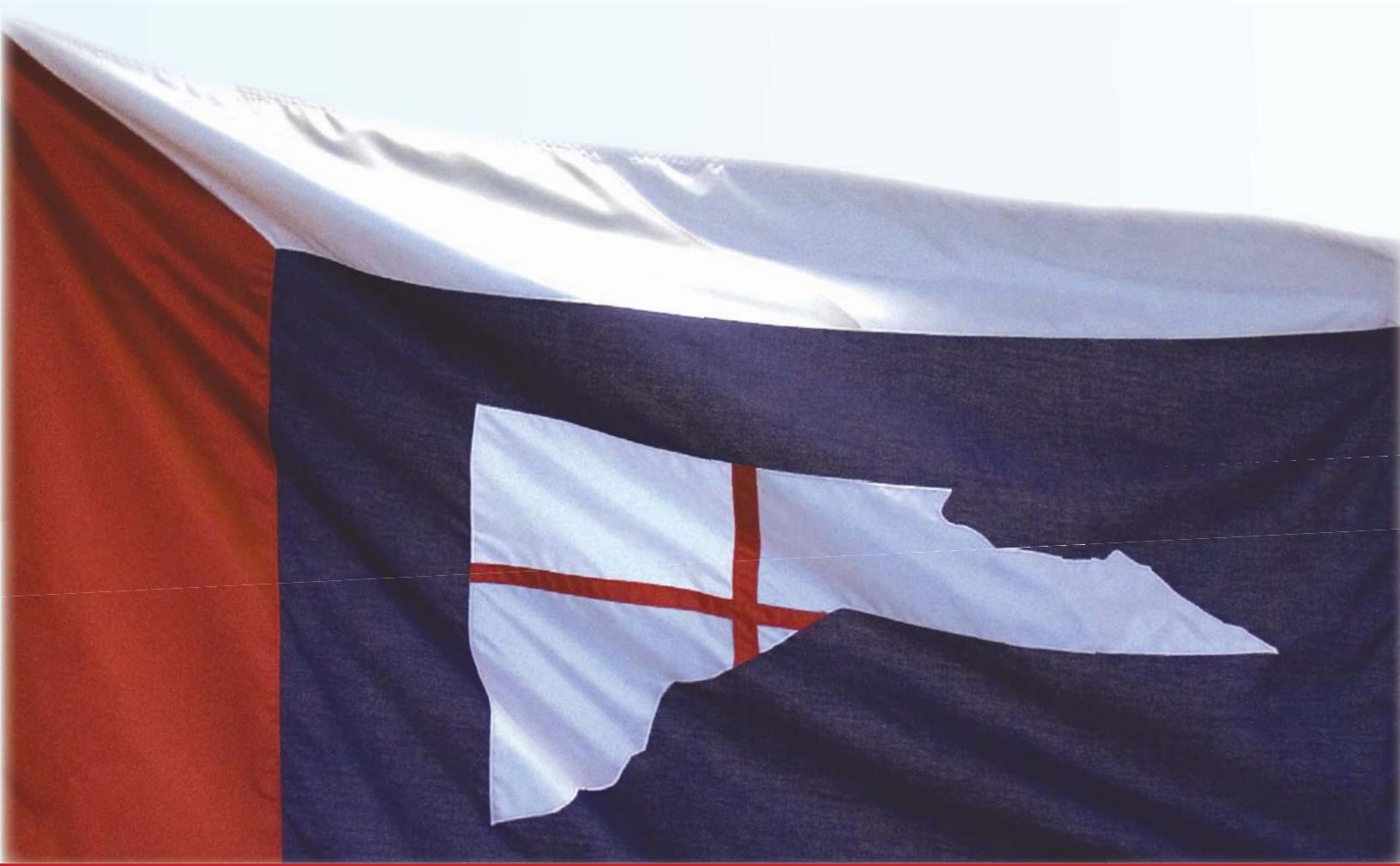


# 2007 LUCAS COUNTY Popular Annual Financial Report

As of December 31, 2007



***Issued by Anita Lopez  
Lucas County Auditor***

# **Award for Outstanding Achievement in Popular Annual Financial Reporting**

**PRESENTED TO**

**Lucas County  
Ohio**

**for the Fiscal Year Ended**

**December 31, 2006**



*Charles S. Cox*  
President

*Jeffrey L. Esser*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Lucas County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



