

2015

Citizens Executive Financial Summary

Lucas County, Ohio



Spotlight on...

180th Fighter Wing - Ohio Air National Guard

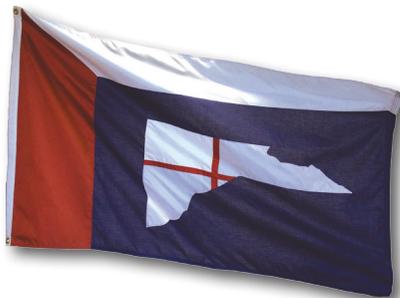
Issued by Anita Lopez, Lucas County Auditor
For the Year Ended December 31, 2015

Outstanding Achievement Award

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 year ended December 31, 2014. 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 18 consecutive years (from 1997 to 2014). 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, 2014

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

Executive Director/CEO

2015 CAFR & PAFR Team

This team assembles the CAFR and PAFR, distributes taxes and other intergovernmental revenue, prepares and maintains the levy estimator for each election in the county, and manages the recording of the county's assets, liabilities, revenues, and expenses.



The CAFR/PAFR Team is composed of Amy Petrus-Chief Internal Auditor, Anthony (Tony) Stechschulte-Director of Accounting and Internal Control, Ellen Lauderman CPA-Chief Accountant, Carlos Ruiz-Chief Tax Accountant, and James (J.P.) Marshall-Public Information Officer. Staff photo credits to Matthew Rogacki. Design and layout credits to J.P. Marshall and Mely Arribas-Douglas.

A Message from the Auditor

Dear Lucas County Residents,

The Lucas County Auditor's Office had a busy 2015. The first half of the year saw the relaunch of the Auditor's Real Estate Information System (AREIS Online), while the second half was occupied with the 2015 Triennial Update.

AREIS Online first debuted in 1999 and won several awards for its cutting edge technology but now, 15 years later, due to an aging infrastructure and outdated technology, it was time for an upgrade. I am very proud that, even with a cost of over \$3 million dollars, I did not need to request any funds from the citizens. My staff and I spent many hours outside the office working with the public in order to make the transition from old to new AREIS as seamless as possible. We continue to schedule outreach events to help citizens better understand what AREIS has to offer and how it can help them understand their property, taxes and values. The newer version of AREIS Online continues my promise to increase efficiency and transparency in county government.

The Triennial update for Lucas County was a detailed analysis of property sales and property values were adjusted to reflect fair market values. Please know that citizens' feedback is an integral part of the Triennial process. There were several outreach events scheduled in every part of the county that gave citizens the opportunity to meet with me and my staff to review their property information for accuracy and be provided an explanation of their updated property value.

As a proud participant in the Government Finance Officers Association's (GFOA), Popular Annual Financial Report (PAFR) program, I present you with the Citizens Executive Financial Summary (CEFS) for the year ending December 31, 2015. 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 2015 Lucas County Comprehensive Annual Financial Report (CAFR), a 280-page document detailing Lucas County's finances. Our CAFR received an unmodified opinion from our independent auditors Clark Schaefer Hackett, which is the most favorable opinion that can be rendered. An unmodified opinion means that Clark Schaefer Hackett 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,



Anita Lopez
Lucas County Auditor



Auditor Responsibilities

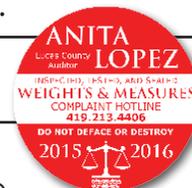
Steward of Public Funds

- 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



Licensing

The Auditor's Office issued 58,142 dog, 43 kennel, 413 vendors and 521 cigarette licenses in 2015.

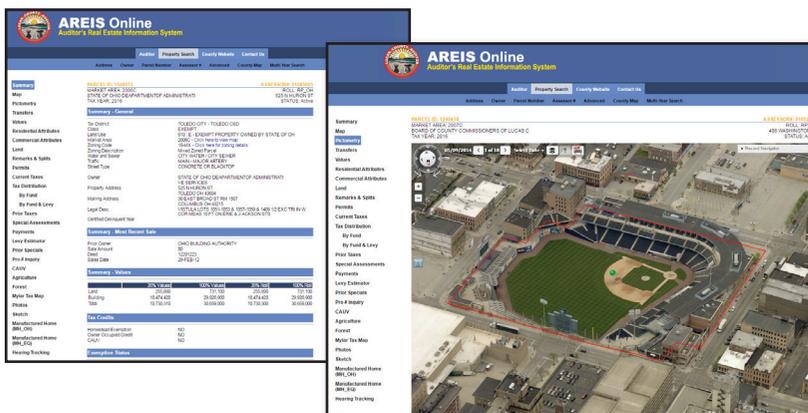


Weights & Measures

For 2015, the Auditor's Office visited 511 locations throughout Lucas County where 6,338 tests were performed. A total of 842 inspections were completed during the year.

