055,783	739,930
Capital Outlay and Equipment	175,000	313,543	281,311	32,232
<b>Total Expenditures</b>	<u>59,637,808</u>	<u>87,809,607</u>	<u>86,893,353</u>	<u>916,254</u>
Excess of Revenues Over (Under) Expenditures	<u>5,605,116</u>	<u>(4,530,148)</u>	<u>(4,804,408)</u>	<u>(274,260)</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers In	3,651,801	3,651,801	2,943,089	(708,712)
Total Other Financing Sources	<u>3,651,801</u>	<u>3,651,801</u>	<u>2,943,089</u>	<u>(708,712)</u>
Net Change in Fund Balance	9,256,917	(878,347)	(1,861,319)	(982,972)
<b>Fund Balance, January 1</b>	(3,174,021)	(3,174,021)	(3,174,021)	-
Prior year encumbrances appropriated	4,052,332	4,052,332	4,052,332	-
<b>Fund Balance, December 31</b>	<u>\$ 10,135,228</u>	<u>\$ (36)</u>	<u>\$ (983,008)</u>	<u>\$ (982,972)</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  
Mental Health and Recovery  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES:</b>				
Property Taxes	\$ 9,657,716	\$ 9,798,544	\$ 9,965,770	\$ 167,226
Intergovernmental	46,772,284	46,772,284	47,340,855	568,571
Other	260,000	260,000	205,896	(54,104)
<b>Total Revenues</b>	<u>56,690,000</u>	<u>56,830,828</u>	<u>57,512,521</u>	<u>681,693</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
Personal Services	1,377,280	1,362,354	1,334,069	28,285
Materials and Supplies	13,000	19,807	18,095	1,712
Charges and Services	55,355,500	65,111,026	60,812,106	4,298,920
Capital Outlay and Equipment	0	9,000	8,585	415
<b>Total Expenditures</b>	<u>56,745,780</u>	<u>66,502,187</u>	<u>62,172,855</u>	<u>4,329,332</u>
Net Change in Fund Balance	(55,780)	(9,671,359)	(4,660,334)	5,011,025
<b>Fund Balance, January 1</b>	946,286	946,286	946,286	-
Prior year encumbrances appropriated	7,072,169	7,072,169	7,072,169	-
<b>Fund Balance, December 31</b>	<u>\$ 7,962,675</u>	<u>\$ (1,652,904)</u>	<u>\$ 3,358,121</u>	<u>\$ 5,011,025</u>

See accompanying notes to the basic financial statements.

**LUCAS COUNTY, OHIO**

*Statement of Net Assets*

*Proprietary Funds*

*DECEMBER 31, 2007*

	<b>Business-type Activities -</b>		
	<b>Water Supply System</b>	<b>Wastewater Treatment</b>	<b>Sewer System</b>
<b><u>ASSETS:</u></b>			
Current Assets:			
Equity In Pooled Cash and Investments	\$ 1,870,272	\$ 5,500,287	\$ 4,810,038
Receivables:			
Accounts Due From Other Funds	514,825	2,364,455	556,360
Materials & Supplies Inventory	-	-	-
Prepaid Items	-	18,440	-
	-	-	-
<i>Total Current Assets</i>	<u>2,385,097</u>	<u>7,883,182</u>	<u>5,366,398</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	199,380	39,170	10,000
Depreciable Capital Assets	75,491,570	34,966,226	69,489,599
Accumulated Depreciation	<u>(30,707,676)</u>	<u>(10,046,485)</u>	<u>(30,703,089)</u>
<i>Total Noncurrent Assets</i>	<u>44,983,274</u>	<u>24,958,911</u>	<u>38,796,510</u>
<b>TOTAL ASSETS</b>	<u>47,368,371</u>	<u>32,842,093</u>	<u>44,162,908</u>
<b><u>LIABILITIES:</u></b>			
Current Liabilities:			
Accounts Payable	86,686	237,854	48,691
Accrued Wages & Benefits Payable	-	22,770	-
Compensated Absences Payable	-	94,092	-
Due to Other Funds	-	721	-
Due To Other Governments	-	14,724	-
OWDA/OPWC Loans Payable-Current	187,936	632,182	152,304
Claims Payable - Current	-	-	-
Obligations Under Capital Lease-Current	-	-	-
<i>Total Current Liabilities</i>	<u>274,622</u>	<u>1,002,343</u>	<u>200,995</u>
Long-Term Liabilities:			
Compensated Absences Payable	-	42,945	-
Claims Payable - Non-Current	-	-	-
Other loans Payable	3,544,828	21,437,820	2,556,484
Obligations Under Capital Lease	-	-	-
<i>Total Long-Term Liabilities</i>	<u>3,544,828</u>	<u>21,480,765</u>	<u>2,556,484</u>
<b>TOTAL LIABILITIES</b>	<u>3,819,450</u>	<u>22,483,108</u>	<u>2,757,479</u>
<b><u>NET ASSETS:</u></b>			
Invested in Capital Assets, Net of Related Debt	41,250,510	2,888,909	36,087,722
Unrestricted	<u>2,298,411</u>	<u>7,470,076</u>	<u>5,317,707</u>
<i>Total Net Assets</i>	<u>\$ 43,548,921</u>	<u>\$ 10,358,985</u>	<u>\$ 41,405,429</u>

See accompanying notes to the basic financial statements.

<b>Enterprise Funds</b>			<b>Governmental Activities - Internal Service Funds</b>
<b>Nonmajor Enterprise funds</b>	<b>Total</b>		
\$ 6,214,812	\$ 18,395,409	\$	42,050,700
2,008,490	5,444,130		150,479
-	-		222,957
-	18,440		320,280
-	-		85,293
<u>8,223,302</u>	<u>23,857,979</u>		<u>42,829,709</u>
493,335	741,885		82,786
5,907,452	185,854,847		1,163,882
(3,497,273)	(74,954,523)		(1,119,222)
<u>2,903,514</u>	<u>111,642,209</u>		<u>127,446</u>
<u>11,126,816</u>	<u>135,500,188</u>		<u>42,957,155</u>
671,672	1,044,903		1,451,224
65,461	88,231		18,917
336,463	430,555		108,517
3,034	3,755		1,532
45,410	60,134		13,289
40,236	1,012,658		-
-	-		7,897,827
-	-		12,741
<u>1,162,276</u>	<u>2,640,236</u>		<u>9,504,047</u>
153,564	196,509		16,218
-	-		4,604,345
973,293	28,512,425		-
-	-		14,069
<u>1,126,857</u>	<u>28,708,934</u>		<u>4,634,632</u>
<u>2,289,133</u>	<u>31,349,170</u>		<u>14,138,679</u>
1,889,985	82,117,126		100,636
6,947,698	22,033,892		28,717,840
<u>\$ 8,837,683</u>	<u>\$ 104,151,018</u>	<u>\$</u>	<u>28,818,476</u>

# LUCAS COUNTY, OHIO

*Statement of Revenues, Expenses, and Changes in Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2007*

	<b>Business-type Activities -</b>		
	<b>Water Supply System</b>	<b>Wastewater Treatment</b>	<b>Sewer System</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges For Services	\$ 477,917	\$ 4,224,655	\$ 75,049
Other	1,082,180	1,429,408	1,866,401
<i>Total Operating Revenues</i>	1,560,097	5,654,063	1,941,450
 <b><u>OPERATING EXPENSES:</u></b>			
Personal Services	-	1,416,922	-
Contract Services	695,305	800,474	1,378,648
Materials and Supplies	16,160	132,220	31,543
Heat, Light and Power	368,564	383,625	113,490
Depreciation and Amortization	1,790,789	1,012,573	1,708,406
Employee Medical Benefits	-	-	-
Other Operating Expenses	-	-	-
<i>Total Operating Expenses</i>	2,870,818	3,745,814	3,232,087
<i>OPERATING INCOME (LOSS)</i>	(1,310,721)	1,908,249	(1,290,637)
 <b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>			
Interest and Fiscal Charges	(237,830)	(990,477)	(118,772)
Loss on Disposal of Capital Assets	-	(36,085)	-
<i>Total Non-Operating Income (Loss)</i>	(237,830)	(1,026,562)	(118,772)
 <i>NET INCOME (LOSS) BEFORE CONTRIBUTIONS</i>	 (1,548,551)	 881,687	 (1,409,409)
Capital Contributions	2,879,597	-	1,345,281
<i>Change in Net Assets</i>	1,331,046	881,687	(64,128)
<i>Net Assets - Beginning of Year</i>	42,217,875	9,477,298	41,469,557
<i>Net Assets - End of Year</i>	\$ 43,548,921	\$ 10,358,985	\$ 41,405,429

**See accompanying notes to the basic financial statements.**



<b>Enterprise Funds</b>			<b>Governmental Activities - Internal Service Funds</b>
<b>Nonmajor Enterprise funds</b>	<b>Total</b>		
\$ 6,371,675	\$11,149,296	\$	46,227,188
861,619	5,239,608		968
<u>7,233,294</u>	<u>16,388,904</u>		<u>46,228,156</u>
4,435,567	5,852,489		1,376,893
2,412,236	5,286,663		7,170,534
377,256	557,179		964,452
6,611	872,290		-
310,561	4,822,329		16,480
-	-		34,502,843
-	-		136
<u>7,542,231</u>	<u>17,390,950</u>		<u>44,031,338</u>
<u>(308,937)</u>	<u>(1,002,046)</u>		<u>2,196,818</u>
(63,978)	(1,411,057)		-
-	(36,085)		(12,794)
<u>(63,978)</u>	<u>(1,447,142)</u>		<u>(12,794)</u>
(372,915)	(2,449,188)		2,184,024
-	4,224,878		-
<u>(372,915)</u>	<u>1,775,690</u>		<u>2,184,024</u>
9,210,598	102,375,328		26,634,452
<u>\$ 8,837,683</u>	<u>\$ 104,151,018</u>	<u>\$</u>	<u>28,818,476</u>

# LUCAS COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2007

	<b>Business-type Activities -</b>		
	<b>Water Supply System</b>	<b>Wastewater Treatment</b>	<b>Sewer System</b>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges.....	\$ 1,499,695	\$ 6,883,846	\$ 1,884,943
Cash payments to suppliers for services.....	(1,022,389)	(1,220,903)	(1,483,844)
Cash payments to employees.....	-	(1,396,289)	-
<i>Net Cash Provided by Operating Activities</i>	<b>477,306</b>	<b>4,266,654</b>	<b>401,099</b>
<b>Cash flows from capital and related financing activities:</b>			
Purchase of capital assets.....	-	(296,522)	-
Principal retirement - debt.....	(360,908)	(1,231,253)	(297,540)
Interest and fiscal charges.....	(237,830)	(990,477)	(118,400)
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	<b>(598,738)</b>	<b>(2,518,252)</b>	<b>(415,940)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(121,432)</b>	<b>1,748,402</b>	<b>(14,841)</b>
Cash and cash equivalents at beginning of year.....	1,991,704	3,751,885	4,824,879
Cash and cash equivalents at end of year.....	<b>\$ 1,870,272</b>	<b>\$ 5,500,287</b>	<b>\$ 4,810,038</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating Income (Loss).....	\$ (1,310,721)	\$ 1,908,249	\$ (1,290,637)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities...</b>			
Depreciation and amortization.....	1,790,789	1,012,573	1,708,406
Changes in assets and liabilities:			
Supplies inventory and other current assets.....	-	8,404	-
Accounts receivable.....	(60,402)	(185,339)	(56,507)
Prepayments.....	-	-	-
Accounts payable.....	57,640	87,287	39,837
Accrued wages and benefits.....	-	(131,128)	-
Compensated absences payable.....	-	137,037	-
Due from/(to) other funds.....	-	(275)	-
Due to other governments.....	-	1,429,846	-
<b>Net cash provided by operating activities.....</b>	<b>\$ 477,306</b>	<b>\$ 4,266,654</b>	<b>\$ 401,099</b>

**Non-cash transactions:**

Enterprise funds received approximately \$4,224,878 of contributed assets; \$2,879,597 to the Water Supply System and \$1,345,281 to the Sewer System.

**See accompanying notes to the basic financial statements.**

<b>Enterprise Funds</b>			<b>Governmental Activities - Internal Service Funds</b>
<b>Nonmajor Enterprise Funds</b>	<b>Total</b>		
\$ 7,151,567	\$ 17,420,051	\$ 46,074,320	
(2,280,682)	(6,007,818)	(41,017,409)	
(4,445,196)	(5,841,485)	(1,359,654)	
<b>425,689</b>	<b>5,570,748</b>	<b>3,697,257</b>	
(217,127)	(513,649)	-	
(78,247)	(1,967,948)	(10,333)	
(63,978)	(1,410,685)	-	
<b>(359,352)</b>	<b>(3,892,282)</b>	<b>(10,333)</b>	
<b>66,337</b>	<b>1,678,466</b>	<b>3,686,924</b>	
6,148,475	16,716,943	38,363,776	
<b>\$ 6,214,812</b>	<b>\$ 18,395,409</b>	<b>\$ 42,050,700</b>	
\$ (308,937)	\$ (1,002,046)	\$ 2,196,818	
310,561	4,822,329	16,480	
-	8,404	(151,839)	
<b>(74,014)</b>	<b>(376,262)</b>	<b>(144,435)</b>	
-	-	(85,293)	
<b>507,737</b>	692,501	1,856,159	
<b>(545,066)</b>	<b>(676,194)</b>	<b>(120,785)</b>	
<b>490,027</b>	627,064	124,735	
<b>(29)</b>	<b>(304)</b>	<b>(7,872)</b>	
<b>45,410</b>	1,475,256	13,289	
<b>\$ 425,689</b>	<b>\$ 5,570,748</b>	<b>\$ 3,697,257</b>	

# LUCAS COUNTY, OHIO

Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2007

	<b>AGENCY FUNDS</b>
<b><u>Assets:</u></b>	
Equity in Pooled Cash and	
Cash Equivalents.....	\$ 32,669,472
Segregated Cash.....	3,422,655
Due From Other Governments.....	15,356,453
Property Taxes Receivable.....	882,170,706
<i>Total Assets</i>	<u>\$ 933,619,286</u>
<b><u>Liabilities:</u></b>	
Undistributed Assets.....	\$ 3,934,615
Deposits.....	5,565,524
Payroll withholdings.....	5,546,502
Due to other governments.....	918,572,645
<i>Total Liabilities</i>	<u>\$ 933,619,286</u>

See accompanying notes to the basic financial statements

**LUCAS COUNTY, OHIO  
COMBINING STATEMENT OF NET ASSETS  
DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 2007**

	<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Lott Industries Inc.</u>	<u>Preferred Properties Inc. and Affiliates</u>	<u>TOTAL</u>
<b><u>ASSETS:</u></b>				
Pooled Cash and Investments	\$ 7,720,881	\$ 8,140,153	\$ 272,414	\$ 16,133,448
Receivables (net of allowance for uncollectable accounts):	514,208	591,412	1,599,322	2,704,942
Prepaid Items	70,249	7,357	125,241	202,847
Inventory: materials and supplies	202,780	17,581	-	220,361
Unamortized Issuance Costs	-	97,361	-	97,361
Nondepreciable Capital Assets	-	188,082	1,378,466	1,566,548
Depreciable Capital Assets, net	<u>2,317,047</u>	<u>7,492,921</u>	<u>7,887,083</u>	<u>17,697,051</u>
<b>TOTAL ASSETS</b>	<u>10,825,165</u>	<u>16,534,867</u>	<u>11,262,526</u>	<u>38,622,558</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	51,050	222,896	130,469	404,415
Accrued liabilities	2,902,649	216,053	24,331	3,143,033
Deferred Revenue	1,097,555	-	50,560	1,148,115
Long-Term Liabilities:				
Due within one year	27,005	175,000	20,994	222,999
Due in more than one year	151,524	3,265,000	184,291	3,600,815
<b>TOTAL LIABILITIES</b>	<u>4,229,783</u>	<u>3,878,949</u>	<u>410,645</u>	<u>8,519,377</u>
<b><u>NET ASSETS</u></b>				
Invested in Capital Assets net of debt	2,228,092	4,241,003	9,060,264	15,529,359
Board Designated / Restricted	-	9,771,182	8,005,159	17,776,341
Unrestricted	<u>4,367,290</u>	<u>(1,356,267)</u>	<u>(6,213,542)</u>	<u>(3,202,519)</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 6,595,382</u>	<u>\$ 12,655,918</u>	<u>\$ 10,851,881</u>	<u>\$ 30,103,181</u>

See accompanying notes to the basic financial statements.

**LUCAS COUNTY, OHIO  
 COMBINING STATEMENT OF ACTIVITIES  
 DISCRETELY PRESENTED COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2007**

		<b>Program Revenues</b>	
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Grants and Contributions</b>
<b>Component Units:</b>			
<b>Toledo Mud Hens</b>			
Recreation	\$ 10,864,802	\$ 8,389,271	\$ -
 <b>Lott Industries, Inc.</b>			
Health	13,135,229	5,721,552	6,869,789
 <b>Preferred Properties Inc., and Affiliates</b>			
Health	1,705,113	460,398	957,316
 Total Component Units	\$ 25,705,144	\$ 14,571,221	\$ 7,827,105

General Revenues:  
 Miscellaneous  
 Total General Revenues

Changes in net assets

Net Assets - Beginning of Year

Net Assets - End of Year

See accompanying notes to the basic financial statements.

**Net (Expense) Revenue and Changes in Net Assets**

<u>Toledo Mud Hens Baseball Club, Inc.</u>	<u>Lott Industries Inc.</u>	<u>Preferred Properties Inc. and Affiliates</u>	<u>TOTAL</u>
\$ (2,475,531)	\$ -	\$ -	\$ (2,475,531)
-	(543,888)	-	(543,888)
-	-	(287,399)	(287,399)
<u>(2,475,531)</u>	<u>(543,888)</u>	<u>(287,399)</u>	<u>(3,306,818)</u>
3,132,531	374,356	234,178	3,741,065
<u>3,132,531</u>	<u>374,356</u>	<u>234,178</u>	<u>3,741,065</u>
657,000	(169,532)	(53,221)	434,247
5,938,382	12,825,450	10,905,102	29,668,934
<u>\$ 6,595,382</u>	<u>\$ 12,655,918</u>	<u>\$ 10,851,881</u>	<u>\$ 30,103,181</u>

# Veteran's Glass City Skyway Bridge



After more than a decade of planning and five years of building, the \$237 million, Veterans' Glass City Skyway bridge opened on June 24, 2007. The Veteran's Glass City Skyway bridge is the largest single construction project in ODOT history, and replaces the outdated Craig Memorial lift bridge.

The 400-foot tall concrete pylon is the central structural element of the bridge. The pylon will be the second-tallest structure in Toledo and is not only unique to Ohio, but also to the world. The top 185 feet of the pylon contains glass curtain walls that are internally illuminated by 350 Light Emitting Diodes (LEDs). These LEDs can make the pylon any color or combination of colors and will be visible for miles.

***Photo courtesy of the Convention and Visitors Bureau, credits to TJ Irwin***



**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**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 Countywide 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 County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental activities and its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary funds, subject to this same limitation. The County has elected not to apply these FASB Statements and Interpretations.

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 Mental Retardation and 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.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

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

Based on the foregoing criteria, the financial activities of the following entities have been reflected in the accompanying financial statements as:

*DISCRETELY PRESENTED COMPONENT UNITS*

The 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 assets become 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 of the component unit can be obtained from its administrative office at Fifth Third Field, 406 Washington St., Toledo, OH 43604.

Lott Industries, Inc.

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

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

Preferred Properties is a not-for-profit 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 LCBMR/DD. Funds for the purchase of housing are received from the LCBMR/DD, which come from board funds and pass through of funds from Community Assistance Projects administered by the Ohio Department of Mental Retardation and Developmental Disabilities. 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 is reported on a fiscal year ending June 30. Complete financial statements of Preferred Properties can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

**LUCAS COUNTY, OHIO**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2007

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

*JOINTLY GOVERNED ORGANIZATION*

Corrections Commission of Northwest Ohio (CCNO)

CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams Counties and the City of Toledo. The CCNO was established to provide jail space for convicted criminals in the five counties and the City of Toledo and to provide a correctional center for the inmates. The CCNO was created in 1986 and occupancy started in 1991. The commission team consists of eighteen members; one judge, one 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:

City of Toledo	38.01%
Lucas County	30.83%
Defiance County	9.66%
Fulton County	7.79%
Williams County	7.79%
Henry County	5.92%
	100.00%

In 2007, the County contributed \$4,628,319 for the CCNO's operations, which represents 30.83% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and are not liabilities of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Information can be obtained from William Ott, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

**B. Basis of Presentation**

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

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

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

The statement of net assets 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 and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues of the County.

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

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

**C. Fund Accounting**

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

**Governmental Funds** - Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use 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 governmental funds assets and liabilities is reported as fund balance.

The following are the County's major governmental funds:

General Fund - This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

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

Board of Mental Retardation Fund - This fund accounts for a County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.

Job and Family Services Fund - This fund accounts for various federal and state grants and reimbursements as well as transfers from the General Fund used for human service programs.

Mental Health and Recovery Fund - This fund accounts for a County-wide property tax levy, state grants and reimbursement used for mental health programs and alcohol and drug recovery programs.

Capital Improvements Fund - This fund accounts for renovation and construction of County owned buildings and facilities, and construction of special assessment projects.

Debt Service Fund - This fund accounts for revenues received and used to pay principal and interest on general long-term debt.

**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 assets, 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.

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

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

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

***Fiduciary Funds*** - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds are primarily established to account for the collection of various taxes, as well as other intergovernmental resources that will be distributed to other taxing districts located within the County.

**D. Measurement Focus**

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

***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 and current liabilities 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. Governmental fund financial statements therefore include a reconciliation with brief explanations to 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 and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in net assets 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.

Agency funds do not report a measurement focus as they do not report operations.

**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 unearned revenue, and in the presentation of expenses versus expenditures.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 6). Revenue from grants, entitlement and donations is recognized in the fiscal 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 taxes, sales tax, grants, interest, fees and charges for services. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place.

**Unearned and Deferred Revenue** - These revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance fiscal year 2008 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**Allowance for Uncollectibles** - Receivables are reported net of allowance for uncollectibles. The amounts of the allowance for the major funds are: General Fund, \$503,314; Children Services Board, \$546,834; Board of Mental Retardation, \$1,035,241; and Mental Health and Recovery, \$328,943.

**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.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**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 agency funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services, and capital outlays and equipment). The following special revenue funds do not have a legally adopted budget for 2007 and therefore no budget statements have been prepared: Miscellaneous Trusts, Real Estate / Public Utility Liability Settlement, Cash Taps Trust, General Trusts, Juvenile Assistance Trusts, Contingencies Trusts, Judicial Services Trusts, and Other Trusts.

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

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

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal 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.



**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**G. Cash Equivalents**

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 2007, investments were limited to nonnegotiable certificates of deposit, federal agency securities, U.S. treasury bills, foreign investments and State Treasury Asset Reserve of Ohio (STAR Ohio). Except for 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.

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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2007.

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 fiscal year 2007 amounted to \$13,825,776.

**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.

**I. Capital Assets**

Capital assets, which include property, plant, equipment, 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 \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

**LUCAS COUNTY, OHIO**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2007

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

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 are depreciated using the straight line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Furniture, fixtures and equipment	5 - 20 years
Buildings, structures, improvements	20 - 40 years
Land improvements (water and sewer lines)	40 years
Infrastructure	20 - 40 years

**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 contributed capital when the related expenses are incurred. All other Federal and State reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

**K. Interfund Transactions**

During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and 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, 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, central supplies, vehicle maintenance, telephone, and centralized drug testing.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**L. Compensated Absences**

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.

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

**M. Self-Funded Insurance**

The County is self-funded for dental and health benefits. The dental program is administered by Health Care Payer's Coalition, which provides 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 Benefits Comprehensive, Inc.

The County also maintains a Self-Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide. There have been no significant reductions in coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

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

All funds of the County participate in the program and make payments to the Self-funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. The future retrospective premium liability of \$7,600,000 reported in the fund at December 31, 2007 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which 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 present value using an expected future investment yield assumption of 5.0%.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**N. Fund Balance Reservations and Designations**

The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved or designated and are appropriable in future periods.

**O. Prepaid Items**

Payments made to vendors for services that benefit future periods are recorded as prepaid items 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.

Investment income is recorded in the General and Self-funded Health funds. Investment income in the General fund includes earnings on all pooled investments.

**P. Operating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from non-operating 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, Wastewater Treatment Plant, and Sewer System, 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 non-operating 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". These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**R. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Net assets are reported as restricted when there are limitations imposed on their use either through the 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 assets are available.

**S. Capital Contributions**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction. Capital contributions are reported as revenue in the proprietary fund financial statements.

**T. 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 and compensated absences 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. Bonds, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

**U. Unamortized Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss**

On government-wide financial statements, bond issuance costs are deferred and amortized over the term of the bonds using the straight line method, which approximates the effective interest method. Unamortized bond issuance costs are recorded as an asset on the financial statements.

Bond premiums are deferred and accreted over the term of the bonds. Bond premiums are presented as an addition to the face amount of the bonds.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

For an advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and 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 an addition to or reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2007, the County has implemented GASB Statement No. 43, *“Financial Reporting for Postemployment Benefit Plans Other than Pension Plans”*, GASB Statement No. 45, *“Accounting and Financial Reporting for Postemployment Benefits Other than Pensions”*, and GASB Statement No. 48 *“Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”*.

GASB Statements No. 43 and No. 45 establish uniform standards of financial reporting for other postemployment benefit plans and increase the usefulness and improve the faithfulness of representations in the financial reports. The implementation of GASB Statement No. 43 and No. 45 did not have an effect on the financial statements of the County; however, the Postemployment Benefit disclosures (see Note 12) have been modified for their implementation.

GASB Statement No. 48 established criteria to ascertain whether certain transactions should be regarded as sales or as collateralized borrowings, as well as disclosure requirements for future revenues that are pledged and sold. The implementation of GASB Statement No. 48 did not have an effect on the financial statements of the County; however, additional disclosure related to revenues pledged for the repayment of revenue bonds has been provided in Note 10.

**B. Deficit Fund Balance**

Fund balances at December 31, 2007 included the following individual fund deficits:

	Deficit
<u>Major Governmental Funds</u>	
Job & Family Services	\$ (1,216,021)
<u>Nonmajor Governmental Funds</u>	
Workforce Development	(741,383)
Hotel Lodging Tax	(1,681,985)
Sheriff Policing	(17,341)
Community MR/RES Services	(37,241)
Miscellaneous Trust	(58,631)
Contingencies	(26,040)
Total Nonmajor funds	\$ (2,562,621)

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE – (Continued)**

These funds complied with Ohio state law, which does not permit a cash basis deficit at year-end. 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. Restatements**

Governmental activities net assets as previously reported at December 31, 2006 have been restated to correct for property tax revenue that was previously recorded prior to the year in which the property taxes are levied to finance the following year's operations for which they were budgeted. The prior period adjustment had the following effect on net assets as previously reported:

	Governmental Activities
Net Assets as 12/31/06, as previously reported	\$ 502,549,000
Adjustment to Deferred Revenue	(136,771,349)
Net Assets as 12/31/06, as restated	\$ 365,777,651

**NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS**

State statutes classify monies held by the County into two categories.

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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS**

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;
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 Asset Reserve of Ohio Investment Pool (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) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Protection of County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the 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. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

**A. Cash on Hand**

At year-end, the County had \$6,250 in undeposited cash on hand and \$6,300 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".



**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**B. Cash in Segregated Accounts**

At year-end, the County had \$6,077,373 cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "deposits with fiscal institutions" below.

**C. Deposits with Financial Institutions**

At December 31, 2007, the carrying amount of all County deposits was \$76,498,250. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2007, \$73,706,969 of the County's bank balance of \$75,200,912 was exposed to custodial risk as discussed below, while \$1,493,943 was covered by the Federal Deposit Insurance Corporation.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County. The County has no deposit policy for custodial credit risk beyond the requirements of State statute.

Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**D. Investments**

As of December 31, 2007, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>	
		<u>Less than One Year</u>	<u>1 to 5 Years</u>
Foreign Government Bonds	\$ 995,230	\$ -	\$ 995,230
U.S. Government Agency Securities	155,044,917	51,363,034	103,681,883
	156,040,147	51,363,034	104,677,113
STAR Ohio	23,157,940	23,157,940	-
Total	<u>\$ 179,198,087</u>	<u>\$ 74,520,974</u>	<u>\$ 104,677,113</u>

*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, 2007

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

*Credit Risk:* Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. Credit quality information - as commonly expressed 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 investment policy allows for investments in U.S. Government Agency Securities, along with Banker's Acceptances and Commercial Paper that are rated AA + by two rating agencies, provided they do not exceed more than 5% of the portfolio. The County's investments in U.S. Government Agency Securities are all rated AAA by Standard & Poor's and Aaa by Moody's. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. The foreign government bonds are rated A- by Standard & Poor's and A2 by Moody's.

*Foreign Currency Risk:* Lucas County does not have a formal policy regarding foreign government investment. 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, 2007, the County had exposure of approximately \$995,230 to foreign currency risk.

*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; (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances; and (3) maintaining adequate collateralization of CD's. The County's policy on deposits requires that they be insured by FDIC or collateralized by the financial institution.

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2007, the County had the following investments (based on quoted market prices):

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLM	41,112,728	27.22%
FHLB	56,736,877	37.57%
FNMA	53,209,687	35.22%
	<u>\$ 151,059,292</u>	<u>100.00%</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

**E. Reconciliation of Cash and Investments to Statement of Net Assets**

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net assets as of December 31, 2007:

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$ 76,498,250
Investments	179,198,087
Cash on hand	12,550
Total	<u>\$ 255,708,887</u>

<u>Cash and Investments per Statement of Net Assets</u>	
Governmental activities	\$ 201,221,351
Business-type activities	18,395,409
Agency funds	36,092,127
Total	<u>\$ 255,708,887</u>

**NOTE 5 - INTERFUND TRANSACTIONS**

A. Interfund transfers for the year ended December 31, 2007, consisted of the following, as reported on the fund financial statements:

Transfer <u>From</u>	<u>Transfer To</u>				<u>Total</u>
	<u>Job &amp; Family Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>	
General	\$ 2,943,089	\$ 5,869,132	\$ 1,571,776	\$ 10,359,606	\$ 20,743,603
Job and Family Services	-	41,513	-	-	41,513
Nonmajor Governmental	-	5,664	-	-	5,664
Total	<u>\$ 2,943,089</u>	<u>\$ 5,916,309</u>	<u>\$ 1,571,776</u>	<u>\$ 10,359,606</u>	<u>\$ 20,790,780</u>

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

Interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 5 - INTERFUND TRANSACTIONS – (Continued)**

- B.** Due from/to other funds consisted of the following at December 31, 2007, as reported on the fund financial statements:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>	<u>Amount</u>
General	Internal Service Funds	\$ 112,870
Children Services Board	Internal Service Funds	20,702
Nonmajor Governmental Funds	Internal Service Funds	62,248
Nonmajor Enterprise Funds	Internal Service Funds	3,034
Internal Service Funds	Internal Service Funds	1,532
Job and Family Services	Internal Service Funds	20,732
Mental Health & Recovery Services Board	Internal Service Funds	1,118
Wastewater Treatment	Internal Service Funds	721
Total		<u><u>\$ 222,957</u></u>

Due to/due from balances 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 government-wide financial statements. Amounts due to/from other funds between governmental activities and business-type activities are reported as an internal balance on the statement of net assets.

- C.** Interfund payables/receivables, reported on the fund financial statements at December 31, 2007, include the following:

<u>Interfund Payable Fund</u>	<u>Interfund Receivable Fund</u>	<u>Amount</u>
General	Mental Health & Recovery Services Board	\$ 899,783

The interfund balances represents a correction for mental health revenue that was incorrectly deposited into the general fund.

Interfund payables/receivables between governmental funds are eliminated on the government-wide financial statements.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**NOTE 5 - INTERFUND TRANSACTIONS – (Continued)**

D. Interfund loans payable/receivable at December 31, 2007, as reported on the fund financial statements, include:

<u>Interfund Loan Payable Fund</u>	<u>Interfund Loan Receivable Fund</u>	<u>Amount</u>
Capital Improvements Fund	General Fund	\$ 18,500,000
Nonmajor governmental funds:		
Hotel Lodging Tax	General Fund	1,059,845
Sheriff Policing	General Fund	65,092
Workforce Development	General Fund	13,482
Contingency Trusts	General Fund	<u>26,040</u>
Total		<u>\$ 19,664,459</u>

Interfund loan balances represent the balances of short-term interfund loans that will be repaid as resources are received by the borrowing fund. The interfund payable in the Capital Improvements fund represents an interfund loan made to the Arena project construction fund. The interfund loan balance represents the fiscal year-end balance of manuscript bonds that were issued during 2007.

Interfund loans payable/receivable between governmental funds are eliminated on the government-wide financial statements.

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. In 2007, real property taxes were levied on December 27, 2006, on the assessed values as of January 1, 2006, the lien date. 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 revalued every six years. The last revaluation was completed in 2006. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established. By the final collection date in July 2007, 89% of the total current and delinquent property taxes billed in 2007 were collected.