**Lucas County Auditor's Office PAFR Squad (bottom row left to right): Tom Nichter, Angelita Cruz Bridges, Peter Rancatore. Top row left to right: Karla Hayes, James Molnar, Lindsey Hooven, Shimeako Cole, Lori Lamb, Jason Guilford, and Mely Arribas. Photography and graphics by Mely Arribas and Matthew Rogacki.**

# Dear Lucas County Residents,

It has been a pleasure meeting the various financial challenges of this community as your Lucas County Auditor. With properties overvalued throughout Lucas County when I took office and statutory updates not due for some time, we have taken the burden off the taxpayer by bringing government directly to you with our Department of Education and Outreach, making the property tax appeal process much less cumbersome. This has not only allowed thousands of citizens access to a process that was once difficult, but it has also provided financial relief to citizens overburdened by inaccurate property values.



This administration is striving to make your government more transparent. You may have noticed a new tool on our Auditor's Real Estate Information System website AREIS ([www.co.lucas.oh.us](http://www.co.lucas.oh.us)), called the Levy Estimator, which provides you with an approximate amount of tax that you would be paying on your property if a proposed tax levy was currently in effect. At the same time, we also unveiled the Tax Distributor, which indicates precisely how the tax dollars on your property are distributed to various governmental agencies. I believe that this philosophy and these tools will provide you with the financial information necessary to make informed decisions regarding your property when you vote this November.

In the spirit of transparency, I'd like to present you with the Popular Annual Financial Report (PAFR) for Lucas County for the fiscal year ending December 31, 2007. This report not only provides an overview of Lucas County's finances, but also provides insight into the strategic direction of your Lucas County government.

Information in the PAFR was derived from the 2007 Lucas County Comprehensive Annual Financial Report (CAFR), which is a 234-page publication detailing the finances of Lucas County. Our CAFR received an unqualified opinion from our independent auditors Ernst & Young, LLP. An unqualified opinion is the most favorable opinion that can be rendered and means that Ernst & Young, LLP examined Lucas County's financial records and determined that the financial statements present fairly, in all material respects, the financial position, operating results, and cash flows of Lucas County in conformity with Generally Accepted Accounting Principles (GAAP). This PAFR is not presented in conformity with GAAP, but was created to provide you with an easily understandable summary of the financial activity of Lucas County's primary government.

Please feel free to address any questions or concerns to my administration's Department of Education and Outreach at (419) 213-4406. We will get an answer for you, or refer you to the most appropriate channel to resolve your issue. I hope you enjoy the PAFR.

Sincerely,

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

Anita Lopez  
Lucas County Auditor



# The Lucas County Auditor

## Stewards of Public Funds

The Lucas County Auditor is the watchdog of County funds. As the County's Chief Financial Officer, it is the Auditor's responsibility to:

- Account for the millions of dollars received by the County each year;
- Issue payments for all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts, libraries, and other County agencies;
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds;
- Administer the County payroll; and
- Produce the County's annual financial report.

## Weights and Measures

The Lucas County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. The department checks gas pumps, price scanners, and meat and produce scales regularly. In 2007, the Auditor's office inspected 5,481 devices at 629 locations throughout the County.

## Real Estate Taxes and Rates

The Lucas County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary

requests of each government unit, as authorized by the vote of the people. Tax rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your property tax bill is based on the tax rate multiplied by your valuation on the General Tax List. This is your proportional share of the cost of operating your local government, including schools, townships, villages, and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must vote on any additional real estate taxes for any purpose. Your "tax rate" is the total of all levy and bond issues in your tax district.

## Real Estate Appraisal and Assessment

Lucas County has 208,713 separate parcels of property. It is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes.

A general appraisal is conducted every six years and is updated every three years. The last general appraisal was done in 2006 for the 2007 property tax bills. The Auditor maintains a detailed record of the appraisal of each parcel in the County on AREIS, and these records are open to the public. For taxation purposes, property owners are assessed at 35 percent of fair market value.

## Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes).



Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships, and schools) in the same manner as real estate taxes.

### Personal Property Tax

The Auditor's office also administers the state's tangible personal property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible personal property tax on equipment, furniture, fixtures, and inventory used in business. Taxes are distributed to the local tax districts, similar to real estate taxes. With the exception of public utility property, which expires after 2010, personal property tax will no longer be in effect after the tax year 2008.