Real Estate Appraisal & Assessment

The Auditor's Office appraised and assessed each of Lucas County's 206,969 real estate parcels, which included manufactured housing, in 2015.



AREIS Online - Upgraded

AREIS Online received an update in 2015, the new system allows for Lucas County citizens and businesses to capitalize on advances in technology, provide additional functionality and improve public access to real estate information. The upgrade was done without having to request any additional funds from the citizens of Lucas County.

icare.co.lucas.oh.us/lucascare

Lucas 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 \$94.6 million in 2015 (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, distributed by the County auditor, and collected by the County treasurer.

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.

2015 Levied Services

Levied Service	Gross Rates	Effective Rates	Cost per \$100,000 Home*
General Fund	2.00	2.00	\$61
Senior Services (Area Office on Aging)	0.60	0.60	\$19
Board of Developmental Disabilities	6.00	5.85	\$187
Science (Imagination Station)	0.17	0.17	\$5
Children Services Board	3.25	3.25	\$100
Mental Health & Recovery	2.50	2.50	\$77
Emergency Telephone System (9-1-1)	0.70	0.70	\$21
Zoo Operating (Toledo Zoo)	0.85	0.85	\$26
Zoo Improvement (Toledo Zoo)	1.00	1.00	\$31
Total Lucas County Levies	17.07	16.92	\$527

*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 for qualified levies. Lucas County property tax rates can be located in [Table 7](#) of the statistical section of the Lucas County CAFR. Photo courtesy of the Toledo Air National Guard.

Senior Services (0.60 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 Lucas County Senior Services levy, the Area Office on Aging leverages and matches state and federal grants to help older adults avoid unnecessary institutional care and live with dignity in their own homes and community.

During 2015, older adults received the following services: 8,570 hours of help with bathing and dressing, 231,000 home-delivered meals, 77,000 dining site meals, 5,800 days of adult care, 41,000 transportation trips to the doctor, senior center, or grocery store, 10,000 hours of housekeeping, and 5,000 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 Lucas County's increasing older adult population.

Board of Developmental Disabilities (6.00 mills)

The Lucas County Board of Developmental Disabilities provides services and support for individuals from birth through the end of life, embracing a philosophy of self-determination. Approximately 5,000 people were involved with Board services or supports in 2015, which could include early intervention, vocational training, crisis intervention, life planning, waiver services, or transportation. It is the mission of the Lucas County Board of Developmental Disabilities to improve life so that individuals with developmental disabilities reach their full potential. The Board supports eligible individuals and their families in developing a vision for the future based on individual strengths, interests, and choices.



An artist working at the Shared Lives Studio, an art studio and gallery in downtown Toledo. Photo courtesy of the BDD.

Science (0.17 mills)

Imagination Station, Lucas County's hands-on science center on the downtown riverfront, is a vital nonprofit organization and an integral part of Lucas County's economic, educational and social landscape. Imagination Station, which shared interactive science education with over 200,000 people in 2015, provides science enrichment by serving as an educational partner for teachers, schools and parents. With hundreds of interactive exhibits, activities, and demonstrations, Imagination Station inspires future generations to pursue Science, Technology, Engineering and Math (STEM) careers in Northwest Ohio. Visitors can ride the High Wire Cycle, balanced nearly 20 feet above the atrium, become a human yo-yo on the BOYO, trick their senses in the Mind Zone, and explore the science center's other Learning Worlds.

In 2015, Imagination Station continued to serve Lucas County residents by providing:

- Discounted or free admission to over 37,000 Lucas County residents;
- Discounted field trips and group visits for over 7,900 Lucas County schools and organizations;
- Access to funding through the Adopt-a-School program so over 4,500 students and educators from Lucas County could take field trips or have Imagination Station out to area schools.

In addition, Imagination Station brought special experiences in 2015, including: *Guitar: The Instrument that Rocked the World*, *MythBusters: The Explosive Exhibition*, and expanded education programming with new Workshops on Wheels and Preschool Workshops on Wheels. In the fall of 2015, Imagination Station received the Nonprofit Innovation Award from the Center for Nonprofit Resources for its partnership with Lucas County Children Services.



Eat It Up! allows guests to learn about how the nutritional and exercise choices they make affects their body.



The Adopt-a-School program welcomed 4,636 students and educators in 2015.



