

# Citizens Executive Financial Summary

## 2013

### LUCAS COUNTY, OHIO



Issued by Anita Lopez  
Lucas County Auditor

Fiscal Year Ended December 31, 2013



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lucas County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2012. 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, and Lucas County has received the Award for 16 consecutive years (from 1997 to 2012). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



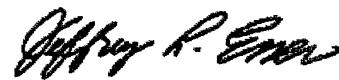
Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to  
**Lucas County**  
**Ohio**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**



A handwritten signature in black ink that reads "Jeffrey R. Emmer".

Executive Director/CEO

The **CAFR/PAFR Squad** is composed of (top row left to right): Shimeako Cole-Director of Finance and Disbursements, Peter Rancatore-Chief Deputy Auditor, Samuel Olaniran-Director of Accounting and Internal Control, James (J.P.) Marshall-Public Information Officer; (bottom row left to right) Karla Hayes-Accounting Specialist, Tom Nichter-Tax Specialist, Carlos Ruiz-Assistant Chief Deputy Auditor, Lindsey Hooven-Disbursements Manager.

This group not only puts together the CAFR and PAFR, but also compiles the property tax duplicate, distributes taxes and other intergovernmental revenue throughout Lucas County, prepares and maintains the levy estimator for each election, while also managing the recording of the County's assets, liabilities, revenues and expenses. Staff photo credits to Matthew Rogacki. Cover photo credits to Andy Morrison. PAFR design credits to J.P. Marshall.

# Message from the Auditor

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ear Lucas County Residents,

It has been a pleasure and a privilege serving as Auditor for the last seven years. Left with antiquated technology, the lowest Real Estate Assessment Fund (REA) balance of any Lucas County auditor since 1984\*, and inflated property values from which our citizens were paying taxes, I quickly realigned appraised real estate values with market values. While replacing thirty year old accounting software during my first term, I saved funds to transition the County to state of the art real estate software for 2015. I also made tough decisions that cut expenses, while setting REA fees below the statutory rate, lowering the cost of government and saving our local communities approximately \$1.5 million over the last three years. Today, we have fairer values and taxes, updated technology, and a REA Fund balance over 450%\* higher than when I took office\*.



Moreover, I have always pledged exemplary assistance from myself and my staff in service to the citizens of Lucas County. As a testament to our commitment to excellence, I am proud to announce that 2013 marked the second consecutive year in which a team of independent auditors reported no audit findings during our annual audit, another noteworthy accomplishment.

As a proud participant in the GFOA's Popular Annual Financial Report (PAFR) program, I present you with the Citizens Executive Financial Summary (CEFS) for the fiscal year ending December 31, 2013. The CEFS is Lucas County's version of the PAFR, which promotes transparency in government while educating the public by providing a summary of Lucas County's finances, taxes, services, and useful reference material in a readable and understandable format.

Information in this report is derived from the 2013 Lucas County Comprehensive Annual Financial Report (CAFR), a 258-page document detailing Lucas County's finances. Our CAFR received an unmodified opinion from our independent auditors Rehmann Robson, which is the most favorable opinion that can be rendered. An unmodified opinion means that Rehmann Robson examined the County's books and records and determined that the financial statements present fairly, in all material respects, the financial position, operating results, and cash flows of the County in conformity with Generally Accepted Accounting Principles (GAAP). Because the CEFS summarizes the financial activity of Lucas County's primary government in an easily understandable format, it is not presented in conformity with GAAP. Readers desiring detailed information in conformity with GAAP are encouraged to read our CAFR.

I appreciate your interest and support, and I hope you enjoy the CEFS.

Sincerely,

The signature of Anita Lopez, Lucas County Auditor.

Anita Lopez  
Lucas County Auditor



\*REA funds are removed from property tax distributions and used to assess properties throughout the County. Data cited is on a non-GAAP budgetary basis from Lucas County CAFRs; specifically the fiscal year ending 12-31-2006 CAFR (\$757,000), and the 12-31-2013 CAFR (\$4,209,781).

# County Background



Located in Northwest Ohio on the Lake Erie coast, Lucas County is situated in the center of a trade area comprised of 16 counties in Northwestern Ohio and Southeastern Michigan, with a population of nearly 1.5 million people. Lucas County is in the Toledo Metropolitan Statistical Area and lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. Approximately three-eighths of the population of the United States resides within 500 miles of Lucas County.

Lucas County's largest source of general fund revenue is the sales tax, which generated \$76.3 million in 2013 (on a non-GAAP budgetary basis). The general fund accounts for all financial resources that are not restricted for a specific purpose, and is the only fund that every government possesses. Another major source of County revenue is the property tax which is administered by the State of Ohio, collected by the County treasurer, and distributed by the County auditor.

The property tax is measured in mills. A mill is one tenth of a cent and is used in expressing tax rates on a per-dollar basis. This translates to \$1 for each \$1,000 of assessed property value. Assessed value is 35% of the (100%) market value, which is determined by the County auditor under the auspices of the State of Ohio, Department of Tax Equalization. Property tax not only contributes to the general fund, but also generates substantial tax revenue for many special revenue funds levied in the County. Special revenue funds are used to account for funds which are restricted for a specific purpose. The following presents descriptions of the levied services provided by the County's special revenue funds.

## 2013 Lucas County Levies

	Gross Rates	Effective Rates	Cost per \$100,000 Home*
General Fund	2.00	2.00	\$61
Board of Developmental Disabilities	5.00	4.27	\$131
9-1-1 Emergency Telephone System	0.70	0.70	\$21
Senior Services (Area Office on Aging)	0.45	0.45	\$14
Children Services Board	2.40	2.40	\$73
Science (Imagination Station)	0.17	0.17	\$5
Mental Health & Recovery	2.50	2.50	\$77
Zoo Improvement (Toledo Zoo)	1.00	1.00	\$31
Zoo Operating (Toledo Zoo)	0.85	0.85	\$26
<b>Total Lucas County Levies</b>	<b>15.07</b>	<b>14.34</b>	<b>\$439</b>

\*For a \$100,000 home, the above illustrates how a property tax bill is allocated to agencies in Lucas County's primary government, and it assumes eligibility for the 10% Non-Business Credit for agricultural/residential parcels and the 2.5% Owner-Occupied credit on 100% of the value of owner occupied properties. Lucas County property tax rates can be located in Table 7 of the statistical section of the Lucas County CAFR.