Public utility real and tangible personal property taxes collected in one calendar year are 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. 2007 public utility property taxes became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 6 - PROPERTY TAXES – (Continued)**

Tangible personal property tax revenues received in 2007 (other than public utility property) represent the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2006, on the true value as of December 31, 2006. Tangible personal property tax is being phased out - the assessment percentage for property, including inventory, is 12.5% for 2007. This percentage will be reduced to 6.25% for 2008 and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2007-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

The assessed value by property classification, upon which taxes collected in 2007 were based as follows:

Real Property	\$ 8,715,159,790
Public utility and tangible personal property	<u>747,977,158</u>
Total assessed property value	<u>\$ 9,463,136,948</u>

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

The delinquent real property taxes outstanding and available to the County within the first sixty days of 2008 were recorded as 2007 revenue. The remaining delinquent taxes receivable are offset by a credit to deferred revenue. Although total property taxes levied for the next fiscal year are measurable, the amounts to be received during the available period are not subject to reasonable estimation at December 31, 2007, and are not available for appropriation and use until 2008. These unearned revenues are offset by these property tax receivables and special assessment receivables related to future capital service projects.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills of the 10.00 mill limit for the General fund. An additional 16.00 mills have been levied for voted millage.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 6 - PROPERTY TAXES – (Continued)**

A summary of voted millage follows:

<u>Purpose</u>	Voter Authorized Rate (a)	Rate Levied for Current Year Collection (b)		Final Collection Year
		Agricultural / Residential	Commercial / Industrial	
Senior Services	0.45	0.405352	0.405496	2009
Metroparks	1.70	1.116382	1.415772	2008/2012
Mental Health & Recovery	1.50	1.081017	1.269183	2009/2014
BMR/DD	5.00	3.085934	3.925439	continuous
Children Services	2.40	1.882835	2.157492	2008/2011
Port Authority	0.40	0.214296	0.321995	2009
Library	2.00	1.348782	1.717587	2012
Zoo Operating	0.85	0.768382	0.765937	2011
Zoo Improvements	1.00	0.903979	0.901102	2016
911 Telephone	0.70	0.632785	0.630771	2011
Total	16.00	11.439744	13.510774	

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

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

**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.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The State Auditor then has five (5) days in which to draw the 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 accrued as revenue, as measurable and available. Sales tax revenue for 2007 amounted to \$71,417,816.

**NOTE 8 - CAPITAL ASSETS**

**A. Governmental Activities**

Certain reclassifications were made to construction in progress and infrastructure at December 31, 2006 to properly report projects that were not completed at year end. This had no effect on the total balance of governmental activities capital assets as previously reported.

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**NOTE 8 - CAPITAL ASSETS – (Continued)**

Capital asset activity for year ended December 31, 2007 follows:

	Balance 12/31/06	Additions	Disposals	Balance 12/31/07
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 21,262,018	\$ -	\$ -	\$ 21,262,018
Construction in progress	19,047,419	17,788,355	(9,229,990)	27,605,784
Total capital assets, not being depreciated	<u>40,309,437</u>	<u>17,788,355</u>	<u>(9,229,990)</u>	<u>48,867,802</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	212,160,274	1,487,394	-	213,647,668
Furniture, fixtures and equipment	46,362,896	10,995,077	(3,402,898)	53,955,075
Infrastructure	309,313,679	4,223,365	-	313,537,044
Total capital assets, being depreciated	<u>567,836,849</u>	<u>16,705,836</u>	<u>(3,402,898)</u>	<u>581,139,787</u>
Less accumulated depreciation:				
Buildings, structures and improvements	77,645,475	4,147,679	-	81,793,154
Furniture, fixtures and equipment	37,757,430	6,314,375	(3,202,577)	40,869,228
Infrastructure	244,337,537	15,236,805	-	259,574,342
Total accumulated depreciation	<u>359,740,442</u>	<u>25,698,859</u>	<u>(3,202,577)</u>	<u>382,236,724</u>
Total capital assets being depreciated, net	<u>208,096,407</u>	<u>(8,993,023)</u>	<u>(200,321)</u>	<u>198,903,063</u>
Governmental activities capital assets, net	<u>\$ 248,405,844</u>	<u>\$ 8,795,332</u>	<u>\$ (9,430,311)</u>	<u>\$ 247,770,865</u>

*Construction-in-progress:* As of December 31, 2007, the County's construction projects included the Peoplesoft General Ledger and Procurement / Accounts Payable module costs of \$9,520,983 with completed projects amounting to \$5,007,206. For infrastructure projects, additional expenditures of \$8,267,372 were partially offset by completed projects amounting to \$4,222,784. The estimated cost to complete these projects is \$109,034,462.

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

<u>Governmental Activities:</u>	
General government	\$ 7,772,962
Public safety	1,032,187
Public works	15,583,749
Health	578,393
Human services	713,888
Recreation	1,200
Internal Service	16,480
Total depreciation expense - governmental activities	<u>\$ 25,698,859</u>



**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**NOTE 8 - CAPITAL ASSETS - (Continued)**

**B. Business-Type Activities**

Capital asset activity for year ended December 31, 2007 follows:

<u>Business-Type Activities:</u>	<u>Balance 12/31/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/07</u>
Capital assets, not being depreciated:				
Land	\$ 741,885	\$ -	\$ -	\$ 741,885
Total capital assets, not being depreciated	<u>741,885</u>	<u>-</u>	<u>-</u>	<u>741,885</u>
Capital assets, being depreciated:				
Buildings, structures and improvements	37,329,356	-	(235,000)	37,094,356
Land improvements	136,217,398	4,225,058	-	140,442,456
Furniture, fixtures and equipment	<u>13,972,037</u>	<u>513,081</u>	<u>(6,167,083)</u>	<u>8,318,035</u>
Total capital assets, being depreciated	<u>187,518,791</u>	<u>4,738,139</u>	<u>(6,402,083)</u>	<u>185,854,847</u>
Less accumulated depreciation:				
Buildings, structures and improvements	8,348,808	798,376	(217,376)	8,929,808
Land improvements	54,820,214	3,472,493	-	58,292,707
Furniture, fixtures and equipment	<u>13,330,006</u>	<u>551,460</u>	<u>(6,149,458)</u>	<u>7,732,008</u>
Total accumulated depreciation	<u>76,499,028</u>	<u>4,822,329</u>	<u>(6,366,834)</u>	<u>74,954,523</u>
Total capital assets, being depreciated net	<u>111,019,763</u>	<u>(84,190)</u>	<u>(35,249)</u>	<u>110,900,324</u>
Business-type activities capital assets, net	<u>\$111,761,648</u>	<u>\$ (84,190)</u>	<u>\$ (35,249)</u>	<u>\$ 111,642,209</u>

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

Business-type Activities:	
Water Supply System	\$1,790,789
Wastewater treatment	1,012,573
Sewer System	1,708,406
Nonmajor enterprise funds	310,561
Total depreciation expense - business-type activities	<u><u>\$4,822,329</u></u>

**LUCAS COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**NOTE 8 - CAPITAL ASSETS - (Continued)**

**C. Component Units**

The balance of land has been reclassified at December 31, 2006 to include undeveloped land previously not reported as a capital asset

. Capital asset activity for year ended December 31, 2007 follows:

	Balance 12/31/2006	Changes in Assets	Balance 12/31/2007
Capital assets, not being depreciated:			
Land	\$ 1,346,000	\$ 220,548	\$ 1,566,548
Construction in progress	1,843,000	(1,843,000)	-
Total capital assets, not being depreciated	3,189,000	(1,622,452)	1,566,548
Capital assets, being depreciated:			
Buildings, structures and improvements	16,934,000	3,699,796	20,633,796
Furniture, fixtures and equipment	3,619,000	1,861,652	5,480,652
Total capital assets, being depreciated	20,553,000	5,561,448	26,114,448
Total accumulated depreciation	(5,248,000)	(3,169,397)	(8,417,397)
Total capital assets being depreciated, net	15,305,000	2,392,051	17,697,051
Component units capital assets, net	\$ 18,494,000	\$ 769,599	\$ 19,263,599

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 587,672
Lott Industries, Inc.	447,339
Preferred Industries, Inc.	317,946
Total depreciation expense - component units	\$ 1,352,957

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 9 - NOTES PAYABLE**

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. All notes are in the Capital Improvements fund. Notes outstanding at December 31, 2007 follows:

<u>Note Issue</u>	<u>Rate</u>	<u>Balance</u> <u>12/31/2006</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance</u> <u>12/31/2007</u>
Various purpose improvements	3.60%	\$ 4,915,000	\$ -	\$ (4,915,000)	\$ -
Various purpose improvements	4.00%	-	8,265,000	-	8,265,000
Total capital project notes		<u>\$ 4,915,000</u>	<u>\$ 8,265,000</u>	<u>\$ (4,915,000)</u>	<u>\$ 8,265,000</u>

Toledo Mud Hens Baseball Club, Inc. has available a \$500,000 line of credit with an interest rate at ½% less than the prime rate, which expired in April 2008. There was no outstanding debt at October 31, 2007. Preferred Properties, Inc. and Affiliates have various mortgages payable totaling \$205,285 secured by real estate with interest rates varying from 7% to 7.9%. Preferred Properties, Inc. has available a \$250,000 line of credit with an interest rate at 1.0% over prime (9.25% at June 30, 2007). Preferred Properties, Inc. has available an additional \$438,458 line of credit with an interest rate at 2.0% over prime (10.25% at June 30, 2007). At June 30, 2007 there was no outstanding debt on either line of credit.

**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 assets.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Long-term Bonds

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

On September 26, 2007, the County issued \$11,740,000 general obligation bonds with an average interest rate of 4.1% to partially advance refund the 2001 Juvenile Justice Center bond. The proceeds were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded portion of the 2001 Juvenile Justice Center bond. As a result, the refunded portion *general obligation bonds* are considered defeased, and the liability for those bonds has

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

been removed from the basic financial statements. The refunding will reduce debt service payments over the next 14 years by \$478,614 and to obtain an economic gain (difference between the present values of the old and new debt service payment) of \$369,550. As of December 31, 2007, the outstanding amount of the refunded bonds is \$11,384,140. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$635,000. This difference, reported as a deduction from bonds payable, is being charged to interest through fiscal year 2010.

*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."

The County issued \$470,000 of special assessment bonds in 2007 to provide funds for the construction of various sewers and water lines. These bonds will be repaid from amounts levied against the property owners benefited by this construction. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds.

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 an unvoted debt limitation of \$94,631,000. After deducting the current net indebtedness, the county has the capacity to issue approximately \$70,828,000 of additional unvoted general obligation debt. Lott Industries, Inc., a discretely presented component unit of the County has bonds payable of \$3,440,000 that mature on August 1, 2021, with a variable interest rate that was 3.48% at December 31, 2007.

In 2001, the County issued \$20,000,000 of *Nontax Revenue Bonds* for a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. In 2001, the County also issued \$6,000,000 of Nontax Revenue Notes for that project which were prepaid and retired in April, 2002. The Nontax Revenue Bonds do not represent or constitute a general obligation debt or pledge of the full faith and credit or taxing power of the County. The Nontax Revenue Bonds are special obligations of the County secured by, and payable solely from, the Nontax Revenues. The County has covenanted to appropriate in its annual appropriation measure for each year, and to pay to the Trustee for the Nontax Revenue Bonds by January 15, of such year, Nontax Revenues in an amount sufficient to pay all bond service charges due and payable on the Nontax Revenue Bonds during the then current year.

The County has pledged future non tax revenues, net of specified operating expenses, to repay \$20,000,000 in Series 2001 non-tax revenue bonds. Proceeds of the bonds were used to construct a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2001 stadium construction bonds are payable solely from non-tax revenues and are payable through 2021. The 2007 principal and interest payments on the bonds required less than 4.65% of net revenues. The total principal and interest remaining to be paid on the Series 2001 non-tax revenue bonds is \$26,133,071. Principal and interest paid for the current year and total non-tax net revenues were \$1,825,138 and \$39,243,666 respectively.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

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 solely from S.S.772 revenues and are payable through 2047. The 2007 principal and interest payments on the bonds are expected to require less than 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,553,279. Principal and interest paid for the current year and total net revenues were \$30,778 and \$29,458, respectively.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

During the fiscal year 2007, the following changes occurred in the County's governmental long-term obligations:

	Original Amount Issued	Maturity Date Through	Balance 12/31/06	Additions	Reductions	Balance 12/31/07	Amount Due in One Year
<u>General Obligation Bonds:</u>							
1986 - 8% County public assistance building	\$ 5,500,000	12/01/11	\$ 1,100,000	\$ -	\$ (220,000)	\$ 880,000	\$ 220,000
1986 - 6.5% Convention Center land	8,400,000	12/01/12	2,035,000	-	(335,000)	1,700,000	340,000
1988 - 7.375% Family Court Center construction & Courthouse renovation	15,700,000	08/01/07	875,000	-	(875,000)	-	-
1996 - 4.25% to 5.375% Correctional facilities	8,920,000	12/01/16	4,530,000	-	(810,000)	3,720,000	855,000
2001 - 4.375% to 5% Juvenile Justice Center	17,000,000	12/01/21	13,970,000	-	(11,780,000)	2,190,000	700,000
2002 - 2.5% to 2.75% Regional jail refunding	4,085,000	12/01/07	365,000	-	(365,000)	-	-
2003 - 2.25% to 5% Court of Appeals	6,260,000	12/01/23	5,605,000	-	(240,000)	5,365,000	250,000
2005 - 3.5% to 4% Current Refunding	3,005,000	12/01/25	2,775,000	-	(265,000)	2,510,000	275,000
2007 - 3.5% to 4.25% Advance Refunding	<u>11,740,000</u>	12/01/21	<u>-</u>	<u>11,740,000</u>	<u>(180,000)</u>	<u>11,560,000</u>	<u>55,000</u>
Total general obligation bonds	<u>80,610,000</u>		<u>31,255,000</u>	<u>11,740,000</u>	<u>(15,070,000)</u>	<u>27,925,000</u>	<u>2,695,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1974 - 7.625% Waterline	528,320	11/01/14	120,000	-	(15,000)	105,000	15,000
1987 - 7.5% Sanitary sewer	298,000	12/01/07	15,000	-	(15,000)	-	-
1988 - 7.5% Sanitary sewer	544,000	12/01/08	60,000	-	(30,000)	30,000	30,000
1989 - 6.75% to 7% Sanitary sewer	1,200,000	12/01/09	300,000	-	(95,000)	205,000	100,000
1990 - 6.8% to 6.85% Waterline	397,000	12/01/10	130,000	-	(30,000)	100,000	30,000
1992 - 3.4% to 6.65% Sewers & waterlines	496,000	12/01/11	185,000	-	(35,000)	150,000	35,000
1992 - 3.4% to 6.65% Sewers & waterlines	981,000	12/01/12	415,000	-	(60,000)	355,000	65,000
1994 - 4% to 6.05% Sewers & waterlines	905,000	12/01/13	460,000	-	(55,000)	405,000	55,000
1995 - 4.3% to 6.8% Sewers & waterlines	680,000	12/01/15	365,000	-	(35,000)	330,000	40,000
1996 - 4.25% to 6.5% Sewers & waterlines	2,460,000	12/01/16	1,720,000	-	(125,000)	1,595,000	135,000
1997 - 4.9% to 5.45% Sewers & waterlines	1,235,000	12/01/17	815,000	-	(50,000)	765,000	60,000
1998 - 4.25% to 5% Sewers & waterlines	2,460,000	12/01/18	1,730,000	-	(110,000)	1,620,000	115,000
1999 - 4% to 6% Sewers & waterlines	535,000	12/01/19	410,000	-	(20,000)	390,000	25,000
2000 - 5.2% to 5.6% Sewers & waterlines	1,560,000	12/01/20	1,245,000	-	(65,000)	1,180,000	65,000
2001 - 4.1% to 5.1% Sewers & waterlines	1,585,000	12/01/21	1,300,000	-	(65,000)	1,235,000	65,000
2002 - 2.5% to 4.6% Sewers & waterlines	1,050,000	12/01/22	900,000	-	(40,000)	860,000	45,000
2003 - 2.25% to 5% Sewers & waterlines	990,000	12/01/23	890,000	-	(40,000)	850,000	40,000
2004 - 3% to 5.25% Sewers & waterlines	1,545,000	12/01/24	1,440,000	-	(60,000)	1,380,000	60,000
2005 - 3.5% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,575,000	-	(60,000)	1,515,000	60,000
2005 - 3.5% to 4% Technology drive	765,000	12/01/25	705,000	-	(70,000)	635,000	70,000
2005 - 3.5% to 4.25% Technology drive	1,035,000	12/01/25	1,010,000	-	(40,000)	970,000	40,000
2006 - 4.1% to 4.35% Sewers & waterlines	1,230,000	12/01/26	1,230,000	-	(25,000)	1,205,000	40,000
2006 - 4.5% S.S. 772	936,100	09/01/26	936,100	-	(32,100)	904,000	31,000
2006 - 4.25% to 5.00% Water & Sewer	<u>470,000</u>	12/01/27	<u>-</u>	<u>470,000</u>	<u>-</u>	<u>470,000</u>	<u>15,000</u>
Total special assessment bonds	<u>25,505,420</u>		<u>17,956,100</u>	<u>470,000</u>	<u>(1,172,100)</u>	<u>17,254,000</u>	<u>1,236,000</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

	Original Amount Issued	Maturity Date Through	Balance 12/31/06	Additions	Reductions	Balance 12/31/07	Amount Due in One Year
<u>Non-Tax Revenue Bonds:</u>							
2001 - 6.375% to 6.625% Baseball Stadium	\$ 20,000,000	12/01/21	\$ 17,230,000	\$ -	\$ (680,000)	\$ 16,550,000	\$ 725,000
Total Non-Revenue Bonds	<u>20,000,000</u>		<u>17,230,000</u>	<u>-</u>	<u>(680,000)</u>	<u>16,550,000</u>	<u>725,000</u>
<u>Revenue Bonds:</u>							
2006 - 4.5% S.S. 772	<u>725,700</u>	09/01/46	<u>725,700</u>	<u>-</u>	<u>-</u>	<u>725,700</u>	<u>7,100</u>
Total Revenue Bonds	<u>725,700</u>		<u>725,700</u>	<u>-</u>	<u>-</u>	<u>725,700</u>	<u>7,100</u>
<u>OWDA Loans:</u>							
1983-1984 - 7.38% to 7.67% Sewers	662,191	1/1/2007	240,183	-	(46,942)	193,241	24,319
1991 - 6.16% to 7.45% Sewers	1,087,693	7/1/2011	393,910	-	(77,024)	316,886	39,899
1994 - 6.72% Water	<u>405,026</u>	7/1/2019	<u>280,463</u>	<u>-</u>	<u>(15,036)</u>	<u>265,427</u>	<u>7,762</u>
Total OWDA Loans	<u>2,154,910</u>		<u>914,556</u>	<u>-</u>	<u>(139,002)</u>	<u>775,554</u>	<u>71,980</u>
<u>OPWC Loans:</u>							
1997 - 0% Road improvements	219,241	7/1/2011	10,962	-	(10,962)	-	-
1999 - 0% Road improvements	439,339	7/1/2010	140,802	-	(43,934)	96,868	21,967
2000 - 0% Road improvements	960,246	7/1/2011	373,599	-	(96,025)	277,574	48,012
2001 - 0% Road improvements	419,866	1/1/2011	184,097	-	(41,987)	142,110	20,993
2002 - 0% Road improvements	904,920	1/1/2012	523,364	-	(90,492)	432,872	45,246
2003 - 0% Road improvements	540,000	1/1/2013	405,000	-	(54,000)	351,000	27,000
2006 - 0% Road improvements	<u>500,000</u>	1/1/2016	<u>475,000</u>	<u>-</u>	<u>(50,000)</u>	<u>425,000</u>	<u>25,000</u>
Total OPWC Loans:	<u>3,983,612</u>		<u>2,112,824</u>	<u>-</u>	<u>(387,400)</u>	<u>1,725,424</u>	<u>188,218</u>
<u>Other long-term obligations</u>							
Capital lease obligations			1,200,681	-	(1,107,963)	92,718	68,615
Compensated absences			19,093,000	18,370,524	(16,556,703)	20,906,821	10,229,106
Landfill obligation			12,264,000	210,650	(46,000)	12,428,650	165,000
Claims payable			<u>11,185,000</u>	<u>12,502,172</u>	<u>(11,185,000)</u>	<u>12,502,172</u>	<u>7,897,827</u>
Total other long-term obligations			<u>43,742,681</u>	<u>31,083,346</u>	<u>(28,895,666)</u>	<u>45,930,361</u>	<u>18,360,548</u>
Total governmental activities long-term obligations			<u>\$ 113,936,861</u>	<u>\$ 43,293,346</u>	<u>\$ (46,344,168)</u>	110,886,039	<u>\$ 23,283,846</u>
Less: unamortized deferred charges on refundings						<u>(485,392)</u>	
Total on statement of net assets						<u>\$ 110,400,647</u>	

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

During the fiscal year 2007, the following changes occurred in the County's business-type activities:

	Original Amount Issued	Maturity Date Through	Balance 12/31/06	Additions	Reductions	Balance 12/31/07	Amount Due in One Year
<u>OWDA Loans:</u>							
1980-1984 - 6.24% to 6.25% Sewer system	\$ 6,125,715	07/01/13	\$ 1,357,307	\$ -	\$ (175,370)	\$ 1,181,937	\$ 90,342
1984 - 6.24-6.25% Wastewater treatment	incl. above	07/01/13	999,544	-	(129,093)	870,451	66,502
1990 - 7.76% Water supply system	597,764	01/01/10	152,935	-	(47,312)	105,623	25,442
1991 - 7.45% to 7.5% Water supply system	950,790	07/01/11	324,340	-	(69,260)	255,080	36,828
1993 - 6.16% Water supply system	1,128,300	07/01/18	722,858	-	(45,081)	677,777	23,214
1994 - 6.72% Sewer system	952,500	07/01/14	504,849	-	(54,037)	450,812	27,897
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	6,485,344	-	(613,144)	5,872,200	315,169
1995 - 6.35% Water supply system	501,750	01/01/21	369,007	-	(17,132)	351,875	9,110
1997 - 5.86% Water supply system	1,783,512	07/01/17	1,180,112	-	(84,577)	1,095,535	43,493
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	1,091,774	-	(78,245)	1,013,529	40,236
2001 - 5.39% Water supply system	1,268,385	01/01/21	1,017,059	-	(50,250)	966,809	25,459
2003 - 4.40% Water supply system	290,000	01/01/13	188,870	-	(28,155)	160,715	14,544
2003 - 3.85% Water supply system	200,000	07/01/13	138,487	-	(19,137)	119,350	9,846
2004 - 3.85% Wastewater treatment	15,457,228	07/01/29	14,487,487	-	(414,533)	14,072,954	213,270
Total OWDA loans	<u>42,445,237</u>		<u>29,019,973</u>	<u>-</u>	<u>(1,825,326)</u>	<u>27,194,647</u>	<u>941,352</u>
<u>OPWC Loans:</u>							
1994 - 0% Wastewater	646,000	01/01/16	144,099	-	(13,724)	130,375	6,862
2004 - 0% Sewer system	97,025	07/01/14	72,769	-	(9,703)	63,066	4,851
2005 - 0% Sewer system	1,168,569	01/01/15	1,071,401	-	(58,428)	1,012,973	29,214
2006 - 0% Wastewater	1,215,159	01/01/26	1,184,780	-	(60,758)	1,124,022	30,379
Total OPWC loans	<u>3,126,753</u>		<u>2,473,049</u>	<u>-</u>	<u>(142,613)</u>	<u>2,330,436</u>	<u>71,306</u>
<u>Other long-term obligations:</u>							
Compensated Absences			<u>764,000</u>	<u>529,275</u>	<u>(666,211)</u>	<u>627,064</u>	<u>430,555</u>
Business-type activity long-term liabilities			<u>\$ 32,257,022</u>	<u>\$ 529,275</u>	<u>\$ (2,634,150)</u>	<u>\$ 30,152,147</u>	<u>\$ 1,443,213</u>



**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**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, 2007 follows:

Fiscal Year Ended	Bonds					
	General Obligation		Special Assessment		Non-Tax Revenue	
	Principal	Interest	Government Commitment Principal	Interest	Principal	Interest
2008	\$ 2,695,000	\$ 1,253,156	\$ 1,236,000	\$ 829,071	\$ 725,000	\$ 1,101,788
2009	2,795,000	1,118,175	1,262,500	767,968	780,000	1,055,569
2010	2,895,000	977,275	1,204,000	705,338	835,000	1,005,844
2011	3,000,000	828,744	1,220,500	646,775	895,000	952,613
2012	1,815,000	683,450	1,267,000	587,981	960,000	895,556
2013 - 2017	7,565,000	2,407,750	5,777,200	2,025,420	5,915,000	3,439,501
2018 - 2022	6,700,000	889,548	3,689,200	826,604	6,440,000	1,132,200
2023 - 2027	460,000	23,000	1,597,600	160,586	-	-
Total	<u>\$ 27,925,000</u>	<u>\$ 8,181,098</u>	<u>\$ 17,254,000</u>	<u>\$ 6,549,743</u>	<u>\$ 16,550,000</u>	<u>\$ 9,583,071</u>

Fiscal Year Ended	Bonds	
	Revenue	
	Principal	Interest
2008	7,100	32,746
2009	7,500	32,337
2010	7,800	31,999
2011	8,200	31,649
2012	8,500	31,365
2013 - 2017	48,700	150,372
2018 - 2022	60,800	138,380
2023 - 2027	75,700	123,402
2028 - 2032	94,300	104,815
2033 - 2037	117,600	81,514
2038 - 2042	146,600	44,686
2043 - 2047	142,900	24,314
Total	<u>\$ 725,700</u>	<u>\$ 827,579</u>

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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

Fiscal Year Ended	Loans			
	OWDA		OPWC	
	Principal	Interest	Principal	Interest
2008	\$ 1,013,332	\$ 783,844	\$ 259,524	\$ -
2009	2,133,303	1,307,241	519,050	-
2010	2,225,253	1,187,266	506,083	-
2011	2,290,464	1,062,282	403,687	-
2012	2,186,009	934,281	345,180	-
2013 - 2017	8,286,694	3,007,699	1,017,613	-
2018 - 2022	3,942,542	1,564,652	595,932	-
2023 - 2027	4,045,636	796,116	408,791	-
2028 - 2032	1,846,968	89,733	-	-
Total	\$ 27,970,201	\$ 10,733,114	\$ 4,055,860	\$ -

Accrued Compensated Absences

Unpaid vested hours at December 31, 2007 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	338,887
Sick	229,617
Compensation	11,869

Capital Lease Obligations

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

The County's future minimum lease payments under capital lease obligations as of December 31, 2007 are as follows:

<u>Year Ending December 31,</u>	<u>Government Activities</u>	<u>Internal Service Activities</u>
2008	\$ 55,874	\$ 12,741
2009	13,010	12,017
2010	-	4,055
2011	-	676
Total minimum lease payments	68,884	29,489
Less: amount representing interest	2,976	2,679
Present value of future minimum lease payments	\$ 65,908	\$ 26,810

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**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 non-profit sector entities for the acquisition and construction of industrial, hospital and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2007 there were 181 conduit obligations outstanding. The aggregate principal amount payable for the all conduit obligations totaled \$514,005,000, including \$432,145,000 for hospital, \$55,525,000 for industrial development, and \$26,335,000 for housing.

**NOTE 11 - PENSION PLAN**

**Ohio Public Employees Retirement System**

The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and (vested) employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 11 - PENSION PLAN – (Continued)**

For the year ended December 31, 2007, the members of all three plans, except those in law enforcement under the Traditional Pension Plan, were required to contribute 9.5% of their annual covered salaries. Members participating in the Traditional Pension Plan that were in law enforcement contributed 10.1% of their annual covered salary, while public safety officers contributed 9.75%. The County's contribution rate for pension benefits for 2007 was 8.85% for the period January 1, 2007 through June 30, 2007 and 7.85% for the period July 1, 2007 through December 31, 2007, except for those plan members in law enforcement and public safety. For those classifications, the County's pension contributions were 12.17% of covered payroll for the period January 1, 2007 through June 30, 2007 and 11.17% of covered payroll for the period July 1, 2007 through December 31, 2007. The Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions to the Traditional Pension, Combined, and Member Directed Plans for the years ended December 31, 2007, 2006, and 2005 were \$23.4 million, \$25.2 million, and \$24.2 million, respectively. 92.3% has been contributed for 2007 and 100% has been contributed for 2006 and 2005.

**NOTE 12 - POST-EMPLOYMENT BENEFIT PLANS**

**Ohio Public Employees Retirement System**

Plan Description - OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. The health care coverage provided by OPERS meets the definition of an other post employment benefit as described in GASB Statement 45.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained 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 post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85% of covered payroll and 17.17% for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 12 - POST-EMPLOYMENT BENEFIT PLANS – (Continued)**

to fund post-employment health care was 5.0% of covered payroll from January 1 through June 30, 2007, and 6.0% from July 1 to December 31, 2007. The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$6,746,630, \$7,800,000 and \$6,700,000 respectively; 92.3% has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**NOTE 13 - BUDGETARY BASIS OF ACCOUNTING**

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

The Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) presented for the general fund and major special revenue 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 that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 13 - BUDGETARY BASIS OF ACCOUNTING – (Continued)**

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	<u>General Fund</u>	<u>Children Services Board</u>	<u>Board of Mental Retardation</u>	<u>Job and Family Services</u>	<u>Mental Health &amp; Recovery</u>
Budget Basis	\$ (1,122,413)	\$ (3,765,035)	\$ (5,140,760)	\$ (1,861,319)	\$ (4,660,334)
Net adjustments for revenue accruals	1,834,099	(2,150,450)	(249,777)	(7,019,029)	1,731,159
Net adjustments for expenditure accru	1,409,132	342,531	258,195	962,059	434,931
Net adjustment for encumbrances	1,379,913	1,224,732	5,417,783	561,644	1,556,146
Net adjustments for other financing sources (uses) accruals	<u>(1,236,259)</u>	<u>-</u>	<u>-</u>	<u>(41,513)</u>	<u>-</u>
GAAP Basis	<u>\$ 2,264,472</u>	<u>\$ (4,348,222)</u>	<u>\$ 285,441</u>	<u>\$ (7,398,158)</u>	<u>\$ (938,098)</u>

**NOTE 14 - CONTINGENCIES**

The County owns and operated a landfill site located in the western portion of the County. The site accepted solid waste from a number of private and industrial waste haulers from 1954 to its closure in 1976. A solid waste transfer station was operated from May, 1980 through July, 1991. This site is now closed and the County no longer operates a landfill. State and federal laws require the County to 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. The study estimates approximately \$12,428,650 will be needed to enact the plan, of which approximately \$165,000 of the costs are to be incurred in the next year. The current liability of \$165,000 is included in long-term liability due within a year in the Capital Improvements Fund with the remaining \$12,263,650 recorded as a long-term liability due in more than one year. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

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

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 14 – CONTINGENCIES – (Continued)**

The County participates in a number of Federal and State assisted grant programs. The major programs are through: Ohio Department of Alcohol and Drug Addiction; Community Development Block Grant; Ohio Department of Human Services; and Ohio Department of Mental Health. These programs are subject to financial and compliance audits by grantors or their representatives. Audits of certain programs have been completed under guidance of OMB Circular A-133 and are included in a separately issued report. There were no material instances of noncompliance or findings related to the major programs. There were, however, immaterial instances of noncompliance noted. The major programs are also subject to audit by federal or state grantor agencies. The ultimate obligations that may arise from cost disallowances or non-compliance with program requirements can not be estimated.

**NOTE 15 - RISK MANAGEMENT**

Self-Funded Insurance: The County is self-funded for dental, prescription drug, and health benefits. The programs are administered by a third party, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in 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. The County also maintains a Self-Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide. Settled claims have not materially exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The claims liability of 12,502,172 reported in the internal service funds at December 31, 2007, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2007 and 2006 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for for Workers Compensation Claims	Claim Payment	Balance at End of Year
2007	\$ 11,185,000	\$ 35,384,015	\$ 436,000	\$ 34,502,843	\$ 12,502,172
2006	\$ 10,606,000	\$ 37,426,000	\$ (459,000)	\$ 36,388,000	\$ 11,185,000

**NOTE 16 - RECEIVABLES**

Receivables at December 31, 2007, consisted of taxes, accounts, 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, 2007.

**LUCAS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 16 – RECEIVABLES – (Continued)**

A summary of the principal items due from other governments:

Fund	Amount
General Fund:	
Local Government Fund	\$ 4,691,354
State Public Defender Reimbursement	604,601
Indigent Defense Reimbursement	143,748
Worker's Comp Share Operation	60,608
Various Public Safety Reimbursements	134,625
Homestead Rollback	<u>1,077,977</u>
	<u>6,712,913</u>
Motor Vehicle License and Gasoline Tax Fund:	
License, Gasoline and Permissive Taxes	<u>5,247,645</u>
	<u>5,247,645</u>
Board of Mental Retardation:	
Grants and Entitlements	8,364,098
Homestead Rollback	<u>1,663,283</u>
	<u>10,027,381</u>
Mental Health and Recovery:	
Grants and Entitlements	9,166,835
Homestead Rollback	<u>582,656</u>
	<u>9,749,491</u>
Other Governmental Funds:	
Grants and Entitlements	1,128,481
Homestead Rollback	<u>2,475,753</u>
	<u>3,604,234</u>
Total Due from Other Governments	<u><u>\$ 35,341,664</u></u>

**NOTE 17 - SUBSEQUENT EVENT**

General obligation bond anticipation notes of \$9,130,000 at 2% were issued on April 22, 2008 for the purpose of refunding all of the outstanding Toledo Lucas County Convention and Visitors Bureau (TLCCVB) bonds which were issued to refinance a portion of the costs of acquisition, construction and equipping the convention center.