Science demonstrations were performed at four Mud Hens games for over 29,000 people in 2015. Photos courtesy of Imagination Station.

Children Services (3.25 mills)

Lucas County Children Services (LCCS) leads the community in the protection of children. LCCS strives to ensure that children have secure and nurturing homes by helping their parents overcome challenges such as substance abuse, domestic violence and other societal ills. The agency provides foster care and adoptive services for children who are unable to live safely at home. In 2015, LCCS received 4,516 (+6% from 2014) reports of suspected abuse or neglect involving 6,825 (+6%) children, substantiating 1,072 (+11%) victims. Over the course of the year, LCCS touched the lives of nearly 12,400 children and more than 5,000 families.



LCCS caseworker Su Drake helps a young person at Imagination Station's "Hero Day." Photo courtesy of LCCS.

In 2015, the community-wide problem of heroin abuse had a significant impact on agency operations, as caseworkers responded to 6 percent more referrals for suspected abuse/neglect, and substantiated that 11 percent more children were abused, compared to 2014. Less than a quarter of the 1,248 children receiving services did so while living in their own home, but 41 percent were helped while living with a relative or other kinship caregiver. Most of the remaining 35 percent of children in services lived with a foster or adoptive caregiver.

Mental Health & Recovery (2.50 mills)

The Mental Health and Recovery Services Board (MHRSB) provides a continuum of care for clients with mental health and addiction issues. MHRSB funding facilitates admissions to state and private psychiatric hospital services, provides outpatient crisis care, diagnostic assessments, psychiatric and counseling services, and other support services. For persons with substance abuse problems and addictions (including gambling), the MHRSB 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 MHRSB also invests in certified prevention programs that emphasize abstinence or delayed onset of substance abuse or gambling. MHRSB's prevention programming serves youth, adolescents, and adults. Approximately 28,300 Lucas County residents were served at least once in fiscal year 2015.

Emergency Telephone (0.70 mills)

The 9-1-1 and County-wide Public Safety Communications System levy provides Lucas County residents with an easily remembered emergency telephone system, five 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. For 2015, public safety personnel responded to 552,429 incidents generated through the 9-1-1 system.

Zoological Services (1.85 mills)

With Lucas County voter's longtime support, the Toledo Zoo & Aquarium is one of the world's most complete zoos, featuring more than 9,000+ animals representing 700+ species. **Voted as the number one zoo in the country by USA Today 10 Best**, it is also the region's top destination for safe, affordable family fun that drew approximately 1.3 million people in 2015, including 74,500 Lucas County residents who availed themselves of free opportunities and 5,000 Lucas County school students who engaged in free class visits. In addition to the Zoo's animals - ranging from mammoth African elephants and majestic bald eagles to critically endangered Tasmanian devils - its beautifully landscaped ground and historic Works Progress Administration-era buildings invite visitors of all ages to be inspired by the wonders of the natural world. According to an 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 2015, discounted or free admission and programming was provided to 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;
- Reduced differential pricing for memberships;
- Over 4,000 Companies for Kids tickets provided free days of Zoo adventures for groups of disadvantaged, disabled or at-risk youth.

Photos courtesy of the Toledo Zoo - toledozoo.org/animal-photo-gallery

Lucas County Spotlight

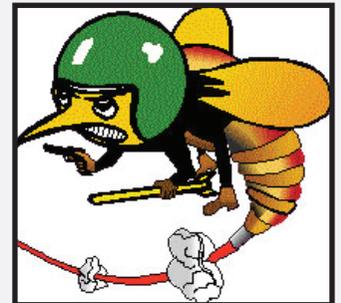
180th Fighter Wing History

Today's 180th Fighter Wing was formed in October 1995, but its origins stretch back to August 18, 1917 when the 112th Aero Squadron was organized as a supply unit at Kelly Field in San Antonio, Texas. Ten years later in 1927, the 112th moved to the Cleveland Hopkins Airport, Ohio where they became known as the 112th Observation Squadron flying a wide range of aircraft throughout the late 1920s and 1930's including the PT-1, BT-1, the O-2 and the O-11. In 1940 the unit was regrouped as the 112th Liaison Squadron. During that time, the 112th was activated in support of World War II. During this time Lt. Col. Addison Baker, a B-24 Liberator pilot received the Congressional Medal of Honor for his actions during the raids on the oil fields at Ploesti, Romania. After the war, the unit was reorganized as the 112th Bombardment Squadron (Light), flying Douglas A-26 Invaders and they were once activated at Lawson Field, Georgia in support of the Korean Conflict in 1950. After the conflict was over, the unit returned to Ohio as an Air National Guard Fighter Bomber Squadron flying P-51 Mustangs at the Akron-Canton Airport.