### Licensing

Licenses for dogs, kennels, vendors, and cigarettes are issued by the Auditor's office. Lucas County issued 61,458 dog licenses in 2007. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.

### New Initiatives

- The very first *Levy Estimator and Tax Distributor* was unveiled to the public on October 2, 2007. These tools help Lucas County residents gain a better perspective on the allocation of their property tax dollars and are a new part of AREIS Online: [www.co.lucas.oh.us/areis/areismain.asp](http://www.co.lucas.oh.us/areis/areismain.asp), the

Auditor's main property tax tool for Lucas County residents. The tax distributor breaks down current taxes by the various levies in both percentages and dollar amounts, while also providing the amount of special assessments paid. The levy estimator displays all the currently proposed levies by district, and the estimated amount of taxes due had the levies been in effect for the current tax year.

- *The Education and Outreach Department* was created in 2007 to provide a variety of opportunities to answer questions and concerns regarding the Lucas County Auditor's office. The department serves as the public's initial point of contact for personal assistance and information.

The department also actively engages in community outreach in order to guarantee that the citizens of Lucas County fully utilize the programs and services offered by the Auditor's office. For example, on July 2, 2007 a change in Ohio law eliminated the income requirement for the *Homestead Exemption Program*. This change made it easier for senior citizen's to qualify for this tax-saving program. From July 2 until the October 1, 2007 deadline, the Education and Outreach Department was busy making home visits and providing Homestead help clinics at senior centers throughout Lucas County. The department enrolled 20,713 new applications, and a total of 3,860 senior citizens were served at the help clinics and home visits. *To date, 28,850 Lucas County citizens are taking advantage of the Homestead Exemption program, over a 250 percent increase from the previous year.* The Education and Outreach Department may be reached at (419) 213-4406 or via email at [outreach@co.lucas.oh.us](mailto:outreach@co.lucas.oh.us).



# County Outlook and Initiatives

Lucas 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 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.

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 corpora-

tions, 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. 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.

Meanwhile, Lucas 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 \$40 million of improvements to its Martin Luther King Bridge.



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



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.



*Byrnedale Middle School serves 551 students in grades 6 – 8. The project was completed in June 2007.*

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.

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 after which the arena project is modeled.



*The new arena, located within one block of Fifth Third Field, is expected to open in the fall of 2009.*



**Toledo Mud Hens photo credit, Joe Boyle**

The County held a ground breaking 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 \$105 million, without reliance on Lucas County's general fund, similar to the Fifth Third Field project. The new arena will host hockey and arena football games, along with concerts and other family entertainment. It 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. Lucas County has also contracted with SMG, a management firm for public assembly facilities, to assume day-to-day operations at both the Seagate Convention Centre and the new arena.
- 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



**Photo courtesy of Toledo Mud Hens**

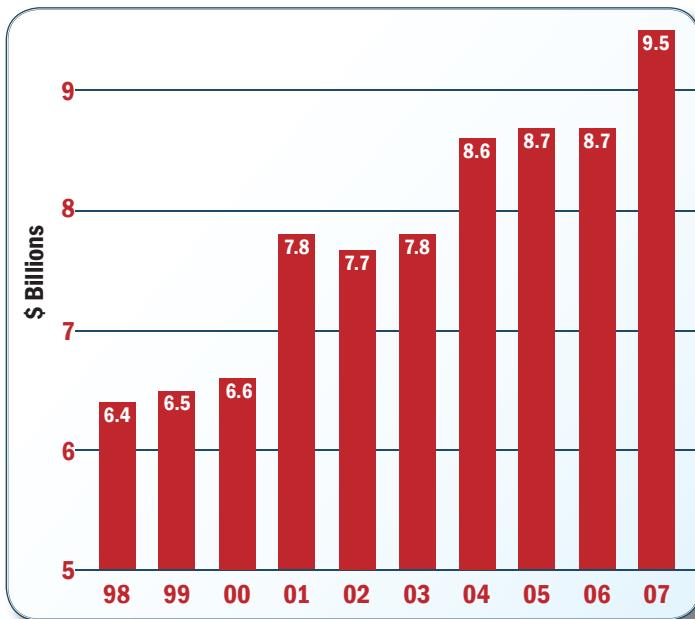
*'The Roost' seats at Fifth Third Field have again been recognized by ESPN.com as the best in the Minor Leagues and one of the best in all of baseball. These seats hang over right field and offer a unique spectator advantage.*

looking for jobs in 2007 with its "Summer Teen Employment Program."