# Levied Services

## Board of Developmental Disabilities (5.00 mills)

The Lucas County Board of Developmental Disabilities (BDD) inspires a lifetime of possibilities for each and every individual with a developmental disability by providing opportunities for employment, housing, transportation, health and safety, financial services and more. The BDD currently has over 5,400 individuals eligible for services. Services of the BDD include:

- Service coordination of over 2,500 people, assisting each with identifying goals and aspirations and connecting them to community resources;
- Supporting more than 400 people working in a production facility known as Lott Industries;
- Providing residential support for nearly 1,400 individuals;
- Early intervention services for children, from birth to the age of three, which support over 1,000 families per year.

## Emergency Telephone (0.70 mills)



Photo courtesy of 9-1-1

The 9-1-1 and County-wide Public Safety Communications System levy provides Lucas County residents with an easily remembered emergency telephone system, seven public safety answering points (PSAPs), and an interoperable public safety radio system. These systems provide fast and efficient delivery of emergency police, fire and EMS services that save lives and minimize property loss. Levied funding also provides a dispatch system, computer equipment, and technical support personnel for PSAPs and the County-wide mobile data system used by police, fire and EMS

vehicles. A small technical staff provides maintenance for the radio system's interoperable infrastructure. The radio system allows police, fire and EMS agencies in Lucas County to talk to each other, and to mutually aid partners in adjacent counties. For 2013, public safety personnel responded to 570,658 incidents generated through the 9-1-1 system.

## Senior Services (0.45 mills)

The Area Office on Aging of Northwestern Ohio administers the Lucas County Senior Services levy and provides a wide array of vital programs and services for older adults and their family caregivers living in Lucas County. These services include: in-home care for frail older adults, congregate and home-delivered meals, Alzheimer's day care programs, case management, caregiver support, transportation, and many others. With the support of the Senior Services levy, the Area Office on Aging is able to leverage and match other state and federal grants to help older adults avoid unnecessary institutional care and live with dignity in their own homes and community.



During 2013, older adults received the following services: 14,000 hours of help with bathing and dressing, 251,000 home-delivered meals, 73,000 dining site meals, 4,000 days of adult care, 41,000 medical trips, 11,000 hours of housekeeping for frail older adults who need help keeping their homes clean and safe, and 4,000 hours of lawn care, snow removal, and/or gutter cleaning. The Area Office on Aging and its network of service providers remain well positioned to address the growing needs of an increasing older adult population.



Lott Industries workers are instructed on food packaging for a major contract with Vista Foods. Photo courtesy of the BDD

# Levied Services (cont.)

## Children Services (2.40 mills)

Lucas County Children Services (LCCS) is committed to protecting children and promoting families throughout Lucas County. LCCS assists families by helping them provide safe, secure and nurturing homes for children, free from abuse and neglect. LCCS also provides foster care and adoptive services for children who are unable to live safely at home.

The demand for services was relatively unchanged from 2012 to 2013. LCCS received 4,840 reports of suspected abuse or neglect involving 7,323 children, while substantiating 952 victims, up 16% from 2012. Forty-three percent of the children on referrals were five years old or younger. In 2013, LCCS found adoptive homes for 105 children, which was comparable to 2012. In total, LCCS touched the lives of 12,542 children in 5,370 families in 2013.



A workshop leader from Imagination Station teaching science principles to some of the children being served by LCCS. Photo courtesy of LCCS



LCCS Executive Director Dean Sparks and Walleye Mascot Spike. Photo courtesy of LCCS

## Science (0.17 mills)

Imagination Station, Lucas County's hands-on science center on the downtown riverfront, is a vital non-profit organization and an integral part of Lucas County's economic, educational and social landscape. Imagination Station, which welcomed nearly 200,000 visitors in 2013 and is the beneficiary of the County's 0.17 mill levy, provides a critical layer of science enrichment by serving as an educational partner for teachers, schools and parents. With a thoughtful blend of hundreds of hands-on exhibits, activities and demonstrations, Imagination Station is inspiring future generations to pursue Science, Technology, Engineering and Math (STEM) careers in Northwest Ohio.

Imagination Station is organized into seven engaging, interactive Learning Worlds that focus on specific themes or topics. Visitors can learn about nutrition and exercise in *Eat It Up* as they run on the exhibit's *Wheel of Fire*, or learn about the world of oil refining and solar energy in the *Energy Factory* exhibit. In addition to permanent exhibitions, the science center brought Lucas County special experiences such as themed science weeks, immersive summer camps, performances by artist David Garibaldi, and *Grossology: The (Impolite) Science of the Human Body*. In 2013, *The Science Society*, Eaton Corporation, NAMSA and Zenith provided funding to help Imagination Station grow by bringing a new permanent exhibition to the science center: *Idea Lab*, an innovation-focused exhibition scheduled to open in 2015.



Making slime



Riding the High Wire Cycle

Imagination Station photos courtesy of Imagination Station & Jennifer Mott

# Levied Services (cont.)

## Mental Health & Recovery (2.50 mills)

The Mental Health and Recovery Services Board (MHSRB) provides a continuum of care for clients with mental health and substance use issues that lack the financial resources to access these services. MHSRB funding facilitates admissions to state and private psychiatric hospital services, provides outpatient crisis care, diagnostic assessments, psychiatric and counseling services, and support services such as housing and socialization skills. For persons with substance use problems and addictions (including gambling), the MHSRB funds programs with a range of care including detoxification, residential treatment, and outpatient counseling.