Over the years, members of the 180th and the 112th have answered the call to duty by supporting several real-world contingencies to including Operation Just Cause in 1989 and Operation Desert Storm and Desert Shield in 1991. In 1994, 1996, 1999, 2000, 2001 and 2002 unit members volunteered to enforce the No-Fly-Zones over Iraq in support of Operation Provide Comfort, Operation Northern Watch and Operation Southern Watch. Most recently, after the events of September 11, 2001 unit members have volunteered to support both Operation Iraqi Freedom and Operation Enduring Freedom in 2005 and Operation Iraqi Freedom again in 2007.

The 180th FW was recently selected to stand up an ASA mission that will aid in the protection of the Continental United States and Canada under the direction of the North American Air Defense Command. In the future the 180th Fighter Wing and the 112th Fighter Squadron will continue to be major contributors to the Nation's air power.

*All photos courtesy of the
180th Fighter Wing, Air National Guard.
www.180fw.ang.af.mil*



Lucas County General Fund*



The general fund balance grew as a result of increased revenue from .25% sales tax increase on April 1 and finished the year at \$25,692,604 or 18.3% of the County's 2015 general fund revenue.

* Represents the unencumbered cash fund balance of the County's general fund on a non-GAAP budgetary basis. See page 35 of the Lucas County CAFR.

2015 Top Employers

Number of employees ¹	(Private & Public)	Percentage of employment ¹
11,960	Promedica Health Systems	6.04%
8,535	University of Toledo	4.31%
6,990	Mercy Health Partners	3.53%
4,846	Chrysler Holdings	2.45%
3,454	Lucas County ²	1.74%
3,352	Toledo Public Schools	1.69%
3,092	General Motors - Powertrain	1.56%
2,707	City of Toledo	1.37%
2,515	Kroger	1.27%
2,098	Wal-Mart	1.06%
1,690	The Andersons, Inc	0.85%
1,597	United Parcel Service	0.81%
1,525	Meijer, Inc.	0.77%
1,515	State of Ohio	0.77%
1,200	Owens Corning	0.61%

Performance Data

Real Estate Transfers **



** From Table 21 of the Lucas County CAFR

Collection Year

Property Valuations^a

2011	\$8,006,405,774
2012	\$7,933,656,750 ^b
2013	\$7,025,260,570
2014	\$7,009,816,370
2015	\$7,050,027,340

Property valuations have declined in recent years due to lingering effects of the Great Recession.

^a Assessed real property valuations are 35% of market value and includes both real property and public utility personal property.

^b Reflects Revaluation



¹ From Table 19 of the Lucas County CAFR. Data originated from the Reference USA database (Toledo Public Library), Ohio Labor Market Information website, and contact with Employers.

² Includes organizations for which Lucas County is the common paymaster.

Statement of Activities

The Statement of Activities, 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, 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.

Resources Received (in 000's)	2015	2014	2013	2012	2011
Taxes	\$211,630	\$186,941	\$170,475	\$170,224	\$168,960
Charges for Services	63,450	61,074	59,718	58,722	51,251
Intergovernmental Revenue	200,856	218,895	197,167	194,006	231,409
Investment Income	1,761	1,557	202	1,923	3,087
Miscellaneous	6,160	6,086	12,240	13,456	17,998
Total Resources Received	\$483,857	\$474,553	\$439,802	\$438,331	\$472,705

Taxes rose from an increase in sales tax revenue due to a sales tax rate increase of .25% on April 1st, 2015.

Taxes are resources that include sales tax, real estate tax, hotel lodging tax, and other smaller sources of tax revenue.

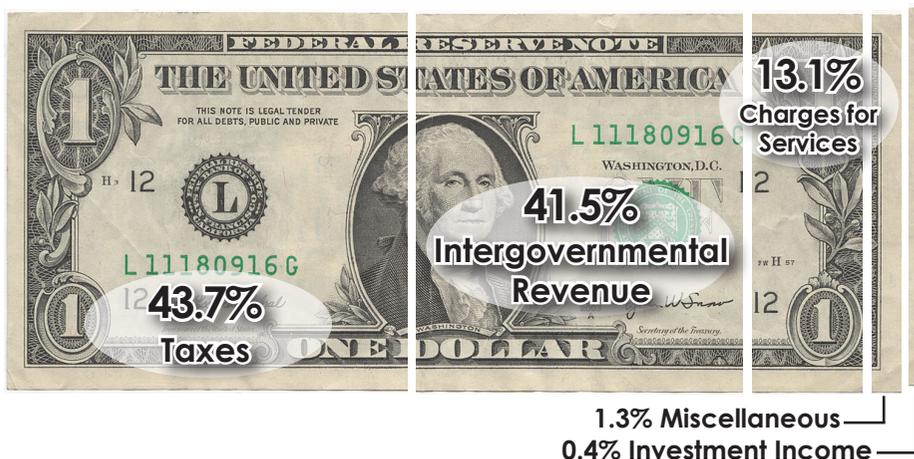
Charges for Services are resources from various County departments and agencies for fees paid to them by the public, such as court costs, rent, water and sewer charges, emergency medical service charges, and fees for recording deeds and transferring property.

