

# Lucas County, Ohio 2022 Citizens' Executive Financial Summary



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e Paul H. and Christopher D.  
Krebs Courtyard



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





As a proud participant in the GFOA Popular Annual Financial Report (PAFR) program, I present you with the Citizens' Executive Financial Summary (CEFS) for the fiscal year ended December 31, 2022. 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 2022 Lucas County Annual Comprehensive Financial Report (ACFR), which details Lucas County's finances. Our 2022 ACFR received an unmodified opinion from our independent auditors, which is the most favorable opinion that can be rendered. An unmodified opinion means the Ohio Auditor of State examined the County's books and records and determined the financial statements fairly present, 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 ACFR.

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

Sincerely,

A handwritten signature in blue ink that reads "Anita Lopez". The signature is fluid and cursive.

Anita Lopez, Esq.  
Lucas County Auditor

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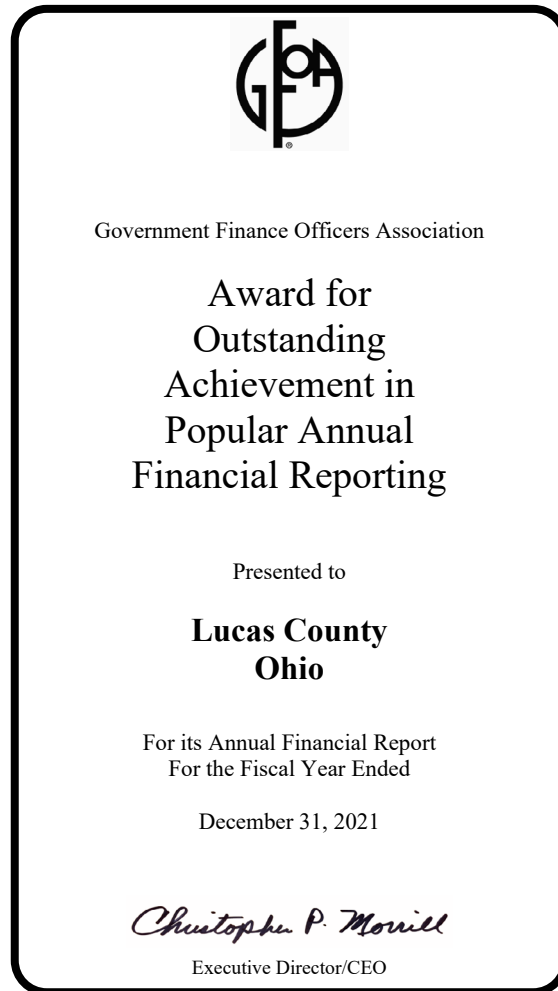
## CEFS Team

<b>Anita Lopez, Esq.</b>	Lucas County Auditor
<b>Anthony Stechschulte</b>	Director of Accounting and Internal Control
<b>Ellen Lauderman, CPA</b>	Chief Accountant
<b>Valerie White</b>	Graphic Designer and Media Specialist



Princess Infanta Eulalia of Spain ordered this custom, spun glass dress in 1893 after seeing it on display at the Libbey Glass Pavilion at the Chicago World Fair. The Libbey Glass Company in Toledo created the fabric for dress from fiberglass threads interwoven with silk. With the assistance of Madam Vitorene, a seamstress from New York, they created this dress. The price of the dress at the time was \$2,500.

Photo courtesy of the Lucas County Library Archives.



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, 2021. 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.

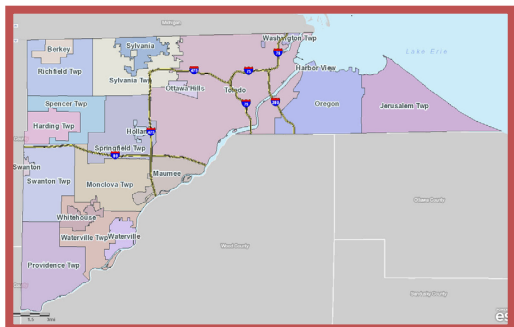
In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report. The contents of this report must conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Lucas County has received the award for 25 consecutive years (1997 to 2021). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



# Lucas County Profile

[co.lucas.oh.us/cefs](https://co.lucas.oh.us/cefs)



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 lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland.

Lucas County's largest source of general fund revenue is sales tax, which generated \$124 million in 2022 (on a non-GAAP budgetary basis). The general fund accounts for all financial resources that are not restricted for a specific purpose. Another major source of County revenue is property tax, which is administered by the State of Ohio, collected by the County Treasurer, and distributed by the County Auditor.