# 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, 2007*

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 22,250,555	\$ 16,969,060	\$ 17,119,031	\$ 149,971
Sales Taxes	73,000,000	73,019,430	72,641,399	(378,031)
Charges for Services	16,253,764	16,949,500	15,860,282	(1,089,218)
Licenses and Permits	35,000	35,000	30,449	(4,551)
Fines and Forfeitures	619,000	619,000	516,516	(102,484)
Intergovernmental	19,142,000	24,026,542	21,649,562	(2,376,980)
Special Assessments	26,875	26,875	28,160	1,285
Investment Income	8,790,000	8,790,000	11,730,438	2,940,438
Rental Income	1,700,000	1,700,000	1,833,773	133,773
Other	2,332,300	2,332,300	5,826,205	3,493,905
<i>Total Revenues</i>	<u>144,149,494</u>	<u>144,467,707</u>	<u>147,235,815</u>	<u>2,768,108</u>
<b>Expenditures:</b>				
<b>General Government - Legislative &amp; Executive</b>				
<i>Department of Personnel</i>				
Personal Services	\$ 504,958	\$ 560,993	\$ 548,144	\$ 12,849
Materials and supplies	14,500	15,236	8,091	7,145
Charges and services	138,885	85,974	33,224	52,750
Capital outlay and equipment	11,500	10,500	6,417	4,083
<i>Commissioners</i>				
Personal Services	532,370	536,706	512,390	24,316
Materials and supplies	12,000	12,386	11,902	484
Charges and services	45,500	41,164	26,396	14,768
Capital outlay and equipment	3,000	3,010	1,215	1,795
<i>Management and Budget</i>				
Personal Services	384,936	419,432	417,752	1,680
Materials and supplies	5,000	6,008	5,823	185
Charges and services	33,500	33,418	29,912	3,506
Capital outlay and equipment	2,500	488	39	449
<i>Auditor</i>				
Personal Services	1,458,374	1,564,033	1,564,033	-
Materials and supplies	80,000	85,829	79,834	5,995
Charges and services	222,000	198,454	197,230	1,224
Capital outlay and equipment	7,000	7,155	7,070	85
<i>Auditor - Personal Property</i>				
Personal Services	377,745	372,480	371,265	1,215
Materials and supplies	3,000	5,286	3,271	2,015
Charges and services	17,925	23,448	23,189	259
Capital outlay and equipment	4,550	4,628	4,228	400

*Continued*

# LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007*

<b>Legislative &amp; Executive - continued</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<i>Auditor - Real Property Evaluation</i>				
Personal Services	838,046	841,176	841,148	28
Materials and supplies	8,400	11,991	11,816	175
Charges and services	15,500	11,533	11,533	-
<i>Treasurer</i>				
Personal Services	952,953	944,353	836,907	107,446
Materials and supplies	24,000	25,918	15,647	10,271
Charges and services	178,330	375,556	300,194	75,362
<i>Treasurer - Personal Property</i>				
Personal Services	133,511	142,427	137,979	4,448
Materials and supplies	4,000	5,790	3,319	2,471
Charges and services	12,020	13,367	11,854	1,513
<i>Budget Commission</i>				
Personal Services	97,329	80,095	79,406	689
Materials and supplies	50	50	-	50
<i>Board of Revision</i>				
Personal Services	178,412	182,660	182,461	199
Materials and supplies	20,000	28,315	27,846	469
Charges and services	5,000	(100)	(100)	-
<i>Audit - Bureau of Inspection</i>				
Charges and services	200,000	212,864	212,175	689
<i>Planning Commission</i>				
Charges and services	395,000	460,000	460,000	-
<i>Data Processing</i>				
Personal Services	2,465,827	2,465,827	2,377,285	88,542
Materials and supplies	17,000	19,144	17,102	2,042
Charges and services	1,191,100	1,602,322	1,364,218	238,104
Capital outlay and equipment	276,500	267,329	145,470	121,859
<i>Collect CT Costs</i>				
Materials and supplies	4,000	1,928	700	1,228
Charges and services	4,500	10,194	6,420	3,774
<i>Hotel Motel Administration</i>				
Personal Services	69,074	74,735	73,432	1,303
Materials and supplies	1,550	2,063	1,925	138
Charges and services	8,300	5,196	4,868	328

*Continued*

# LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Legislative &amp; Executive - continued</b>				
<i>County Administrator</i>				
Personal Services	591,889	680,101	675,137	4,964
Materials and supplies	6,500	4,768	3,809	959
Charges and services	17,970	12,885	12,629	256
Capital outlay and equipment	1,000	180	180	-
<i>Support Services</i>				
Personal Services	304,403	304,403	250,408	53,995
Materials and supplies	3,800	4,044	2,947	1,097
Charges and services	12,700	12,700	8,525	4,175
Capital outlay and equipment	13,000	13,010	10,344	2,666
<i>Board of Elections</i>				
Personal Services	1,862,987	1,912,987	1,708,280	204,707
Materials and supplies	265,000	348,000	343,201	4,799
Charges and services	880,295	731,455	546,086	185,369
Capital outlay and equipment	12,000	28,400	25,008	3,392
<i>Building Operators</i>				
Charges and services	7,115,000	7,383,577	7,243,267	140,310
Capital outlay and equipment	25,000	25,000	3,268	21,732
<i>Facilities</i>				
Personal Services	3,897,284	3,969,693	3,960,691	9,002
Materials and supplies	219,000	241,322	229,870	11,452
Charges and services	1,068,250	1,353,185	1,296,637	56,548
Capital outlay and equipment	25,000	13,000	12,972	28
<i>Recorder</i>				
Personal Services	806,554	822,854	807,121	15,733
Materials and supplies	15,000	15,000	9,060	5,940
Charges and services	16,500	17,087	11,361	5,726
<i>Recorder - Housing Trust Fees</i>				
Personal Services	28,000	28,000	21,255	6,745
<i>Centralized Records Center</i>				
Personal Services	121,932	122,181	114,158	8,023
Materials and supplies	36,500	33,700	2,086	31,614
Charges and services	201,935	268,144	216,943	51,201
Capital outlay and equipment	10,000	10,505	10,476	29
<i>Taxes</i>				
Charges and services	210,000	317,176	317,176	-

Continued

# LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Legislative &amp; Executive - continued</b>				
<i>Insurance</i>				
Personal Services	70,000	137,197	133,598	3,599
Charges and services	955,000	1,209,655	1,189,162	20,493
<i>Other</i>				
Personal Services	-	70,855	62,655	8,200
Charges and services	110,000	402,575	402,535	40
<i>Total General Government- Legislative and Executive</i>	<u>29,862,144</u>	<u>32,265,000</u>	<u>30,605,875</u>	<u>1,659,125</u>
<b>Judicial</b>				
<i>Prosecutor</i>				
Personal Services	5,668,855	5,848,663	5,846,623	2,040
Materials and supplies	50,500	62,399	60,203	2,196
Charges and services	158,879	126,298	124,079	2,219
Capital outlay and equipment	19,204	18,343	18,272	71
<i>Court Rehabilitation and Correction</i>				
Personal Services	416,758	429,385	415,944	13,441
Materials and supplies	10,000	16,334	14,714	1,620
Charges and services	41,550	44,693	33,536	11,157
Capital outlay and equipment	23,350	23,350	22,055	1,295
<i>Court of Appeals</i>				
Materials and supplies	35,000	44,768	39,198	5,570
Charges and services	438,630	471,635	433,585	38,050
Capital outlay and equipment	32,500	29,000	27,267	1,733
<i>Common Pleas Court</i>				
Personal Services	3,428,828	3,517,603	3,494,776	22,827
Materials and supplies	77,500	68,824	68,824	-
Charges and services	334,850	370,883	302,827	68,056
Capital outlay and equipment	26,000	45,475	41,767	3,708
<i>Work Release</i>				
Personal Services	1,862,866	1,891,589	1,883,931	7,658
Materials and supplies	67,383	83,974	78,549	5,425
Charges and services	188,089	205,115	196,200	8,915
Capital outlay and equipment	38,290	36,530	27,305	9,225
<i>Jury Commission</i>				
Personal Services	79,812	97,472	97,276	196
Materials and supplies	23,395	26,428	26,293	135
Charges and services	320,815	308,471	300,118	8,353
Capital outlay and equipment	1,200	1,529	1,529	-

*Continued*

# LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Judicial - continued</b>				
<i>Adult Probation</i>				
Personal Services	1,517,598	1,606,753	1,603,790	2,963
Materials and supplies	165,608	177,719	176,053	1,666
Charges and services	29,290	30,187	28,163	2,024
Capital outlay and equipment	8,000	7,005	7,005	-
<i>Pretrial Presentence Division</i>				
Personal Services	2,100,745	2,102,573	2,059,051	43,522
Materials and supplies	159,000	166,311	165,692	619
Charges and services	45,760	52,586	44,780	7,806
Capital outlay and equipment	7,873	7,169	7,169	-
<i>Domestic Relations Court</i>				
Personal Services	2,797,226	2,905,947	2,905,560	387
Materials and supplies	18,500	19,310	19,311	(1)
Charges and services	163,420	176,231	175,594	637
Capital outlay and equipment	11,500	9,943	9,942	1
<i>Juvenile Court</i>				
Personal Services	8,174,185	8,234,883	8,211,115	23,768
Materials and supplies	244,000	288,816	288,304	512
Charges and services	336,085	341,114	336,461	4,653
Capital outlay and equipment	100,000	101,622	101,291	331
<i>Common Pleas Security</i>				
Personal Services	1,268,434	1,246,463	1,246,436	27
Materials and supplies	4,400	4,608	4,541	67
Charges and services	25,300	14,304	11,152	3,152
Capital outlay and equipment	3,700	9,049	8,336	713
<i>Detention Home</i>				
Personal Services	3,705,102	3,741,556	3,719,556	22,000
Materials and supplies	171,100	208,064	205,365	2,699
Charges and services	448,623	441,602	440,541	1,061
Capital outlay and equipment	30,300	41,836	41,566	270
<i>Probate Court</i>				
Personal Services	2,133,735	2,186,485	2,162,408	24,077
Materials and supplies	15,000	17,694	15,082	2,612
Charges and services	49,100	49,100	39,672	9,428
<i>Integrated Justice System</i>				
Personal Services	233,044	233,595	224,938	8,657
Materials and supplies	1,500	1,894	399	1,495
Charges and services	199,080	254,453	247,321	7,132
Capital outlay and equipment	16,300	15,751	14,018	1,733
<i>Clerk of Courts</i>				
Personal Services	2,160,558	2,277,014	2,260,318	16,696
Materials and supplies	342,297	392,103	390,694	1,409
Charges and services	76,847	79,922	73,751	6,171
Capital outlay and equipment	20,820	17,672	17,666	6

*Continued*

# LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Judicial - continued</b>				
<i>Community Supervision</i>				
Personal Services	748,584	843,390	834,558	8,832
Materials and supplies	9,850	12,084	11,459	625
Charges and services	106,261	118,671	118,043	628
Capital outlay and equipment	6,400	3,755	3,113	642
<i>Public Defenders</i>				
Charges and services	4,370,500	4,799,337	4,479,246	320,091
<i>Municipal Courts</i>				
Personal Services	790,486	811,016	671,418	139,598
Charges and services	123,449	120,908	23,647	97,261
<i>Law Library</i>				
Personal Services	124,481	124,481	102,183	22,298
<b>Total General Government - Judicial</b>	<b>46,408,295</b>	<b>48,063,737</b>	<b>47,061,579</b>	<b>1,002,158</b>
<b>Public Safety</b>				
<i>Medical Corrections</i>				
Personal Services	947,800	981,083	980,991	92
Materials and supplies	22,000	27,531	26,097	1,434
Charges and services	515,000	422,192	405,208	16,984
Capital outlay and equipment	7,500	501	500	1
<i>Coroner</i>				
Personal Services	1,186,672	1,186,581	1,175,976	10,605
Materials and supplies	10,500	10,424	10,424	-
Charges and services	115,950	113,099	113,082	17
Capital outlay and equipment	1,700	4,994	4,994	-
<i>Sheriff - Corrections Center</i>				
Personal Services	19,541,043	20,831,582	20,830,324	1,258
Materials and supplies	285,000	295,821	294,087	1,734
Charges and services	1,000,800	1,084,810	1,077,494	7,316
Capital outlay and equipment	23,000	26,091	26,089	2
<i>Sheriff - Law Enforcement</i>				
Personal Services	5,762,962	6,339,871	6,335,564	4,307
Materials and supplies	198,000	227,823	227,785	38
Charges and services	583,000	587,379	583,146	4,233
Capital outlay and equipment	10,000	9,742	9,742	-
<i>Sheriff - Administration</i>				
Personal Services	2,390,305	2,583,743	2,573,728	10,015
Materials and supplies	46,000	33,812	33,812	-
Charges and services	233,600	502,432	502,065	367
Capital outlay and equipment	5,000	4,869	4,854	15

*Continued*

# LUCAS COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007*

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Public Safety - continued</b>				
<i>Public Safety - Court Security</i>				
Personal Services	4,125,653	4,005,294	3,992,815	12,479
Charges and services	35,000	25,002	25,000	2
<i>Incarceration Facility</i>				
Charges and services	4,635,000	4,635,000	4,628,319	6,681
<i>Total Public Safety</i>	41,681,485	43,939,676	43,862,096	77,580
<b>Public Works</b>				
<i>Engineer</i>				
Personal Services	188,185	188,185	172,684	15,501
Materials and supplies	11,000	12,750	9,076	3,674
Charges and services	42,830	56,279	55,420	859
Capital outlay and equipment	1,800	1,800	-	1,800
<i>Ditch Maintenance</i>				
Charges and services	182,855	69,789	25,138	44,651
<i>Total Public Works</i>	426,670	328,803	262,318	19,175
<b>Health</b>				
<i>Health Services</i>				
Charges and services	957,378	994,231	815,287	178,944
<i>Vital Statistics</i>				
Charges and services	-	2,765	2,765	-
<i>Total Health</i>	957,378	996,996	818,052	178,944
<b>Human Services</b>				
<i>Veterans Services Commission</i>				
Personal Services	660,915	654,325	587,090	67,235
Materials and supplies	9,000	17,200	13,737	3,463
Charges and services	1,164,095	1,387,163	1,013,812	373,351
Capital outlay and equipment	50,000	64,252	61,133	3,119
<i>Veterans Service</i>				
Charges and services	25,000	25,000	19,207	5,793
<i>Total Human Services</i>	1,909,010	2,147,940	1,694,979	452,961

*Continued*

# LUCAS COUNTY, OHIO

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
<b>Conservation &amp; Recreation</b>				
<i>Recreation</i>				
Personal Services	177,235	193,045	190,508	2,537
Materials and supplies	10,000	11,303	6,222	5,081
Charges and services	424,500	561,709	493,780	67,929
Capital outlay and equipment	10,000	5,000	4,175	825
<i>Agriculture</i>				
Charges and services	310,770	310,770	309,641	1,129
<i>Total Conservation and Recreation</i>	<u>932,505</u>	<u>1,081,827</u>	<u>1,004,326</u>	<u>77,501</u>
<b>Miscellaneous</b>				
<i>Contingencies</i>				
Charges and services	1,200,000	1,342,339	1,009,219	333,120
<i>Other</i>				
Charges and services	951,841	2,556,913	2,532,440	24,473
<i>Total Miscellaneous</i>	<u>2,151,841</u>	<u>3,899,252</u>	<u>3,541,659</u>	<u>357,593</u>
<i>Total Expenditures</i>	<u>124,329,328</u>	<u>132,723,231</u>	<u>128,850,884</u>	<u>3,825,037</u>
Excess of Revenues Over Expenditures	<u>19,820,166</u>	<u>11,744,476</u>	<u>18,384,931</u>	<u>(1,056,929)</u>
Other Financing Sources (Uses)				
Transfers - Out	(20,869,468)	(21,028,968)	(19,507,344)	1,521,624
<i>Total Other Financing Sources (Uses)</i>	<u>(20,869,468)</u>	<u>(21,028,968)</u>	<u>(19,507,344)</u>	<u>1,521,624</u>
<i>Net Change in Fund Balance</i>	(1,049,302)	(9,284,492)	(1,122,413)	8,162,079
<i>Fund Balance Beginning of the Year</i>	28,249,739	28,249,739	28,249,739	-
Prior encumbrances Appropriated	1,993,255	1,993,255	1,993,255	-
<i>Fund Balance End of Year</i>	<u>\$ 29,193,692</u>	<u>\$ 20,958,502</u>	<u>\$ 29,120,581</u>	<u>\$ 8,162,079</u>



# Wildwood Manorhouse



*Photos courtesy of  
Toledo Area Metroparks*



The Wildwood Manor House is a Toledo icon and the centerpiece of the beautiful estate grounds now known as Wildwood Preserve Metropark.

In November 1974, the taxpayers of Lucas County approved a 0.5-mill levy to purchase the former private estate of Robert A. Stranahan for just over \$4 million to develop and maintain it as a Metropark. The 500-plus-acre Metropark includes 300 forested acres carpeted with wildflowers and ferns, and inhabited by small mammals, whitetail deer, fox, and a variety of birds. Meadows and prairies provide habitat for other small animals and summer wildflowers. The natural features are best

enjoyed from the extensive network of walking and all-purpose trails.

The wide front portico of the Manor House overlooks mowed lawns and tree-covered knolls, which buffer the grounds from Central Avenue. From the rear, visitors can see the Ottawa River. An elevated boardwalk enables visitors to enjoy the floodplain, even during times of high water.

To the east of the Manor House is the formal garden with its brick walks and wrought iron gazebos. A short distance west of the Manor House is the Robert R. Metz Visitor Center, formerly the estate's riding stables.

# LUCAS COUNTY, OHIO

## ***Nonmajor Governmental Funds – Fund Descriptions Nonmajor Special Revenue Funds***

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:

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 Gasoline 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 System Fund: To account for a property tax levy used for emergency telephone assistance.

Child Support Enforcement Agency Fund (CSEA): 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.

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.

Economic Development Fund: To account for revenues and expenditures associated with county development.

Local Development Fund: To account for revenues and expenditures associated with local development.

Disaster Services - Emergency Management Association 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 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.

Coroner Laboratory Fund: To account for revenues received and expenses associated with the laboratory.

Toxicology Laboratory Fund: To account for revenues received and expenses associated with the laboratory.

Sheriff Policing Fund: To account for contract fees collected for services which include patrols and dispatching.

## LUCAS COUNTY, OHIO

### ***Nonmajor Special Revenue Funds (continued)***

Concealed Handgun Fund: To account for fees collected and expenses for the concealed handgun program.

Delinquent Real Estate Tax Collection 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.

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.

Building Regulation Fund: To account for fee revenues for permits and inspections.

Certificate 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

Juvenile Treatment Center Fund: To account for state monies used for the treatment and rehabilitation of juvenile offenders.

Correction Treatment Facility Fund: To account for state monies used for the operating treatment facility.

Common Pleas Mediation Fund: To account for fee revenues and expenditures for mediation services.

Other Special Revenue Funds – smaller special revenue funds operated by the County and subsidized in part by local, state, and federal funds as well as miscellaneous sources. These funds are listed as follows:

Drug Enforcement	MV Enforcement and Education
Indigent Driver Treatment	Communication System
Tax Certificate Admin.-Treasurer	Recorder Equipment
Juvenile Indigent Driver Treatment	Administration of Justice
Probation Services	Felony Diversion Program Fund
Local Emergency Planning Fund	Juvenile Felony Delinquency Care
Miscellaneous Trust	RE/PU Liability Settlement
Cash Taps Trust	General Trusts
Juvenile Assistance Trusts	Contingencies Trusts
Judicial Services Trust	Other Trusts

### ***Nonmajor Capital Projects Funds***

Capital Projects funds are established to account for financial resources used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds). The following is the Capital fund which Lucas County operates:

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

# LUCAS COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31*

	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Emergency Medical Service</u>	<u>Emergency Telephone Service</u>	<u>Child Support Enforcement Agency</u>
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and Investments	\$ 1,622,614	\$ 2,850,131	\$ 1,294,759	\$ 12,148,834	\$ 498,934
Materials and Supplies Inventory	-	491,654	-	-	-
Accounts Receivable	-	-	-	-	1,645
Intergovernmental Receivable	-	5,247,645	-	341,064	134,855
Property Taxes Receivable	-	-	-	5,696,529	-
Interfund Loan Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,622,614</u></b>	<b><u>\$ 8,589,430</u></b>	<b><u>\$ 1,294,759</u></b>	<b><u>\$ 18,186,427</u></b>	<b><u>\$ 635,434</u></b>
<b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ 43,555	\$ 569,832	\$ 678,154	\$ 21,932	\$ 16,185
Accrued Wages & Benefits Payable	44,329	87,651	25,274	10,978	154,718
Due to Other Funds	3,493	1,384	14,662	1,696	15,036
Intergovernmental Payable	29,084	63,447	15,925	7,123	21,428
Interfund Loans Payable	-	-	-	-	-
Unearned Revenue	-	-	-	5,622,608	-
Deferred Revenue	-	3,528,430	-	540,555	-
<b>TOTAL LIABILITIES</b>	<b><u>120,461</u></b>	<b><u>722,314</u></b>	<b><u>734,015</u></b>	<b><u>5,664,337</u></b>	<b><u>207,367</u></b>
<b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	177,095	1,301,317	485,456	2,700,032	293,226
Reserved For Noncurrent					
Loans Receivable	-	-	-	-	-
Reserved For Inventory	-	491,654	-	-	-
Unreserved:					
Undesignated (Deficit)	1,325,058	2,545,715	75,288	9,281,503	134,841
<b>TOTAL FUND BALANCES</b>	<b><u>1,502,153</u></b>	<b><u>4,338,686</u></b>	<b><u>560,744</u></b>	<b><u>11,981,535</u></b>	<b><u>428,067</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,622,614</u></b>	<b><u>\$ 5,061,000</u></b>	<b><u>\$ 1,294,759</u></b>	<b><u>\$ 17,645,872</u></b>	<b><u>\$ 635,434</u></b>

<u>Zoo Operating</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Economic Development</u>	<u>Local Development</u>	<u>Disaster Services EMA</u>
\$ 237,742	\$ 658,092	\$ -	\$ 1,243,424	\$ 678,647	\$ 12,940	\$ 181,676
-	-	-	-	-	-	-
-	-	-	6,858	-	-	-
414,149	218,480	-	700,934	-	-	-
7,075,018	3,858,636	-	-	-	-	-
-	-	-	25,340	-	-	-
<u>\$ 7,726,909</u>	<u>\$ 4,735,208</u>	<u>\$ -</u>	<u>\$ 1,976,556</u>	<u>\$ 678,647</u>	<u>\$ 12,940</u>	<u>\$ 181,676</u>
\$ -	\$ 533,166	\$ 692,262	\$ 297,192	\$ -	\$ -	\$ 741
-	-	20,834	10,141	1,146	-	4,485
-	-	551	4,897	162	-	529
-	-	14,254	6,939	889	-	3,206
-	-	13,482	-	-	-	-
6,985,261	3,810,963	-	-	-	-	-
656,384	346,518	-	-	-	-	-
<u>6,985,261</u>	<u>4,344,129</u>	<u>741,383</u>	<u>319,169</u>	<u>2,197</u>	<u>-</u>	<u>8,961</u>
-	-	2,728,059	620,320	9,972	-	2,436
-	-	-	20,140	-	-	-
-	-	-	-	-	-	-
<u>85,264</u>	<u>44,561</u>	<u>(3,469,442)</u>	<u>1,016,927</u>	<u>666,478</u>	<u>12,940</u>	<u>170,279</u>
<u>85,264</u>	<u>44,561</u>	<u>(741,383)</u>	<u>1,657,387</u>	<u>676,450</u>	<u>12,940</u>	<u>172,715</u>
<u>\$ 7,070,525</u>	<u>\$ 4,388,690</u>	<u>\$ -</u>	<u>\$ 1,976,556</u>	<u>\$ 678,647</u>	<u>\$ 12,940</u>	<u>\$ 181,676</u>

CONTINUED

# LUCAS COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31*

	<u>Dog &amp; Kennel</u>	<u>Hotel Lodging Tax</u>	<u>Domestic Violence</u>	<u>Indigent Guardianship</u>
<b><u>ASSETS:</u></b>				
Equity In Pooled Cash and Investments	\$ 283,600	\$ -	\$ 76,207	\$ 104,231
Materials and Supplies Inventory	-	-	-	-
Accounts Receivable	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Property Taxes Receivable	-	-	-	-
Interfund Loan Receivable	-	-	-	-
Loans Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 283,600</b>	<b>\$ -</b>	<b>\$ 76,207</b>	<b>\$ 104,231</b>
 <b><u>LIABILITIES:</u></b>				
Accounts Payable	\$ 33,793	\$ 622,140	\$ -	\$ 3,541
Accrued Wages & Benefits Payable	18,758	-	-	-
Due to Other Funds	3,662	-	-	-
Intergovernmental Payable	12,772	-	-	-
Interfund Loans Payable	-	-	-	-
Unearned Revenue	-	1,059,845	-	-
Deferred Revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>68,985</b>	<b>1,681,985</b>	<b>-</b>	<b>3,541</b>
 <b><u>FUND BALANCES:</u></b>				
Reserved For Encumbrances	8,584	-	-	150
Reserved For Noncurrent Loans Receivable	-	-	-	-
Reserved For Inventory	-	-	-	-
Unreserved:				
Undesignated (Deficit)	206,031	(1,681,985)	76,207	100,540
<b>TOTAL FUND BALANCES</b>	<b>214,615</b>	<b>(1,681,985)</b>	<b>76,207</b>	<b>100,690</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 283,600</b>	<b>\$ -</b>	<b>\$ 76,207</b>	<b>\$ 104,231</b>

<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Drug Enforcement</u>	<u>MV Enforcement and Education</u>	<u>Indigent Driver Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>
\$ 87,976	\$ 81,751	\$ 12,516	\$ 52,796	\$ 457,085	\$ -	\$ 67,348
-	-	-	-	-	-	-
-	-	-	-	-	79,746	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 87,976</u>	<u>\$ 81,751</u>	<u>\$ 12,516</u>	<u>\$ 52,796</u>	<u>\$ 457,085</u>	<u>\$ 79,746</u>	<u>\$ 67,348</u>
\$ 56,808	\$ 7,443	\$ -	\$ -	\$ -	\$ -	\$ 1,900
-	4,692	-	-	-	20,404	-
3,240	114	-	-	-	-	-
-	3,280	-	-	-	11,591	-
-	-	-	-	-	65,092	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>60,048</u>	<u>15,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,087</u>	<u>1,900</u>
-	1,768	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,928</u>	<u>64,454</u>	<u>12,516</u>	<u>52,796</u>	<u>457,085</u>	<u>(17,341)</u>	<u>65,448</u>
<u>27,928</u>	<u>66,222</u>	<u>12,516</u>	<u>52,796</u>	<u>457,085</u>	<u>(17,341)</u>	<u>65,448</u>
<u>\$ 87,976</u>	<u>\$ 81,751</u>	<u>\$ 12,516</u>	<u>\$ 52,796</u>	<u>\$ 457,085</u>	<u>\$ 79,746</u>	<u>\$ 67,348</u>

CONTINUED

# LUCAS COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31*

	Communication System	DETAC Fund	Tax Cert. Admin Treasurer	T.I.P.P.	Community MR/RES Services
<b>ASSETS:</b>					
Equity In Pooled Cash and Investments	\$ 176,265	\$ 1,399,343	\$ 927,124	\$ 252,018	\$ 91,434
Materials and Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	3,167	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Interfund Loan Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 176,265</b>	<b>\$ 1,402,510</b>	<b>\$ 927,124</b>	<b>\$ 252,018</b>	<b>\$ 91,434</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 985	\$ 62,078	\$ 380	\$ 4,731	\$ 128,675
Accrued Wages & Benefits Payable	2,017	20,723	5,371	-	-
Due to Other Funds	94	1,128	-	935	-
Intergovernmental Payable	1,336	13,486	2,923	-	-
Interfund Loans Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>4,432</b>	<b>97,415</b>	<b>8,674</b>	<b>5,666</b>	<b>128,675</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	9,312	97,896	1,988	8,086	34,485
Reserved For Noncurrent Loans Receivable	-	-	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated (Deficit)	162,521	1,207,199	916,462	238,266	(71,726)
<b>TOTAL FUND BALANCES</b>	<b>171,833</b>	<b>1,305,095</b>	<b>918,450</b>	<b>246,352</b>	<b>(37,241)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 176,265</b>	<b>\$ 1,402,510</b>	<b>\$ 927,124</b>	<b>\$ 252,018</b>	<b>\$ 91,434</b>



<u>Building Regulation</u>	<u>Certificate Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delq Care</u>	<u>Juv Indigent Driver Treatment</u>	<u>Felony Diversion Program</u>
\$ 693,729	\$ 625,273	\$ 932,030	\$ 145,966	\$ 5,633,305	\$ 5,217	\$ 75,142
-	-	-	-	-	-	-
174,435	97,116	1,084	-	-	-	-
-	-	-	-	227,207	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 868,164</u>	<u>\$ 722,389</u>	<u>\$ 933,114</u>	<u>\$ 145,966</u>	<u>\$ 5,860,512</u>	<u>\$ 5,217</u>	<u>\$ 75,142</u>
\$ 4,799	\$ 11,867	\$ 5,098	\$ 1,651	\$ 266,018	\$ -	\$ 27,670
16,869	27,609	-	38,872	8,654	-	9,916
1,656	1,787	22	1,899	3,024	-	443
11,756	14,250	-	23,346	6,049	-	6,745
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>35,080</u>	<u>55,513</u>	<u>5,120</u>	<u>65,768</u>	<u>283,745</u>	<u>-</u>	<u>44,774</u>
26,420	9,892	7,378	5,106	868,798	-	1,037
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>806,664</u>	<u>656,984</u>	<u>920,616</u>	<u>75,092</u>	<u>4,707,969</u>	<u>5,217</u>	<u>29,331</u>
<u>833,084</u>	<u>666,876</u>	<u>927,994</u>	<u>80,198</u>	<u>5,576,767</u>	<u>5,217</u>	<u>30,368</u>
<u>\$ 868,164</u>	<u>\$ 722,389</u>	<u>\$ 933,114</u>	<u>\$ 145,966</u>	<u>\$ 5,860,512</u>	<u>\$ 5,217</u>	<u>\$ 75,142</u>

CONTINUED

# LUCAS COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31*

	<u>Correction Treatment Facility</u>	<u>Common Pleas Mediation</u>	<u>Admin of Justice</u>	<u>Probation Services</u>	<u>Emergency Planning</u>
<b>ASSETS:</b>					
Equity In Pooled Cash and Investments	\$ 440,611	\$ 238,656	\$ 11,521	\$ 671,190	\$ 19,851
Materials and Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Interfund Loan Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 440,611</b>	<b>\$ 238,656</b>	<b>\$ 11,521</b>	<b>\$ 671,190</b>	<b>\$ 19,851</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 38,311	\$ -	\$ 210	\$ 12,438	\$ 4,090
Accrued Wages & Benefits Payable	45,773	1,504	-	835	-
Due to Other Funds	1,725	70	-	-	39
Intergovernmental Payable	29,058	1,004	-	579	-
Interfund Loans Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>114,867</b>	<b>2,578</b>	<b>210</b>	<b>13,852</b>	<b>4,129</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	134,991	10	-	221,713	-
Reserved For Noncurrent Loans Receivable	-	-	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated (Deficit)	190,753	236,068	11,311	435,625	15,722
<b>TOTAL FUND BALANCES</b>	<b>325,744</b>	<b>236,078</b>	<b>11,311</b>	<b>657,338</b>	<b>15,722</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 440,611</b>	<b>\$ 238,656</b>	<b>\$ 11,521</b>	<b>\$ 671,190</b>	<b>\$ 19,851</b>

<u>Miscellaneous Trust</u>	<u>RE/PU Liab Settlement</u>	<u>Cash Taps</u>	<u>General Trusts</u>	<u>Juvenile Assistance</u>	<u>Contingencies</u>
\$ 18,898	\$ 753,024	\$ 4,494	\$ 1,238,297	\$ 298,172	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 18,898</u>	<u>\$ 753,024</u>	<u>\$ 4,494</u>	<u>\$ 1,238,297</u>	<u>\$ 298,172</u>	<u>\$ -</u>
\$ 3,226	\$ 18,767	\$ -	\$ -	\$ 1,036	\$ -
-	-	-	-	-	-
74,303	-	-	-	-	-
-	-	-	-	-	26,040
-	-	-	-	-	-
<u>77,529</u>	<u>18,767</u>	<u>-</u>	<u>-</u>	<u>1,036</u>	<u>26,040</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(58,631)</u>	<u>734,257</u>	<u>4,494</u>	<u>1,238,297</u>	<u>297,136</u>	<u>(26,040)</u>
<u>(58,631)</u>	<u>734,257</u>	<u>4,494</u>	<u>1,238,297</u>	<u>297,136</u>	<u>(26,040)</u>
<u>\$ 18,898</u>	<u>\$ 753,024</u>	<u>\$ 4,494</u>	<u>\$ 1,238,297</u>	<u>\$ 298,172</u>	<u>\$ -</u>

CONTINUED

# LUCAS COUNTY, OHIO

## Combining Balance Sheet Nonmajor Governmental Funds (continued) December 31

	Judicial Services	Other Trusts	Total Special Revenue	Zoo Capital Improvement	TOTAL
<b>ASSETS:</b>					
Equity In Pooled Cash and Investments	\$ 3,974,482	\$ 3,361,170	\$ 44,638,515	\$ 278,245	\$ 44,916,760
Materials and Supplies Inventory	-	-	491,654	-	491,654
Accounts Receivable	4,171	-	368,222	-	368,222
Intergovernmental Receivable	-	-	7,284,334	487,234	7,771,568
Property Taxes Receivable	-	-	16,630,183	8,469,238	25,099,421
Interfund Loan Receivable	-	-	-	-	-
Loans Receivable	-	-	25,340	-	25,340
<b>TOTAL ASSETS</b>	<b>\$ 3,978,653</b>	<b>\$ 3,361,170</b>	<b>\$ 69,438,248</b>	<b>\$ 9,234,717</b>	<b>\$ 78,672,965</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 38,844	\$ 81,805	4,291,323	\$ -	4,291,323
Accrued Wages & Benefits Payable	-	-	581,553	-	581,553
Due to Other Funds	-	-	62,248	-	62,248
Intergovernmental Payable	-	-	374,773	-	374,773
Interfund Loans Payable	-	-	1,164,459	-	1,164,459
Unearned Revenue	-	-	16,418,832	8,361,000	24,779,832
Deferred Revenue	-	-	5,071,887	774,857	5,846,744
<b>TOTAL LIABILITIES</b>	<b>38,844</b>	<b>81,805</b>	<b>27,965,075</b>	<b>9,135,857</b>	<b>37,100,932</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	-	-	9,755,527	-	9,755,527
Reserved For Noncurrent Loans Receivable	-	-	20,140	-	20,140
Reserved For Inventory	-	-	491,654	-	491,654
Unreserved:					
Undesignated (Deficit)	3,939,809	3,279,365	31,205,852	98,860	31,304,712
<b>TOTAL FUND BALANCES</b>	<b>3,939,809</b>	<b>3,279,365</b>	<b>41,473,173</b>	<b>98,860</b>	<b>41,572,033</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,978,653</b>	<b>\$ 3,361,170</b>	<b>\$ 69,438,248</b>	<b>\$ 9,234,717</b>	<b>\$ 78,672,965</b>

# Toledo Botanical Garden



Toledo Botanical Garden Sculpture and view from the English Garden.