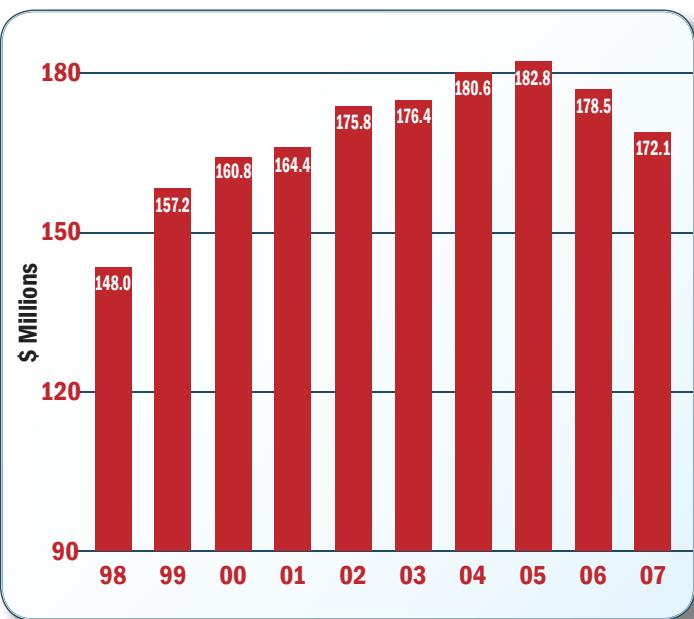
- Recognizing that the national foreclosure crisis has adversely impacted our local economy, the Commissioners have launched the Lucas County Foreclosure Prevention Task Force, bringing social service agencies, government officials, non-profit providers, and commercial bankers together to



## Assessed Taxable Property Values



## Tax Collections



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.

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.



*The Old West End is one of the largest Victorian neighborhoods in the United States. 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. Photo courtesy of the Convention and Visitors Bureau, credits to Bruce Works*

# Financial Activity Statement

The Financial Activity Statement, known in accounting terms as the "Income Statement," provides a record of the money received and spent during the year. Specific Resources and Services are explained below.

## Resources Received

Resources Received are funds Lucas County receives from a variety of sources in order to pay for the services it provides.

Taxes are resources that include sales tax, real estate tax, personal property tax, and a variety of other smaller taxes.

Charges for Services are resources from various County departments and agencies for fees paid to them by the public, such as court costs and fees for recording deeds and transferring property.

Intergovernmental Revenue is comprised of grants and reimbursements to Lucas County from other governmental agencies.

Investment Income is interest earned, realized gains, and unrealized gains on County investments.

Miscellaneous Resources Received are non-revenue receipts, not classified in any other category.

## LUCAS COUNTY FINANCIAL ACTIVITY STATEMENT

Services Rendered	2007	2006
Legislative & Executive	\$56,377,000	\$48,609,000
Judicial	71,276,000	60,813,000
Public Safety	76,505,000	84,697,000
Public Works	21,206,000	23,047,000
Health	139,540,000	113,676,000
Human Services	158,935,000	132,907,000
Conservation & Recreation	10,026,000	7,090,000
Interest & Fiscal Charges	4,584,000	4,189,000
Business-Type Activities	18,838,000	17,220,000
Total Services Rendered	\$557,287,000	\$492,248,000

## Resources Received

Taxes	\$179,632,000	\$201,148,000
Charges & Services	46,477,000	42,581,000
Intergovernmental Revenue	244,662,000	236,833,000
Investment Income	14,158,000	11,576,000
Other	72,274,000	22,516,000
Total Resources Received	\$557,203,000	\$514,654,000

*In 2007, Lucas County began recording rollbacks, homestead exemptions, and personal property tax replacement dollars from the State of Ohio as intergovernmental revenue instead of property taxes.*



Toledo Riverfront, photo courtesy of the Convention and Visitors Bureau, credits to Linda Milks

## Services Rendered

Services Rendered are the funds spent to provide services to citizens.

Legislative and Executive expenditures are the expenses incurred for administrative offices including the Auditor, Commissioners, Prosecutor, Recorder, and Treasurer.

Judicial expenditures are the costs of administering justice through the Lucas County Courts, which include the Courts of Common Pleas, Juvenile, and Domestic Relations.

Public Safety expenditures are the costs of the Coroner, Probation, and Sheriff Departments.