Emphasis is placed on serving those who suffer from both mental health issues and substance



abuse problems. In addition to treatment and support services, the MHSRB also invests in certified prevention programs that emphasize abstinence or delayed onset of substance use or gambling. MHSRB's prevention programming serves youth, adolescents, and adults. Approximately 26,000 Lucas County residents were served at least once during 2013.

## Zoological Services (1.85 mills)

With Lucas County voters' longtime support, the Toledo Zoo is one of the world's most complete zoos, featuring more than 6,000 animals representing 500+ species. It is also the region's top destination for safe, affordable family fun that draws visitors from all parts of the country. More than 858,000 people visited the Toledo Zoo in 2013. In addition to the Zoo's animals—ranging from mammoth African elephants and majestic bald eagles to tiny toads and even insects—its beautifully landscaped grounds and historic Works Progress Administration-era buildings invite visitors of all ages to relax, enjoy, and learn a little more about the natural world. According to a recent impact study conducted by the Regional Growth Partnership, the Zoo's annual economic impact on the region is estimated at more than \$38 million.

In 2013, the Toledo Zoo's 344 educational programs reached 21,000 County residents. Additionally, discounted or free admission and programming was provided to 73,263 Lucas County residents under the following programs and times:

- Mondays – 10 a.m. to 12 p.m. (free);
- Martin Luther King and President's Day weekends (free);
- Field trips for schools, hospitals, libraries, and nursing homes (free);
- \$2 off regular admission rates on other dates;
- Differential pricing for memberships.



The Toledo Zoo's Baru, at 17' long, is the largest saltwater crocodile in North America. Photo courtesy of Toledo Zoo and R. Andrew Odum



The Toledo Zoo's Amur Tiger  
Photo courtesy of Toledo Zoo & Trudy Kuhrt

# Auditor Responsibilities

## Licensing

The Auditor's Office issued 61,797 dog, 52 kennel, and 520 cigarette licenses in 2013.



## Real Estate Appraisal & Assessment

The Auditor's Office appraised and assessed each of the County's 207,062 real estate parcels, which included manufactured housing in 2013.



## Weights & Measures

For 2013, the Auditor's Office visited 594 locations throughout Lucas County where 6,038 tests were performed. A total of 920 inspections were completed during the year.

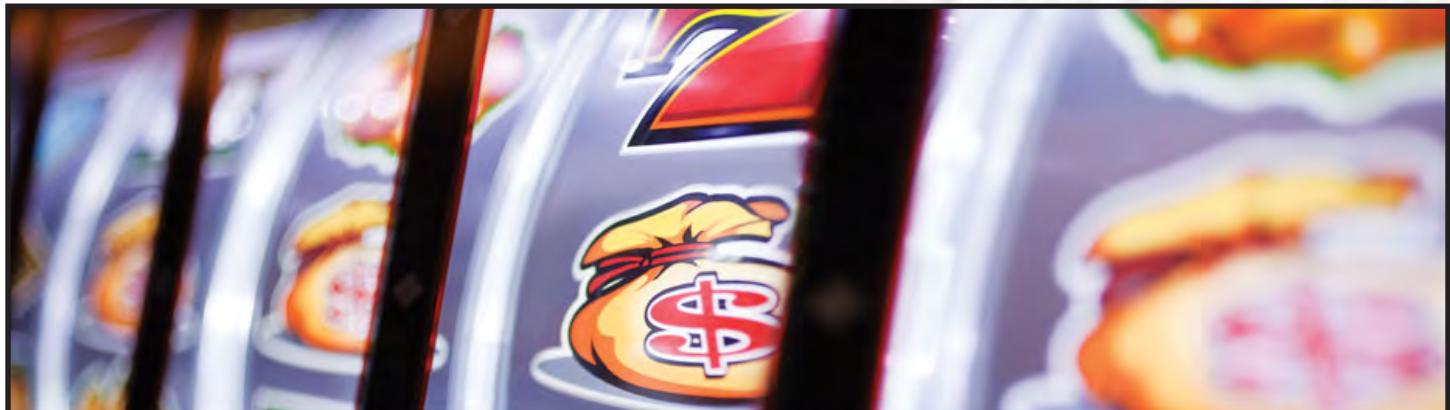
## Steward of Public Funds

- Accounts for County revenue;
- Issues payments for County obligations;
- Distributes tax and license revenues;
- Administers the County payroll;
- Maintains and disburses the County's unclaimed funds;
- Prepares the County's Comprehensive Annual Financial Report



## Lucas County Spotlight

Hollywood Casino, Toledo



Under the provisions of the Ohio Constitutional amendment, a portion of the gross revenue generated by the four Ohio casinos is distributed to all eighty-eight Ohio counties in proportion to each county's annual population, as determined by the U.S. Census Bureau. The County recorded \$2,481,422 of casino revenue on a non-GAAP budgetary basis during 2013, which was the casino's first full year of operation. This revenue is classified as intergovernmental revenue, because the casino tax is levied, collected and distributed by the State of Ohio.

Hollywood Casino Toledo also cares about our community. In 2013, their "Hollywood Cares" committee collected donations of peanut butter and jelly from Team Members to benefit the local organization, Food for Thought ([www.feedtoledo.org](http://www.feedtoledo.org)). In total, Hollywood Casino donated enough to feed nearly 6,000 people over 17 weeks.