Property tax is measured in mills. 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 descriptions of the levied services provided by the County's special revenue funds are on pages 7-8.

**426,643**  
Population

**90.2%**  
Have a high  
school diploma  
or higher

**\$53,176**  
Median  
Household  
Income

Source: 2021 Estimates from US  
Census Bureau

**10,696**  
Real Estate  
Transfers

**\$9.13 B**  
Property  
Valuations  
(billions)

Source: 2023 Estimates from  
Auditor's Tax Accounting Dept.



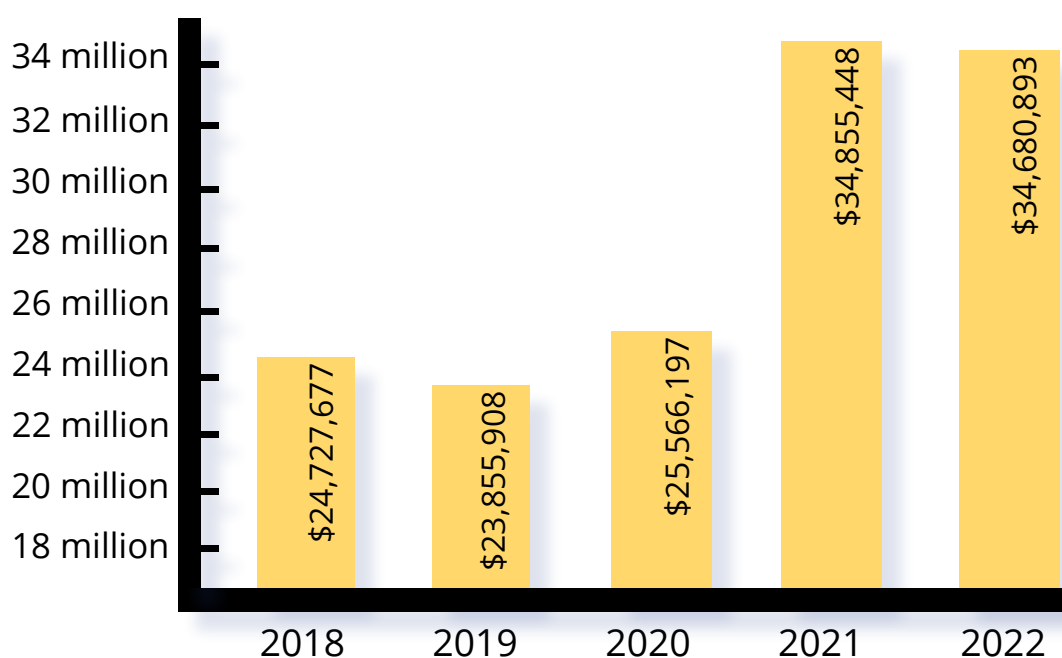
Above: Colorbox II by Jun Kaneko on display at the Toledo Museum of Art's Glass Pavilion. Photo courtesy of the Toledo Museum of Art.

Left: Glass artists work in the Toledo Museum of Art's glass hotshop in the Glass Pavilion. Photo courtesy of the Toledo Museum of Art.

Top Employers		
Number of Employees	Private and Public	% of Employment
10,767	ProMedica Health Systems	5.56%
6,397	University of Toledo	3.30%
6,093	Stellantis	3.14%
6,000	Mercy Health Partners	3.10%
4,434	Toledo Public Schools	2.29%
2,864	Lucas County	1.48%
2,800	Kroger	1.44%
2,720	City of Toledo	1.40%
1,900	Wal-Mart	0.98%
1,754	General Motors-Powertrain	0.91%
1,700	Libbey Glass	0.88%
1,700	Meijer, Inc	0.88%
1,600	United Parcel Service	0.83%
1,569	State of Ohio	0.81%
1,400	McLaren St. Luke's Hospital	0.72%

Sources: Reference Solutions (formerly Reference USA) database (Toledo Public Library), Ohio Labor Market Information website, Lucas County Auditor, and employer contact

## General Fund\*



\* Represents the unencumbered cash fund balance of the County's general fund on a non-GAAP budgetary basis. See page 39 of the Lucas County ACFR for more detail.

The end of year General Fund balance was 16.1% of the County's 2022 General Fund Revenue.