Public Works expenditures are the costs incurred to maintain County roads and bridges.

Health expenditures include services provided by the Board of Mental Retardation/Developmental Disabilities, Lucas County Mental Health and Recovery Services Board to maintain public health.

Human Services expenditures are the costs of the Job and Family Services Department and the Children Services Board.

Conservation and Recreation expenditures are the costs to maintain the County parks and for preserving County lands, including litter prevention.

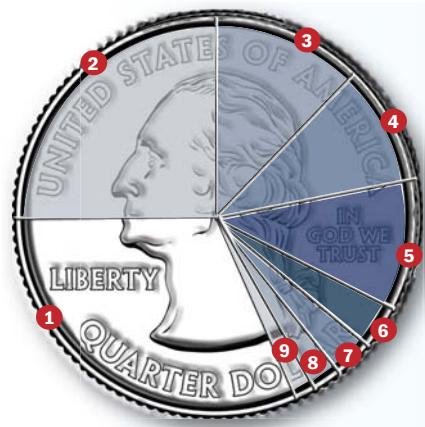
Business-type activities are services that are self-supporting through user charges. These include the Water Supply System, Wastewater Treatment System, and Sewer System.

## RESOURCES RECEIVED



- ① **Intergovernmental Revenue: 44%, \$244,662,000**
- ② **Taxes: 32%, \$179,632,000**
- ③ **Other: 13%, \$72,274,000**
- ④ **Charges & Services: 8%, \$46,477,000**
- ⑤ **Investment Income: 3%, \$14,158,000**

## SERVICES RENDERED



- ① **Human Services: 28%, \$158,935,000**
- ② **Health: 25%, \$139,540,000**
- ③ **Public Safety: 14%, \$76,505,000**
- ④ **Judicial: 13%, \$71,276,000**
- ⑤ **Legislative & Executive: 10%, \$56,377,000**
- ⑥ **Public Works: 4%, \$21,206,000**
- ⑦ **Business-Type Activities: 3%, \$18,838,000**
- ⑧ **Conservation & Recreation: 2%, \$10,026,000**
- ⑨ **Interest & Fiscal Charges: 1%, \$4,584,000**

# Financial Position Statement

## LUCAS COUNTY FINANCIAL POSITION STATEMENT

Financial Benefits	2007	2006
Cash & Investments	\$219,617,000	\$211,862,000
Receivables	195,674,000	205,985,000
Property & Equipment	359,414,000	360,166,000
Other Assets	830,000	883,000
<b>Total Financial Benefits</b>	<b>\$775,535,000</b>	<b>\$778,896,000</b>
Financial Burdens		
Amounts Owed To Employees & Vendors	\$29,505,000	\$40,732,000
Short-Term Debt	8,265,000	4,915,000
Long-Term Debt	94,481,000	101,686,000
Other Financial Burdens	46,071,000	26,636,000
Unearned Revenue	129,145,000	*
<b>Total Financial Burdens</b>	<b>\$307,467,000</b>	<b>\$173,969,000</b>
<b>Total Financial Benefits Over Financial Burdens</b>	<b>\$468,068,000</b>	<b>\$604,927,000</b>

*\*In 2007, the County began recognizing unearned revenue as a liability.*

The Financial Position Statement, known in accounting terms as the “Balance Sheet,” provides a picture of Lucas County’s Financial Position at the end of the year. Explanations of specific accounts are illustrated in the table to the left.

### Benefits

Cash is the amount of physical cash held by the County both on-hand and in checking accounts.

Investments are funds not needed to pay current expenses that the Treasurer invests in a variety of securities such as U.S. Treasury Notes and U.S. Treasury Bills. This allows the County to earn interest on its surplus cash.

Receivables are amounts owed to Lucas County. This includes real estate taxes, special assessments, and intergovernmental revenue.

Property and Equipment includes water and sewer plants, infrastructure, land, buildings, vehicles, furniture, and equipment that provide an economic benefit greater than one year.

## Burdens

Amounts Owed to Employees and Vendors are funds Lucas County owes individuals and companies who supply goods and services, and the expected payment is made within 12 months.