# Performance Data

## Lucas County Building Permits

	Number of Permits Issued	Value of Permits Issued
2013	4,983	\$301,600,381
2012	5,964	\$263,448,199
2011	5,748	\$437,592,117
2010	7,030	\$486,021,383
2009	5,304	\$253,244,242

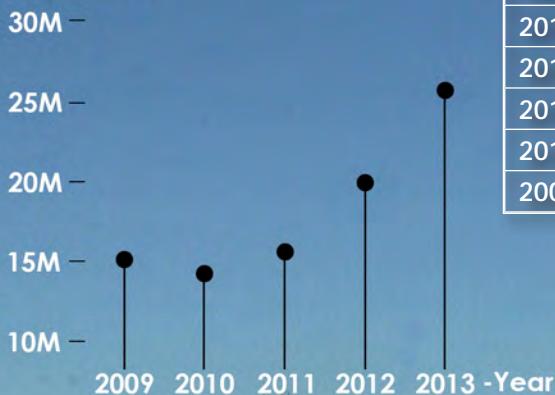
The above data was compiled by the Lucas County Office of Management & Budget. This information includes permits issued by the County's Department of Building Regulations, and the cities of Toledo, Oregon, Maumee, and the Village of Whitehouse.

## Real Estate Transfers\*



\* From Table 20 of the Lucas County CAFR

\$ in millions



Year	Fund Balance**
2013	\$26,698,025
2012	\$20,684,642
2011	\$16,775,580
2010	\$14,691,370
2009	\$15,787,243



## 2013 Top Employers

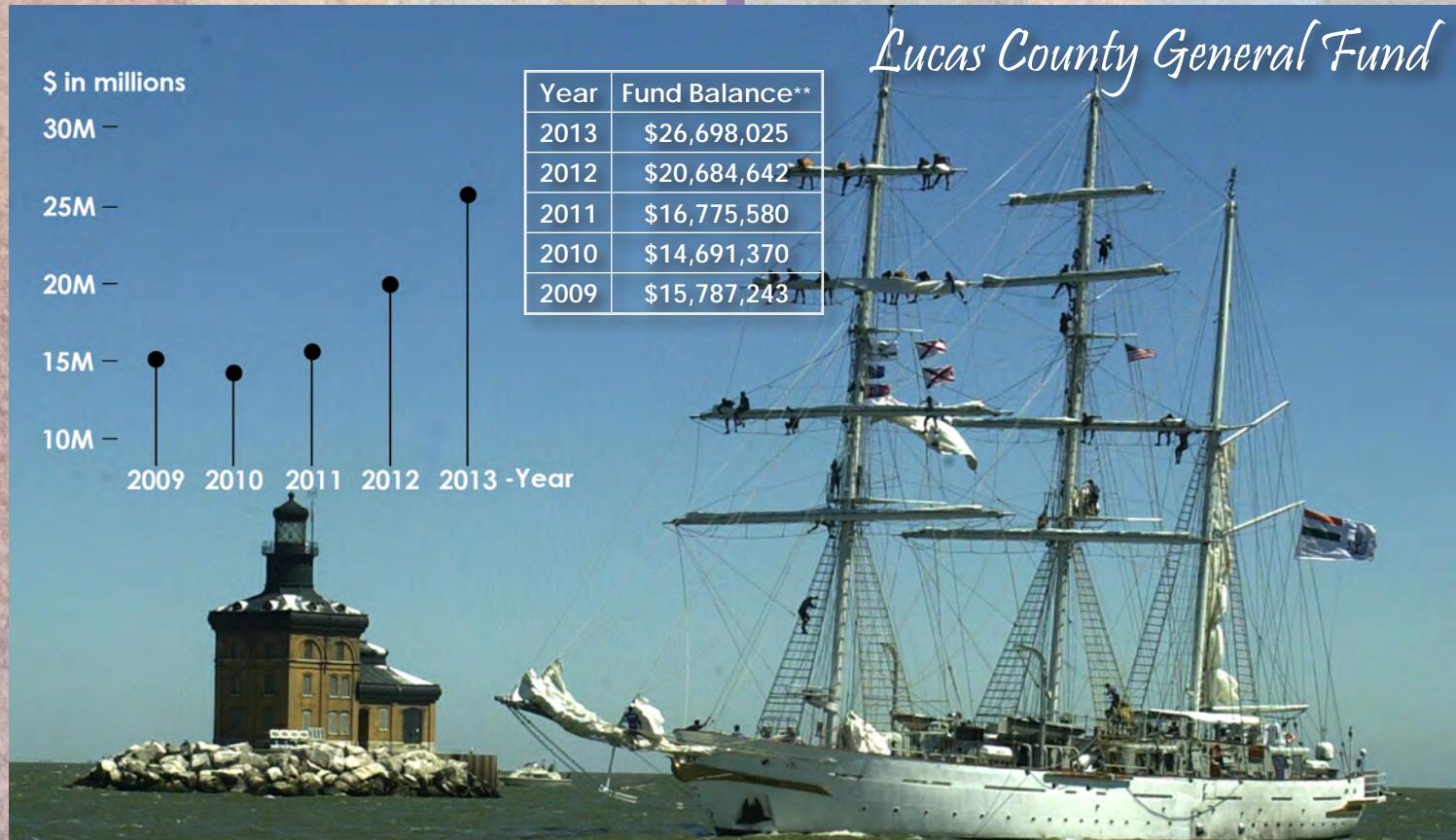
(Private & Public)

Promedica Health Systems	10,000	5.21%
Mercy Health Partners	7,200	3.75%
University of Toledo	7,000	3.65%
Toledo Public Schools	3,600	1.88%
<sup>2</sup> Lucas County	3,368	1.76%
Kroger	2,800	1.46%
City of Toledo	2,700	1.41%
Wal-Mart	2,300	1.20%
Chrysler Holdings	2,200	1.15%
General Motors	1,900	0.99%
State of Ohio	1,850	0.96%
The Andersons, Inc.	1,700	0.89%
United Parcel Service	1,620	0.84%
Meijer, Inc.	1,600	0.83%
HCR Manor Care	1,500	0.78%

<sup>1</sup> From Table 18 of the Lucas County CAFR. Data originated from Toledo Regional Growth Partnership.

<sup>2</sup> Includes organizations for which Lucas County is the common paymaster.

## Lucas County General Fund



As a percentage of annual revenue (20.8% on a non-GAAP budgetary basis), Lucas County's general fund balance has never finished higher than it did for the fiscal year ended December 31, 2013.