## Steward of Public Funds

The Auditor accounts for County revenue, issues payments for County obligations, distributes revenue, administers County payroll, maintains and disburses the County's unclaimed funds, and prepares the Annual Comprehensive Financial Report.

## Real Estate Appraisal & Assessment

In 2022, the Auditor's Office revalued and assessed each of Lucas County's **206,176** real estate parcels, which included manufactured housing.

The Lucas County Auditor's Office proudly serves its citizens

## Licensing

**42,344** dog licenses were issued for 2022, along with **364** kennel, **174** vendor, and **487** cigarette licenses.

## Weights & Measures

In 2022, the Auditor's Office visited **492** locations throughout Lucas County, where **6,478** devices were tested. A total of **772** inspections were completed. No skimmer devices were found in Lucas County.

# Property Tax Allocation

This table shows how a property tax bill is distributed among Lucas County Agencies. It assumes eligibility for the Non-Business Credit and the Owner-Occupied Credit on the properties for qualified levies. Lucas County property tax rates can be found in Table 7 of the statistical section of the 2022 Lucas County ACFR.

Levied Service	Gross Rates	Effective Rates	Cost per \$100k Home
Board of Developmental Disabilities	6.00	4.63	\$148
Children Services Board	3.65	2.89	\$90
Emergency Telephone System (9-1-1)	0.70	0.55	\$17
General Fund	2.00	2.00	\$61
Mental Health & Recovery	2.50	1.98	\$60
Science (Imagination Station)	0.17	0.13	\$4
Senior Services (Area Office on Aging)	0.75	0.60	\$20
Zoo Improvement (Toledo Zoo)	1.00	0.79	\$24
Zoo Operating (Toledo Zoo)	0.65	0.51	\$16
<b>Total Lucas County Levies</b>	<b>17.42</b>	<b>14.08</b>	<b>\$440</b>



## Board of Developmental Disabilities (6.00 mills)

Services and supports of the Lucas County Board of Developmental Disabilities (Board of DD) had an impact on nearly 5,000 individuals in 2022. As the only agency that serves individuals from birth to end of life, the Board of DD is mission-driven to improve lives by working with Provider partners to help every individual served reach their full potential.

## Children Services (3.65 mills)

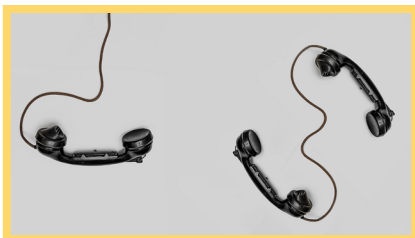
Lucas County Children Services (LCCS) is the agency responsible for leading the community in the protection of children in Lucas County. In 2022, LCCS employees were asked to examine their mission through a diversity, equity, and inclusion lens. This generated inclusionary strategies to create equitable service delivery and begin the process of eliminating implicit bias in decision-making processes. LCCS has been gaining recognition in this discipline, sponsoring programs such as joint diversity training with local law enforcement officers and participating in state and national initiatives that are poised to change the face of child welfare and social work practice on a global scale.



Also in 2022, the Ohio Department of Job and Family Services (ODJFS) modified a number of practice rules and programs to help more families keep their children safe at home or with kin, instead of entering foster care. LCCS participated in developing and piloting several of these state-level programs; the result was that more than 70 percent of children receiving services from LCCS remained in their own home when safe to do so, or with a kinship caregiver. In 2022 Lucas County Children Services served 12,571 children and 4,866 families.

## Emergency Telephone (0.70 mills)

The 9-1-1 and Countywide Public Safety Communications System's levy provides County residents with an easily remembered emergency telephone system and an inter-operable 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.







## **Mental Health & Recovery (2.50 mills)**

The Mental Health & Recovery Services Board's (MHRSB) mission is to cultivate a high-quality network of resources that inspires personal recovery and promotes mental wellness for Lucas County residents. MHRSB is Lucas County's safety net for uninsured, underinsured, or indigent persons needing mental health, addiction, prevention, and/or support services. Over 30,000 Lucas County residents were served at least once in Fiscal Year 2022.



## **Science (0.17 mills)**

Imagination Station, in downtown Toledo, serves as the region's leading resource for informal education in science, technology, engineering and math (STEM). Toledo's Science Center provides vital tools, programs, and access to extend learning for all ages through in-person experiences, online teaching, and community outreach. Imagination Station provides this critical layer of science enrichment by serving as a partner for educators, schools, parents and the citizens of Lucas County.