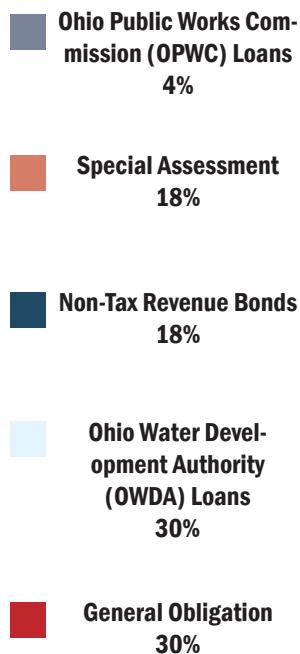
Short-Term Debt is the amount borrowed by the County that must be repaid within one year.

Long-Term Debt is the amount of bonds and loans the County has issued and still owes. Bonds do not have to be paid off in one year. The County makes yearly debt payments on these amounts.

## Benefits Over Burdens

This amount represents the difference between the financial benefits of the County and the burdens that it must pay. The amount provides the net worth of the County.

## DEBT STRUCTURE



## LUCAS COUNTY 2007 SUMMARY OF DEBT OBLIGATIONS

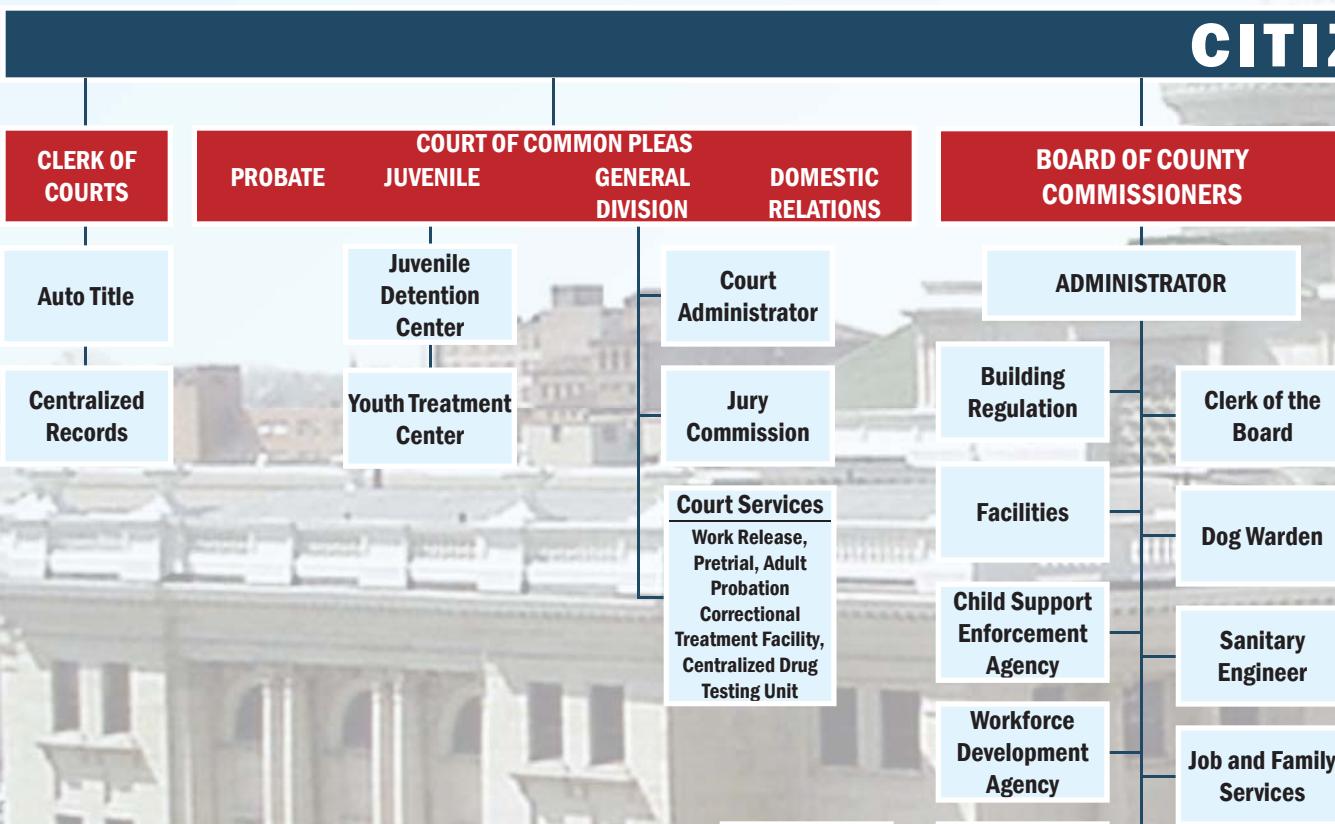
	Balance at 12/31/06	Additions	Deductions	Balance at 12/31/07
General Obligations	\$31,255,000	\$11,740,000	\$15,070,000	\$27,925,000
Special Assessment	17,956,000	470,000	1,172,000	17,254,000
Ohio Water Development Authority Loans	29,934,000	0	1,964,000	27,970,000
Ohio Public Works Commission Loans	4,586,000	0	530,000	4,056,000
<b>Non-Tax Revenue Bonds</b>				
Baseball Stadium Revenue Bonds	17,230,000	0	680,000	16,550,000
Other Non-Tax Revenue Bonds	726,000	0	0	726,000
<b>Totals</b>	<b>\$101,687,000</b>	<b>\$12,210,000</b>	<b>\$19,416,000</b>	<b>\$94,481,000</b>