\*\*Represents the unencumbered cash fund balance of the County's General Fund

# Statement of Activities

The Statement of Activities, also known in accounting terms as the "Income Statement," provides a record of the funds received and spent during the year. Specific resources and services are explained below.

Resources Received	2013	2012	2011	2010	2009	Investment income dropped precipitously in 2013 as fluctuations in the fair value of the County's investments was netted against interest income.
Taxes	\$170,475,000	\$170,224,000	\$168,960,000	\$164,894,000	\$168,982,000	
Charges for Services	\$59,718,000	\$58,722,000	\$51,251,000	\$51,405,000	\$44,562,000	
Intergovernmental Revenue	\$197,167,000	\$194,006,000	\$231,409,000	\$255,999,000	\$262,943,000	
Investment Income	\$202,000	\$1,923,000	\$3,087,000	\$4,958,000	\$5,057,000	
Miscellaneous	\$12,240,000	\$13,456,000	\$17,998,000	\$36,127,000	\$36,623,000	
<b>Total Resources Received</b>	<b>\$439,802,000</b>	<b>\$438,331,000</b>	<b>\$472,705,000</b>	<b>\$513,383,000</b>	<b>\$518,167,000</b>	

**Resources Received**, also known in accounting terms as revenues, 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, hotel lodging tax, and other smaller sources of tax revenue.

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

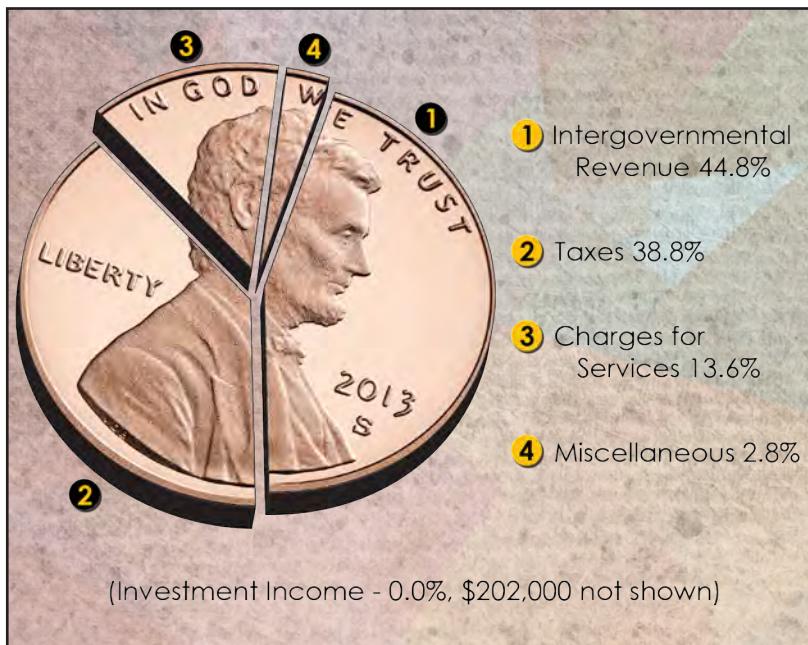
Intergovernmental Revenue is comprised of grants, subsidies, casino revenue, and receipts from other governments.

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

Miscellaneous Resources Received are non-operating receipts that cannot be classified into any other category.

## Trend Analysis - Resources Received

Taxes remained steady, as an increase in sales tax revenue was offset by decreases in property tax revenue. Also, the State of Ohio raid on local governments funding paused in 2013. In fact, intergovernmental revenue increased slightly, but this was primarily due to the State's directive to categorize the County's new casino revenue as a governmental receipt. Additionally, investment income dropped precipitously in 2013 as fluctuations in the fair value of the County's investments was netted against interest income. The County intends to hold investments to maturity thus eliminating exposure to fair value fluctuations. Miscellaneous revenue continues to decline as the County reviews expenses to categorize items into a more specific category.



Note: Financial data provided in the tables and graphs includes applicable restatements and is rounded to the nearest thousand and 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 visit either the Lucas County Auditor's online CAFR index at [www.co.lucas.oh.us/CAFR](http://www.co.lucas.oh.us/CAFR), or the office of the Lucas County Auditor. For public viewing, CAFRs and PAFRs are also distributed to all publicly operated libraries throughout Lucas County.

Services Rendered	2013	2012	2011	2010	2009	Public Works expenses increased due to costs associated with the movement of the County Engineer to its new Holland Ohio facility, and due to additional storm water projects. The dramatic decrease in <b>Health</b> expense is primarily attributable to the State of Ohio's takeover of the MHSRB's Medicaid program funding.
Legislative & Executive	\$48,338,000	\$51,782,000	\$42,124,000	\$43,523,000	\$53,136,000	
Judicial	\$53,952,000	\$52,654,000	\$59,855,000	\$57,514,000	\$59,233,000	
Public Safety	\$70,485,000	\$71,705,000	\$73,539,000	\$75,891,000	\$73,038,000	
Public Works	\$23,578,000	\$19,921,000	\$14,041,000	\$22,753,000	\$15,936,000	
Health	\$102,362,000	\$127,667,000	\$140,443,000	\$134,794,000	\$139,889,000	
Human Services	\$86,005,000	\$85,990,000	\$89,826,000	\$102,068,000	\$132,053,000	
Conservation & Recreation	\$14,209,000	\$15,946,000	\$17,604,000	\$16,715,000	\$9,266,000	
Interest & Fiscal Charges	\$4,717,000	\$4,941,000	\$5,408,000	\$5,714,000	\$5,620,000	
Business-Type Activities	\$28,163,000	\$26,221,000	\$22,236,000	\$17,665,000	\$18,576,000	
<b>Total Services Rendered</b>	<b>\$431,809,000</b>	<b>\$456,827,000</b>	<b>\$465,076,000</b>	<b>\$476,637,000</b>	<b>\$506,747,000</b>	

**Services Rendered**, represented by the accounting term expenses, are the funds spent to provide services to citizens.

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

*Judicial* expenses include costs of the Court of Common Pleas, Domestic Relations and Juvenile Courts, and the Prosecutor.