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

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

Miscellaneous resources received are non-operating receipts that cannot be classified into any other category.

Resources Received



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, 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.

Trend Analysis - Resources Received

Taxes rose from an increase in sales tax revenue due to a sales tax rate increase of .25% on April 1st, 2015. Additionally, **intergovernmental revenue** declined because of one-time funding received by the Developmental Disabilities and Motor Vehicle Gas Tax Funds received in 2014. **Investment income** rose mainly from the interest earnings on County's larger cash balance.

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

Services Rendered (in 000's)	2015	2014	2013	2012	2011
Legislative & Executive	\$59,538	\$54,548	\$48,338	\$51,782	\$42,124
Judicial	56,315	55,723	53,952	52,654	59,855
Public Safety	81,589	78,649	70,485	71,705	73,539
Public Works	17,328	29,105	23,578	19,921	14,041
Health	96,919	108,120	102,362	127,667	140,443
Human Services	87,538	90,948	86,005	85,990	89,826
Conservation & Recreation	14,378	14,176	14,209	15,946	17,604
Interest & Fiscal Charges	4,552	4,595	4,717	4,941	5,408
Business-Type Activities	28,556	26,994	28,163	26,221	22,236
Total Services Rendered	\$446,713	\$462,858	\$431,809	\$456,827	\$465,076

Public Works services declined in part from a one-time extraordinary charge in the establishment of the Engineer's Roadway Reserve in 2014. **Health** services declined in part due to the Federal government no longer allowing Developmental Disabilities to provide and coordinate services.

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, Emergency Telephone, 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, Science services, maintain County parks, and to preserve County lands, including litter prevention.

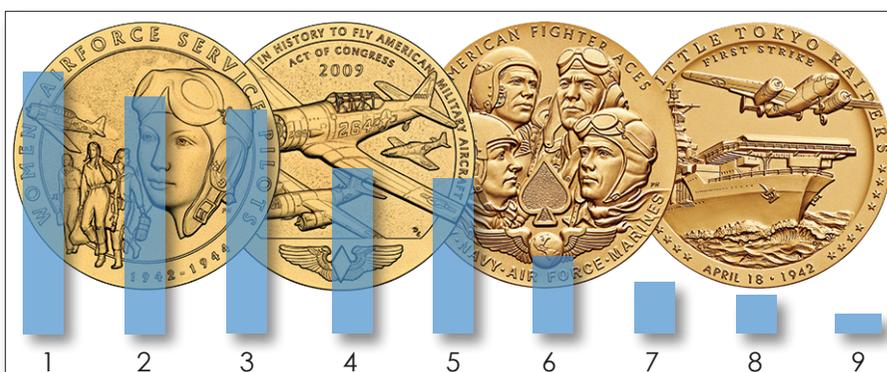
Interest and Fiscal Charges are expenses related to the issuance and repayment of County debt.

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

Trend Analysis Services Rendered

Overall, expenditures decreased which can be attributed to three categories: **Public Works, Health, and Human Services**. **Public Works** declined in part from a one-time extraordinary charge in the establishment of the Engineer's Roadway Reserve in 2014. **Health** services declined in part due to the Federal government no longer allowing Developmental Disabilities to provide and coordinate services. **Human Services** decline can be attributed to a timing issue of accrued wages, benefits, and a reduction of contract services.

Services Rendered



- 1) Health - 21.7%
- 2) Human Services - 19.6%
- 3) Public Safety - 18.3%
- 4) Legislative & Executive - 13.3%
- 5) Judicial - 12.6%
- 6) Business Type Activities - 6.4%
- 7) Public Works - 3.9%
- 8) Conservation & Recreation - 3.2%
- 9) Interest & Fiscal Charges - 1.0%

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 are referred to as assets in accounting terms, and assets are economic resources available to the County.