*Note: The financial data in the tables and graphs provided are presented in a non-GAAP basis, representing combinations of data that summarize the financial activity of Lucas County's primary government without inclusion of component units.*

*Those desiring to review GAAP basis reports should review the County's CAFR for 2007, which is available on our website at [www.co.lucas.oh.us/Auditor](http://www.co.lucas.oh.us/Auditor), or at the Auditor's office and all Lucas County public libraries.*

# Your Lucas County Government

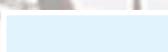
CITIZ



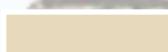
## AFFILIATED COUNTY AGENCIES



## KEY



Administrative Jurisdiction



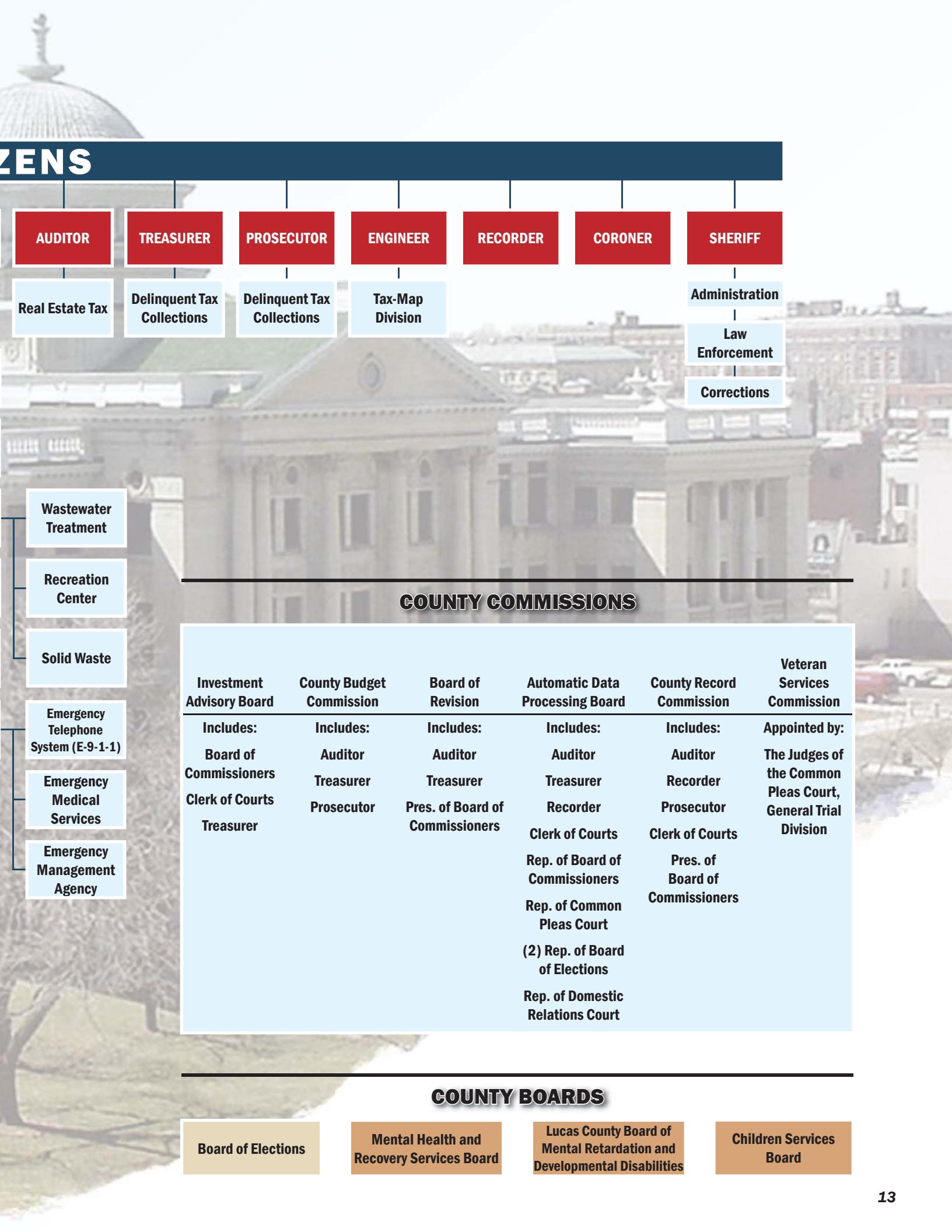
County provides some or all of the funding