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

*Public Works* expenses are costs incurred to maintain County roads and bridges.

*Health* expenses include services provided by the Board of Developmental Disabilities and the Mental Health and Recovery Services Board.

*Human Services* expenses encompass the Job and Family Services Department and the Children Services Board.

*Conservation and Recreation* expenses are costs to fund the Toledo Zoo, maintain County parks, and to preserve County lands, including litter prevention.

*Interest and Fiscal Charges* are expenses related to the issuance and repayment of County debt.

*Business-type Activities* are self-supporting services funded through user charges that include the Water Supply, Wastewater Treatment, and Sewer Systems.

- 1 Legislative & Executive 11.2%
- 2 Judicial 12.5%
- 3 Public Safety 16.3%
- 4 Public Works 5.5%
- 5 Health 23.7%
- 6 Human Services 19.9%
- 7 Conservation & Recreation 3.3%
- 8 Interest & Fiscal Charges 1.1%
- 9 Business-Type Activities 6.5%



## Trend Analysis - Services Rendered

Overall operating expenses declined in 2013, led by a dramatic decrease in *Health* expense primarily attributable to the State of Ohio's takeover of the Medicaid program funding for the Mental Health and Recovery Services Board. *Health* expense also decreased as the Board of Developmental Disabilities reduced spending in response to a reduction in State funding and lower property tax revenues. *Conservation and Recreation* expenses declined due to lower property values, which resulted in less property tax revenue for the Zoo. Additionally, the County reduced expense to its parks and recreation programs. These decreases were offset by an increase in *Public Works* expenses, which occurred not only due to additional storm water projects in 2013, but also due to costs associated with the movement of the County Engineer to its new facility in Holland, Ohio.

# Statement of Net Position

The Statement of Net Position, also known in accounting terms as the "Balance Sheet," provides a picture of Lucas County's financial position at year end.

Financial Benefits	2013	2012	2011	2010	2009
Current and Other Assets and Deferred Outflows	\$391,503,434	\$379,880,127	\$408,014,366	\$410,114,527	\$412,311,816
Capital Assets	\$427,980,617	\$425,056,221	\$425,291,283	\$429,360,913	\$424,763,931
<b>Total Assets and Deferred Outflows</b>	<b>\$819,484,051</b>	<b>\$804,936,348</b>	<b>\$833,305,649</b>	<b>\$839,475,440</b>	<b>\$837,075,747</b>

## Financial Benefits

*Financial Benefits* are referred to as assets in accounting terms, and assets are economic resources available to the County. Financial Benefits can be classified into two categories: Current and other assets and deferred outflows, and capital assets.

Current Assets include cash and investments held by the County treasurer, and receivables which are funds owed to the County that are expected to be received over the next year, such as real estate taxes, special assessments, and payments from other governments. Other Assets may include materials, supplies, inventory, and prepaid items. Deferred Outflows include unamortized charges on debt restructuring.

Capital Assets include land, buildings and improvements, roads, vehicles, bridges, furniture, equipment, and construction in progress, which are reported net of accumulated depreciation in the County's financial statement. These items are expected to provide a useful life of greater than one year.

Financial Burdens	2013	2012	2011	2010	2009
Current and Other Liabilities and Deferred Inflows	\$173,054,024	\$158,106,829	\$162,774,646	\$166,107,604	\$253,962,460
Long-Term Liabilities	\$157,612,441	\$166,005,273	\$171,210,921	\$180,944,526	\$127,435,722
<b>Total Liabilities and Deferred Inflows</b>	<b>\$330,666,465</b>	<b>\$324,112,102</b>	<b>\$333,985,567</b>	<b>\$347,052,130</b>	<b>\$381,398,182</b>

## Financial Burdens

*Financial Burdens* are referred to as liabilities in accounting terms, and liabilities are financial obligations resulting from past County transactions. In the County's financial statement, Financial Burdens can be classified into two general categories: Current and other liabilities and deferred inflows, and long-term liabilities.

Current Liabilities include accrued wages and benefits that are payable to County employees for salaries and benefits, and amounts due to vendors and other governments for goods and services. Other Liabilities include accrued interest payable, and short-term notes payable, all of which are expected to be paid in one year. Deferred Inflows include property taxes and special assessments levied to finance future years.

Long-term Liabilities include long-term debt (such as bonds), compensated absences (such as employee vacation and sick time liabilities), capital lease obligations, and claims payable, which are all expected to be paid over a period of more than one year.

## Benefits Over Burdens

Benefits Over Burdens represents the difference between the financial benefits and the financial burdens of the County, resulting in the County's net worth and referred to as net position in the financial statements.

Benefits Over Burdens	2013	2012	2011	2010	2009
	\$488,817,586	\$480,824,246	\$499,320,082	\$492,423,310	\$455,677,565

# Debt Structure

The County's General Obligation (GO) bonds are backed by the full faith and credit of the County and secured with legally available resources. The majority of the County's debt is associated with the Huntington Center (the County's downtown arena), and is located in both the Short-term notes and the GO categories. Special assessment debt is funded via assessments on taxpayers receiving specific improvement benefits (i.e. sidewalks, water, and/or lighting). Total debt has declined in recent years as the County makes its payments and continues to restructure its debt, especially those issuances relating to the Convention Center, Huntington Center Arena, and Fifth Third Field.