A museum for plants, the Toledo Botanical Garden (TBG) offers visitors the opportunity to share, discover, and enjoy nature's beauty. With over sixty acres of display gardens and relevant plant collections, TBG is full of beauty, tranquility and opportunities for exploration and reflection.

Green thumbs come to the TBG to learn more about the varieties of annuals and perennials nestled within the various beds; art lovers are inspired by original sculptures located throughout the Garden; music enthusiasts groove to the smooth sounds of local jazz performers during the summer concert series; and children become engaged in the natural world through educational, hands-on plant exploration, and pioneer living activities.

*Photo courtesy of the Convention and Visitors Bureau*

# LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2007*

	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Service	Emergency Telephone Service	Child Support Enforcement Agency
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ 5,724,779	\$ -
Charges For Services	4,591,066	263,986	-	-	1,416,734
Fines & Forfeitures	-	48,846	-	-	-
Intergovernmental	-	14,957,341	-	534,523	10,213,875
Interest	-	226,500	-	-	-
Other	52,371	142,602	2,701	1,511,287	35,601
<b>Total Revenues</b>	<b>4,643,437</b>	<b>15,639,275</b>	<b>2,701</b>	<b>7,770,589</b>	<b>11,666,210</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	4,052,035	-	-	-	-
Judicial	-	-	-	-	11,828,876
Public Safety	-	-	9,274,382	3,374,491	-
Public Works	-	17,459,042	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,052,035</b>	<b>17,459,042</b>	<b>9,274,382</b>	<b>3,374,491</b>	<b>11,828,876</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>591,402</b>	<b>(1,819,767)</b>	<b>(9,271,681)</b>	<b>4,396,098</b>	<b>(162,666)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	9,353,520	-	107,861
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>9,353,520</b>	<b>-</b>	<b>107,861</b>
<b>Net Change in Fund Balance</b>	<b>591,402</b>	<b>(1,819,767)</b>	<b>81,839</b>	<b>4,396,098</b>	<b>(54,805)</b>
<b>Fund Balances, January 1</b>	<b>910,751</b>	<b>6,158,453</b>	<b>478,905</b>	<b>7,585,437</b>	<b>482,872</b>
<b>Fund Balances (Deficits), December 31</b>	<b>\$ 1,502,153</b>	<b>\$ 4,338,686</b>	<b>\$ 560,744</b>	<b>\$ 11,981,535</b>	<b>\$ 428,067</b>

<u>Zoo Operating</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Economic Development</u>	<u>Local Development</u>	<u>Disaster Services EMA</u>	<u>Dog &amp; Kennel</u>
\$ 6,900,326	\$ 3,656,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,382,774	18,000	-	-	1,246,408
-	-	-	-	-	-	-	71,122
648,969	342,408	5,069,638	3,267,204	36,830	-	290,265	-
-	-	-	-	-	-	-	-
219	141	22,830	1,064,488	265	-	16,566	256,580
<u>7,549,514</u>	<u>3,999,468</u>	<u>5,092,468</u>	<u>5,714,466</u>	<u>55,095</u>	<u>-</u>	<u>306,831</u>	<u>1,574,110</u>
-	-	-	1,001,860	840,012	602,329	-	-
-	-	-	1,272,440	-	-	-	-
-	-	-	310,130	-	-	411,907	-
-	-	-	-	-	-	-	-
-	-	-	23,302	-	-	-	1,645,785
-	4,085,417	5,833,851	1,329,204	-	-	-	-
-	-	-	-	-	-	-	-
7,726,658	-	-	1,267,288	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,726,658</u>	<u>4,085,417</u>	<u>5,833,851</u>	<u>5,204,224</u>	<u>840,012</u>	<u>602,329</u>	<u>411,907</u>	<u>1,645,785</u>
(177,144)	(85,949)	(741,383)	510,242	(784,917)	(602,329)	(105,076)	(71,675)
-	-	-	100,000	400,000	-	163,225	-
-	-	-	-	-	-	-	-
-	-	-	100,000	400,000	-	163,225	-
(177,144)	(85,949)	(741,383)	610,242	(384,917)	(602,329)	58,149	(71,675)
262,408	130,510	-	1,047,145	1,061,367	615,269	114,566	286,290
<u>\$ 85,264</u>	<u>\$ 44,561</u>	<u>\$ (741,383)</u>	<u>\$ 1,657,387</u>	<u>\$ 676,450</u>	<u>\$ 12,940</u>	<u>\$ 172,715</u>	<u>\$ 214,615</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, 2007*

	<u>Hotel Lodging Tax</u>	<u>Domestic Violence</u>	<u>Indigent Guardianship</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>
<b>REVENUES:</b>					
Property Taxes	\$ 3,689,092	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	193,873	-	488,944	438,977
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	57,033	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	3,689,092	193,873	57,033	488,944	438,977
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	4,896,893	-	-	-	-
Judicial	-	-	42,408	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	142,437	-	527,610	437,858
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	4,896,893	142,437	42,408	527,610	437,858
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(1,207,801)	51,436	14,625	(38,666)	1,119
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(1,872)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	(1,872)	-
<b>Net Change in Fund Balance</b>	(1,207,801)	51,436	14,625	(40,538)	1,119
<b>Fund Balances, January 1</b>	(474,184)	24,771	86,065	68,466	65,103
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balances (Deficits), December 31</b>	\$ (1,681,985)	\$ 76,207	\$ 100,690	\$ 27,928	\$ 66,222



<u>Drug Enforcement</u>	<u>MV Enforcement and Education</u>	<u>Indigent Driver Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>	<u>Communication System</u>	<u>DETAC Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	33,222	32,587	-	2,160,578
-	3,597	67,035	-	-	-	-
-	-	-	-	-	500,000	-
-	-	-	-	-	-	-
-	-	-	613,091	-	-	256,234
-	3,597	67,035	646,313	32,587	500,000	2,416,812
-	-	-	-	-	-	2,262,285
-	-	-	-	-	-	-
-	-	-	730,718	13,572	348,744	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	730,718	13,572	348,744	2,262,285
-	3,597	67,035	(84,405)	19,015	151,256	154,527
-	-	-	-	-	-	-
-	-	-	-	-	-	(3,792)
-	-	-	-	-	-	(3,792)
-	3,597	67,035	(84,405)	19,015	151,256	150,735
12,516	49,199	390,050	67,064	46,433	20,577	1,154,360
\$ 12,516	\$ 52,796	\$ 457,085	\$ (17,341)	\$ 65,448	\$ 171,833	\$ 1,305,095

CONTINUED

# LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds (continued)  
For the Year Ended December 31, 2007*

	Tax Cert. Admin Treasurer	T.I.P.P.	Community MR/RES Services	Building Regulation	Certificate Title Administration
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	452,606	-	-	1,140,107	1,588,722
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	10,251,712	-	-
Interest	-	76,748	-	-	-
Other	-	-	-	17,355	-
<b>Total Revenues</b>	<b>452,606</b>	<b>76,748</b>	<b>10,251,712</b>	<b>1,157,462</b>	<b>1,588,722</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	309,720	70,352	-	1,490,754	-
Judicial	-	-	-	-	1,668,093
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	10,174,708	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>309,720</b>	<b>70,352</b>	<b>10,174,708</b>	<b>1,490,754</b>	<b>1,668,093</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>142,886</b>	<b>6,396</b>	<b>77,004</b>	<b>(333,292)</b>	<b>(79,371)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>142,886</b>	<b>6,396</b>	<b>77,004</b>	<b>(333,292)</b>	<b>(79,371)</b>
<b>Fund Balances, January 1</b>	<b>775,564</b>	<b>239,956</b>	<b>(114,245)</b>	<b>1,166,376</b>	<b>746,247</b>
<b>Fund Balances (Deficits), December 31</b>	<b>\$ 918,450</b>	<b>\$ 246,352</b>	<b>\$ (37,241)</b>	<b>\$ 833,084</b>	<b>\$ 666,876</b>

<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delq Care</u>	<u>Juv Indigent Driver Treatment</u>	<u>Felony Diversion Program</u>	<u>Correction Treatment Facility</u>	<u>Common Pleas Mediation</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294,246	-	-	-	-	-	133,529
-	-	-	2	-	-	-
-	2,618,161	2,363,649	-	988,110	3,509,869	-
-	-	-	-	-	-	-
-	-	1,406,427	-	-	-	-
<u>294,246</u>	<u>2,618,161</u>	<u>3,770,076</u>	<u>2</u>	<u>988,110</u>	<u>3,509,869</u>	<u>133,529</u>
320,765	-	-	-	-	-	-
-	-	-	-	-	-	114,604
-	2,647,766	3,874,087	-	982,408	3,549,861	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>320,765</u>	<u>2,647,766</u>	<u>3,874,087</u>	<u>-</u>	<u>982,408</u>	<u>3,549,861</u>	<u>114,604</u>
(26,519)	(29,605)	(104,011)	2	5,702	(39,992)	18,925
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(26,519)	(29,605)	(104,011)	2	5,702	(39,992)	18,925
<u>954,513</u>	<u>109,803</u>	<u>5,680,778</u>	<u>5,215</u>	<u>24,666</u>	<u>365,736</u>	<u>217,153</u>
<u>\$ 927,994</u>	<u>\$ 80,198</u>	<u>\$ 5,576,767</u>	<u>\$ 5,217</u>	<u>\$ 30,368</u>	<u>\$ 325,744</u>	<u>\$ 236,078</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, 2007*

	Admin of Justice	Probation Services	Emergency Planning	Miscellaneous Trust	RE/PU Liab Settlement
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	230,739	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	102,362	-	-
Interest	-	-	-	-	-
Other	4,100	-	18,012	1,346,736	746,023
<b>Total Revenues</b>	<b>4,100</b>	<b>230,739</b>	<b>120,374</b>	<b>1,346,736</b>	<b>746,023</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	2,002	137,827	-	74,303	-
Public Safety	-	-	104,517	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Other	-	-	-	3,829,502	575,117
<b>Total Expenditures</b>	<b>2,002</b>	<b>137,827</b>	<b>104,517</b>	<b>3,903,805</b>	<b>575,117</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,098</b>	<b>92,912</b>	<b>15,857</b>	<b>(2,557,069)</b>	<b>170,906</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,098</b>	<b>92,912</b>	<b>15,857</b>	<b>(2,557,069)</b>	<b>170,906</b>
<b>Fund Balances, January 1</b>	<b>9,213</b>	<b>564,426</b>	<b>(135)</b>	<b>2,498,438</b>	<b>563,351</b>
<b>Fund Balances (Deficits), December 31</b>	<b>\$ 11,311</b>	<b>\$ 657,338</b>	<b>\$ 15,722</b>	<b>\$ (58,631)</b>	<b>\$ 734,257</b>

<u>Cash Taps</u>	<u>General Trusts</u>	<u>Juvenile Assistance</u>	<u>Contingencies</u>	<u>Judicial Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>25,478</u>	<u>1,218,332</u>	<u>56,414</u>	<u>270,000</u>	<u>628,793</u>
<u>25,478</u>	<u>1,218,332</u>	<u>56,414</u>	<u>270,000</u>	<u>628,793</u>
-	-	-	-	-
-	-	-	-	405,197
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>22,837</u>	<u>14,821</u>	<u>44,208</u>	<u>295,750</u>	<u>-</u>
<u>22,837</u>	<u>14,821</u>	<u>44,208</u>	<u>295,750</u>	<u>405,197</u>
2,641	1,203,511	12,206	(25,750)	223,596
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>2,641</u>	<u>1,203,511</u>	<u>12,206</u>	<u>(25,750)</u>	<u>223,596</u>
<u>1,853</u>	<u>34,786</u>	<u>284,930</u>	<u>(290)</u>	<u>3,716,213</u>
<u>\$ 4,494</u>	<u>\$ 1,238,297</u>	<u>\$ 297,136</u>	<u>\$ (26,040)</u>	<u>\$ 3,939,809</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, 2007*

	Other Trusts	Total Special Revenue	Zoo Capital Improvement	TOTAL Nonmajor funds
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ 19,971,116	8,306,797	\$ 28,277,913
Charges For Services	-	16,107,098	-	16,107,098
Fines & Forfeitures	-	190,602	-	190,602
Intergovernmental	-	55,694,916	762,973	56,457,889
Interest	-	303,248	-	303,248
Other	2,806,302	12,575,981	-	12,575,981
	2,806,302	12,575,981	-	12,575,981
 Total Revenues	 2,806,302	 104,842,961	 9,069,770	 113,912,731
 <b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative & Executive	-	15,847,005	-	15,847,005
Judicial	-	15,545,750	-	15,545,750
Public Safety	-	25,622,583	-	25,622,583
Public Works	-	17,459,042	-	17,459,042
Health	-	12,951,700	-	12,951,700
Human Services	-	11,248,472	-	11,248,472
Capital Outlay	-	-	8,970,910	8,970,910
Conservation and Recreation	-	8,993,946	154,748	9,148,694
Other	-	4,782,235	-	4,782,235
	-	112,450,733	9,125,658	121,576,391
 Total Expenditures	 -	 112,450,733	 9,125,658	 121,576,391
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	 2,806,302	 (7,607,772)	 (55,888)	 (7,663,660)
 <b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	235,000	10,359,606	-	10,359,606
Transfers Out	-	(5,664)	-	(5,664)
	235,000	10,353,942	-	10,353,942
 Total Other Financing Sources (Uses)	 235,000	 10,353,942	 -	 10,353,942
 <b>Net Change in Fund Balance</b>	 3,041,302	 2,746,170	 (55,888)	 2,690,282
 <b>Fund Balances, January 1</b>	 238,063	 38,727,003	 154,748	 38,881,751
 <b>Fund Balances (Deficits), December 31</b>	 \$ 3,279,365	 \$ 41,473,173	 \$ 98,860	 \$ 41,572,033

# The Toledo Zoo



Norway Spruce tree at The Toledo Zoo for the Lights Before Christmas.

During the holiday season, The Toledo Zoo is transformed into a winter wonderland. The “Lights Before Christmas” holiday tradition began 21 years ago in 1986 with 50,000 lights. Today, the event features over ONE MILLION lights, over 200 images of your favorite animals, ice-carving demonstrations, carolers, holiday treats, the Swanton Area Railroad model trains, and visit with Santa in the Indoor Theatre.

The 85-foot Norway Spruce, located behind the Conservatory, is adorned with over 32,000 lights, more lights than the famous Christmas tree in New York City’s Rockefeller Center!

*Photo courtesy of The Toledo Zoo*

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES:</b>			
Charges for Services	\$ 4,315,400	\$ 4,591,066	\$ 275,666
Other	20,000	52,371	32,371
<b>Total Revenues</b>	4,335,400	4,643,437	308,037
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	3,556,174	3,252,371	303,803
Materials and Supplies	65,660	54,159	11,501
Charges and Services	1,358,322	1,130,939	227,383
Capital Outlays and Equipment	305,499	85,369	220,130
<i>Total legislative and executive</i>	5,285,655	4,522,838	762,817
<b>Total Expenditures</b>	5,285,655	4,522,838	762,817
Excess of Revenues Over (Under) Expenditures	(950,255)	120,599	1,070,854
<b>Fund Balance, January 1</b>	757,065	757,065	-
Prior year encumbrances appropriated	533,279	533,279	-
<b>Fund Balance, December 31</b>	\$ 340,089	\$ 1,410,943	\$ 1,070,854



# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Charges for Services	\$ 120,000	\$ 263,986	\$ 143,986
Fines and Forfeitures	55,000	48,846	(6,154)
Intergovernmental	17,005,000	15,615,846	(1,389,154)
Other	215,000	147,294	(67,706)
<b>Total Revenues</b>	<b>17,395,000</b>	<b>16,075,972</b>	<b>(1,319,028)</b>
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Public Works</i>			
Personal Services	5,170,928	5,023,901	147,027
Materials and Supplies	323,138	236,236	86,902
Charges and Services	15,118,922	13,308,468	1,810,454
Capital Outlays and Equipment	433,565	391,581	41,984
<i>Total public works</i>	21,046,553	18,960,186	2,086,367
<b>Total Expenditures</b>	<b>21,046,553</b>	<b>18,960,186</b>	<b>2,086,367</b>
Excess of Revenues			
(Under) Expenditures	(3,651,553)	(2,884,214)	767,339
<b>Fund Balance, January 1</b>	2,340,580	2,340,580	-
Prior year encumbrances appropriated	1,574,103	1,574,103	-
<b>Fund Balance, December 31</b>	<b>\$ 263,130</b>	<b>\$ 1,030,469</b>	<b>\$ 767,339</b>

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>REVENUES:</u></b>			
Other	\$ -	\$ 2,701	\$ 2,701
<b>Total Revenues</b>	0	2,701	2,701
<b><u>EXPENDITURES:</u></b>			
Current:			
<i>Public Safety</i>			
Personal Services	1,614,697	1,550,490	64,207
Materials and Supplies	498,532	473,341	25,191
Charges and Services	8,191,276	8,116,715	74,561
Capital Outlays and Equipment	38,425	37,177	1,248
<i>Total public safety</i>	10,342,930	10,177,723	165,207
<b>Total Expenditures</b>	10,342,930	10,177,723	165,207
Excess of Revenues			
(Under) Expenditures	(10,342,930)	(10,175,022)	167,908
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Transfers - In	9,727,011	9,353,520	(373,491)
Total Other Financing Sources	9,727,011	9,353,520	(373,491)
Net Change in Fund Balance	(615,919)	(821,502)	(205,583)
<b>Fund Balance, January 1</b>	342,198	342,198	0
Prior year encumbrances appropriated	615,919	615,919	0
<b>Fund Balance, December 31</b>	\$ 342,198	\$ 136,615	\$ (205,583)

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Emergency Telephone  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 5,292,076	\$ 5,451,712	\$ 159,636
Charges for Services	1,000,000	-	(1,000,000)
Intergovernmental	973,964	941,687	(32,277)
Other	-	1,834,366	1,834,366
<b>Total Revenues</b>	7,266,040	8,227,765	961,725
<b>EXPENDITURES:</b>			
Current:			
<i>Public Safety</i>			
Personal Services	889,418	711,199	178,219
Materials and Supplies	17,680	14,676	3,004
Charges and Services	12,064,498	5,389,860	6,674,638
Capital Outlays and Equipment	167,593	83,187	84,406
<i>Total public safety</i>	13,139,189	6,198,922	6,940,267
<b>Total Expenditures</b>	13,139,189	6,198,922	6,940,267
Excess of Revenues Over (Under) Expenditures	(5,873,149)	2,028,843	7,901,992
<b>Fund Balance, January 1</b>	6,843,725	6,843,725	-
Prior year encumbrances appropriated	373,147	373,147	-
<b>Fund Balance, December 31</b>	\$ 1,343,723	\$ 9,245,715	\$ 7,901,992

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Child Support Enforcement Agency  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Charges for Services	\$ 1,545,000	\$ 1,521,872	\$ (23,128)
Intergovernmental	10,674,810	10,079,020	(595,790)
Other	125,000	38,280	(86,720)
<b>Total Revenues</b>	<b>12,344,810</b>	<b>11,639,172</b>	<b>(705,638)</b>
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	9,944,362	9,831,715	112,647
Materials and Supplies	209,663	204,207	5,456
Charges and Services	2,506,438	2,208,391	298,047
Capital Outlays and Equipment	57,368	26,336	31,032
<i>Total judicial</i>	<i>12,717,831</i>	<i>12,270,649</i>	<i>447,182</i>
<b>Total Expenditures</b>	<b>12,717,831</b>	<b>12,270,649</b>	<b>447,182</b>
Excess of Revenues			
Under Expenditures	(373,021)	(631,477)	(258,456)
<b><u>OTHER FINANCING SOURCES:</u></b>			
Transfers - In	-	107,861	107,861
Total Other Sources	-	107,861	107,861
Net Change in Fund Balance	(373,021)	(523,616)	(150,595)
<b>Fund Balance, January 1</b>	348,935	348,935	-
Prior year encumbrances appropriated	373,021	373,021	-
<b>Fund Balance, December 31</b>	<b>\$ 348,935</b>	<b>\$ 198,340</b>	<b>\$ (150,595)</b>

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 6,564,887	\$ 6,625,148	\$ 60,261
Intergovernmental	1,188,011	1,086,980	(101,031)
Other	-	219	219
<b>Total Revenues</b>	7,752,898	7,712,347	(40,551)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Conservation and Recreation</i>			
Charges and Services	7,752,898	7,726,658	26,240
<i>Total conservation and recreation</i>	7,752,898	7,726,658	26,240
<b>Total Expenditures</b>	7,752,898	7,726,658	26,240
Excess of Revenues			
Under Expenditures	-	(14,311)	(14,311)
<b>Fund Balance, January 1</b>	15,243	15,243	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 15,243	\$ 932	\$ (14,311)

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 3,408,990	\$ 3,496,721	\$ 87,731
Intergovernmental	586,149	588,557	2,408
Other	-	141	141
<b>Total Revenues</b>	3,995,139	4,085,419	90,280
<b>EXPENDITURES:</b>			
Current:			
<i>Human Services</i>			
Charges and Services	3,989,139	3,793,689	195,450
<i>Total human services</i>	3,989,139	3,793,689	195,450
<b>Total Expenditures</b>	3,989,139	3,793,689	195,450
 Excess of Revenues Over Expenditures	 6,000	 291,730	 285,730
 <b>Fund Balance, January 1</b>	 241,436	 241,436	 -
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 247,436	\$ 533,166	\$ 285,730

# 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, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Intergovernmental	\$ 11,493,557	\$ 7,200,312	\$ (4,293,245)
Other	-	22,830	22,830
<b>Total Revenues</b>	11,493,557	7,223,142	(4,270,415)
<b>EXPENDITURES:</b>			
Current:			
<i>Human Services</i>			
Personal Services	1,424,328	1,336,853	87,475
Materials and Supplies	47,559	32,580	14,979
Charges and Services	8,216,469	7,506,255	710,214
Capital Outlays and Equipment	50,000	4,461	45,539
<i>Total human services</i>	9,738,356	8,880,149	858,207
<b>Total Expenditures</b>	9,738,356	8,880,149	858,207
Excess of Revenues Over (Under) Expenditures	1,755,201	(1,657,007)	(3,412,208)
<b>Fund Balance, January 1</b>	(4,124,560)	(4,124,560)	-
Prior year encumbrances appropriated	2,369,359	2,369,359	-
<b>Fund Balance, December 31</b>	\$ -	\$ (3,412,208)	\$ (3,412,208)

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Charges for Services	\$ -	\$ 1,375,916	\$ 1,375,916
Intergovernmental	-	2,939,173	2,939,173
Other	26,500,000	1,039,148	(25,460,852)
<b>Total Revenues</b>	<b>26,500,000</b>	<b>5,354,237</b>	<b>(21,145,763)</b>
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	49,516	45,615	3,901
Materials and Supplies	13,362	13,362	-
Charges and Services	3,129,765	1,426,543	1,703,222
Capital Outlays and Equipment	61,813	33,463	28,350
<i>Total legislative and executive</i>	<i>3,254,456</i>	<i>1,518,983</i>	<i>1,735,473</i>
<i>Judicial</i>			
Personal Services	782,787	428,734	354,053
Materials and Supplies	47,870	27,322	20,548
Charges and Services	1,477,840	702,344	775,496
Capital Outlays and Equipment	262,173	261,800	373
<i>Total judicial</i>	<i>2,570,670</i>	<i>1,420,200</i>	<i>1,150,470</i>
Public Safety			
Personal Services	208,953	151,518	57,435
Materials and Supplies	148	-	148
Charges and Services	423,734	212,668	211,066
Capital Outlays and Equipment	13,622	9,888	3,734
<i>Total public safety</i>	<i>646,457</i>	<i>374,074</i>	<i>272,383</i>
Health			
Personal Services	18,120	18,120	-
Materials and Supplies	1,114	1,114	-
Charges and Services	4,069	4,068	1
Capital Outlays and Equipment	40,000	-	40,000
<i>Total health</i>	<i>63,303</i>	<i>23,302</i>	<i>40,001</i>
Human Services			
Materials and Supplies	3,928	1,354	2,574
Charges and Services	1,639,414	1,433,006	206,408
<i>Total human services</i>	<b>\$ 1,643,342</b>	<b>\$ 1,434,360</b>	<b>\$ 208,982</b>

*continued*



# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>EXPENDITURES:</u> continued</b>			
Current:			
Conservation and Recreation			
Charges and Services	\$ 2,608,309	\$ 1,307,322	\$ 1,300,987
<i>Total conservation and recreation</i>	2,608,309	1,307,322	1,300,987
<b>Total Expenditures</b>	10,786,537	6,078,241	4,708,296
Excess of Revenues Over (Under) Expenditures	15,713,463	(724,004)	(16,437,467)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Transfers - In	-	100,000	100,000
Transfers - Out	(15,923,947)	-	15,923,947
Total Other Financing Sources (Uses)	(15,923,947)	100,000	16,023,947
Net Change in Fund Balance	(210,484)	(624,004)	(413,520)
<b>Fund Balance, January 1</b>	105,999	105,999	-
Prior year encumbrances appropriated	847,875	847,875	-
<b>Fund Balance, December 31</b>	<b>\$ 743,390</b>	<b>\$ 329,870</b>	<b>\$ (413,520)</b>

# 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, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>REVENUES:</u></b>			
Charges for Services	\$ -	\$ 18,000	\$ 18,000
Intergovernmental	-	36,830	36,830
Other	-	265	265
<b>Total Revenues</b>	-	55,095	55,095
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	203,744	197,424	6,320
Materials and Supplies	8,542	7,606	936
Charges and Services	717,239	648,834	68,405
<i>Total legislative and executive</i>	929,525	853,864	75,661
<b>Total Expenditures</b>	929,525	853,864	75,661
Excess of Revenues Over (Under) Expenditures	(929,525)	(798,769)	130,756
<b><u>OTHER FINANCING SOURCES:</u></b>			
Transfers - In	400,000	400,000	-
Total Other Financing Sources	400,000	400,000	-
Net Change in Fund Balance	(529,525)	(398,769)	130,756
<b>Fund Balance, January 1</b>	1,057,988	1,057,988	-
Prior year encumbrances appropriated	9,455	9,455	-
<b>Fund Balance, December 31</b>	\$ 537,918	\$ 668,674	\$ 130,756

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Local Development  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Other	\$0	\$ (12,329)	\$ (12,329)
<b>Total Revenues</b>	-	(12,329)	(12,329)
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Charges and Services	605,000	590,000	15,000
<i>Total legislative and executive</i>	605,000	590,000	15,000
<b>Total Expenditures</b>	605,000	590,000	15,000
Excess of Revenues Over (Under) Expenditures	(605,000)	(602,329)	2,671
<b>Fund Balance, January 1</b>	615,269	615,269	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 10,269	\$ 12,940	\$ 2,671

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Emergency Management Association  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>REVENUES:</u></b>			
Intergovernmental	\$ 306,025	\$ 290,265	\$ (15,760)
Other	16,000	16,566	566
<b>Total Revenues</b>	322,025	306,831	(15,194)
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
Public Safety			
Personal Services	322,450	302,109	20,341
Materials and Supplies	5,794	4,819	975
Charges and Services	162,059	107,038	55,021
Capital Outlays and Equipment	2,700	2,695	5
<i>Total public safety</i>	493,003	416,661	76,342
<b>Total Expenditures</b>	493,003	416,661	76,342
Excess of Revenues Over (Under) Expenditures	(170,978)	(109,830)	61,148
<b><u>OTHER FINANCING SOURCES:</u></b>			
Transfers - In	163,225	163,225	-
Total Other Financing Sources	163,225	163,225	-
Net Change in Fund Balance	(7,753)	53,395	61,148
<b>Fund Balance, January 1</b>	117,490	117,490	-
Prior year encumbrances appropriated	7,752	7,752	-
<b>Fund Balance, December 31</b>	\$ 117,489	\$ 178,637	\$ 61,148

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 1,270,000	\$ 1,328,593	\$ 58,593
Fines and Forfeitures	75,000	71,122	(3,878)
Other	127,000	256,580	129,580
<b>Total Revenues</b>	1,472,000	1,656,295	184,295
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Health</i>			
Personal Services	1,380,367	1,350,518	29,849
Materials and Supplies	116,036	107,392	8,644
Charges and Services	208,456	181,884	26,572
Capital Outlays and Equipment	7,001	6,141	860
<i>Total health</i>	1,711,860	1,645,935	65,925
<b>Total Expenditures</b>	1,711,860	1,645,935	65,925
Excess of Revenues Over (Under) Expenditures	(239,860)	10,360	250,220
<b>Fund Balance, January 1</b>	222,238	222,238	-
Prior year encumbrances appropriated	22,237	22,237	-
<b>Fund Balance, December 31</b>	\$ 4,615	\$ 254,835	\$ 250,220

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 5,010,000	\$ 3,689,092	\$ (1,320,908)
<b>Total Revenues</b>	5,010,000	3,689,092	(1,320,908)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Charges and Services	4,910,000	4,774,649	135,351
<i>Total legislative and executive</i>	4,910,000	4,774,649	135,351
<b>Total Expenditures</b>	4,910,000	4,774,649	135,351
Excess of Revenues Over (Under) Expenditures	100,000	(1,085,557)	(1,185,557)
<b>Fund Balance, January 1</b>	25,712	25,712	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 125,712	\$ (1,059,845)	\$ (1,185,557)

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Charges for Services	\$ 200,000	\$ 193,873	\$ (6,127)
<b>Total Revenues</b>	200,000	193,873	(6,127)
<b><u>EXPENDITURES:</u></b>			
Current:			
<i>Health</i>			
Charges and Services	200,000	142,437	57,563
<i>Total health</i>	200,000	142,437	57,563
<b>Total Expenditures</b>	200,000	142,437	57,563
Excess of Revenues Over Expenditures	-	51,436	51,436
<b>Fund Balance, January 1</b>	24,771	24,771	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 24,771	\$ 76,207	\$ 51,436

# 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, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Other	\$ 85,000	\$ 57,033	\$ (27,967)
<b>Total Revenues</b>	85,000	57,033	(27,967)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Judicial</i>			
Charges and Services	85,150	41,072	44,078
<i>Total judicial</i>	85,150	41,072	44,078
<b>Total Expenditures</b>	85,150	41,072	44,078
Excess of Revenues Over (Under) Expenditures	(150)	15,961	16,111
<b>Fund Balance, January 1</b>	86,590	86,590	-
Prior year encumbrances appropriated	150	150	-
<b>Fund Balance, December 31</b>	\$ 86,590	\$ 102,701	\$ 16,111



# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 488,944	\$ 488,944	\$ -
<b>Total Revenues</b>	488,944	488,944	-
<b>EXPENDITURES:</b>			
Current:			
<i>Health</i>			
Materials and Supplies	37,921	35,053	2,868
Charges and Services	499,269	471,613	27,656
Capital Outlays and Equipment	12,428	12,428	-
<i>Total health</i>	549,618	519,094	30,524
<b>Total Expenditures</b>	549,618	519,094	30,524
Excess of Revenues Over (Under) Expenditures	(60,674)	(30,150)	30,524
<b>Fund Balance, January 1</b>	51,416	51,416	-
Prior year encumbrances appropriated	31,472	31,472	-
<b>Fund Balance, December 31</b>	\$ 22,214	\$ 52,738	\$ 30,524

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 78,000	\$ 158,717	\$ 80,717
<b>Total Revenues</b>	78,000	158,717	80,717
<b>EXPENDITURES:</b>			
Current:			
<i>Health</i>			
Personal Services	321,421	321,421	-
Materials and Supplies	51,599	50,382	1,217
Charges and Services	125,890	69,696	56,194
Capital Outlays and Equipment	2,299	2,073	226
<i>Total health</i>	501,209	443,572	57,637
<b>Total Expenditures</b>	501,209	443,572	57,637
Excess of Revenues Over (Under) Expenditures	(423,209)	(284,855)	138,354
<b>OTHER FINANCING SOURCES:</b>			
Transfers - In	300,000	280,260	(19,740)
Total Other Sources	300,000	280,260	(19,740)
Net Change in Fund Balance	(123,209)	(4,595)	118,614
<b>Fund Balance, January 1</b>	37,734	37,734	-
Prior year encumbrances appropriated	44,155	44,155	-
<b>Fund Balance, December 31</b>	\$ (41,320)	\$ 77,294	\$ 118,614

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Law Enforcement Drug Fund  
For the Year Ended December 31, 2007*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Fund Balance, January 1</b>	\$ 12,516	\$ 12,516	\$ -
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	<u>\$ 12,516</u>	<u>\$ 12,516</u>	<u>\$ -</u>

# LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
MV Enforcement and Education  
For the Year Ended December 31, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Fines and Forfeitures	\$ 5,000	\$ 3,717	\$ (1,283)
<b>Total Revenues</b>	5,000	3,717	(1,283)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Judicial</i>			
Charges and Services	5,000	-	5,000
<i>Total judicial</i>	5,000	-	5,000
<b>Total Expenditures</b>	5,000	-	5,000
Excess of Revenues Over Expenditures	-	3,717	3,717
<b>Fund Balance, January 1</b>	49,079	49,079	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 49,079	\$ 52,796	\$ 3,717

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Indigent Driver Treatment  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Fines and Forfeitures	\$ 60,000	\$ 72,247	\$ 12,247
<b>Total Revenues</b>	60,000	72,247	12,247
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Judicial</i>			
Charges and Services	60,000	-	60,000
<i>Total judicial</i>	60,000	-	60,000
<b>Total Expenditures</b>	60,000	-	60,000
Excess of Revenues Over Expenditures	-	72,247	72,247
<b>Fund Balance, January 1</b>	384,838	384,838	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 384,838	\$ 457,085	\$ 72,247

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES:</b>			
Other	\$ 730,000	\$ 613,091	\$ (116,909)
<b>Total Revenues</b>	730,000	613,091	(116,909)
<b>EXPENDITURES:</b>			
Current:			
<i>Public Safety</i>			
Personal Services	755,309	714,063	41,246
<i>Total public safety</i>	755,309	714,063	41,246
<b>Total Expenditures</b>	755,309	714,063	41,246
Excess of Revenues Under Expenditures	(25,309)	(100,972)	(75,663)
<b>Fund Balance, January 1</b>	35,880	35,880	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 10,571	\$ (65,092)	\$ (75,663)

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 20,000	\$ 32,587	\$ 12,587
<b>Total Revenues</b>	20,000	32,587	12,587
<b>EXPENDITURES:</b>			
Current:			
<i>Public Safety</i>			
Charges and Services	15,000	12,604	2,396
<i>Total public safety</i>	15,000	12,604	2,396
<b>Total Expenditures</b>	15,000	12,604	2,396
Excess of Revenues Over Expenditures	5,000	19,983	14,983
<b>Fund Balance, January 1</b>	47,365	47,365	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 52,365	\$ 67,348	\$ 14,983

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>EXPENDITURES:</u></b>			
Current:			
<i>Public Safety</i>			
Personal Services	\$ 176,900	\$ 104,927	\$ 71,973
Materials and Supplies	4,000	-	4,000
Charges and Services	334,614	263,003	71,611
Capital Outlays and Equipment	10,000	51	9,949
<i>Total public safety</i>	525,514	367,981	157,533
<b>Total Expenditures</b>	525,514	367,981	157,533
Excess of Revenues			
(Under) Expenditures	(525,514)	(367,981)	157,533
<b><u>OTHER FINANCING SOURCES:</u></b>			
Transfers - In	500,000	500,000	-
Total Other Financing Sources	500,000	500,000	-
Net Change in Fund Balance	(25,514)	132,019	157,533
<b>Fund Balance, January 1</b>	9,418	9,418	-
Prior year encumbrances appropriated	25,515	25,515	-
<b>Fund Balance, December 31</b>	\$ 9,419	\$ 166,952	\$ 157,533



# LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
DETAC - Treasurer / Prosecutor  
For the Year Ended December 31, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 1,550,000	\$ 2,157,411	\$ 607,411
Other	550,000	256,234	(293,766)
<b>Total Revenues</b>	2,100,000	2,413,645	313,645
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	1,565,899	1,491,348	74,551
Materials and Supplies	65,327	35,992	29,335
Charges and Services	686,965	458,040	228,925
Capital Outlays and Equipment	405,292	398,066	7,226
<i>Total legislative and executive</i>	2,723,483	2,383,446	340,037
<b>Total Expenditures</b>	2,723,483	2,383,446	340,037
Excess of Revenues Over (Under) Expenditures	(623,483)	30,199	653,682
<b>Fund Balance, January 1</b>	1,175,589	1,175,589	-
Prior year encumbrances appropriated	41,784	41,784	-
<b>Fund Balance, December 31</b>	\$ 593,890	\$ 1,247,572	\$ 653,682

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Tax Certificate Admin. - Treasurer / Prosecutor  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 595,000	\$ 452,606	\$ (142,394)
<b>Total Revenues</b>	595,000	452,606	(142,394)
 <b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	281,400	268,110	13,290
Materials and Supplies	7,000	2,071	4,929
Charges and Services	39,700	18,299	21,401
Capital Outlays and Equipment	23,000	18,980	4,020
<i>Total legislative and executive</i>	351,100	307,460	43,640
 <b>Total Expenditures</b>	 351,100	 307,460	 43,640
 Excess of Revenues Over (Under) Expenditures	 243,900	 145,146	 (98,754)
<b>Fund Balance, January 1</b>	779,990	779,990	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 1,023,890	\$ 925,136	\$ (98,754)

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Investment Income	\$ 62,000	\$ 76,748	\$ 14,748
<b>Total Revenues</b>	62,000	76,748	14,748
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	50,000	50,000	-
Materials and Supplies	7,700	3,995	3,705
Charges and Services	24,651	22,035	2,616
Capital Outlays and Equipment	3,000	2,300	700
<i>Total legislative and executive</i>	85,351	78,330	7,021
<b>Total Expenditures</b>	85,351	78,330	7,021
Excess of Revenues Over (Under) Expenditures	(23,351)	(1,582)	21,769
<b>Fund Balance, January 1</b>	233,564	233,564	-
Prior year encumbrances appropriated	7,350	7,350	-
<b>Fund Balance, December 31</b>	\$ 217,563	\$ 239,332	\$ 21,769

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Intergovernmental	\$ 17,000,000	\$ 10,251,712	\$ (6,748,288)
<b>Total Revenues</b>	17,000,000	10,251,712	(6,748,288)
<b><u>EXPENDITURES:</u></b>			
Current:			
Health			
Charges and Services	16,456,305	10,207,732	6,248,573
<i>Total health</i>	16,456,305	10,207,732	6,248,573
<b>Total Expenditures</b>	16,456,305	10,207,732	6,248,573
Excess of Revenues Over (Under) Expenditures	543,695	43,980	(499,715)
<b>Fund Balance, January 1</b>	(443,338)	(443,338)	-
Prior year encumbrances appropriated	456,305	456,305	-
<b>Fund Balance, December 31</b>	\$ 556,662	\$ 56,947	\$ (499,715)

# LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Probation Services  
For the Year Ended December 31, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 230,000	\$ 244,890	\$ 14,890
<b>Total Revenues</b>	230,000	244,890	14,890
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	62,670	62,611	
Charges and Services	199,279	119,249	80,030
Capital Outlays and Equipment	179,768	179,408	360
<i>Total judicial</i>	441,717	361,268	80,390
<b>Total Expenditures</b>	441,717	361,268	80,449
Excess of Revenues Over (Under) Expenditures	(211,717)	(116,378)	95,339
<b>Fund Balance, January 1</b>	339,882	339,882	-
Prior year encumbrances appropriated	223,498	223,498	-
<b>Fund Balance, December 31</b>	\$ 351,663	\$ 447,002	\$ 95,339

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Building Regulation  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 1,200,000	\$ 1,045,729	\$ (154,271)
Other	-	17,355	17,355
<b>Total Revenues</b>	1,200,000	1,063,084	(136,916)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	1,237,281	1,220,034	17,247
Materials and Supplies	55,692	35,298	20,394
Charges and Services	379,980	255,143	124,837
Capital Outlays and Equipment	21,818	7,759	14,059
<i>Total legislative and executive</i>	1,694,771	1,518,234	176,537
<b>Total Expenditures</b>	1,694,771	1,518,234	176,537
Excess of Revenues Over (Under) Expenditures	(494,771)	(455,150)	39,621
<b>Fund Balance, January 1</b>	1,085,238	1,085,238	-
Prior year encumbrances appropriated	33,815	33,815	-
<b>Fund Balance, December 31</b>	\$ 624,282	\$ 663,903	\$ 39,621

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Certificate Title Administration  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Charges for Services	1,550,000	1,491,606	(58,394)
<b>Total Revenues</b>	1,550,000	1,491,606	(58,394)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	1,778,575	1,486,605	291,970
Materials and Supplies	76,168	68,257	7,911
Charges and Services	152,179	118,552	33,627
Capital Outlays and Equipment	14,817	13,598	1,219
<i>Total judicial</i>	2,021,739	1,687,012	334,727
<b>Total Expenditures</b>	2,021,739	1,687,012	334,727
Excess of Revenues Over (Under) Expenditures	(471,739)	(195,406)	276,333
<b>Fund Balance, January 1</b>	791,952	791,952	-
Prior year encumbrances appropriated	10,678	10,678	-
<b>Fund Balance, December 31</b>	\$ 330,891	\$ 607,224	\$ 276,333

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Recorder Equipment  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Charges for Services	\$ 400,000	\$ 294,306	\$ (105,694)
<b>Total Revenues</b>	400,000	294,306	(105,694)
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Materials and Supplies	36,428	15,016	21,412
Charges and Services	779,351	304,847	474,504
Capital Outlays and Equipment	25,276	6,770	18,506
<i>Total legislative and executive</i>	841,055	326,633	514,422
<b>Total Expenditures</b>	841,055	326,633	514,422
Excess of Revenues Over (Under) Expenditures	(441,055)	(32,327)	408,728
<b>Fund Balance, January 1</b>	940,457	940,457	-
Prior year encumbrances appropriated	13,053	13,053	-
<b>Fund Balance, December 31</b>	\$ 512,455	\$ 921,183	\$ 408,728



# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Intergovernmental	\$ 2,618,000	\$ 2,620,878	\$ 2,878
<b>Total Revenues</b>	2,618,000	2,620,878	2,878
<b>EXPENDITURES:</b>			
Current:			
<i>Public Safety</i>			
Personal Services	2,397,283	2,287,641	109,642
Materials and Supplies	223,777	200,163	23,614
Charges and Services	162,969	157,813	5,156
Capital Outlays and Equipment	4,046	4,042	4
<i>Total public safety</i>	2,788,075	2,649,659	138,416
<b>Total Expenditures</b>	2,788,075	2,649,659	138,416
Excess of Revenues Over (Under) Expenditures	(170,075)	(28,781)	141,294
<b>Fund Balance, January 1</b>	168,901	168,901	-
Prior year encumbrances appropriated	435	435	-
<b>Fund Balance, December 31</b>	\$ (739)	\$ 140,555	\$ 141,294

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Intergovernmental	\$ 2,841,365	\$ 2,136,742	\$ (704,623)
Other	250,000	1,406,427	1,156,427
<b>Total Revenues</b>	3,091,365	3,543,169	451,804
<b><u>EXPENDITURES:</u></b>			
Current:			
<i>Public Safety</i>			
Personal Services	678,567	627,592	50,975
Materials and Supplies	15,559	12,381	3,178
Charges and Services	4,395,837	4,192,512	203,325
Capital Outlays and Equipment	144,029	100,724	43,305
<i>Total public safety</i>	5,233,992	4,933,209	300,783
<b>Total Expenditures</b>	5,233,992	4,933,209	300,783
Excess of Revenues Over (Under) Expenditures	(2,142,627)	(1,390,040)	752,587
<b>Fund Balance, January 1</b>	5,221,179	5,221,179	-
Prior year encumbrances appropriated	670,991	670,991	-
<b>Fund Balance, December 31</b>	\$ 3,749,543	\$ 4,502,130	\$ 752,587

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Juvenile Indigent Driver Treatment  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Fines and Forfeitures	\$ 1,000	\$ 2	\$ (998)
<b>Total Revenues</b>	1,000	2	(998)
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Judicial</i>			
Charges and Services	5,000	-	5,000
<i>Total judicial</i>	5,000	-	5,000
<b>Total Expenditures</b>	5,000	-	5,000
Excess of Revenues Over (Under) Expenditures	(4,000)	2	4,002
<b>Fund Balance, January 1</b>	5,215	5,215	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 1,215	\$ 5,217	\$ 4,002

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Intergovernmental	\$ 1,152,695	\$ 988,110	\$ (164,585)
<b>Total Revenues</b>	1,152,695	988,110	(164,585)
<b><u>EXPENDITURES:</u></b>			
Current:			
General Government:			
<i>Public Safety</i>			
Personal Services	719,709	708,716	10,993
Materials and Supplies	6,047	6,041	6
Charges and Services	237,772	236,013	1,759
Capital Outlays and Equipment	21,198	21,198	-
<i>Total public safety</i>	984,726	971,968	12,758
<b>Total Expenditures</b>	984,726	971,968	12,758
Excess of Revenues Over (Under) Expenditures	167,969	16,142	(151,827)
<b>Fund Balance, January 1</b>	44,328	44,328	-
Prior year encumbrances appropriated	1,346	1,346	-
<b>Fund Balance, December 31</b>	\$ 213,643	\$ 61,816	\$ (151,827)

# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>REVENUES:</u></b>			
Intergovernmental	\$ 3,552,266	\$ 3,509,869	\$ (42,397)
<b>Total Revenues</b>	3,552,266	3,509,869	(42,397)
<b><u>EXPENDITURES:</u></b>			
Current:			
<i>Public Safety</i>			
Personal Services	3,011,975	3,011,543	432
Materials and Supplies	263,208	249,151	14,057
Charges and Services	384,003	353,530	30,473
Capital Outlays and Equipment	48,796	47,216	1,580
<i>Total public safety</i>	3,707,982	3,661,440	46,542
<b>Total Expenditures</b>	3,707,982	3,661,440	46,542
Excess of Revenues Over (Under) Expenditures	(155,716)	(151,571)	4,145
<b>Fund Balance, January 1</b>	396,814	396,814	-
Prior year encumbrances appropriated	60,376	60,376	-
<b>Fund Balance, December 31</b>	\$ 301,474	\$ 305,619	\$ 4,145

# LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Common Pleas Mediation  
For the Year Ended December 31, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Charges for Services	\$ 110,000	\$ 133,529	\$ 23,529
<b>Total Revenues</b>	110,000	133,529	23,529
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	119,449	110,973	8,476
Materials and Supplies	2,521	1,012	1,509
Charges and Services	1,747	874	873
Capital Outlays and Equipment	2,000	1,529	471
<i>Total judicial</i>	125,717	114,388	11,329
<b>Total Expenditures</b>	125,717	114,388	11,329
Excess of Revenues Over (Under) Expenditures	(15,717)	19,141	34,858
<b>Fund Balance, January 1</b>	219,309	219,309	-
Prior year encumbrances appropriated	196	196	-
<b>Fund Balance, December 31</b>	\$ 203,788	\$ 238,646	\$ 34,858

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Other	\$ 3,700	\$ 4,100	\$ 400
<b>Total Revenues</b>	3,700	4,100	400
 <b>EXPENDITURES:</b>			
Current:			
<i>Judicial</i>			
Charges and Services	3,000	1,792	1,208
<i>Total judicial</i>	3,000	1,792	1,208
 <b>Total Expenditures</b>	 3,000	 1,792	 1,208
 Excess of Revenues Over Expenditures	 700	 2,308	 1,608
<b>Fund Balance, January 1</b>	9,213	9,213	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 9,913	\$ 11,521	\$ 1,608

# LUCAS COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Emergency Planning Fund  
For the Year Ended December 31, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Intergovernmental	\$ 75,000	\$ 102,362	\$ 27,362
Other	15,000	18,012	3,012
<b>Total Revenues</b>	90,000	120,374	30,374
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Public Safety			
Materials and Supplies	3,600	2,444	1,156
Charges and Services	106,478	100,013	6,465
Capital Outlays and Equipment	3,000	2,021	979
<i>Total public safety</i>	113,078	104,478	8,600
<b>Total Expenditures</b>	113,078	104,478	8,600
Excess of Revenues Over (Under) Expenditures	(23,078)	15,896	38,974
<b>Fund Balance, January 1</b>	(7,414)	(7,414)	-
Prior year encumbrances appropriated	7,278	7,278	-
<b>Fund Balance, December 31</b>	\$ (23,214)	\$ 15,760	\$ 38,974



# 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, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES:</b>			
Special Assessments	\$ 24,000,000	\$ 4,858,671	\$ (19,141,329)
Other	20,000,000	6,537,590	(13,462,410)
<b>Total Revenues</b>	44,000,000	11,396,261	(32,603,739)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Miscellaneous</i>			
Capital Outlay	57,162,918	22,929,814	34,233,104
<i>Total miscellaneous</i>	57,162,918	22,929,814	34,233,104
<i>Debt Service</i>			
Principal retirement	5,850,679	5,709,002	141,677
Interest and fiscal charges	613,983	604,046	9,937
<i>Total debt service</i>	6,464,662	6,313,048	151,614
<b>Total Expenditures</b>	63,627,580	29,242,862	34,384,718
Excess of Revenues Over (Under) Expenditures	(19,627,580)	(17,846,601)	1,780,979
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of notes	-	9,353,875	9,353,875
Transfers - In	-	1,571,776	1,571,776
Transfers - Out	(15,163,316)	-	15,163,316
Total Other Sources (Uses)	(15,163,316)	10,925,651	26,088,967
Net Change in Fund Balance	(34,790,896)	(6,920,950)	27,869,946
<b>Fund Balance, January 1</b>	16,185,623	16,185,623	-
Prior year encumbrances appropriated	5,580,117	5,580,117	-
<b>Fund Balance, December 31</b>	(\$13,025,156)	\$14,844,790	\$27,869,946

# 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES:</b>			
Taxes	\$ 8,053,927	\$ 8,120,458	\$ 66,531
Intergovernmental	787,124	850,097	62,973
<b>Total Revenues</b>	8,841,051	8,970,555	129,504
<b>EXPENDITURES:</b>			
Current:			
<i>Miscellaneous</i>			
Capital Outlay	9,041,910	9,041,240	670
<i>Total miscellaneous</i>	9,041,910	9,041,240	670
<b>Total Expenditures</b>	9,041,910	9,041,240	670
Excess of Revenues Over (Under) Expenditures	(200,859)	(70,685)	130,174
<b>Fund Balance, January 1</b>	635	635	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ (200,224)	\$ (70,050)	\$ 130,174

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES:</b>			
Special Assessments	\$ 2,066,084	\$ 2,401,391	\$ 335,307
Other Revenue	4,163,916	1,380,631	(2,783,285)
<b>Total Revenues</b>	6,230,000	3,782,022	(2,447,978)
<b>EXPENDITURES:</b>			
Current:			
<i>Debt Service</i>			
Principle retirement	5,162,100	5,162,100	-
Miscellaneous	89,920	933	88,987
Interest and fiscal charge	3,300,373	3,023,403	276,970
<i>Total miscellaneous</i>	8,552,393	8,186,436	365,957
<b>Total Expenditures</b>	8,552,393	8,186,436	365,957
 Excess of Revenues Under Expenditures	 (2,322,393)	 (4,404,414)	 (2,082,021)
<b>OTHER FINANCING SOURCES:</b>			
Transfers - In	4,942,569	4,788,447	(154,122)
Total Other Financing Sources	4,942,569	4,788,447	(154,122)
 Net Change in Fund Balance	 2,620,176	 384,033	 (2,236,143)
<b>Fund Balance, January 1</b>	4,740,552	4,740,552	-
Prior year encumbrances appropriated	-	-	-
<b>Fund Balance, December 31</b>	\$ 7,360,728	\$ 5,124,585	\$ (2,236,143)

# Toledo-Lucas County Public Library, Main Library



**Entrance to Main Library**



**Main Library Central Court**

The Toledo-Lucas County Public Library dates back to 1838, making it the first public library funded by tax dollars in the state of Ohio. The Main Library has stood as a downtown landmark since it opened on September 5, 1940. Welcoming more than a half a million visitors a year who check out nearly one million items, the Main Library is home to 1.2 million books, CDs, videos, DVDs and reference materials, the fifth largest public library collection in the state of Ohio.

For the past several years, the Toledo-Lucas County Public Library has been ranked among the best libraries in the nation by Hennen's American Public Library Rating (HAPLR) index.

In August of 2001, a 271,000 square foot, \$45.1 million renovation and expansion to the Main Library was unveiled, opening one of the most technologically advanced public libraries in America. There are also 18 library branches that serve the citizens throughout Lucas County.

***Photos courtesy of the Toledo-Lucas County Public Library***

# LUCAS COUNTY, OHIO

## ***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 following are the *Enterprise Funds* which Lucas County operates:

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

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

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

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

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 Assets  
Nonmajor Enterprise Funds  
DECEMBER 31, 2007

	Sanitary Engineer	Solid Waste	Parking Facilities	Total
<b><u>ASSETS:</u></b>				
Current Assets:				
Equity In Pooled Cash and Investments	\$ 2,440,626	\$ 1,907,314	\$ 1,866,872	\$ 6,214,812
Receivables (net of allowance for uncollectibles):				
Accounts	1,856,390	130,135	21,965	2,008,490
<i>Total Current Assets</i>	4,297,016	2,037,449	1,888,837	8,223,302
Noncurrent Assets:				
Capital Assets:				
Nondepreciable Capital Assets	153,244	340,091	-	493,335
Depreciable Capital Assets, Net	5,122,774	784,678	-	5,907,452
Accumulated Depreciation	(2,911,166)	(586,107)	-	(3,497,273)
<i>Total Noncurrent Assets</i>	2,364,852	538,662	-	2,903,514
<b>TOTAL ASSETS</b>	6,661,868	2,576,111	1,888,837	11,126,816
<b><u>LIABILITIES:</u></b>				
Current Liabilities:				
Accounts Payable	53,736	298,101	319,835	671,672
Wages Payable	52,984	12,477	-	65,461
Compensated Absences Payable	293,914	42,549	-	336,463
Due To Other Funds	2,477	557	-	3,034
Intergovernmental Payable	38,657	6,753	-	45,410
OWDA / OPWC Loans Payable	40,236	-	-	40,236
<i>Total Current Liabilities</i>	482,004	360,437	319,835	1,162,276
Long-Term Liabilities:				
Compensated Absences Payable	134,145	19,419	-	153,564
OPWC Loans Payable	973,293	-	-	973,293
<i>Total Long-Term Liabilities</i>	1,107,438	19,419	-	1,126,857
<b>TOTAL LIABILITIES</b>	1,589,442	379,856	319,835	2,289,133
<b><u>NET ASSETS:</u></b>				
Invested in Capital Assets, Net of Related Debt	1,351,323	538,662	-	1,889,985
Unrestricted	3,721,103	1,657,593	1,569,002	6,947,698
<i>Total Net Assets</i>	\$ 5,072,426	\$ 2,196,255	\$ 1,569,002	\$ 8,837,683

# LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2007*

<b><u>OPERATING REVENUES:</u></b>	<b>Sanitary Engineer</b>	<b>Solid Waste</b>	<b>Parking Facilities</b>	<b>Total</b>
Charges For Services	\$ 4,075,981	\$ 2,003,034	\$ 292,660	\$ 6,371,675
Other	855,522	-	6,097	861,619
<i>Total Operating Revenue</i>	<u>4,931,503</u>	<u>2,003,034</u>	<u>298,757</u>	<u>7,233,294</u>
<b><u>OPERATING EXPENSES:</u></b>				
Personal Services	3,781,852	653,715	-	4,435,567
Contract Services	544,018	1,089,257	778,961	2,412,236
Materials and Supplies	239,144	138,112	-	377,256
Heat, Light and Power	6,611	-	-	6,611
Depreciation and Amortization	232,187	78,374	-	310,561
<i>Total Operating Expenses</i>	<u>4,803,812</u>	<u>1,959,458</u>	<u>778,961</u>	<u>7,542,231</u>
<i>OPERATING INCOME (LOSS)</i>	127,691	43,576	(480,204)	(308,937)
<b><u>NON-OPERATING (EXPENSES):</u></b>				
Interest and Fiscal Charges	(63,978)	-	-	(63,978)
Total Non-Operating (Expenses)	(63,978)	-	-	(63,978)
<i>Change in Net Assets</i>	63,713	43,576	(480,204)	(372,915)
<b>Net Assets, January 1</b>	<u>5,008,713</u>	<u>2,152,679</u>	<u>2,049,206</u>	<u>9,210,598</u>
<b>Net Assets, December 31</b>	<u>\$ 5,072,426</u>	<u>\$ 2,196,255</u>	<u>\$ 1,569,002</u>	<u>\$ 8,837,683</u>

# LUCAS COUNTY, OHIO

*Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2007*

	Sanitary Engineer	Solid Waste	Parking Facilities	Total
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges.....	\$ 4,662,437	\$ 2,130,153	\$ 358,977	\$ 7,151,567
Cash payments to suppliers for services.....	(754,402)	(1,067,154)	(459,126)	(2,280,682)
Cash payments to employees.....	(3,804,858)	(640,338)	-	(4,445,196)
<i>Net Cash Provided by (Used In) Operating Activities</i>	<b>103,177</b>	<b>422,661</b>	<b>(100,149)</b>	<b>425,689</b>
<b>Cash flows from capital and related financing activities:</b>				
Purchase of capital assets.....	(183,321)	(33,806)	-	(217,127)
Principal retirement - debt.....	(78,247)	-	-	(78,247)
Interest and fiscal charges.....	(63,978)	-	-	(63,978)
<i>Net Cash (Used In) Capital and Related Financing Activities.....</i>	<b>(325,546)</b>	<b>(33,806)</b>	-	<b>(359,352)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(222,369)</b>	<b>388,855</b>	<b>(100,149)</b>	<b>66,337</b>
Cash and cash equivalents, January 1.....	2,662,995	1,518,459	1,967,021	6,148,475
Cash and cash equivalents, December 31.....	<b>2,440,626</b>	<b>1,907,314</b>	<b>1,866,872</b>	<b>6,214,812</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss).....	127,691	43,576	(480,204)	(308,937)
<b>Adjustments to reconcile operating loss to net cash used in operating activities:</b>				
Depreciation and amortization.....	232,187	78,374	-	310,561
Changes in assets and liabilities:				
Accounts receivable.....	(261,353)	127,119	60,220	(74,014)
Contracts payable.....	27,647	160,255	319,835	507,737
Accrued wages and benefits.....	(489,722)	(55,344)	-	(545,066)
Compensated absences payable.....	428,059	61,968	-	490,027
Due from/(to) other funds.....	11	(40)	-	(29)
Due to other governments.....	38,657	6,753	-	45,410
<b>Net cash used in operating activities.....</b>	<b>\$ 103,177</b>	<b>\$ 422,661</b>	<b>\$ (100,149)</b>	<b>\$ 425,689</b>



# The Sandpiper



The Sandpiper was built in 1984 in Maumee, Ohio. This 100-passenger, 65' canal boat replica cruises upriver past elegant estates and yacht clubs or down river toward Lake Erie. Lunch and dinner cruises, ecological and historical tours, and educational field trips available from a variety of locations from May through October.

The Sandpiper is constructed of welded steel and is inspected annually by the United States Coast Guard.

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Water Supply System  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 833,000	\$ 775,905	\$ (57,095)
Other	700,000	723,790	23,790
Total Operating Revenues	1,533,000	1,499,695	(33,305)
<b><u>OPERATING EXPENSES:</u></b>			
Material and Supplies	33,000	17,414	15,586
Contractual Services	2,002,809	1,740,067	262,742
Total Operating Expenses	2,035,809	1,757,481	278,328
Operating income (loss)	(502,809)	(257,786)	245,023
Fund Equity, January 1	1,888,896	1,888,896	-
Prior year encumbrances appropriated	102,808	102,808	-
Fund Equity, December 31	\$ 1,488,895	\$ 1,733,918	\$ 245,023

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Wastewater Treatment  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 6,198,273	\$ 5,830,971	\$ (367,302)
Other	1,000	1,052,875	1,051,875
Total Operating Revenues	6,199,273	6,883,846	684,573
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	1,526,259	1,396,289	129,970
Material and Supplies	505,002	451,467	53,535
Contractual Services	4,302,519	3,719,718	582,801
Capital Outlay and Equipment	64,197	60,755	3,442
Total Operating Expenses	6,397,977	5,628,229	769,748
Operating income (loss)	(198,704)	1,255,617	1,454,321
Fund Equity, January 1	3,425,195	3,425,195	-
Prior year encumbrances appropriated	326,690	326,690	-
Fund Equity, December 31	\$ 3,553,181	\$ 5,007,502	\$ 1,454,321

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Sewer System  
For the Year Ended December 31, 2007*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 350,000	\$ 300,851	\$ (49,149)
Other	<u>1,282,000</u>	<u>1,584,092</u>	<u>302,092</u>
Total Operating Revenues	1,632,000	1,884,943	252,943
<b><u>OPERATING EXPENSES:</u></b>			
Material and Supplies	41,500	35,952	5,548
Contractual Services	<u>2,588,854</u>	<u>1,977,799</u>	<u>611,055</u>
Total Operating Expenses	2,630,354	2,013,751	616,603
Operating income (loss)	(998,354)	(128,808)	869,546
Fund Equity, January 1	3,437,959	3,437,959	-
Prior year encumbrances appropriated	<u>218,351</u>	<u>218,351</u>	<u>-</u>
Fund Equity, December 31	<u>\$ 2,657,956</u>	<u>\$ 3,527,502</u>	<u>\$ 869,546</u>

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Sanitary Engineer  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 128,000	\$ 78,345	\$ (49,655)
Other	4,820,000	4,584,092	(235,908)
Total Operating Revenues	4,948,000	4,662,437	(285,563)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	3,851,626	3,804,858	46,768
Material and Supplies	355,834	350,961	4,873
Contractual Services	744,311	659,854	84,457
Capital Outlay and Equipment	135,283	132,603	2,680
Total Operating Expenses	5,087,054	4,948,276	138,778
Operating income (loss)	(139,054)	(285,839)	(146,785)
Fund Equity, January 1	2,623,941	2,623,941	-
Prior year encumbrances appropriated	39,054	39,054	-
Fund Equity, December 31	\$ 2,523,941	\$ 2,377,156	\$ (146,785)

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Solid Waste  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 2,288,374	\$ 2,130,153	\$ (158,221)
Total Operating Revenues	2,288,374	2,130,153	(158,221)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	652,136	644,450	7,686
Material and Supplies	176,764	156,131	20,633
Contractual Services	1,540,695	1,472,323	68,372
Capital Outlay and Equipment	105,000	58,817	46,183
Total Operating Expenses	2,474,595	2,331,721	142,874
Operating income (loss)	(186,221)	(201,568)	(15,347)
Fund Equity, January 1	1,314,365	1,314,365	-
Prior year encumbrances appropriated	204,094	204,094	-
Fund Equity, December 31	\$ 1,332,238	\$ 1,316,891	\$ (15,347)

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Parking Facility  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 350,000	\$ 352,880	\$ 2,880
Other	-	6,097	6,097
Total Operating Revenues	350,000	358,977	8,977
<b><u>OPERATING EXPENSES:</u></b>			
Material and Supplies	8,749	-	8,749
Contractual Services	916,251	744,396	171,855
Capital Outlay and Equipment	25,000	-	25,000
Total Operating Expenses	950,000	744,396	205,604
Operating income (loss)	(600,000)	(385,419)	214,581
Fund Equity, January 1	1,967,021	1,967,021	-
Prior year encumbrances appropriated	-	-	-
Fund Equity, December 31	\$ 1,367,021	\$ 1,581,602	\$ 214,581

# The Shops at Fallen Timbers



The Shops at Fallen Timbers, an open-air lifestyle center with a streetscape design that overlooks a feature lake and boardwalk area, opened on October 3, 2007 in Maumee, Ohio.