Financial Benefits (in 000’s)	2015	2014	2013	2012	2011
Current and Other Assets	\$426,120	\$402,347	\$391,429	\$379,798	\$407,925
Capital Assets	420,534	427,009	427,981	425,056	425,291
Deferred Outflows	24,810	17,674	74	82	90
Total Assets and Deferred Outflows	\$871,464	\$847,030	\$819,484	\$804,936	\$833,306

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.

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 statements.

Deferred Outflows include unamortized charges on debt restructuring and pensions for the net difference between projected and actual investment earnings on pension plan assets and the County’s contributions to the pension systems subsequent to the measurement date.

Financial Burdens are referred to as liabilities in accounting terms, and liabilities are financial obligations resulting from past County transactions.

Financial Burdens (in 000’s)	2015	2014	2013	2012	2011
Current and Other Liabilities	\$38,930	\$51,313	\$49,493	\$53,492	\$53,615
Long-Term Liabilities	283,934	287,495	157,612	166,005	171,211
Deferred Inflows	109,265	106,032	123,561	104,615	109,160
Total Liabilities and Deferred Inflows	\$432,129	\$444,840	\$330,666	\$324,112	\$333,986

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.

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.

Deferred Inflows include property taxes levied to finance future years and pensions for the differences between expected and actual experience and differences between employer’s contributions and the employer’s proportional share of contributions.

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 County’s financial statements.

Benefits Over Burdens (in 000’s)	2015	2014	2013	2012	2011
	\$439,335	\$402,190	\$488,818	\$480,824	\$499,320

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, and Fifth Third Field.

Debt Type (in 000's)	12/31/14	Additions	Deductions	12/31/15
Short-Term Notes	\$21,082	\$20,252	\$21,082	\$20,252
General Obligations	77,035	7,790	10,160	74,665
Special Assessments	11,480	-	1,323	10,157
OWDA*	16,429	498	1,653	15,274
OPWC**	3,012	856	320	3,548
Revenue Bonds				
Baseball Stadium Non-Tax Revenue Bonds	3,515	-	1,750	1,765
Sewer Revenue Bonds	668	-	9	659
Totals	\$133,221	\$29,396	\$36,297	\$126,320

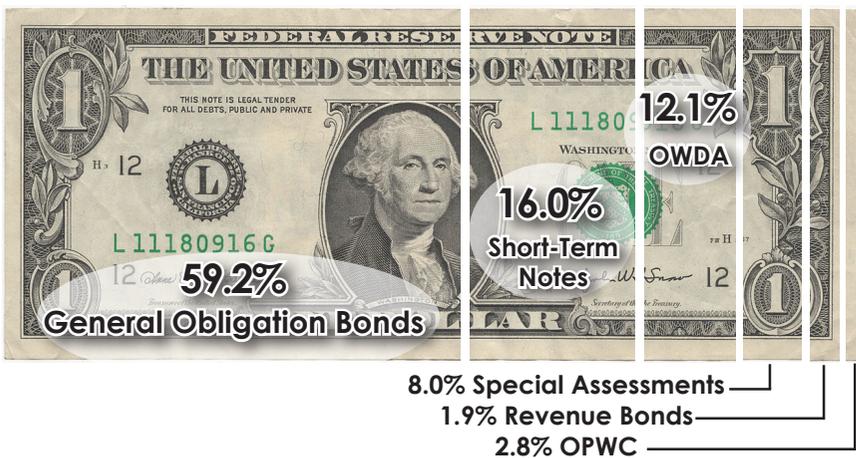
Through scheduled debt payments and strategic debt restructuring, the County reduced its net debt by \$6.9 million in 2015.

In 2015, 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.

Lucas County Debt



About Bond Ratings

A bond rating is an opinion regarding credit worthiness, specifically the likelihood that financial obligations will be timely met. In 2015, 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.

Good ratings help keep lower interest costs for the County when borrowing.