Debt Type	12/31/2012	Additions	Deductions	12/31/2013
Short-Term Notes	\$27,260,000	\$25,952,000	\$27,260,000	\$25,952,000
General Obligations	\$81,490,000	-	\$2,195,000	\$79,295,000
Special Assessment	\$13,424,000	-	\$1,339,000	\$12,085,000
OWDA*	\$21,080,000	\$1,000	\$2,570,000	\$18,511,000
OPWC**	\$3,178,000	\$144,000	\$335,000	\$2,987,000
<b>Revenue Bonds</b>				
Baseball Stadium Non-Tax Revenue Bonds	\$6,860,000	-	\$1,753,000	\$5,107,000
Sewer Revenue Bonds	\$687,000	-	\$9,000	\$678,000
<b>Totals</b>	<b>\$153,979,000</b>	<b>\$26,097,000</b>	<b>\$35,461,000</b>	<b>\$144,615,000</b>

Through scheduled debt payments and strategic debt restructuring, the County reduced its net debt by over \$9 million in 2013.

In 2013, the County's outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's (S&P) rating services.

\*Ohio Water Development Authority Loans.

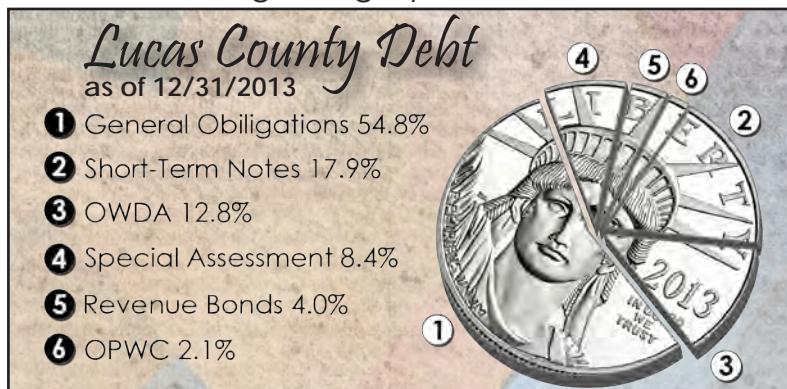
\*\*Ohio Public Works Commission Loans.

## About Bond Ratings

A bond rating is an opinion regarding credit worthiness, specifically the likelihood that financial obligations will be timely met. In 2013, the County's outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's (S&P) rating services.

The "Aa" category is Moody's second highest rating category, and such obligations are "judged to be of high quality and subject to very low credit risk." The "2" indicator puts the County's rating in the mid-range of that category.

S&P's "AA" category is the second highest rating category, and indicates a "very strong capacity to meet financial commitments". The attached "-" to the rating indicates that the County's rating is within the lower end of the rating category.



## Lucas County Debt Trends

### Year

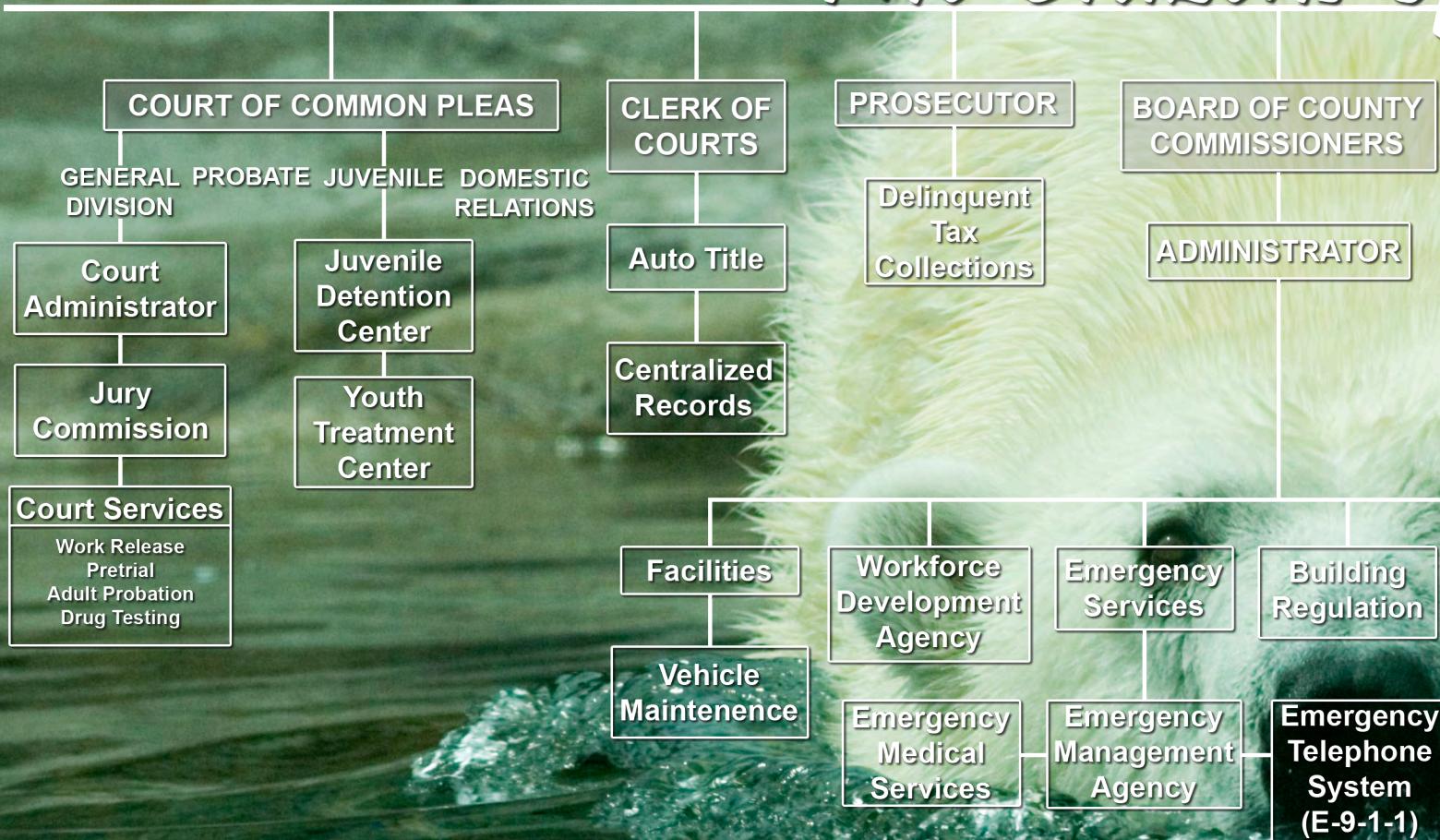
2008	\$195,717,000
2009	\$188,602,000
2010	\$171,563,000
2011	\$158,767,000
2012	\$153,979,000
2013	\$144,615,000

Total debt has declined in recent years as the County makes its payments and continues to restructure its debt, especially those issuances related to the Convention Center, Huntington Center Arena, and Fifth Third Field.