The 1-million-square-foot shopping center is anchored by Dillard's, JCPenney, Barnes & Noble, and a 14-screen Showcase Cinema with stadium seating and the most advanced theater technologies in the Toledo area. Patrons can also dine at a variety of establishments including P.F. Chang's China Bistro, Red Robin, and Granite City Food & Brewery.

Main Street shopping, a future retail village, and the entertainment/dining district surrounding the feature lake plaza all come together to complement the vitality of Maumee.

*Photo courtesy of the Convention and Visitors Bureau, credits to TJ Irwin*



# 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:

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

Vehicle Maintenance 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.

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

# LUCAS COUNTY, OHIO

Combining Statement of Net Assets  
Internal Service Funds  
DECEMBER 31, 2007

	Central Supply	Vehicle Maintenance	Telecommu- nications	Self Funded Health Insurance
<b>ASSETS:</b>				
Current Assets:				
Equity In Pooled Cash and Investments	\$ (96,038)	\$ (20,647)	\$ 1,287,288	\$ 11,591,121
Receivables (net of allowance for uncollectibles):				
Accounts	3,693	1,818	5,187	1,235
Due from other funds	47,028	59,336	116,593	-
Materials & Supplies Inventory	38,211	282,069	-	-
Prepaid Items	85,293	-	-	-
<b>Total Current Assets</b>	<b>78,187</b>	<b>322,576</b>	<b>1,409,068</b>	<b>11,592,356</b>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable Capital Assets	-	82,786	-	-
Depreciable Capital Assets, Net	121,534	177,760	838,621	25,967
Accumulated Depreciation	(91,055)	(168,986)	(833,214)	(25,967)
<b>Total Noncurrent Assets</b>	<b>30,479</b>	<b>91,560</b>	<b>5,407</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>108,666</b>	<b>414,136</b>	<b>1,414,475</b>	<b>11,592,356</b>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	3,756	45,380	35,621	605,650
Wages Payable	1,084	4,639	1,330	3,569
Compensated Absences Payable	594	28,647	2,405	13,839
Due To Other Funds	252	77	-	322
Intergovernmental Payable	727	3,346	932	2,583
Claims Payable - Current	-	-	-	4,013,000
Capital Lease Payable-short term	12,741	-	-	-
<b>Total Current Liabilities</b>	<b>19,154</b>	<b>82,089</b>	<b>40,288</b>	<b>4,638,963</b>
Long-Term Liabilities:				
Compensated Absences Payable	89	4,281	359	2,068
Claims Payable - Non-Current	-	-	-	-
Capital Lease Payable	14,069	-	-	-
<b>Total Long-Term Liabilities</b>	<b>14,158</b>	<b>4,281</b>	<b>359</b>	<b>2,068</b>
<b>TOTAL LIABILITIES</b>	<b>33,312</b>	<b>86,370</b>	<b>40,647</b>	<b>4,641,031</b>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	3,669	91,560	5,407	-
Unrestricted	71,685	236,206	1,368,421	6,951,325
<b>Total Net Assets</b>	<b>\$ 75,354</b>	<b>\$ 327,766</b>	<b>\$ 1,373,828</b>	<b>\$ 6,951,325</b>

<u>Self Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self Funded Workers' Compensation</u>	<u>Self Funded Prescription Drugs</u>	<u>Centralized Drug Testing</u>	<u>Total</u>
\$ 2,802,358	\$ 9,933,017	\$ 12,741,922	\$ 3,400,511	\$ 411,168	\$ 42,050,700
-	-	-	-	138,546	150,479
-	-	-	-	-	222,957
-	-	-	-	-	320,280
-	-	-	-	-	85,293
<u>2,802,358</u>	<u>9,933,017</u>	<u>12,741,922</u>	<u>3,400,511</u>	<u>549,714</u>	<u>42,829,709</u>
-	-	-	-	-	82,786
-	-	-	-	-	1,163,882
-	-	-	-	-	(1,119,222)
-	-	-	-	-	127,446
<u>2,802,358</u>	<u>9,933,017</u>	<u>12,741,922</u>	<u>3,400,511</u>	<u>549,714</u>	<u>42,957,155</u>
59,392	1,819	483,358	214,983	1,265	1,451,224
-	1,410	1,710	-	5,175	18,917
-	7,709	16,903	-	38,420	108,517
-	606	71	-	204	1,532
-	1,007	1,185	-	3,509	13,289
180,000	-	2,982,227	722,600	-	7,897,827
-	-	-	-	-	12,741
<u>239,392</u>	<u>12,551</u>	<u>3,485,454</u>	<u>937,583</u>	<u>48,573</u>	<u>9,504,047</u>
-	1,152	2,526	-	5,743	16,218
-	-	4,604,345	-	-	4,604,345
-	-	-	-	-	14,069
-	1,152	4,606,871	-	5,743	4,634,632
<u>239,392</u>	<u>13,703</u>	<u>8,092,325</u>	<u>937,583</u>	<u>54,316</u>	<u>14,138,679</u>
-	-	-	-	-	100,636
2,562,966	9,919,314	4,649,597	2,462,928	495,398	28,717,840
<u>\$ 2,562,966</u>	<u>\$ 9,919,314</u>	<u>\$ 4,649,597</u>	<u>\$ 2,462,928</u>	<u>\$ 495,398</u>	<u>\$ 28,818,476</u>

# LUCAS COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2007*

<b><u>OPERATING REVENUES:</u></b>	<b><u>Central Supply</u></b>	<b><u>Vehicle Maintenance</u></b>	<b><u>Telecommuni- cations</u></b>	<b><u>Self Funded Health Insurance</u></b>
Charges For Services	\$ 843,122	\$ 681,558	\$ 1,581,316	\$ 26,373,934
Other	470	498	-	-
<i>Total Operating Revenue</i>	<u>843,592</u>	<u>682,056</u>	<u>1,581,316</u>	<u>26,373,934</u>
<b><u>OPERATING EXPENSES:</u></b>				
Personal Services	85,352	320,998	110,490	256,466
Contract Services	33,411	145,257	1,222,481	951,239
Materials and Supplies	708,749	-	557	30,475
Depreciation and Amortization	12,119	1,753	387	2,221
Employee Medical Benefits	-	-	-	24,076,475
Other Operating Expenses	-	-	-	-
<i>Total Operating Expenses</i>	<u>839,631</u>	<u>468,008</u>	<u>1,333,915</u>	<u>25,316,876</u>
<i>OPERATING INCOME (LOSS)</i>	3,961	214,048	247,401	1,057,058
<b><u>NON-OPERATING (EXPENSES):</u></b>				
Loss on Disposal of Capital Assets	(12,794)	-	-	-
<i>Total Non-Operating (Expenses)</i>	<u>(12,794)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Net Assets</i>	(8,833)	214,048	247,401	1,057,058
<i>Net Assets, January 1</i>	<u>84,187</u>	<u>113,718</u>	<u>1,126,427</u>	<u>5,894,267</u>
<i>Net Assets, December 31</i>	<u>\$ 75,354</u>	<u>\$ 327,766</u>	<u>\$ 1,373,828</u>	<u>\$ 6,951,325</u>

<b>Self Funded Dental Insurance</b>	<b>Risk Retention Insurance</b>	<b>Self Funded Workers' Compensation</b>	<b>Self Funded Prescription Drugs</b>	<b>Centralized Drug Testing</b>	<b>Total</b>
\$ 2,387,851	\$ 2,124,914	\$ 3,835,467	\$ 7,640,319	\$ 758,707	\$ 46,227,188
-	-	-	-	-	968
<u>2,387,851</u>	<u>2,124,914</u>	<u>3,835,467</u>	<u>7,640,319</u>	<u>758,707</u>	<u>46,228,156</u>
-	114,166	122,503	-	366,918	1,376,893
1,912,495	2,395,393	477,298	7,836	25,124	7,170,534
-	2,063	953	-	221,655	964,452
-	-	-	-	-	16,480
55,092	-	3,262,925	7,108,351	-	34,502,843
136	-	-	-	-	136
<u>1,967,723</u>	<u>2,511,622</u>	<u>3,863,679</u>	<u>7,116,187</u>	<u>613,697</u>	<u>44,031,338</u>
420,128	(386,708)	(28,212)	524,132	145,010	2,196,818
-	-	-	-	-	(12,794)
-	-	-	-	-	(12,794)
420,128	(386,708)	(28,212)	524,132	145,010	2,184,024
<u>2,142,838</u>	<u>10,306,022</u>	<u>4,677,809</u>	<u>1,938,796</u>	<u>350,388</u>	<u>26,634,452</u>
<u>\$ 2,562,966</u>	<u>\$ 9,919,314</u>	<u>\$ 4,649,597</u>	<u>\$ 2,462,928</u>	<u>\$ 495,398</u>	<u>\$ 28,818,476</u>

# LUCAS COUNTY, OHIO

*Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2007*

	<u>Central Supply</u>	<u>Vehicle Maintenance</u>	<u>Telecommu- nications</u>	<u>Self Funded Health Insurance</u>
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges.....	\$ 841,870	\$ 657,517	\$ 1,566,335	\$ 26,373,166
Cash payments to suppliers for services.....	(717,534)	(383,313)	(1,277,983)	(23,796,498)
Cash payments to employees.....	(85,511)	(322,781)	(110,026)	(253,821)
<i>Net Cash Provided by (Used In) Operating Activities</i>	<b>38,825</b>	<b>(48,577)</b>	<b>178,326</b>	<b>2,322,847</b>
<b>Cash flows from capital and related financing activities:</b>				
Principal retirement - Capital Lease.....	(10,333)	-	-	-
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	<b>(10,333)</b>	-	-	-
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>28,492</b>	<b>(48,577)</b>	<b>178,326</b>	<b>2,322,847</b>
Cash and cash equivalents, January 1.....	(124,530)	27,930	1,108,962	9,268,274
Cash and cash equivalents, December 31.....	<b>(96,038)</b>	<b>(20,647)</b>	<b>1,287,288</b>	<b>11,591,121</b>
<b>Reconciliation of operating income (loss) to net cash used in operating activities:</b>				
Operating income (loss).....	3,961	214,048	247,401	1,057,058
<b>Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:</b>				
Depreciation and amortization.....	12,119	1,753	387	2,221
Changes in assets and liabilities:				
Supplies inventory and other current assets.....	109,936	(261,775)	-	-
Accounts receivable.....	(3,693)	(1,141)	(423)	(768)
Prepayments.....	(85,293)	-	-	-
Accounts payable.....	(130)	23,642	(54,945)	1,261,369
Accrued wages and benefits.....	(1,569)	(38,057)	(3,232)	(15,845)
Compensated absences payable.....	683	32,928	2,764	15,907
Due from/(to) other funds.....	2,084	(23,321)	(14,558)	322
Due from/to other governments.....	727	3,346	932	2,583
<b>Net cash provided by (used in) operating activities.....</b>	<b>\$ 38,825</b>	<b>\$ (48,577)</b>	<b>\$ 178,326</b>	<b>\$ 2,322,847</b>

<u>Self Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self Funded Workers' Compensation</u>	<u>Self Funded Prescription Drugs</u>	<u>Centralized Drug Testing</u>	<u>Total</u>
\$ 2,387,851	\$ 2,124,914	\$ 3,835,467	\$ 7,640,319	\$ 646,881	\$ 46,074,320
(1,912,495)	(2,406,815)	(2,824,913)	(7,447,290)	(250,568)	\$ (41,017,409)
-	(110,597)	(119,992)	-	(356,926)	\$ (1,359,654)
<b>475,356</b>	<b>(392,498)</b>	<b>890,562</b>	<b>193,029</b>	<b>39,387</b>	<b>3,697,257</b>
-	-	-	-	-	(10,333)
-	-	-	-	-	<b>(10,333)</b>
<b>475,356</b>	<b>(392,498)</b>	<b>890,562</b>	<b>193,029</b>	<b>39,387</b>	<b>3,686,924</b>
2,327,002	10,325,515	11,851,360	3,207,482	371,781	38,363,776
<b>2,802,358</b>	<b>9,933,017</b>	<b>12,741,922</b>	<b>3,400,511</b>	<b>411,168</b>	<b>42,050,700</b>
<b>420,128</b>	<b>(386,708)</b>	<b>(28,212)</b>	<b>524,132</b>	<b>145,010</b>	<b>2,196,818</b>
-	-	-	-	-	<b>16,480</b>
-	-	-	-	-	<b>(151,839)</b>
136	-	-	-	(138,546)	<b>(144,435)</b>
-	-	-	-	-	<b>(85,293)</b>
55,092	(9,965)	916,192	(331,103)	(3,993)	<b>1,856,159</b>
-	(6,299)	(18,103)	-	(37,680)	<b>(120,785)</b>
-	8,861	19,429	-	44,163	<b>124,735</b>
-	606	71	-	26,924	<b>(7,872)</b>
-	1,007	1,185	-	3,509	<b>13,289</b>
<b>\$ 475,356</b>	<b>\$ (392,498)</b>	<b>\$ 890,562</b>	<b>\$ 193,029</b>	<b>\$ 39,387</b>	<b>\$ 3,697,257</b>

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Central Supplies  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 1,128,564	\$ 841,400	\$ (287,164)
Other	-	470	470
Total Operating Revenues	1,128,564	841,870	(286,694)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	86,647	85,511	1,136
Material and Supplies	850,093	687,496	162,597
Contractual Services	66,466	54,990	11,476
Capital Outlay and Equipment	820	20	800
Total Expenses	1,004,026	828,017	176,009
Operating income (loss)	124,538	13,853	(110,685)
Fund Equity, January 1	(134,604)	(134,604)	-
Prior year encumbrances appropriated	10,074	10,074	-
Fund Equity, December 31	\$ 8	\$ (110,677)	\$ (110,685)



# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Vehicle Maintenance  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 699,434	\$ 657,019	\$ (42,415)
Other	50	498	448
Total Operating Revenues	699,484	657,517	(41,967)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	339,667	322,781	16,886
Material and Supplies	259,564	257,162	2,402
Contractual Services	162,122	155,170	6,952
Capital Outlay and Equipment	15,697	14,271	1,426
Total Expenses	777,050	749,384	27,666
Operating income (loss)	(77,566)	(91,867)	(14,301)
Fund Equity, January 1	20,365	20,365	-
Prior year encumbrances appropriated	7,565	7,565	-
Fund Equity, December 31	\$ (49,636)	\$ (63,937)	\$ (14,301)

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Telecommunications  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 1,608,000	\$ 1,566,335	\$ (41,665)
Total Operating Revenues	1,608,000	1,566,335	(41,665)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	110,467	110,026	441
Material and Supplies	1,003	743	260
Contractual Services	1,643,812	1,579,185	64,627
Capital Outlay and Equipment	575	25	550
Miscellaneous	-	-	-
Total Expenses	1,755,857	1,689,979	65,878
Operating income (loss)	(147,857)	(123,644)	24,213
Fund Equity, January 1	1,060,009	1,060,009	-
Prior year encumbrances appropriated	48,953	48,953	-
Fund Equity, December 31	\$ 961,105	\$ 985,318	\$ 24,213

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Self Funded Health Insurance  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 27,308,072	\$ 26,373,166	\$ (934,906)
Total Operating Revenues	27,308,072	26,373,166	(934,906)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	253,822	253,821	1
Material and Supplies	19,089	18,781	308
Contractual Services	35,788,844	31,060,754	4,728,090
Capital Outlay and Equipment	13,980	13,165	815
Total Expenses	36,075,735	31,346,521	4,729,214
Operating income (loss)	(8,767,663)	(4,973,355)	3,794,308
Fund Equity, January 1	1,946,504	1,946,504	-
Prior year encumbrances appropriated	7,321,770	7,321,770	-
Fund Equity, December 31	\$ 500,611	\$ 4,294,919	\$ 3,794,308

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Self Funded Dental Insurance  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 2,549,126	\$ 2,387,851	\$ (161,275)
Total Operating Revenues	2,549,126	2,387,851	(161,275)
<b><u>OPERATING EXPENSES:</u></b>			
Contractual Services	3,527,461	2,660,761	866,700
Total Expenses	3,527,461	2,660,761	866,700
Operating income (loss)	(978,335)	(272,910)	705,425
Fund Equity, January 1	1,206,511	1,206,511	-
Prior year encumbrances appropriated	1,120,491	1,120,491	-
Fund Equity, December 31	\$ 1,348,667	\$ 2,054,092	\$ 705,425

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Risk Retention Insurance  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>OPERATING REVENUES:</u></b>			
Other	\$ 2,300,000	\$ 2,124,914	\$ (175,086)
Total Operating Revenues	2,300,000	2,124,914	(175,086)
 <b><u>OPERATING EXPENSES:</u></b>			
Personal Services	112,527	110,597	1,930
Material and Supplies	3,974	2,994	980
Contractual Services	5,982,393	4,210,310	1,772,083
Capital Outlay and Equipment	2,474	684	1,790
Miscellaneous	-	-	-
Total Expenses	6,101,368	4,324,585	1,776,783
Operating income (loss)	(3,801,368)	(2,199,671)	1,601,697
Fund Equity, January 1	10,194,099	10,194,099	-
Prior year encumbrances appropriated	131,416	131,416	-
Fund Equity, December 31	\$ 6,524,147	\$ 8,125,844	\$ 1,601,697

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Self Funded Worker's Compensation  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 4,227,098	\$ 3,835,467	\$ (391,631)
Total Operating Revenues	4,227,098	3,835,467	(391,631)
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	121,949	119,992	1,957
Material and Supplies	2,426	1,152	1,274
Contractual Services	4,109,038	2,826,390	1,282,648
Capital Outlay and Equipment	6,200	4,530	1,670
Total Expenses	4,239,613	2,952,064	1,287,549
Operating income (loss)	(12,515)	883,403	895,918
Fund Equity, January 1	11,838,527	11,838,527	-
Prior year encumbrances appropriated	12,833	12,833	-
Fund Equity, December 31	\$ 11,838,845	\$ 12,734,763	\$ 895,918

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Self Funded Prescription Drugs  
For the Year Ended December 31, 2007*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 7,674,504	\$ 7,640,319	\$ (34,185)
Other	65,000	-	(65,000)
Total Operating Revenues	7,739,504	7,640,319	(99,185)
<b><u>OPERATING EXPENSES:</u></b>			
Contractual Services	10,004,584	9,478,241	526,343
Total Expenses	10,004,584	9,478,241	526,343
Operating income (loss)	(2,265,080)	(1,837,922)	427,158
Fund Equity, January 1	944,957	944,957	-
Prior year encumbrances appropriated	2,262,525	2,262,525	-
Fund Equity, December 31	\$ 942,402	\$ 1,369,560	\$ 427,158

# LUCAS COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Equity  
Budget (Non-GAAP Budgetary Basis) and Actual  
Centralized Drug Testing  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services	\$ 643,658	\$ 646,881	\$ 3,223
Total Operating Revenues	643,658	646,881	3,223
<b><u>OPERATING EXPENSES:</u></b>			
Personal Services	374,682	356,926	17,756
Material and Supplies	228,947	224,721	4,226
Contractual Services	33,707	28,418	5,289
Capital Outlay and Equipment	1,310	715	595
Total Expenses	638,646	610,780	27,866
Operating income (loss)	5,012	36,101	31,089
Fund Equity, January 1	364,904	364,904	-
Prior year encumbrances appropriated	6,877	6,877	-
Fund Equity, December 31	\$ 376,793	\$ 407,882	\$ 31,089



**LUCAS COUNTY, OHIO**  
***Nonmajor Fiduciary Funds – Fund Descriptions***

***Agency Funds***

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and thus do not involve the measurement of operations.

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

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

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

Estate Tax Fund: To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County including Lucas County itself.

Hotel Lodging Fund: To account for the collection and distribution of the hotel lodging excise tax.

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

Auto License Fund: To account for the collection and distribution of the Automobile license and registration fees..

Gasoline Tax Fund: To account for the collection and distribution of the gasoline tax collections.

Trailer Tax Fund: To account for the collection and distribution of the mobile home tax collections.

Undivided Interest Fund: To account for the collection and distribution of the County investment earnings.

Segregated Cash Funds: Maintain agency bank accounts outside of the County treasury. These are established for Clerk of Courts, Common Pleas Court, Common Pleas-Probate Court, Juvenile Court, Child Support Enforcement Agency, Sheriff Children Services, and Prosecutor.

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.

Family and Children Council: To process the accounting transactions as the administrative agent for the council.

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

Payment in lieu of Taxes	Computer Legal Research
Grain Tax	Cigarette Licenses
Escheated Estates	Law Library
Coroner Escrow	Mileage Reimbursement
Recorder's Housing Trust Fee	Metro Park
Candidacy Fees	Bankruptcy Claims

# LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b><u>Payroll Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,233,310	\$ 197,046,909	\$ 193,733,718	\$ 5,546,502
<b>Total Assets</b>	<b>\$ 2,233,310</b>	<b>\$ 197,046,909</b>	<b>\$ 193,733,718</b>	<b>\$ 5,546,502</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 2,233,310	\$ 197,046,909	\$ 193,733,718	\$ 5,546,502
<b>Total Liabilities</b>	<b>\$ 2,233,310</b>	<b>\$ 197,046,909</b>	<b>\$ 193,733,718</b>	<b>\$ 5,546,502</b>
<b><u>Undivided Taxes</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,184,225	\$ 598,605,865	\$ 600,587,289	\$ 21,202,802
Intergovernmental Receivable	-	1,733,523	-	1,733,523
Taxes Receivable	-	882,170,706	-	882,170,706
<b>Total Assets</b>	<b>\$ 23,184,225</b>	<b>\$ 1,482,510,094</b>	<b>\$ 600,587,289</b>	<b>\$ 905,107,031</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 23,184,225	\$ 1,482,510,094	\$ 600,587,289	\$ 905,107,031
<b>Total Liabilities</b>	<b>\$ 23,184,225</b>	<b>\$ 1,482,510,094</b>	<b>\$ 600,587,289</b>	<b>\$ 905,107,031</b>
<b><u>Subdivision Advance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 454,965,316	\$ 454,964,775	\$ 540
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 454,965,316</b>	<b>\$ 454,964,775</b>	<b>\$ 540</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ -	\$ 454,965,316	\$ 454,964,775	\$ 540
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 454,965,316</b>	<b>\$ 454,964,775</b>	<b>\$ 540</b>
<b><u>Other Agency Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 98,002	\$ 2,148,149	\$ 2,104,795	\$ 141,356
Segregated Cash	1,622	-	-	1,622
<b>Total Assets</b>	<b>\$ 99,624</b>	<b>\$ 2,148,149</b>	<b>\$ 2,104,795</b>	<b>\$ 142,978</b>
<b><u>Liabilities:</u></b>				
Deposits held due to others	\$ 12,531	\$ 49,715	\$ -	\$ 62,246
Undistributed Assets	87,093	2,098,434	2,104,795	80,732
<b>Total Liabilities</b>	<b>\$ 99,624</b>	<b>\$ 2,148,149</b>	<b>\$ 2,104,795</b>	<b>\$ 142,978</b>

CONTINUED

# LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b><u>Estate Tax Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,054,872	\$ 13,764,358	\$ 14,685,069	\$ 4,134,161
<b>Total Assets</b>	<b>\$ 5,054,872</b>	<b>\$ 13,764,358</b>	<b>\$ 14,685,069</b>	<b>\$ 4,134,161</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 5,054,872	\$ 13,764,358	\$ 14,685,069	\$ 4,134,161
<b>Total Liabilities</b>	<b>\$ 5,054,872</b>	<b>\$ 13,764,358</b>	<b>\$ 14,685,069</b>	<b>\$ 4,134,161</b>
<b><u>Hotel Lodging Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 188,517	\$ 4,878,024	\$ 3,683,977	\$ 1,382,564
<b>Total Assets</b>	<b>\$ 188,517</b>	<b>\$ 4,878,024</b>	<b>\$ 3,683,977</b>	<b>\$ 1,382,564</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 188,517	\$ 4,878,024	\$ 3,683,977	\$ 1,382,564
<b>Total Liabilities</b>	<b>\$ 188,517</b>	<b>\$ 4,878,024</b>	<b>\$ 3,683,977</b>	<b>\$ 1,382,564</b>
<b><u>Local Government Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 138,473	\$ 35,656,679	\$ 38,857,088	\$ (3,061,936)
Due from other governments	15,600,000	11,213,024	15,600,000	11,213,024
<b>Total Assets</b>	<b>\$ 15,738,473</b>	<b>\$ 46,869,703</b>	<b>\$ 54,457,088</b>	<b>\$ 8,151,088</b>
<b><u>Liabilities:</u></b>				
Due to other governments	\$ 11,522,000	\$ 46,869,703	\$ 54,457,088	\$ 3,934,615
Undistributed Assets	4,216,473	-	-	4,216,473
<b>Total Liabilities</b>	<b>\$ 15,738,473</b>	<b>\$ 46,869,703</b>	<b>\$ 54,457,088</b>	<b>\$ 8,151,088</b>
<b><u>Auto License Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ (274,207)	\$ 3,500,223	\$ 3,613,772	\$ (387,757)
Due from other governments	-	1,749,252	-	1,749,252
<b>Total Assets</b>	<b>\$ (274,207)</b>	<b>\$ 5,249,475</b>	<b>\$ 3,613,772</b>	<b>\$ 1,361,495</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ (274,207)	\$ 5,249,475	\$ 3,613,772	\$ 1,361,495
<b>Total Liabilities</b>	<b>\$ (274,207)</b>	<b>\$ 5,249,475</b>	<b>\$ 3,613,772</b>	<b>\$ 1,361,495</b>

CONTINUED

# LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b><u>Gasoline Tax Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 187,521	\$ 1,241,563	\$ 1,219,917	\$ 209,168
Due from other governments	-	660,654	-	660,654
<b>Total Assets</b>	<b>\$ 187,521</b>	<b>\$ 1,902,217</b>	<b>\$ 1,219,917</b>	<b>\$ 869,822</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 187,521	\$ 1,902,217	\$ 1,219,917	\$ 869,822
<b>Total Liabilities</b>	<b>\$ 187,521</b>	<b>\$ 1,902,217</b>	<b>\$ 1,219,917</b>	<b>\$ 869,822</b>
<b><u>Trailer Tax Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 130,312	\$ 936,507	\$ 871,903	\$ 194,915
<b>Total Assets</b>	<b>\$ 130,312</b>	<b>\$ 936,507</b>	<b>\$ 871,903</b>	<b>\$ 194,915</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ 130,312	\$ 936,507	\$ 871,903	\$ 194,915
<b>Total Liabilities</b>	<b>\$ 130,312</b>	<b>\$ 936,507</b>	<b>\$ 871,903</b>	<b>\$ 194,915</b>
<b><u>Undivided Interest Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 13,225,867	\$ 12,000,955	\$ 1,224,912
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 13,225,867</b>	<b>\$ 12,000,955</b>	<b>\$ 1,224,912</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	\$ -	\$ 13,225,867	\$ 12,000,955	\$ 1,224,912
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 13,225,867</b>	<b>\$ 12,000,955</b>	<b>\$ 1,224,912</b>
<b><u>Clerk of Courts-segr. Cash</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,350,000	\$ -	\$ 150,000	\$ 1,200,000
Segregated cash	4,134,000	313,172	1,604,861	2,842,311
<b>Total Assets</b>	<b>\$ 5,484,000</b>	<b>\$ 313,172</b>	<b>\$ 1,754,861</b>	<b>\$ 4,042,311</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 5,484,000	\$ 313,172	\$ 1,754,861	\$ 4,042,311
<b>Total Liabilities</b>	<b>\$ 5,484,000</b>	<b>\$ 313,172</b>	<b>\$ 1,754,861</b>	<b>\$ 4,042,311</b>
<b><u>Common Pleas Court</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 29,864	\$ -	\$ 29,864	\$ (0)
<b>Total Assets</b>	<b>\$ 29,864</b>	<b>\$ -</b>	<b>\$ 29,864</b>	<b>\$ (0)</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 29,864	\$ -	\$ 29,864	\$ (0)
<b>Total Liabilities</b>	<b>\$ 29,864</b>	<b>\$ -</b>	<b>\$ 29,864</b>	<b>\$ (0)</b>

CONTINUED

# LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b><u>Common Pleas Court-Probate</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 152,231	\$ -	\$ 12,083	\$ 140,148
<b>Total Assets</b>	<b>\$ 152,231</b>	<b>\$ -</b>	<b>\$ 12,083</b>	<b>\$ 140,148</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 152,231	\$ -	\$ 12,083	\$ 140,148
<b>Total Liabilities</b>	<b>\$ 152,231</b>	<b>\$ -</b>	<b>\$ 12,083</b>	<b>\$ 140,148</b>
<b><u>Child Support Enforcement Agency</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 37,281	\$ -	\$ 35,208	\$ 2,073
<b>Total Assets</b>	<b>\$ 37,281</b>	<b>\$ -</b>	<b>\$ 35,208</b>	<b>\$ 2,073</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 37,281	\$ -	\$ 35,208	\$ 2,073
<b>Total Liabilities</b>	<b>\$ 37,281</b>	<b>\$ -</b>	<b>\$ 35,208</b>	<b>\$ 2,073</b>
<b><u>Juvenile Court</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 197,385	\$ 1,508	\$ 18,698	\$ 180,195
<b>Total Assets</b>	<b>\$ 197,385</b>	<b>\$ 1,508</b>	<b>\$ 18,698</b>	<b>\$ 180,195</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 197,385	\$ 1,508	\$ 18,698	\$ 180,195
<b>Total Liabilities</b>	<b>\$ 197,385</b>	<b>\$ 1,508</b>	<b>\$ 18,698</b>	<b>\$ 180,195</b>
<b><u>Sheriff</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 813,442	\$ 8,025	\$ 755,272	\$ 66,195
<b>Total Assets</b>	<b>\$ 813,442</b>	<b>\$ 8,025</b>	<b>\$ 755,272</b>	<b>\$ 66,195</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 813,442	\$ 8,025	\$ 755,272	\$ 66,195
<b>Total Liabilities</b>	<b>\$ 813,442</b>	<b>\$ 8,025</b>	<b>\$ 755,272</b>	<b>\$ 66,195</b>
<b><u>Children Services</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 1,235,804	\$ 2,561	\$ 1,048,255	\$ 190,110
<b>Total Assets</b>	<b>\$ 1,235,804</b>	<b>\$ 2,561</b>	<b>\$ 1,048,255</b>	<b>\$ 190,110</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 1,235,804	\$ 2,561	\$ 1,048,255	\$ 190,110
<b>Total Liabilities</b>	<b>\$ 1,235,804</b>	<b>\$ 2,561</b>	<b>\$ 1,048,255</b>	<b>\$ 190,110</b>

CONTINUED

# LUCAS COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b><u>Prosecutor</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 106,680	\$ -	\$ 106,680	\$ -
<b>Total Assets</b>	<b>\$ 106,680</b>	<b>\$ -</b>	<b>\$ 106,680</b>	<b>\$ -</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 106,680	\$ -	\$ 106,680	\$ -
<b>Total Liabilities</b>	<b>\$ 106,680</b>	<b>\$ -</b>	<b>\$ 106,680</b>	<b>\$ -</b>
<b><u>T.I.P.P. Program</u></b>				
<b><u>Assets:</u></b>				
Segregated cash	\$ 3,968,426	\$ 8,687,272	\$ 12,655,698	\$ -
<b>Total Assets</b>	<b>\$ 3,968,426</b>	<b>\$ 8,687,272</b>	<b>\$ 12,655,698</b>	<b>\$ -</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 3,968,426	\$ 8,687,272	\$ 12,655,698	\$ -
<b>Total Liabilities</b>	<b>\$ 3,968,426</b>	<b>\$ 8,687,272</b>	<b>\$ 12,655,698</b>	<b>\$ -</b>
<b><u>Family &amp; Children Council</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 493,941	\$ 4,809,137	\$ 4,816,525	\$ 486,553
<b>Total Assets</b>	<b>\$ 493,941</b>	<b>\$ 4,809,137</b>	<b>\$ 4,816,525</b>	<b>\$ 486,553</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ 493,941	\$ 4,809,137	\$ 4,816,525	\$ 486,553
<b>Total Liabilities</b>	<b>\$ 493,941</b>	<b>\$ 4,809,137</b>	<b>\$ 4,816,525</b>	<b>\$ 486,553</b>
<b><u>Recorder's Housing Trust Fees</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,223,168	\$ 1,827,476	\$ 395,692
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 2,223,168</b>	<b>\$ 1,827,476</b>	<b>\$ 395,692</b>
<b><u>Liabilities:</u></b>				
Deposits	\$ -	\$ 2,223,168	\$ 1,827,476	\$ 395,692
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 2,223,168</b>	<b>\$ 1,827,476</b>	<b>\$ 395,692</b>
<b><u>Total Agency Funds</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 32,784,966	\$ 1,333,001,765	\$ 1,333,117,259	\$ 32,669,472
Segregated Cash	10,676,735	9,012,538	16,266,618	3,422,655
Due from other governments	15,600,000	15,356,453	15,600,000	15,356,453
Taxes Receivable	-	882,170,706	-	882,170,706
<b>Total Assets</b>	<b>\$ 59,061,700</b>	<b>\$ 2,239,541,463</b>	<b>\$ 1,364,983,877</b>	<b>\$ 933,619,286</b>
<b><u>Liabilities:</u></b>				
Due to other governments	\$ 11,522,000	\$ 46,869,703	\$ 54,457,088	\$ 3,934,615
Deposits	12,531,585	16,094,558	23,060,619	5,565,524
Payroll withholding	2,233,310	197,046,909	193,733,718	5,546,502
Undistributed Assets	32,774,805	1,979,530,292	1,093,732,452	918,572,645
<b>Total Liabilities</b>	<b>\$ 59,061,700</b>	<b>\$ 2,239,541,463</b>	<b>\$ 1,364,983,877</b>	<b>\$ 933,619,286</b>

# Statistical Section

This part of the Lucas County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>198</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>206</b>
These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>220</b>
These schedules 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.	
<b>Demographic and Economic Information</b>	<b>228</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>230</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year. The County implemented GASB Statement 34 for the year ended December 31, 2001; schedules presenting government wide information include information beginning in that year. Additionally, data in tables 19 and 20 was unavailable prior to the initial years listed in these tables. Additional information will be added to these tables until a ten year threshold is reached.