Lucas County Debt Trends

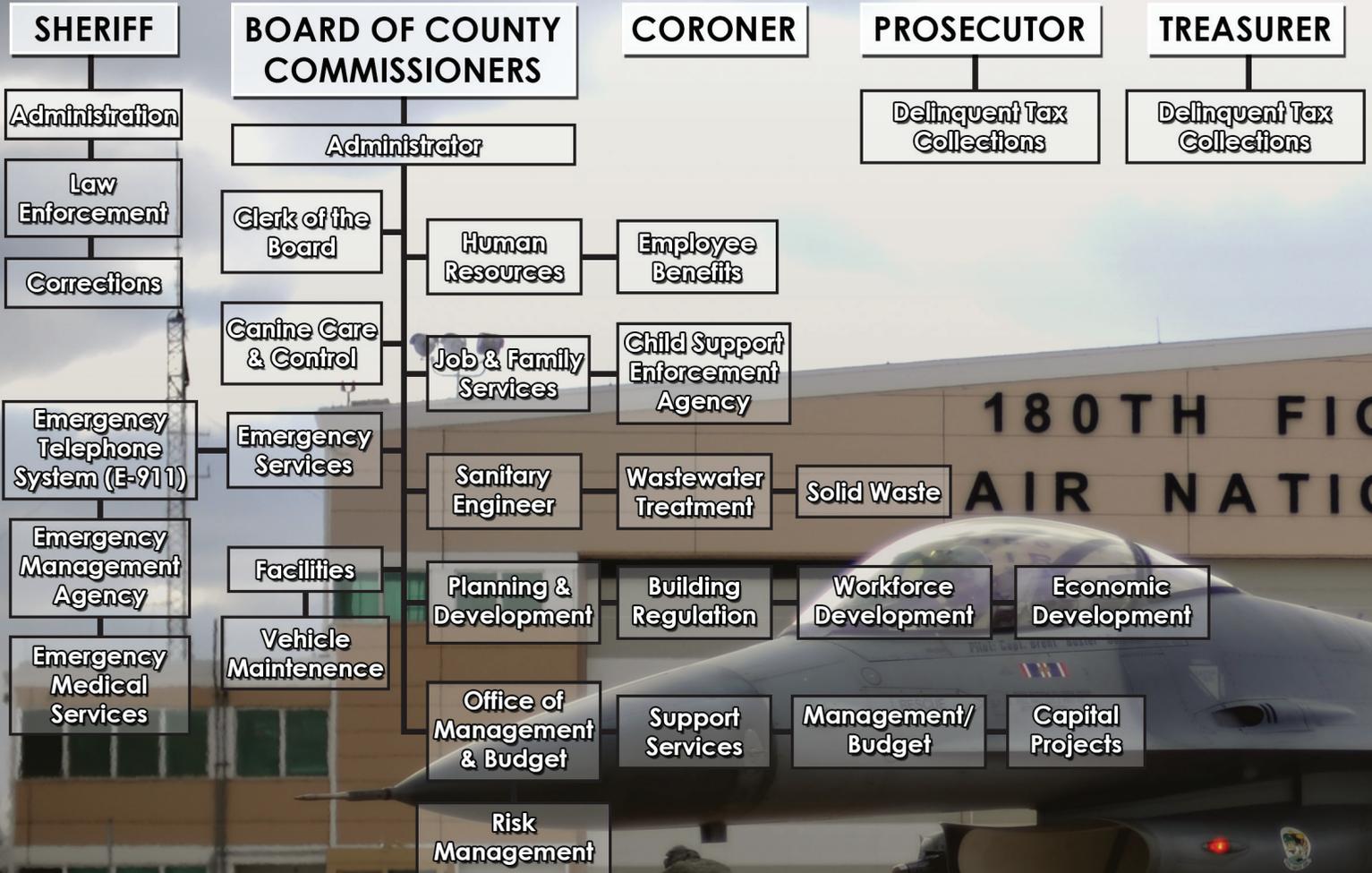


Total debt has declined as the County makes its payments and continues to restructure its debt, especially those issuances related to the Convention Center, Huntington Center, and Fifth Third Field.

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

Your Lucas County Government

The Citizens of



County Commissions

Board of Revision
includes:
 Auditor
 Treasurer
 President of the Board of Commissioners

Investment Advisory Board
includes:
 Board of Commissioners
 Clerk of Courts
 Treasurer

Automatic Data Processing Board
includes:
 Auditor
 Treasurer
 Recorder
 Clerk of Courts
 Representative of Board of Commissioners
 Representative of Common Pleas Court
 (2) Representative of Board of Elections
 Representative of Domestic Relations Court