## **Senior Services (0.75 mills)**

In 2022, Lucas County older adults and caregivers received 2,780.5 participant days of adult day care (619.39 Lucas County Senior Services Levy funded); 9,550.5 hours of home care (4,058.28 LCSS funded); 27,894 one-way transportation trips (15,000 LCSS funded); and 393,945 home delivered and congregate meals (123,846 LCSS funded).

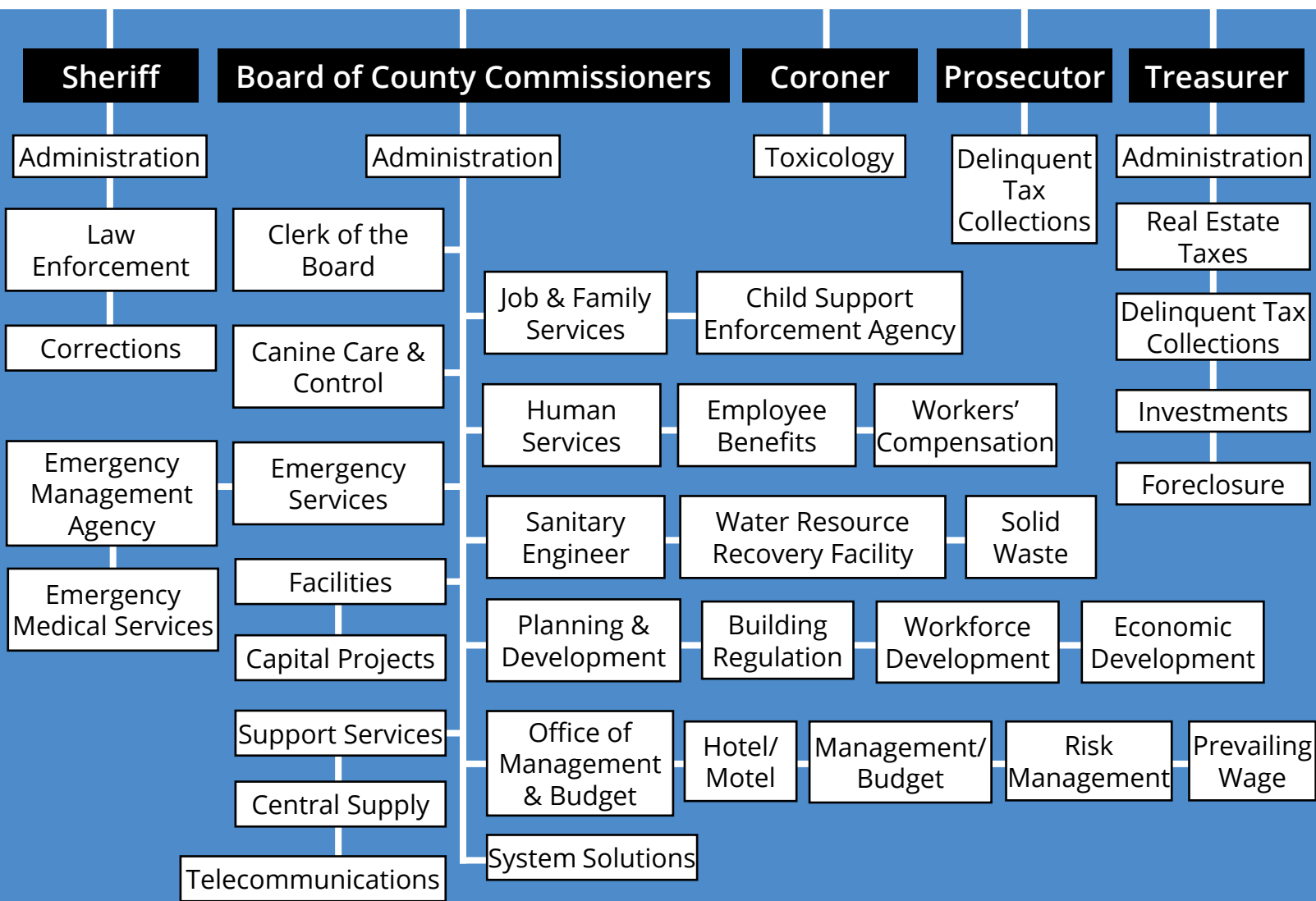


## **Zoological Services (1.65 mills)**

Recognized numerous times throughout the years for the spectacular Lights Before Christmas display, along with being named one of the best zoos in the country, the Toledo Zoo & Aquarium remains one of Lucas County's premier attractions and destination. The Toledo Zoo annually attracts visitors from every state, including nearly 300,000 Michigan visitors. With more than 66,000 membership households, the Zoo ranks as one of the top zoos per capita and is home to more than 16,000 animals, representing 720 diverse species.