**TABLE 1**  
**LUCAS COUNTY, OHIO**  
**NET ASSETS BY COMPONENT**  
**LAST SEVEN FISCAL YEARS**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Governmental Activities</b>							
Invested in capital assets, net of related debt	\$ 183,349	\$ 154,881	\$ 163,910	\$ 166,931	\$ 167,654	\$ 160,498	\$ 144,625
Restricted	104,995	14,946	18,027	21,302	18,599	13,461	30,315
Unrestricted	75,573	332,722	298,662	299,322	296,783	298,174	258,280
Total Governmental Activities Net Assets	<u>363,917</u>	<u>502,549</u>	<u>480,599</u>	<u>487,555</u>	<u>483,036</u>	<u>472,133</u>	<u>433,220</u>
<b>Business-Type Activities</b>							
Invested in capital assets, net of related debt	82,117	80,269	80,389	75,052	73,119	71,495	68,850
Unrestricted	22,034	22,109	21,533	18,333	16,747	15,787	13,505
Total Business-Type Activities Net Assets	<u>104,151</u>	<u>102,378</u>	<u>101,922</u>	<u>93,385</u>	<u>89,866</u>	<u>87,282</u>	<u>82,355</u>
<b>Primary Government</b>							
Invested in capital assets, net of related debt	265,466	235,150	244,299	241,983	240,773	231,993	213,475
Restricted	104,995	14,946	18,027	21,302	18,599	13,461	30,315
Unrestricted	97,607	354,831	320,195	317,655	313,530	313,961	271,785
Total Primary Government Net Assets	<u>\$ 468,068</u>	<u>\$ 604,927</u>	<u>\$ 582,521</u>	<u>\$ 580,940</u>	<u>\$ 572,902</u>	<u>\$ 559,415</u>	<u>\$ 515,575</u>



**TABLE 2**  
**LUCAS COUNTY, OHIO**  
**CHANGES IN NET ASSETS**  
**LAST SEVEN FISCAL YEARS**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Program Revenues</b>							
<b>Primary Government:</b>							
Governmental activities:							
Charges for services: General government -							
Legislative and executive	\$ 19,788	\$ 21,278	\$ 19,776	\$ 20,481	\$ 19,770	\$ 18,822	\$ 17,189
Judicial	5,879	4,206	4,249	4,014	3,894	3,437	5,579
Public safety	4,888	1,354	1,403	1,387	853	690	2
Public works	313	262	247	214	191	148	233
Health	2,439	1,815	1,845	1,545	1,491	1,473	1,370
Human services	1,382	969	444	69			
Conservation and recreation	639	532	539	595	308	567	649
Operating Grants and Contributions	184,269	204,563	191,932	183,172	175,913	176,357	187,560
Capital Grants and Contributions	796	5,342	3,856	2,549	1,839	734	5,467
<i>Total Governmental Activities</i>							
<i>Program Revenues</i>	<u>220,393</u>	<u>240,321</u>	<u>224,291</u>	<u>214,026</u>	<u>204,259</u>	<u>202,228</u>	<u>218,049</u>
Business-type activities:							
Charges for services							
Water supply	478	724	1,043	1,016	840	930	799
Wastewater treatment	4,224	4,294	5,000	4,802	5,025	4,501	3,592
Sewer	75	199	524	597	625	572	507
Sanitary engineer	4,076	4,729	4,466	4,234	3,951	4,216	3,015
Solid waste	2,003	1,828	1,978	2,141	1,908	1,942	1,970
Parking facilities	293	391	310	319	297	373	300
Operating grants and contributions	4,225	2,304	2,652	2,902	1,575	1,785	3,014
<i>Total Business-Type Activities</i>							
<i>Program Revenues</i>	<u>15,374</u>	<u>14,469</u>	<u>15,973</u>	<u>16,011</u>	<u>14,221</u>	<u>14,319</u>	<u>13,197</u>
<i>Total Primary Government</i>							
<i>Program Revenues</i>	<u>235,767</u>	<u>254,790</u>	<u>240,264</u>	<u>230,037</u>	<u>218,480</u>	<u>216,547</u>	<u>231,246</u>
<b>Expenses</b>							
Governmental activities:							
Charges for services: General government -							
Legislative and executive	56,377	48,609	47,238	44,370	41,924	40,040	45,568
Judicial	71,276	60,813	59,625	55,222	54,861	54,451	56,599
Public safety	76,505	84,697	69,737	64,095	59,439	57,112	61,840
Public works	21,206	23,047	31,922	36,273	35,167	27,746	29,134
Health	139,540	113,676	106,157	100,803	89,542	92,265	91,586
Human services	158,935	132,907	119,321	108,666	119,365	111,321	123,391
Conservation and recreation	10,026	7,090	6,686	6,766	8,950	6,052	7,794
Other	-	-	-	13,215	18,732	15,832	13,858
Interest and fiscal charges	4,584	4,189	4,706	5,269	5,840	6,809	6,975
<i>Total Governmental Activities Expense</i>	<u>538,449</u>	<u>475,028</u>	<u>445,392</u>	<u>434,679</u>	<u>433,820</u>	<u>411,628</u>	<u>436,745</u>
Business-type activities:							
Water supply	3,109	2,703	2,768	2,459	2,511	2,369	2,565
Wastewater treatment	4,772	4,876	4,412	4,833	4,339	3,869	3,360
Sewer	3,351	2,692	2,885	3,025	2,126	2,182	2,847
Sanitary engineer	4,868	4,852	4,297	4,106	4,005	3,751	3,600
Solid waste	1,959	1,930	1,476	1,907	1,730	1,754	1,551
Parking facilities	779	167	191	149	110	100	76
<i>Total Business-Type Activities Prog. Expense</i>	<u>18,838</u>	<u>17,220</u>	<u>16,029</u>	<u>16,479</u>	<u>14,821</u>	<u>14,025</u>	<u>13,999</u>
<i>Total Primary Government Program Expense</i>	<u>557,287</u>	<u>492,248</u>	<u>461,421</u>	<u>451,158</u>	<u>448,641</u>	<u>425,653</u>	<u>450,744</u>

**TABLE 2**  
**LUCAS COUNTY, OHIO**  
**CHANGES IN NET ASSETS (continued)**  
**LAST SEVEN FISCAL YEARS**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Net (Expense)/Revenue</b>							
Governmental Activities	(318,056)	(234,707)	(221,101)	(220,653)	(229,561)	(209,400)	(218,696)
Business-Type Activities	(3,464)	(2,751)	(56)	(468)	(600)	294	(802)
<i>Total Primary Government Net Expense</i>	<u>(321,520)</u>	<u>(237,458)</u>	<u>(221,157)</u>	<u>(221,121)</u>	<u>(230,161)</u>	<u>(209,106)</u>	<u>(219,498)</u>
General Revenues:							
Property Tax	100,635	110,923	100,445	106,433	106,578	106,090	192,534
Sales Tax	71,418	71,271	70,827	70,107	67,087	75,328	73,740
Other Tax	7,580	18,954	8,742	8,092	6,496	18,270	17,034
Grant and Entitlement Revenue not restricted to specific programs	55,371	24,624	5,965	10,950	7,541	1,482	2,012
Investment Income	14,158	11,576	7,061	3,171	4,124	9,339	12,468
Other	67,033	19,309	19,837	25,211	47,504	(871)	1,346
Gain on early extinguishment of debt				1,208		38,580	43,382
Capital contributions not restricted to specific programs					1,134		
Transfers			1,268			95	(47)
<i>Total Governmental Activities</i>	<u>316,195</u>	<u>256,657</u>	<u>214,145</u>	<u>225,172</u>	<u>240,464</u>	<u>248,313</u>	<u>342,469</u>
Business-Type Activities							
Other	5,240	3,207	9,861	3,987	4,318	4,728	5,790
Transfers			(1,268)		(1,134)	(95)	47
<i>Total Business-Type Activities</i>	<u>5,240</u>	<u>3,207</u>	<u>8,593</u>	<u>3,987</u>	<u>3,184</u>	<u>4,633</u>	<u>5,837</u>
<i>Total Primary Government</i>	<u>321,435</u>	<u>259,864</u>	<u>222,738</u>	<u>229,159</u>	<u>243,648</u>	<u>252,946</u>	<u>348,306</u>
<b>Change in Net Assets</b>							
Governmental Activities	(1,861)	21,950	(6,956)	4,519	10,903	38,913	123,773
Business-Type Activities	1,776	456	8,537	3,519	2,584	4,927	5,035
<i>Total Primary Government</i>							
<i>Change in Net Assets</i>	<u>\$ (85)</u>	<u>\$ 22,406</u>	<u>\$ 1,581</u>	<u>\$ 8,038</u>	<u>\$ 13,487</u>	<u>\$ 43,840</u>	<u>\$ 128,808</u>

# The Historic Church of St. Patrick



Located at 13th and Avondale, in Toledo's "Irish Hill" neighborhood, the historic Church of St. Patrick has been an important landmark on the skyline of Toledo, proudly serving the surrounding community for 145 years. Built in 1863, St. Patrick's has come to symbolize the hopes and aspirations of an immigrant community determined to make a new life in America.



Twenty-seven years ago, lightning struck the Historic Church of St. Patrick and caused extensive fire damage to the structure and its steeple.

Complete renovations and construction of the new steeple was unveiled on September 9, 2007, with a "sky breaking" celebration on September 15.

**TABLE 3**  
**LUCAS COUNTY, OHIO**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>General Fund</b>				
Reserved	\$ 1,380	\$ 1,503	\$ 1,429	\$ 434
Unreserved	42,984	40,597	37,023	35,663
<i>Total General Fund</i>	<u>44,364</u>	<u>42,100</u>	<u>38,452</u>	<u>36,097</u>
<b>All Other Governmental Funds</b>				
Reserved	32,221	26,985	25,559	33,993
Unreserved, Reported in:				
Special Revenue Funds	80,206	86,249	83,586	78,226
Debt Service Funds	5,762	5,140	7,682	9,689
Capital Projects Funds	(10,212)	9,806	10,345	5,693
<i>Total All Other Governmental Funds</i>	<u>107,977</u>	<u>128,180</u>	<u>127,172</u>	<u>127,601</u>
<b>Total Governmental Funds</b>	<u><u>\$ 152,341</u></u>	<u><u>\$ 170,280</u></u>	<u><u>\$ 165,624</u></u>	<u><u>\$ 163,698</u></u>

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>
\$ 692	\$ 1,579	\$ 2,290	\$ 1,963	\$ 1,615	\$ 1,984
35,678	35,985	33,722	31,007	22,749	24,817
36,370	37,564	36,012	32,970	24,364	26,801
26,446	23,924	23,055	20,480	28,411	22,858
79,750	81,059	75,798	72,314	67,259	65,833
16,542	12,907	10,542	6,139	5,986	6,652
2,057	554	19,672	1,717	15,015	5,499
124,795	118,444	129,067	100,650	116,671	100,842
<b>\$ 161,165</b>	<b>\$ 156,008</b>	<b>\$ 165,079</b>	<b>\$ 133,620</b>	<b>\$ 141,035</b>	<b>\$ 127,643</b>

**TABLE 4**  
**LUCAS COUNTY, OHIO**  
**CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS (Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Revenues:</b>					
Taxes	\$ 172,141	\$ 178,489	\$ 182,826	\$ 180,615	\$ 176,430
Charges for services	34,618	29,579	28,503	28,383	25,809
Licenses and permits	30	30	33	72	54
Fines and forfeits	679	807	724	648	677
Special assessments	7,580	2,370	2,525	2,035	1,763
Intergovernmental revenue	229,917	234,084	201,485	196,518	184,601
Investment income	14,158	11,576	7,061	3,171	4,016
Net change in fair value of investment	-	-	-	-	-
Other revenue	66,563	19,606	19,837	22,456	47,504
<i>Total revenues</i>	<u>525,686</u>	<u>476,541</u>	<u>442,994</u>	<u>433,898</u>	<u>440,854</u>
<b>Expenditures:</b>					
Current:					
General government:					
Legislative and executive	44,335	44,859	41,594	38,169	36,018
Judicial	62,620	58,831	57,563	54,428	54,682
Public safety	69,598	82,034	66,032	60,969	57,037
Public works	17,675	14,442	16,027	16,638	16,828
Health	130,848	110,574	103,788	100,119	88,949
Human services	145,021	128,676	117,751	107,677	120,302
Conservation and recreation	10,070	6,900	6,524	6,761	8,876
Miscellaneous	45,395	7,148	7,382	13,224	18,804
Capital outlay	10,217	9,553	14,357	17,752	24,778
Debt service:					
Principal retirement	5,701	8,071	10,285	12,176	12,319
Interest and fiscal charges	3,705	4,189	4,706	5,269	5,839
Bond Issue Cost	143	-	-	-	-
<i>Total expenditures</i>	<u>545,328</u>	<u>475,277</u>	<u>446,009</u>	<u>433,182</u>	<u>444,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,642)</u>	<u>1,264</u>	<u>(3,015)</u>	<u>716</u>	<u>(3,578)</u>
<b>Other Financing Sources (Uses):</b>					
OPWC loans	-	500	-	121	441
Payment to refund bonds	(11,597)	-	(2,925)	-	-
Bonds issued	11,740	2,892	6,425	1,545	7,250
Special Assessment Bonds Issued	470	-	-	-	-
Proceeds of notes	1,089	-	-	-	-
Capital leases	-	-	173	30	60
Transfers in	20,791	23,688	24,944	30,836	25,108
Transfers out	(20,791)	(23,688)	(23,676)	(30,715)	(24,124)
<i>Total other financing sources (uses)</i>	<u>1,702</u>	<u>3,392</u>	<u>4,941</u>	<u>1,817</u>	<u>8,735</u>
Net change in fund balances	<u>\$ (17,940)</u>	<u>\$ 4,656</u>	<u>\$ 1,926</u>	<u>\$ 2,533</u>	<u>\$ 5,157</u>
Debt service as a percentage of noncapital expenditures	1.8%	2.7%	3.6%	4.4%	4.5%

2002	2001	2000	1999	1998
\$ 175,855	\$ 164,396	\$ 160,829	\$ 157,224	\$ 147,989
24,727	24,608	20,673	22,641	26,750
37	34	44	44	47
601	666	687	808	712
2,303	2,581	2,344	2,122	2,313
178,345	194,753	172,665	153,378	141,453
9,192	12,179	13,221	10,809	10,569
(871)	1,346	4,707	(3,282)	1,082
38,431	43,382	23,170	22,110	20,698
<u>428,620</u>	<u>443,945</u>	<u>398,340</u>	<u>365,854</u>	<u>351,613</u>

36,299	33,864	32,797	32,366	31,178
53,891	52,245	49,814	46,927	42,298
58,201	57,947	51,138	46,504	44,937
13,337	14,679	15,772	17,153	15,151
92,448	88,096	87,651	81,167	84,043
112,106	117,364	97,555	82,275	72,653
6,002	7,631	6,276	6,131	5,730
15,947	13,833	7,607	7,317	8,226
32,022	48,311	41,516	12,562	11,050
11,980	10,846	10,233	10,342	10,000
6,809	6,975	5,360	5,748	6,309
<u>439,042</u>	<u>451,791</u>	<u>405,719</u>	<u>348,492</u>	<u>331,575</u>

<u>(10,422)</u>	<u>(7,846)</u>	<u>(7,379)</u>	<u>17,362</u>	<u>20,038</u>
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920	746	1,560	535	2,460
(2,015)	-	-	-	-
1,050	38,585	-	-	-
-	-	-	-	-
1,790	21	-	681	32
27,535	34,330	34,524	37,544	30,083
(27,629)	(34,377)	(36,120)	(38,293)	(30,481)
<u>1,651</u>	<u>39,305</u>	<u>(36)</u>	<u>467</u>	<u>2,094</u>

<u>\$ (8,771)</u>	<u>\$ 31,459</u>	<u>\$ (7,415)</u>	<u>\$ 17,829</u>	<u>\$ 22,132</u>
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4.8%	4.6%	4.5%	5.0%	5.4%
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**TABLE 5  
LUCAS COUNTY, OHIO  
REVENUES BY SOURCE  
LAST TEN FISCAL YEARS  
(Amounts in 000's)**

<b>Fiscal Year</b>	<b>General &amp; Tangible Personal Property Tax<sup>1</sup></b>	<b>Sales<sup>2</sup> Tax</b>	<b>Investment Income</b>	<b>Charges for Services</b>	<b>Fines &amp; Forfeitures</b>	<b>Licenses &amp; Permits</b>	<b>Special Assessments</b>	<b>Intergovernmental Revenue</b>	<b>Other</b>	<b>Total</b>
1998	\$ 82,944	\$ 65,045	\$ 11,651	\$ 26,750	\$ 712	\$ 47	\$ 2,313	\$ 141,453	\$ 20,698	\$ 351,613
1999	86,783	70,441	7,527	22,641	808	44	2,122	153,378	22,110	365,854
2000	89,255	71,574	17,928	20,673	687	44	2,344	172,665	23,170	398,340
2001	93,916	70,480	13,525	24,608	666	34	2,581	194,753	43,382	443,945
2002	107,644	68,211	8,321	24,727	601	37	2,303	178,345	38,431	428,620
2003	109,423	67,007	4,016	25,809	677	54	1,763	184,601	47,504	440,854
2004	110,657	69,958	3,171	28,383	648	72	2,035	196,518	22,456	433,898
2005	112,225	70,601	7,061	28,503	724	33	2,525	201,485	19,837	442,994
2006	107,665	70,824	11,576	29,579	807	30	2,370	234,084	19,606	476,541
2007	97,075	75,066	14,158	34,618	679	30	7,580	229,917	67,033	526,156

<sup>1</sup>General and Tangible Personal Property taxes included rollbacks, homestead, and other revenues from the State of Ohio prior to 2007. These have been reclassified as intergovernmental revenues in 2007.

<sup>2</sup> Includes hotel lodging tax.

Source: Lucas County Auditor



# Old West End



The Old West End is one of the largest Victorian neighborhoods in the United States. The architectural styles of the homes feature a myriad of popular Victorian designs, including Second Empire, Stick, Queen Anne, Shingle, Richardsonian Romanesque, and Folk Victorian. Later Edwardian designs, such as Arts and Crafts, Neocolonial, and Italian Renaissance are also found along the edges and throughout the historic district. Houses in the Old West End feature such amenities as hardwood floors, wrought iron fences, carriage houses, stained glass windows, and fireplaces. These homes are large two or three story structures with many windows.

The Old West End was platted in 1866 and was home to Toledo's wealthiest citizens, with much of its growth between 1875 and 1915. Although the neighborhood was on a decline in the 1960s, the Old West End has reversed this trend and has experienced major restorations and rise in property value, as well as gentrification, over the past thirty years. In 1973, part of the Old West End was placed on the National Register of Historic Places as a Historic District. This district was then expanded in 1984.

Today, residents celebrate their neighborhood with a Spring Festival the first week of June which features food, entertainment, tours of historic homes, and spontaneous garage sales. Citizen involvement in the Old West End is high, and is reflected by its many neighborhood organizations.

***Photo courtesy of the Convention and Visitors Bureau, credits to Bruce Works***

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

<b>Tax/Levy Collection Year</b>	<b>Residential and Agricultural Property Assessed Value</b>	<b>Commercial and Industrial Property Assessed Value</b>	<b>Total Taxable Assessed Value</b>
1997/1998	\$ 3,609,687	\$ 1,396,512	\$ 5,006,199
1998/1999	3,673,967	1,417,507	5,091,474
1999/2000	3,746,207	1,444,292	5,190,499
2000/2001	4,720,515	1,660,866	6,381,381
2001/2002	4,783,532	1,682,507	6,466,039
2002/2003	4,863,806	1,710,232	6,574,038
2003/2004	5,640,311	1,790,334	7,430,645
2004/2005	5,745,949	1,840,983	7,586,932
2005/2006	5,853,133	1,865,396	7,718,529
2006/2007	6,551,449	2,156,662	8,708,111

Source: Lucas County Auditor

<b>Total Direct Tax Rate Residential Effective</b>	<b>Total Direct Tax Rate Commercial Effective</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>	<b>Tax/Levy Collection Year</b>
10.764235	12.674700	\$ 14,303,426	35.0%	1997/1998
12.641625	14.446247	14,547,069	35.0%	1998/1999
11.570639	13.132412	14,829,997	35.0%	1999/2000
9.696105	12.055300	18,232,517	35.0%	2000/2001
11.665575	12.746417	18,474,397	35.0%	2001/2002
11.849857	12.850388	18,782,966	35.0%	2002/2003
10.583016	12.529699	21,230,414	35.0%	2003/2004
10.964267	12.783644	21,676,949	35.0%	2004/2005
10.355142	12.005686	22,052,940	35.0%	2005/2006
10.760284	12.055420	24,880,317	35.0%	2006/2007

**TABLE 7**  
**LUCAS COUNTY, OHIO**  
**PROPERTY RATES-DIRECT AND OVERLAPPING GOVERNMENTS<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(Per \$1,000 of Assessed Valuation)**

<b>Taxable Year:</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Collection Year:</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<b>Lucas County Entities:</b>				
General Fund	2.00	2.00	2.00	2.00
Board of Mental Retardation	5.00	5.00	5.00	5.00
Children Sevices Board	2.40	2.40	2.40	2.40
Mental Health and Recovery	1.50	1.50	1.50	1.50
Senior Services	0.45	0.45	0.45	0.45
9-1-1 Emergency Telephone System	0.70	0.70	0.70	0.70
Zoo (improvements)	1.00	-	0.95	0.95
Zoo (operating)	0.85	0.70	0.70	0.70
<i>Total Lucas County Entities</i>	13.90	12.75	13.70	13.70
<b>Other Entities:</b>				
Metroparks	1.70	1.70	1.70	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Toledo-Lucas County Library	2.00	2.00	2.20	2.50
Toledo Area Regional				
Toledo Area Regional Transit Authority (TARTA) <sup>2</sup>	2.50	2.50	2.50	2.50
<i>Total Rates</i>	20.50	19.35	20.50	20.80

<sup>1</sup>Property tax rates are 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.

<sup>2</sup>TARTA is not levied in every county taxing district

Source: Lucas County Auditor

<b>2002 2003</b>	<b>2001 2002</b>	<b>2000 2001</b>	<b>1999 2000</b>	<b>1998 1999</b>	<b>1997 1998</b>
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	4.50	4.50	4.50	4.50
2.65	2.65	3.50	3.50	3.50	3.50
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.25	0.25
0.70	0.70	0.70	0.70	0.70	0.70
0.95	0.95	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
<u>13.95</u>	<u>13.95</u>	<u>14.30</u>	<u>14.30</u>	<u>14.10</u>	<u>14.10</u>
1.70	1.40	1.40	1.40	1.40	1.00
0.40	0.40	0.40	0.40	0.40	0.40
1.70	1.70	1.70	1.85	1.85	1.85
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
<u><u>20.25</u></u>	<u><u>19.95</u></u>	<u><u>20.30</u></u>	<u><u>20.45</u></u>	<u><u>20.25</u></u>	<u><u>19.85</u></u>

**TABLE 7**  
**LUCAS COUNTY, OHIO**  
**PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS<sup>1</sup>-continued**  
**LAST TEN FISCAL YEARS**  
**(Per \$1,000 of Assessed Valuation)**

Taxable Year:	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
Collection Year:	<u><b>2007</b></u>	<u><b>2006</b></u>	<u><b>2005</b></u>	<u><b>2004</b></u>	<u><b>2003</b></u>	<u><b>2002</b></u>
<b>School Districts:</b>						
Anthony Wayne	67.70	68.20	68.20	68.20	63.70	63.70
Evergreen	47.15	47.15	47.88	47.88	47.88	47.23
Maumee	76.50	75.75	72.45	71.74	62.30	62.30
Oregon	59.50	59.50	59.50	55.10	49.20	49.20
Otsego	49.10	49.30	49.60	43.50	47.40	56.90
Ottawa Hills	120.85	120.35	120.35	114.65	114.35	113.10
Springfield	70.85	67.35	67.35	67.90	68.10	64.10
Swanton	67.78	67.78	67.78	68.11	68.11	68.74
Sylvania	74.90	74.90	74.90	70.00	70.10	65.20
Toledo	67.10	67.35	67.35	67.60	67.99	63.00
Washington	69.80	69.80	69.80	65.90	65.90	65.90
<b>Joint Vocational School Districts:</b>						
Four County	3.20	3.20	4.30	3.20	3.20	3.20
Penta County	3.20	3.20	4.30	3.20	2.20	2.20
<b>Townships:</b>						
Harding	4.80	4.80	4.30	4.30	4.30	4.30
Jerusalem	9.75	9.75	9.75	9.75	9.75	9.75
Monclova	5.20	5.20	5.20	5.20	5.20	5.20
Providence	6.95	6.95	6.95	6.95	6.95	6.95
Richfield	8.64	8.64	8.64	8.64	5.80	7.20
Spencer	6.00	6.00	6.00	6.00	6.00	6.00
Springfield	8.10	8.10	8.10	8.10	8.10	8.10
Swanton	4.90	4.90	4.90	6.10	6.10	6.10
Sylvania	20.22	20.92	20.92	18.42	18.42	16.72
Washington	22.95	22.95	24.25	24.25	19.50	19.50
Waterville	10.50	10.50	10.50	9.60	9.60	10.80
<b>Municipalities:</b>						
Village of Berkey	3.00	3.00	1.00	3.00	3.00	3.00
Village of Harbor View	7.00	7.00	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70	3.70	3.70
City of Oregon	3.50	3.50	3.50	3.50	3.50	3.50
Village of Ottawa Hills	4.10	4.10	4.10	4.10	4.10	4.10
Village of Swanton	4.50	4.50	4.50	4.50	4.50	4.50
City of Sylvania	5.30	6.25	6.25	6.25	6.30	6.40
City of Toledo	4.40	4.40	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50	3.50	3.50

<b><u>2000</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>	<b><u>1997</u></b>
<b><u>2001</u></b>	<b><u>2000</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
63.70	64.50	64.50	64.50
47.23	47.23	39.70	39.70
62.30	62.30	62.30	62.30
49.20	49.20	49.20	49.20
56.90	57.70	49.11	57.20
113.10	113.20	107.05	107.50
64.10	65.10	64.20	64.20
68.74	62.05	62.05	62.10
65.20	65.70	66.30	66.30
63.00	57.50	57.80	57.80
65.90	60.70	61.70	61.70
3.20	3.20	3.20	3.20
2.20	2.20	2.20	3.20
4.30	3.30	3.30	3.30
9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20
6.95	6.95	6.95	4.45
7.20	7.20	7.20	7.20
6.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10
6.10	6.10	6.10	5.20
16.72	16.40	16.40	16.40
19.50	19.50	19.50	19.50
10.80	9.30	9.30	9.30
3.00	3.00	3.00	3.00
7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80
3.70	3.70	3.85	4.00
3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10
4.50	4.50	3.00	3.00
6.40	6.40	6.40	6.25
4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50

<sup>1</sup>Property tax rates are determined by county-wide tax rates and the applicable tax rates for the school district, township, or municipality in which the property is located.

Source: Lucas County Auditor

**TABLE 8  
LUCAS COUNTY, OHIO  
TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS  
AS OF DECEMBER 31, 2007, AND DECEMBER 31, 1998  
(AMOUNTS IN 000'S)**

<u>Firm</u>	<b>2007 Assessed Real Estate Values</b>	<b>2007 Assessed Personal Property Values</b>	<b>2007 Assessed Property Values</b>	<b>2007 Percent Firms Assessed Values to Total 2007 Assessed Property Values</b>
Westfield Franklin Park	\$ 23,506	\$ 135,190	\$ 158,696	1.64%
Toledo Edison/FirstEnergy	19,247	128,066	147,313	1.52%
Meijer Stores	13,955	3,684	17,639	0.18%
Wal Mart	13,021	2,524	15,545	0.16%
Krogers	11,936	4,282	16,218	0.17%
The Andersons	11,889	3,798	15,687	0.16%
General Motors	8,105	21,427	29,532	0.31%
Sunoco Inc. R&M	4,475	34,777	39,252	0.41%
Johns Manville	3,628	11,288	14,916	0.15%
BP America Inc.	3,130	27,480	30,610	0.32%
<b>Totals</b>	<b>\$ 112,892</b>	<b>\$ 372,516</b>	<b>\$ 485,408</b>	<b>5.02%</b>

	<b>1998 Assessed Real Estate Values</b>	<b>1998 Assessed Personal Property Values</b>	<b>1998 Assessed Property Values</b>	<b>1998 Percent Firms Assessed Values to Total 1998 Assessed Property Values</b>
BP America	\$ 6,500	\$ 39,272	\$ 45,772	0.71%
General Motors Hydro-Matic	8,692	33,140	41,832	0.65%
The Andersons	12,940	15,397	28,337	0.44%
Sun Oil Company	4,424	23,405	27,829	0.43%
Schuller International	3,561	20,039	23,600	0.37%
General Mills	3,209	18,706	21,915	0.34%
Toledo Edison	20,775	-	20,775	0.32%
Meijer, Inc.	10,176	9,223	19,399	0.30%
Mercantile Stores	11,351	8,910	20,261	0.31%
<b>Totals</b>	<b>\$ 81,628</b>	<b>\$ 168,092</b>	<b>\$ 249,720</b>	<b>3.87%</b>

Source: Lucas County Auditor



**TABLE 8  
LUCAS COUNTY, OHIO  
TOP FIVE PUBLIC UTILITY TAXPAYERS (CONTINUED)  
AS OF DECEMBER 31, 2007 AND DECEMBER 31, 1998  
(Amounts in 000's)**

<u>Utility</u>	<b>2007 Assessed Public Utility Values</b>	<b>2007 Percent of Utilities Assessed Value of Total 2007 Assessed Values</b>
Toledo Edison/First Energy	\$ 133,925	1.42%
Columbia Gas	26,103	0.28%
American Transmission Sys.	24,938	0.26%
Ohio Bell Telephone	21,399	0.23%
CXS Transportation Inc.	7,457	0.08%
<b>Totals</b>	<b>\$ 213,822</b>	<b>2.27%</b>

<u>Utility</u>	<b>1998 Assessed Public Utility Values</b>	<b>1998 Percent of Utilities Assessed Value of Total 1998 Assessed Values</b>
Toledo Edison	\$ 251,065	3.95%
Ohio Bell	92,947	1.46%
Columbia Gas	75,657	1.19%
GTE North, Inc and Telegraph	11,596	0.18%
ANR Pipeline Co.	5,174	0.08%
<b>Totals</b>	<b>\$ 436,439</b>	<b>6.86%</b>

Source: Lucas County Auditor

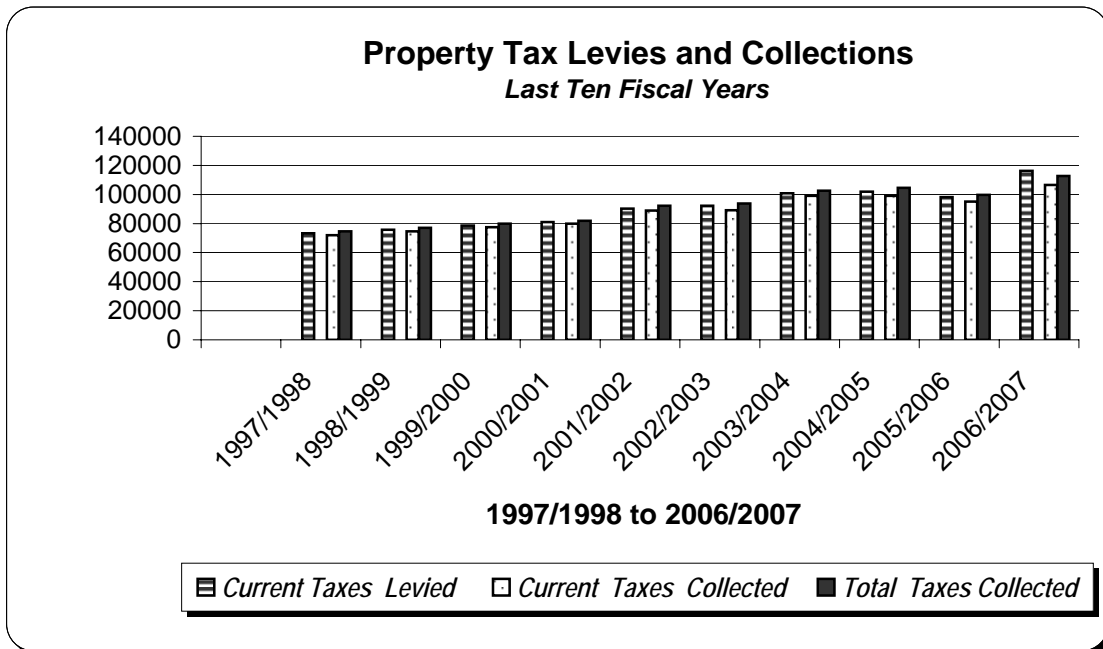
**TABLE 9  
LUCAS COUNTY, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS<sup>1</sup>  
REAL AND PUBLIC UTILITY  
LAST TEN FISCAL YEARS  
(Amounts in 000's)**

<b>Tax/Levy Collection Year</b>	<b>Current Taxes Levied</b>	<b>Current Taxes Collected</b>	<b>Current Taxes Collected as a Percent of Taxes Levied-Current</b>	<b>Delinquent Taxes Collected</b>
1997/1998	\$ 73,217	\$ 72,021	98.37%	\$ 2,551
1998/1999	75,669	74,647	98.61%	2,467
1999/2000	78,647	77,499	98.54%	2,436
2000/2001	80,974	79,938	98.72%	1,846
2001/2002	90,273	88,991	98.58%	3,223
2002/2003	92,225	89,118	96.63%	4,749
2003/2004	100,917	98,993	98.10%	3,660
2004/2005	101,918	99,110	97.20%	5,335
2005/2006	98,214	95,001	96.73%	4,774
2006/2007	116,118	106,577	91.78%	6,119

<sup>1</sup>Includes all tax rates levied county-wide for: General Fund, Senior Services, Community Mental Health, Board of Mental Retardation, Children Services, Toledo-Lucas County Port Authority, The Toledo Zoo, Toledo-Lucas County Public Library, and 9-1-1 Emergency Telephone System.