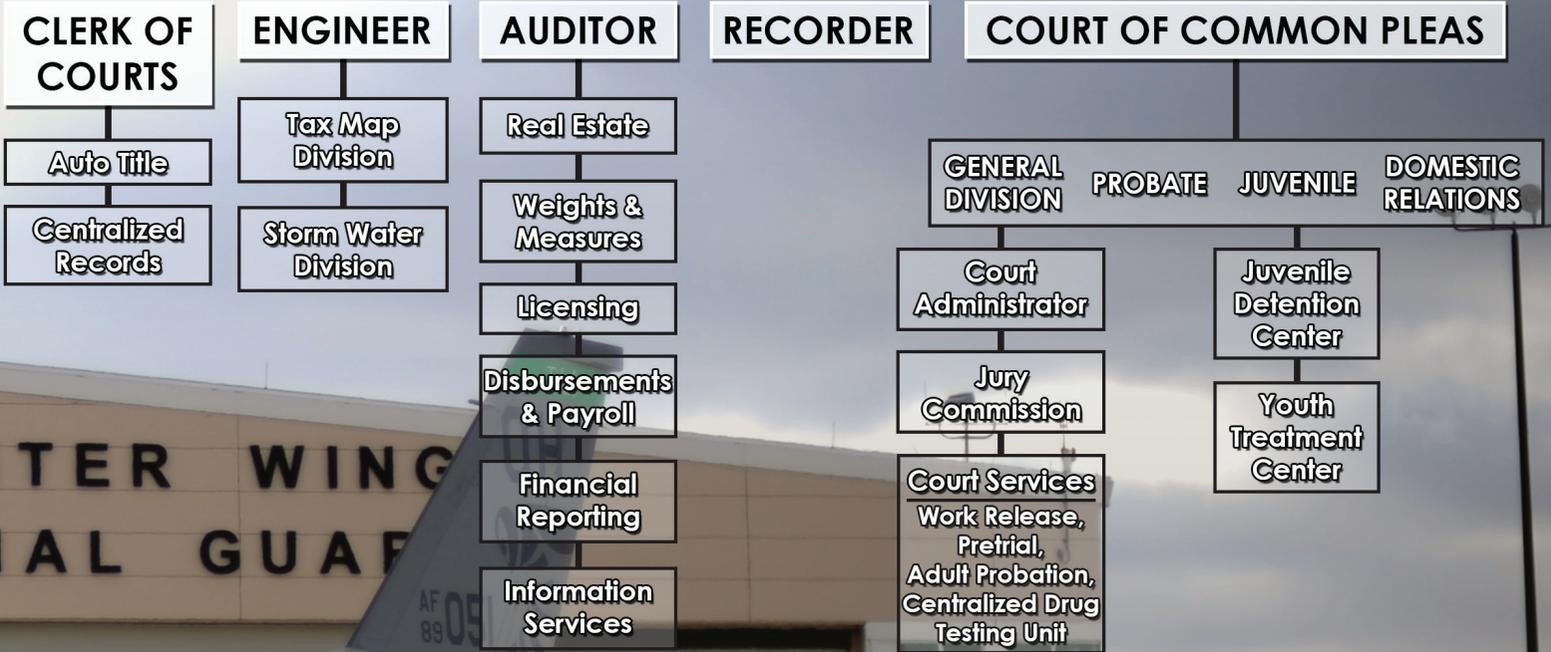
Veteran Services Commission
appointed by:
 The Judges of the Common Pleas Court
 & General Trial Division

County Budget Commission
includes:
 Auditor
 Treasurer
 Prosecutor

County Record Commission
includes:
 Auditor
 Recorder
 Prosecutor
 Clerk of Courts
 President of the Board of Commissioners

Lucas County's Board of County Commissioners functions as both the legislative and executive branch of the County. There are eight elected administrative officials, each of which operate independently as set forth by Ohio law. Judges elected on a county-wide basis include: Common Pleas Court, Domestic Relations Court, Juvenile Court, Probate Court, and Court of Appeals.

Lucas County



DISCREETLY PRESENTED COMPONENT UNITS*

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

*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 "discreetly" 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 56 and 57 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

Administrative Jurisdiction

County Boards

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

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 County Government

ADMINISTRATORS

Auditor , Anita Lopez	(419) 213-4406
Clerk of Courts , Bernie Quilter	(419) 213-4484
Commissioner , Carol Contrada	(419) 213-2155
Commissioner , Pete Gerken	(419) 213-4084
Commissioner (Pres), Tina Skeldon Wozniak	(419) 213-4817
Coroner , James R. Patrick	(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
Ian B. English	(419) 213-4560
Ruth Ann Franks	(419) 213-4572
Michael R. Goulding	(419) 213-4538
Linda J. Jennings	(419) 213-4580
Dean Mandros	(419) 213-4575
Gene A. Zmuda	(419) 213-4564

Domestic Relations Court

David E. Lewandowski	(419) 213-6824
Lisa D. McGowan	(419) 213-6827

Juvenile Court

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

Probate Court

Jack R. Puffenberger	(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 Visitors Bureau	(419) 255-3300
Toledo/Lucas County Public Library	(419) 259-5207
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

Questions?

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