See notes 9 & 10 of the Lucas County CAFR for detailed notes on Lucas County's debt.

# Your Lucas County Government

## The Citizens of



## County Commissions

### County Budget Commission

*includes:*

Auditor  
Treasurer  
Prosecutor

### County Record Commission

*includes:*

Auditor  
Recorder  
Prosecutor  
Clerk of Courts  
President of the Board of Commissioners

### Automatic Data Processing Board

*includes:*

Auditor  
Treasurer  
Recorder  
Clerk of Courts  
Representative of Board of Commissioners  
Representative of Common Pleas Court  
Representative of Board of Elections (2)  
Representative of Domestic Relations Court

### Board of Revision

*includes:*

Auditor  
Treasurer  
President of the Board of Commissioners

### Investment Advisory Board

*includes:*

Board of Commissioners  
Clerk of Courts  
Treasurer

### Veteran Services Commission

*appointed by:*

The Judges of the Common Pleas Court & General Trial Division

# Lucas County



## DISCRETELY PRESENTED COMPONENT UNITS\*

Convention and Visitors Bureau, Inc.

Preferred Properties, Inc.

Lott Industries, Inc.

Toledo Arena Sports, Inc.

Lucas County Land Reutilization Corporation

Toledo Mud Hens Baseball Club, Inc.

\*Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discretely" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's CAFR. For further information regarding the County's component units, see page 53 through 55 in Note 2 of the financial statements of the CAFR.

## Affiliated County Agencies

Toledo Area Metropolitan Park District  
Lucas Metropolitan Housing Authority  
The Olander Park System  
Family Council  
Lucas County Economic Development  
Toledo Area Sanitary District  
Soil & Water Conservation District

Board of Elections  
Correctional Treatment Board  
Law Library Resource Board  
Workforce Investment Board

Administrative Jurisdiction

County provides some or all funding

Regional Combined Health District  
OSU Cooperative Extension  
Lucas County Planning Commission

Board of Developmental Disabilities  
Children Services Board  
Mental Health and Recovery Services Board

Voted levy provides some or all funding

Toledo Zoological Society  
Imagination Station  
Toledo/Lucas County Port Authority  
Area Office on Aging  
Toledo/Lucas County Public Library

# Contacting Your Lucas County Government

## ADMINISTRATORS

Auditor, Anita Lopez	(419) 213-4406
Clerk of Courts, Bernie Quilter	(419) 213-4484
Commissioner (Pres.), Carol Contrada	(419) 213-2155
Commissioner, Pete Gerken	(419) 213-4084
Commissioner, Tina Skeldon Wozniak	(419) 213-4817
Coroner, James R. Patrick, M.D.	(419) 213-3900
Engineer, Keith G. Earley	(419) 213-2860
Prosecutor, Julia R. Bates	(419) 213-4700
Recorder, Phil Copeland	(419) 213-4400
Sheriff, John Tharp	(419) 213-4900
Treasurer, Wade Kapszukiewicz	(419) 213-4303

## JUDGES

### Common Pleas Court

James D. Bates	(419) 213-4578
Gary G. Cook	(419) 213-4369
Stacy L. Cook	(419) 213-4566
Myron C. Duhart	(419) 213-4570
Ruth Ann Franks	(419) 213-4572
Michael R. Goulding	(419) 213-4538
Linda J. Jennings	(419) 213-4580
Dean Mandros	(419) 213-4575
Frederick H. McDonald	(419) 213-4560
Gene A. Zmuda	(419) 213-4564

### Domestic Relations Court

David E. Lewandowski	(419) 213-6824
Norman G. Zemmelman	(419) 213-6827

### Juvenile Court

Denise Navarre Cubbon	(419) 213-6778
Connie Zemmelman	(419) 213-6717

### Probate Court

Jack R. Puffenburger	(419) 213-4775
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### Sixth District Court of Appeals

James D. Jensen	(419) 213-4755
Thomas J. Osowik	(419) 213-4755
Mark L. Pietrykowski	(419) 213-4755
Arlene Singer	(419) 213-4755
Stephen A. Yarbrough	(419) 213-4755

## OTHER AFFILIATED DEPARTMENTS & AGENCIES

Area Office on Aging	(419) 382-0624
Board of Elections	(419) 213-4001
Canine Care & Control	(419) 213-2800
Children's Services	(419) 213-3200
Child Support Enforcement	(419) 213-3001
Developmental Disabilities	(419) 380-4000
Job and Family Services	(419) 213-8999
Imagination Station	(419) 244-2674
Land Reutilization Corp	(419) 213-4293
Law Library	(419) 213-4747
Mental Health and Recovery	(419) 213-4600
Office of Management and Budget	(419) 213-4517
Toledo/Lucas County Convention and Visitor's Bureau	(419) 255-3300
Toledo Lucas County Public Library	(419) 259-5200
Toledo Zoo	(419) 385-5721
Veterans' Service Commission	(419) 213-6090

*E-CEFS Digital Edition  
To view electronic editions of the  
Citizens Executive Financial Summary  
go to [www.co.lucas.oh.us/CEFS](http://www.co.lucas.oh.us/CEFS)*

## Questions?

Contact the Auditor's Department of Education & Outreach  
at (419) 213-4406 or by email: [outreach@co.lucas.oh.us](mailto:outreach@co.lucas.oh.us)