Refer to: "Table 7-Property Tax Rates of All Overlapping Governments" in this Section.

Source: Lucas County Auditor



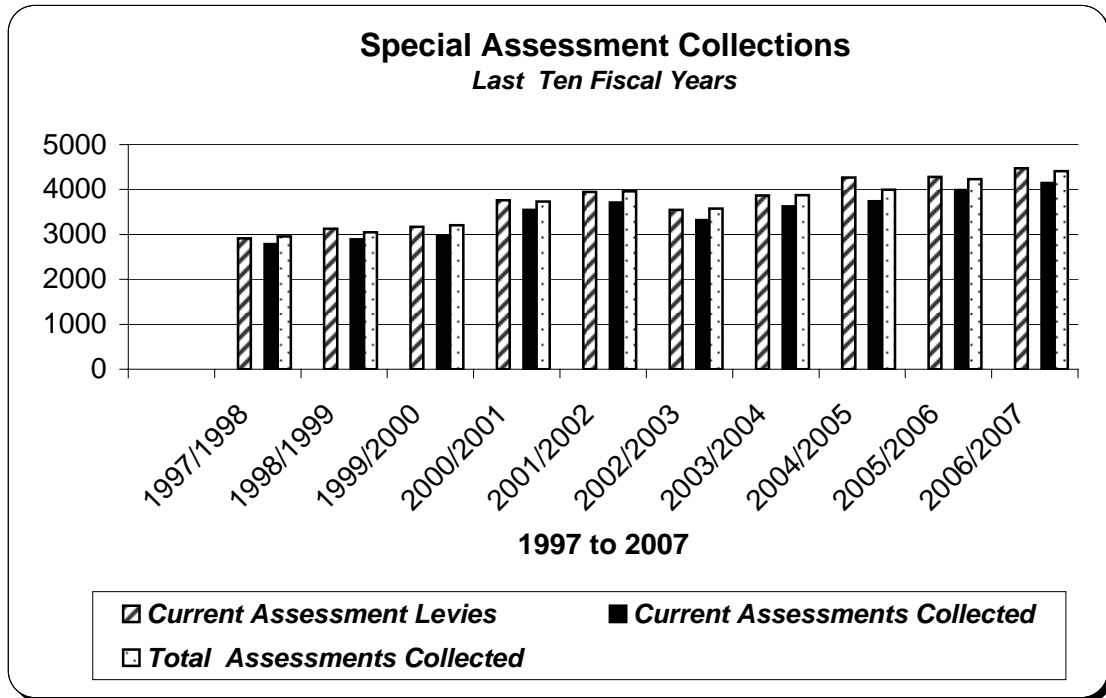
<b>Delinquent Taxes Collected as a Percent of Total Taxes Collected</b>	<b>Total Taxes Collected</b>	<b>Total Collections as a Percent Taxes Levied- Current</b>	<b>Accumulated Delinquencies</b>	<b>Tax/Levy Collection Year</b>
3.42%	\$ 74,572	101.85%	\$ 5,796	1997/1998
3.20%	77,114	101.87%	5,760	1998/1999
3.05%	79,935	101.64%	5,012	1999/2000
2.28%	81,784	101.00%	5,872	2000/2001
3.57%	92,214	102.20%	6,321	2001/2002
5.15%	93,867	101.78%	5,893	2002/2003
3.56%	102,653	101.72%	9,394	2003/2004
5.13%	104,465	102.50%	10,407	2004/2005
4.78%	99,775	101.59%	10,465	2005/2006
5.43%	112,696	97.05%	9,714	2006/2007

**TABLE 10**  
**LUCAS COUNTY, OHIO**  
**SPECIAL ASSESSMENT LEVIES AND COLLECTIONS<sup>1</sup>**  
**(Amounts in 000's)**

<b>Tax/Levy Collection Year</b>	<b>Current Assessment Levies</b>	<b>Current Assessments Collected</b>	<b>Current Assessments Collected as a Percent of Assessment Levies</b>	<b>Delinquent Assessments Collected</b>
1997/1998	\$ 2,914	\$ 2,785	95.57%	\$ 172
1998/1999	3,125	2,891	92.51%	153
1999/2000	3,168	2,974	93.88%	232
2000/2001	3,762	3,550	94.36%	182
2001/2002	3,944	3,711	94.09%	249
2002/2003	3,546	3,320	93.63%	253
2003/2004	3,864	3,624	93.79%	251
2004/2005	4,269	3,738	87.56%	255
2005/2006	4,278	3,989	93.24%	243
2006/2007	4,471	4,142	92.64%	267

<sup>1</sup> Assessment levies and collections include assessment districts outside the County entity.

Source: Lucas County Auditor



<b>Delinquent Assessments Collected as a Percent of Assessments Levies</b>	<b>Total Assessments Collected</b>	<b>Total Collections as a Percent of Current Assessments Levies</b>	<b>Accumulated Delinquencies</b>	<b>Tax/Levy Collection Year</b>
5.90%	\$ 2,957	101.48%	\$ 209	1997/1998
4.90%	3,045	97.44%	291	1998/1999
7.32%	3,206	101.20%	268	1999/2000
4.84%	3,732	99.20%	316	2000/2001
6.31%	3,960	100.41%	327	2001/2002
7.13%	3,573	100.76%	332	2002/2003
6.50%	3,876	100.31%	352	2003/2004
5.97%	3,993	93.53%	691	2004/2005
5.68%	4,232	98.92%	801	2005/2006
5.97%	4,409	98.61%	880	2006/2007

**TABLE 11**  
**LUCAS COUNTY, OHIO**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST SEVEN FISCAL YEARS**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Governmental Activities:</b>			
General obligation bonds	\$ 27,925	\$ 31,255	\$ 34,935
Special assessment bonds with government's commitment	17,254	17,956	16,848
Non-tax revenue bonds	17,276	17,956	17,865
OWDA loans	776	915	1,327
OPWC loans	1,725	2,112	2,030
Capital lease obligations	93	1,201	3,022
Subtotal	<u>65,049</u>	<u>71,395</u>	<u>76,027</u>
<b>Business-type Activities:</b>			
OWDA loans	27,195	29,018	30,766
OPWC loans	<u>2,330</u>	<u>2,474</u>	<u>1,369</u>
Subtotal	<u>29,525</u>	<u>31,492</u>	<u>32,135</u>
Total	<u><u>\$ 94,574</u></u>	<u><u>\$ 102,887</u></u>	<u><u>\$ 108,162</u></u>
Percent of assessed value	1.00%	1.19%	1.24%
Amount per capita	\$ 214.01	\$ 231.06	\$ 238.35

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 42,060	\$ 50,500	\$ 53,200	\$ 61,770
14,216	13,440	13,159	13,016
18,455	19,005	19,520	20,000
1,712	2,069	2,401	2,709
2,485	2,805	2,793	2,242
3,706	6,352	7,673	9,250
<hr/>	<hr/>	<hr/>	<hr/>
82,634	94,171	98,746	108,987
32,417	18,539	19,354	20,766
263	201	246	291
<hr/>	<hr/>	<hr/>	<hr/>
32,680	18,740	19,600	21,057
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<u>\$ 115,314</u>	<u>\$ 112,911</u>	<u>\$ 118,346</u>	<u>\$ 130,044</u>
1.34%	1.45%	1.53%	1.67%
\$ 255.29	\$ 249.47	\$ 260.96	\$ 286.13

**TABLE 12**  
**LUCAS COUNTY, OHIO**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**AS OF DECEMBER 31, 2007**  
**(Amounts in 000's)**

	<u>Debt Outstanding</u>	<u>Percent<sup>4</sup> Applicable to County</u>	<u>Amount Applicable to County</u>
<b><u>Direct debt</u></b>			
<b>Lucas County<sup>1</sup></b>	\$ 23,803	100.0%	\$ 23,803
<b><u>Overlapping debt</u></b>			
<b><u>Municipalities<sup>2</sup>:</u></b>			
All cities and villages within Lucas County	180,249	100.0%	180,249
Swanton Village	1,332	5.1%	68
<b><u>School Districts<sup>3</sup>:</u></b>			
All school districts within Lucas County	257,069	100.0%	257,069
Evergreen	12,129	30.4%	3,687
Anthony Wayne	21,522	97.7%	21,027
Swanton	13,460	38.5%	5,182
Overlapping debt	485,761	96.2%	467,282
<i>Total direct and overlapping debt</i>	<u>\$ 509,564</u>	<u>96.4%</u>	<u>\$ 491,085</u>

<sup>1</sup> Excluding special assessments debt with governmental commitment, revenue bonds, general obligation bonds reported in enterprise funds, and general obligation debt for correctional facilities, and convention center.

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

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

<sup>4</sup> Percent based on assessed value within the County.

Source: Lucas County Auditor



**TABLE 13  
LUCAS COUNTY, OHIO  
Pledged Revenue  
(Amounts in 000's)**

**\*Taxable Economic Development Revenue Bonds, Series 2001**

Fiscal Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total	Debt Service		
							Principal	Interest	Coverage
1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
1999	-	-	-	-	-	-	-	-	N/A
2000	-	-	-	-	-	-	-	-	N/A
2001	12,179	12,565	540	34	3,554	28,872	-	991	29.13
2002	9,130	12,707	458	37	2,982	25,314	480	1,802	11.09
2003	4,016	13,178	518	54	4,247	22,013	515	1,806	9.48
2004	3,171	15,192	495	72	1,634	20,564	550	1,808	8.72
2005	7,061	14,223	520	33	1,483	23,320	590	1,813	9.70
2006	11,576	14,304	596	30	2,662	29,168	635	1,820	11.88
2007	13,826	18,504	489	30	6,395	39,244	680	1,825	15.67

\*Only general fund revenue is considered pledged.

**<sup>1</sup> 2006 Sanitary Sewer Bond 772**

	Special Assessments Collected	Debt Service		
		Principal	Interest	Coverage
1996	\$ -	\$ -	\$ -	N/A
1997	-	-	-	N/A
1998	-	-	-	N/A
1999	-	-	-	N/A
2000	-	-	-	N/A
2001	-	-	-	N/A
2002	-	-	-	N/A
2003	-	-	-	N/A
2004	-	-	-	N/A
2005	-	-	-	N/A
2006	-	-	-	N/A
2007	29	-	31	0.94

<sup>1</sup>Only revenues and assessments related to this project are considered.

Note: Details regarding the County's outstanding debt is included in the notes to the financial statements.

Source: Lucas County Auditor

**TABLE 14**  
**LUCAS COUNTY, OHIO**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(Amounts in 000's)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Debt Limit	\$ 235,078	\$ 240,207	\$ 219,550	\$ 216,798
Total net debt applicable to limit	23,803	25,606	26,624	33,379
Legal Debt Margin	<u>\$ 211,275</u>	<u>\$ 214,601</u>	<u>\$ 192,926</u>	<u>\$ 183,419</u>
 Total net debt applicable to the limit as a percentage of debt limit	 10.13%	 10.66%	 12.13%	 15.40%

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>
\$ 213,534	\$ 194,537	\$ 192,836	\$ 163,173	\$ 159,838	\$ 157,522
41,893	49,570	39,527	51,571	52,442	59,223
<u>\$ 171,641</u>	<u>\$ 144,967</u>	<u>\$ 153,309</u>	<u>\$ 111,602</u>	<u>\$ 107,396</u>	<u>\$ 98,299</u>
19.62%	25.48%	20.50%	31.61%	32.81%	37.60%

### Legal Debt Margin Calculation for Year 2007

Direct legal debt limitation <sup>1</sup> :		
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		<u>229,078</u>
Total Direct legal debt limitation		235,078
Total of all county debt outstanding <sup>2</sup>	71,944	
Less:		
Special assessment bonds and notes (self supporting) <sup>2</sup>	17,182	
Correctional facility + arena bonds and notes <sup>3</sup>	<u>30,959</u>	
Total Exempt Debt		<u>(48,141)</u>
Total net indebtedness (voted and unvoted) subject to direct debt limitation		<u>23,803</u>
Direct legal debt margin		<u><u>211,275</u></u>
Unvoted debt limitation (subject to 1% of County assessed valuation)		94,631
Total net indebtedness (unvoted - subject to the 1% legal debt limitation)		<u>(23,803)</u>
Total unvoted legal debt margin		<u><u>70,828</u></u>

<sup>1</sup> Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.04 and 133.07, not including available equity in debt service fund.

<sup>2</sup> Excludes Ohio Water Development Authority (OWDA) and 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 Financial Statements.

<sup>3</sup> Excluded by state statute.

Source: Lucas County Auditor

**TABLE 15**  
**LUCAS COUNTY, OHIO**  
**RATIO OF NET GENERAL BONDED DEBT TO**  
**ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<b>Fiscal Year</b>	<b>Total (ii)(iii) Population</b>	<b>Personal (iii) Income</b>	<b>Per Capita (iii) Income</b>	<b>Assessed' Values</b>	<b>Gross General (i) Bonded Debt</b>
1998	\$ 448,300	\$ 13,503,325	\$ 30,121	\$ 6,364,073	\$ 67,900
1999	447,300	13,556,678	30,308	6,453,593	60,060
2000	455,054	13,142,344	28,880	6,586,846	52,590
2001	454,500	12,754,660	28,063	7,776,743	61,770
2002	453,506	12,669,269	27,936	7,717,907	53,200
2003	452,600	12,224,732	27,010	7,778,200	50,500
2004	451,700	11,765,455	26,047	8,579,701	42,060
2005	453,800	11,306,048	24,914	8,728,611	34,935
2006	445,281	14,304,147	32,200	8,679,312	31,255
2007	441,910	N/A	N/A	9,463,137	27,925

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

Source (i): Lucas County Auditor

Source (ii): Toledo Regional Partnership

Source (iii): Bureau of Economic Analysis

**TABLE 16**  
**LUCAS COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE FOR GENERAL**  
**BONDED DEBT TO TOTAL GENERAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**(Amounts in 000's)**

<b>Fiscal Year</b>	<b>General Obligation Principal</b>	<b>General Obligation Interest</b>	<b>Total<sup>1</sup> General Obligation Debt Service</b>	<b>Total<sup>2</sup> General Governmental Expenditures</b>	<b>Ratio of Total Debt Service to General Governmental Expenditures</b>
1998	\$ 7,600	\$ 4,203	\$ 11,803	\$ 331,575	3.56%
1999	7,840	3,815	11,655	348,492	3.34%
2000	7,470	3,436	10,906	405,719	2.69%
2001	7,820	3,538	11,358	451,791	2.51%
2002	8,345	4,907	13,252	439,042	3.02%
2003	8,960	4,384	13,344	444,432	3.00%
2004	8,990	3,932	12,922	433,182	2.98%
2005	7,715	3,779	11,494	446,009	2.58%
2006	3,680	1,761	5,441	475,277	1.14%
2007	3,965	994	4,959	545,328	0.91%

<sup>1</sup>General obligation bonds reported in the Enterprise funds and special assessment debt with governmental commitment have been excluded.

<sup>2</sup>Refer to: "Table 4- Changes in Fund Balances Government Funds".

Source: Lucas County Auditor

<b>Less Debt (i)</b>					
<b>Service</b>		<b>Ratio of</b>	<b>Per Capita</b>		
<b>Fund</b>	<b>Net General</b>	<b>Net General</b>	<b>Net General</b>	<b>Fiscal</b>	
<b>Balance</b>	<b>Bonded Debt</b>	<b>Bonded Debt to</b>	<b>Bonded Debt</b>	<b>Year</b>	
		<b>Assessed Value</b>			
\$ 6,652	\$ 61,248	0.962%	\$ 136.62	1998	
5,986	54,074	0.838%	120.89	1999	
6,139	46,451	0.705%	102.08	2000	
10,542	51,228	0.659%	112.71	2001	
12,907	40,293	0.522%	88.85	2002	
16,542	33,958	0.437%	75.03	2003	
9,689	32,371	0.377%	71.66	2004	
7,682	27,253	0.312%	60.06	2005	
5,140	26,115	0.301%	58.65	2006	
5,904	22,021	0.253%	49.83	2007	

**TABLE 17  
LUCAS COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
AS OF DECEMBER 31, 2007**

**POPULATION DENSITY**

<u>Census Year</u>	<u>Square Miles</u>	<u>Population in Lucas County</u>	<u>Population Density</u>
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	341.0	455,054	1,334.5

Source: Bureau of Census-United States Department of Commerce

**EMPLOYMENT TRENDS**

**Ten Year Average Employment**

<u>Year</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1998	218,000	12,700	5.5%	4.2%	4.5%
1999	222,000	12,100	5.2%	4.2%	4.2%
2000	219,000	11,200	4.9%	4.1%	4.0%
2001	220,500	11,500	5.0%	4.3%	4.8%
2002	215,400	15,900	6.9%	5.7%	5.8%
2003	214,700	18,200	7.8%	6.1%	6.0%
2004	209,100	16,600	7.4%	6.1%	5.5%
2005	208,900	15,500	6.9%	5.9%	5.1%
2006	211,900	14,300	6.3%	5.5%	4.6%
2007	210,200	15,100	6.7%	5.6%	4.6%

**2007 Monthly Employment**

<u>Month</u>	<u>County Employed</u>	<u>County Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	206,300	18,500	8.2	6.2	5.0
February	207,500	14,300	6.5	6.0	4.9
March	208,800	16,000	7.1	5.6	4.5
April	209,200	13,600	6.1	5.5	4.3
May	210,500	13,100	5.9	5.2	4.3
June	211,200	14,800	6.6	5.8	4.7
July	209,400	17,300	7.6	5.7	4.9
August	211,700	14,200	6.3	5.5	4.6
September	213,100	14,200	6.2	5.5	4.5
October	211,800	17,200	7.5	5.3	4.4
November	211,900	13,800	6.1	5.3	4.5
December	210,300	14,600	6.5	5.8	4.8

Sources: Ohio Dept of Jobs and Family Services  
Office of Workforce Development  
Bureau of Labor Market Information

**TABLE 18**  
**Top 2007 Private & Public Employers**

<b>Employer</b>	<b>Number of Employees</b>	<b>Primary Type of Product/Service</b>
Promedica Health Systems	11,265	Health Care
Mercy Health Partners	6,723	Health Care
University of Toledo	4,987	Education (advanced)
Toledo Public Schools	4,554	Education (primary-secondary)
Lucas County	4,168	Government Services (various)
Daimler Chrysler/Toledo Jeep	3,548	Automotive Manufacturing
Kroger	3,503	Retail Grocery
U.T. Health Science Campus	3,300	Health Care
City of Toledo	2,979	Government Services (various)
State of Ohio	2,487	Government Services (various)
General Motors-Power Train	2,112	Automotive Manufacturing
Untied Parcel Service	2,108	Mail Services
The Andersons, Inc.	1,766	Grain Storage/Process/Retail
Lott Industries	1,756	Packaging Services
HCR Manor Care	1,745	Health Care
Top fifteen total employed	<u>57,001</u>	
Percent of total work force	<u>27.11%</u>	

**Top 1998 Private & Public Employers**

<b>Employer</b>	<b>Number of Employees</b>	<b>Primary Type of Product/Service</b>
Mercy Health Partners	7,842	Health Care
Promedica Health Systems	7,540	Health Care
Toledo Public Schools	5,404	Education (primary-secondary)
Daimler-Chrysler/Toledo Jeep	5,400	Automotive Manufacturing
University of Toledo	5,248	Education (advanced)
Seaway/Foodtown	4,998	Retail Grocery
General Motors/Power Train	4,400	Automotive Manufacturing
Lucas County	4,378	Government Services (various)
Medical College of Ohio	3,196	Health Care
City of Toledo	3,000	Government Services (various)
The Andersons, Inc.	2,962	Grain Storage/Process/Retail
Kroger	2,667	Retail Grocery
Meijer's	2,150	Retail Grocery
United Parcel Service	2,004	Mail Services
State of Ohio	1,937	Government Services (various)
Total employed	<u>63,126</u>	
Percent of total work force	<u>28.96%</u>	

Refer to: "Employment Tends-Ten year Employment" within Table 16 of this section.

Source: Toledo Regional Growth Partnership

**TABLE 19  
LUCAS COUNTY, OHIO  
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY  
LAST FIVE FISCAL YEARS**

<b>Function/Program</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>General Government:</b>					
Auditor	117	119	124	173	143
Board of Elections	44	32	27	27	45
Clerk of Courts	81	83	85	68	35
Commissioners	74	82	93	84	75
Recorder	19	22	20	21	16
Treasurer	36	33	35	32	33
<b>Judicial:</b>					
Common Pleas Court	287	280	288	284	270
Domestic Relations Court	49	49	50	15	15
Juvenile Court	271	269	296	295	259
Probate Court	39	39	39	37	34
Prosecutors Office	104	112	117	110	101
<b>Public Safety:</b>					
Coroner	17	21	20	19	15
Emergency Management Agency	7	7	8	8	5
Sheriff	545	514	538	542	533
<b>Human Services:</b>					
Child Support Enforcement Agency	171	169	166	168	162
Children Services	378	389	426	424	401
Jobs and Family Services	479	414	423	494	435
Veterans Service Commission	13	13	14	15	15
<b>Health:</b>					
BMR/DD	839	852	833	794	664
Mental Health & Recovery	29	28	25	19	20
<b>Public Works:</b>					
Engineer	42	43	38	41	40
Water & Sewer operations	18	18	17	19	20



**TABLE 20  
LUCAS COUNTY, OHIO  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST SIX FISCAL YEARS**

**Operating Indicators and Capital Asset Statistics**

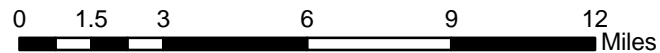
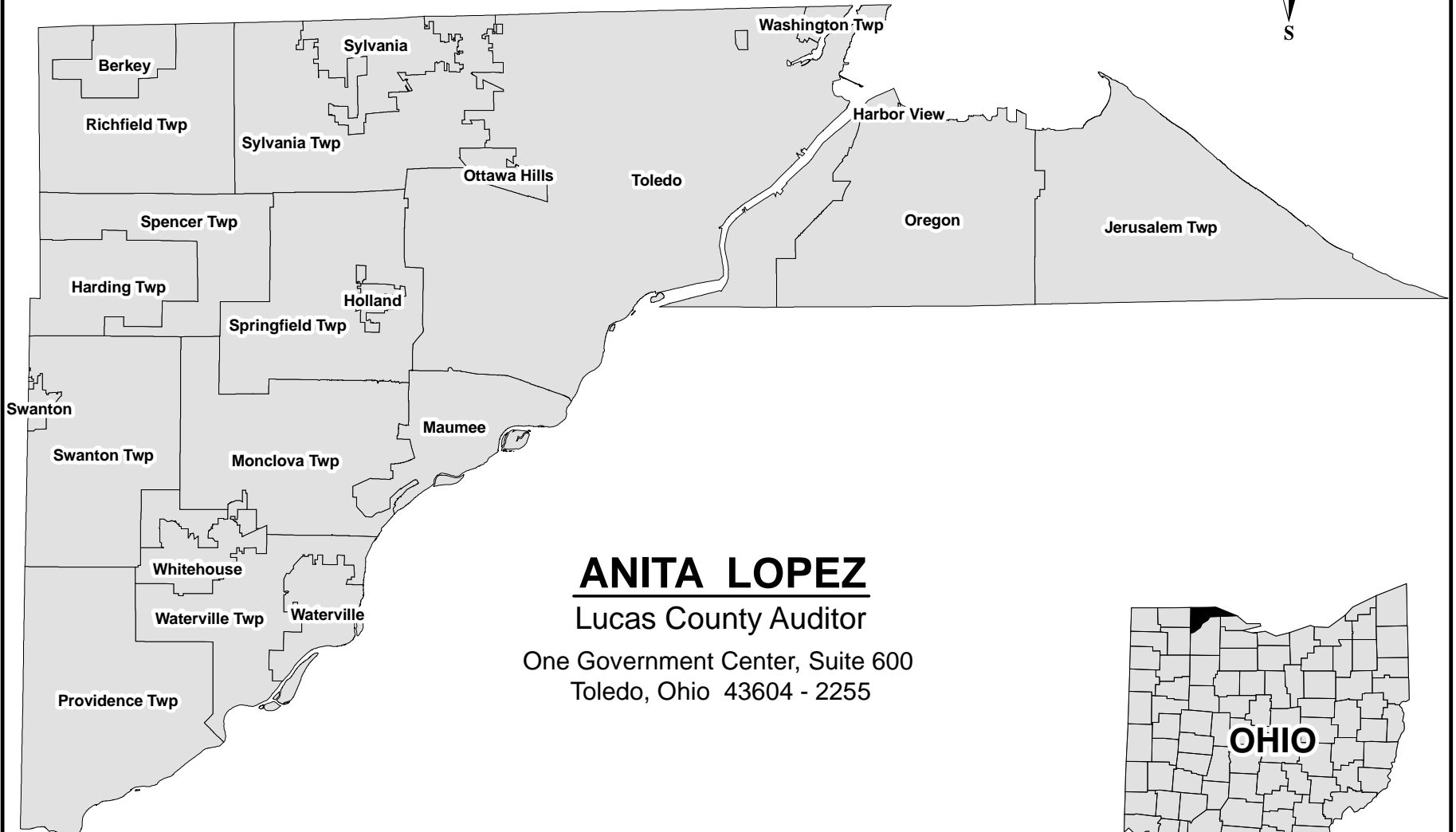
<b>Function/Program</b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>
<b>General Government:</b>						
<b>Auditor Real Estate</b>						
Number of Real Estate Transfers	11,211	11,711	12,045	12,221	10,428	9,351
Number of Parcels on File	202,792	203,984	205,305	206,635	207,818	208,713
<b>Commissioners</b>						
Number of resolutions presented	1,871	1,857	1,914	1,922	1,833	1,583
<b>Purchasing</b>						
Number of bid contracts awarded	50	47	49	37	33	31
Number of purchase orders issued	2,963	2,107	1,956	1,951	1,926	2,415
<b>Recorder</b>						
Number of deeds recorded	21,410	16,600	21,925	22,640	19,928	18,663
Number of mortgages recorded	47,760	37,879	35,506	32,534	27,306	20,764
<b>Treasurer</b>						
Net portfolio earnings	\$9,759,123	\$6,362,771	\$4,951,510	\$6,528,270	\$10,331,847	\$13,225,847
<b>Board of Elections</b>						
Number of registered voters	278,619	289,877	300,137	292,613	296,539	287,512
Number of voters last general election	135,802	103,251	221,902	124,907	146,539	86,861
Percentage of registered voters that voted	48.7%	35.6%	73.9%	42.7%	49.5%	30.12%
<b>Risk Management</b>						
Number of workers compensation claims	281	321	290	268	245	217
<b>Clerk of Courts</b>						
Number of titles processed	235,321	229,508	224,370	216,370	206,202	199,834
<b>Judicial</b>						
<b>Court of Appeals</b>						
Number of cases filed	738	709	717	801	777	759
<b>Common Pleas Court</b>						
Number of civil cases filed	6,050	6,083	6,279	6,885	7,626	8,300
Number of criminal cases filed	2,574	2,794	2,723	2,767	2,836	2,686
<b>Domestic Relations Court</b>						
Number of cases filed	2,159	2,047	1,968	1,968	1,930	2,871
<b>Juvenile Court</b>						
Number of cases filed	14,122	13,527	12,641	13,492	13,645	11,728
<b>Probate Court</b>						
Number of cases filed	10,912	10,808	10,495	9,996	8,657	8,986

**TABLE 20**  
**LUCAS COUNTY, OHIO**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM (contintued)**  
**LAST SIX FISCAL YEARS**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Public Safety</b>						
<b>Sheriff</b>						
<b>Jail Operations &amp; Enforcement</b>						
Average daily jail census	438	478	490	485	498	466
Number of prisoners booked	25,026	25,650	27,946	26,110	26,028	26,611
Number of incidents reported	29,322	32,031	33,490	34,755	48,476	34,162
Number of civil papers served	9,937	10,149	26,742	34,691	38,805	34,438
<b>Emergency Management Agency</b>						
Number of 911 calls received	440,312	413,870	391,537	378,532	376,599	374,822
Number of emergency responses	53,733	52,811	52,665	54,837	55,853	56,813
<b>Animal Care &amp; Control</b>						
Number of service requests	7,480	7,606	7,028	6,880	6,369	6,203
Number of dogs adopted	3,070	3,283	2,889	2,602	2,752	2,813
Number of dog licenses sold	62,591	61,733	63,145	63,154	63,258	61,458
<b>Human Services</b>						
<b>Veterans Service Commission</b>						
Number of financial claims filed		6,593	11,272	13,278	14,372	16,080
<b>Job and Family Services</b>						
Number of clients-food stamps	46,263	50,613	56,190	59,680	60,880	61,813
Number of clients-Medicaid	73,379	75,540	74,553	85,948	87,486	87,905
<b>Children Services</b>						
Number of children placed in adoptive homes	172	143	193	227	194	183
Number of child welfare investigations	4,691	4,634	4,694	4,858	4,964	4,426
Number of children in foster home care	437	473	515	604	581	513
Number of children served in paid placement	469	507	544	629	612	542
<b>Child Support Enforcement Agency</b>						
Number of active support orders	44,367	45,121	46,280	47,647	49,024	50,111
Percentage of collected support orders	59.87%	61.63%	62.77%	63.19%	63.33%	63.88%
<b>Health</b>						
<b>Board of Mental Retardation &amp; Developmental Disabilities</b>						
Number of individuals in adult workshops	1,404	1,413	1,390	1,374	1,502	1,201
<b>Public Works</b>						
<b>Engineer</b>						
Miles of road resurfaced	17	22	21	15	14	19
Culverts Built	0	4	2	2	1	0
Number of county bridges repaired or replace	3	1	1	2	4	3
<b>Water and Sewer Operations</b>						
Number of permits/taps	2,220	2,574	2,758	2,301	1,409	368
Number of emergency/maintained responses	492	460	424	607	785	594
Million of gallons per day/average daily flow	12	14.0	12.6	13.7	13.5	15.1



# LUCAS COUNTY, OHIO



# The Lucas County Arena



The Lucas County Arena, scheduled to open in the fall of 2009, will begin a new era for Lucas County residents. A year round source of family fun and entertainment, the new arena will bring many of the nation's highest quality sporting and entertainment events to the County. Just as importantly, the new arena will be located in close proximity to Fifth Third Field and the Seagate Convention Centre, providing downtown Toledo with three major attractions within walking distance of each other.

The arena will be home to the minor league professional hockey team, the Toledo Walleye. The Walleye will make their debut in their new home in time for the 2009-10 ECHL season.



**Anita Lopez**  
**Lucas County Auditor**

**One Government Center, Suite 600  
Toledo, OH 43604-2255**

**For questions, please call:  
Department of Education and Outreach  
(419) 213-4406**

**[www.co.lucas.oh.us/Auditor](http://www.co.lucas.oh.us/Auditor)**







**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**LUCAS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 6, 2008**