# Your Lucas County Government

# The Citizens of



## County Commissions

**Board of Revision:**  
Auditor  
Board of Commissioners President  
Treasurer

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

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

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

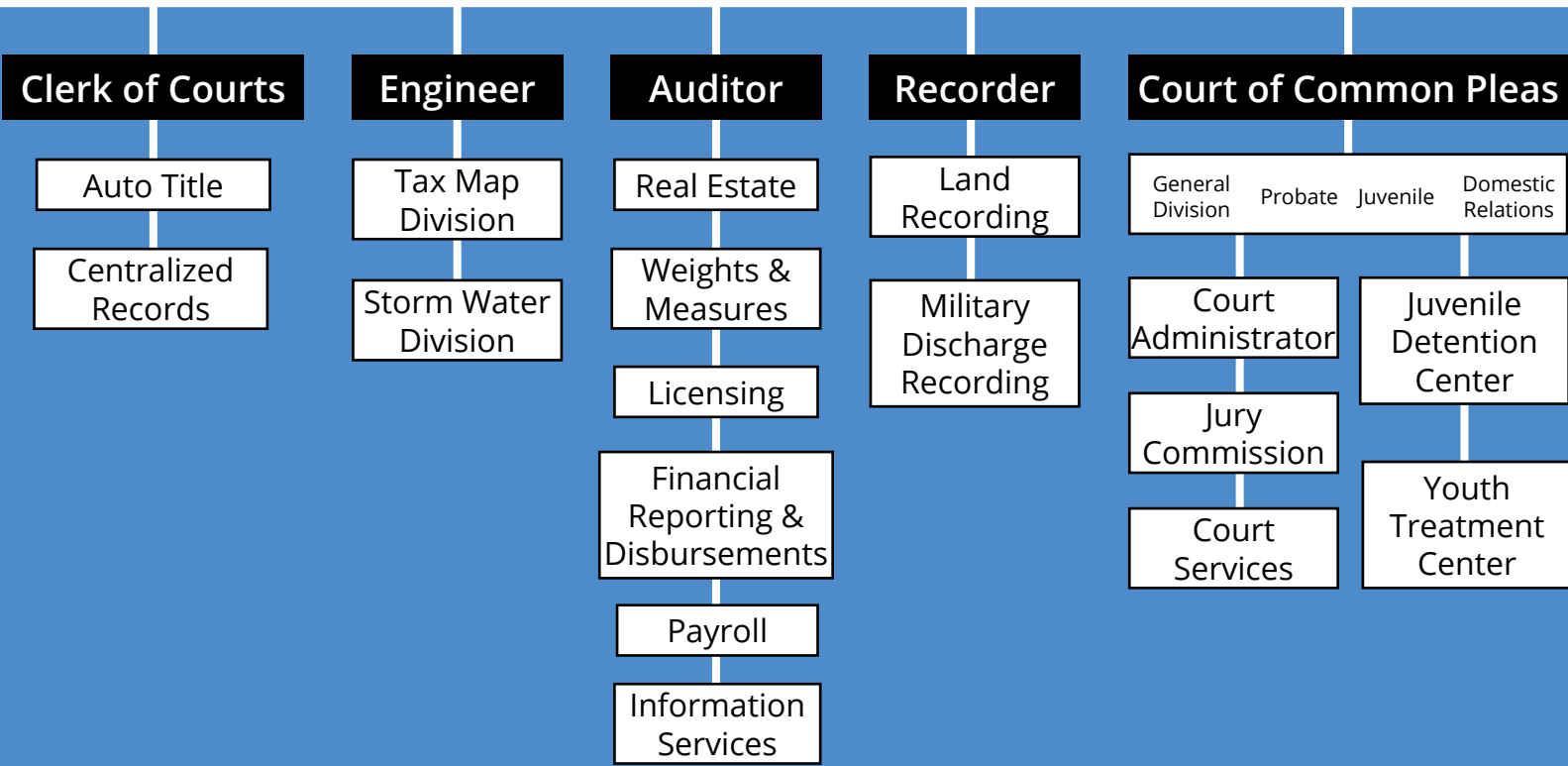
**County Budget Commission:**  
Auditor  
Prosecutor  
Treasurer

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



The functions of the county government branches are as follows: 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



## Discretely Presented Component Units\*

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

\*Component unites 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 ACFR. For further information regarding the County's component units, see pages 60-61 in Note 2 of the financial statements of the ACFR.