Voted levy provides some or all of the funding



Elected Officials



# Lucas County Elected Officials

## JUDGES

<b>James D. Bates</b>	<b>(419) 213-4578</b>
Common Pleas Court	
<b>Gary G. Cook</b>	<b>(419) 213-4369</b>
Common Pleas Court	
<b>Stacy L. Cook</b>	<b>(419) 213-4566</b>
Common Pleas Court	
<b>Denise Dارت</b>	<b>(419) 213-4575</b>
Common Pleas Court	
<b>Charles J. Doneghy</b>	<b>(419) 213-4570</b>
Common Pleas Court	
<b>Ruth Ann Franks</b>	<b>(419) 213-4572</b>
Common Pleas Court	
<b>Linda J. Jennings</b>	<b>(419) 213-4580</b>
Common Pleas Court	
<b>James D. Jensen</b>	<b>(419) 213-4538</b>
Common Pleas Court	
<b>Frederick H. McDonald</b>	<b>(419) 213-4560</b>
Common Pleas Court	
<b>Gene A. Zmuda</b>	<b>(419) 213-4565</b>
Common Pleas Court	
<b>David E. Lewandowski</b>	<b>(419) 213-6824</b>
Domestic Relations Court	
<b>Norman G. Zemmelman</b>	<b>(419) 213-6827</b>
Domestic Relations Court	
<b>Connie Zemmelman</b>	<b>(419) 213-6717</b>
Juvenile Court	
<b>Denise Cubbon</b>	<b>(419) 213-6778</b>
Juvenile Court	
<b>Jack R. Puffenberger</b>	<b>(419) 213-4775</b>
Probate Court	
<b>Peter M. Handwork</b>	<b>(419) 213-4755</b>
Sixth District Court of Appeals	
<b>Thomas J. Osowik</b>	<b>(419) 213-4755</b>
Sixth District Court of Appeals	
<b>Mark L. Pietrykowski</b>	<b>(419) 213-4755</b>
Sixth District Court of Appeals	
<b>Arlene Singer</b>	<b>(419) 213-4755</b>
Sixth District Court of Appeals	
<b>William J. Skow</b>	<b>(419) 213-4755</b>
Sixth District Court of Appeals	

## ADMINISTRATORS

<b>Anita Lopez</b>	<b>(419) 213-4406</b>
Auditor	
<b>Bernie Quilter</b>	<b>(419) 213-4484</b>
Clerk of Courts	
<b>Tina Skeldon Wozniak</b>	<b>(419) 213-4817</b>
Commissioner (president)	
<b>Pete Gerken</b>	<b>(419) 213-4084</b>
Commissioner	
<b>Ben Konop</b>	<b>(419) 213-2155</b>
Commissioner	
<b>James R. Patrick, M.D.</b>	<b>(419) 213-3900</b>
Coroner	
<b>Keith G. Earley</b>	<b>(419) 213-4540</b>
Engineer	
<b>Julia R. Bates</b>	<b>(419) 213-4700</b>
Prosecutor	
<b>Jeanine Perry</b>	<b>(419) 213-4400</b>
Recorder	
<b>James A. Telb</b>	<b>(419) 213-4908</b>
Sheriff	
<b>Wade Kapszukiewicz</b>	<b>(419) 213-4303</b>
Treasurer	

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)



Photos courtesy of the Metroparks

**Anita Lopez**

Lucas County Auditor

One Government Center, Suite 600

Toledo, OH 43604-2255