## Affiliated County Agencies

### County Boards

- Board of Elections  
Correctional Treatment Board  
Law Library Resource Board  
Workforce Investment Board
- Board of Developmental Disabilities  
Children Services Board  
Mental Health & Recovery Services Board

- Administrative Jurisdiction
- County provides some or all funding
- Voted levy provides some or all funding

- Family Council  
Toledo Metropolitan Housing Authority  
The Olander Park System  
Soil and Water Conservation District  
Toledo Area Metropolitan Park District  
Toledo Area Sanitary District
- Lucas County Planning Commission  
OSU Cooperative Extension  
Regional Combined Health District
- Area Office on Aging  
Imagination Station  
Toledo-Lucas County Port Authority  
Toledo-Lucas County Public Library  
Toledo Zoological Society

The Statement of Activities, also known as the "Income Statement," provides a record of funds received and spent during the year. Specific resources and services are explained below. The following financial data contains both governmental & business-type activities.

Resources Received (in 000s)	2022	2021	2020	2019	2018
Taxes	\$253,962	\$249,552	\$227,576	\$224,196	\$223,442
Charges for Services	92,942	89,978	84,589	70,603	65,278
Intergovernmental Revenue	277,931	196,707	202,031	226,721	192,992
Investment Income	-14,058	-2,095	6,494	9,590	5,496
Miscellaneous	5,133	4,792	6,205	1,873	2,834
<b>Total Resources Received</b>	<b>\$615,910</b>	<b>\$538,934</b>	<b>\$526,895</b>	<b>\$532,983</b>	<b>\$490,042</b>

**Resources Received**, also known 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.

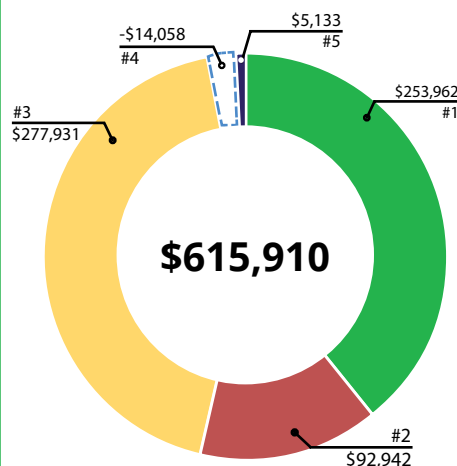
**Charges for Services** are resources from various County departments and agencies for fees paid to them by the public, such as court costs, rent, water and sewer charges, emergency medical service charges, and fees for recording deeds and transferring property.

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

**Investment Income** 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.

## Analysis - Resources Received



1. Taxes: 41.2%
2. Charges for Services: 15.1%
3. Intergovernmental Revenue: 45.1%
4. Investment Income: -2.3%
5. Miscellaneous: 0.9%

In 2022, taxes contributed 4.4% less to resources than in 2018, which means the citizens of Lucas County provided less to operations in 2022 than in 2018.

The negative investment income is due to a net decrease in market value of investments.

Note: Financial data provided in the tables and graphs include 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 Annual Report index at [co.lucas.oh.us/ACFR](http://co.lucas.oh.us/ACFR), or the office of the Lucas County Auditor. For public viewing, ACFRs are also distributed to all at all the publicly operated libraries throughout Lucas County.



# Statement of Activities

[co.lucas.oh.us/cefs](http://co.lucas.oh.us/cefs)

Services Rendered (in 000s)	2022	2021	2020	2019	2018
Legislative & Executive	\$69,432	\$54,992	\$65,083	\$67,721	\$65,781
Judicial	50,007	31,529	64,790	81,405	66,933
Public Safety	64,243	36,359	91,449	104,872	95,758
Public Works	34,286	30,234	30,849	27,227	20,840
Health	72,859	65,299	74,143	102,770	103,919
Human Services	144,112	74,204	109,952	112,637	102,793
Conservation & Recreation	13,821	14,962	13,580	14,449	14,367
Interest & Fiscal Charges	4,823	4,468	3,956	3,407	4,029
Business-Type Activities	34,245	28,223	32,470	45,525	33,642
<b>Total Services Rendered</b>	<b>\$487,828</b>	<b>\$340,270</b>	<b>\$486,272</b>	<b>\$560,013</b>	<b>\$508,062</b>

**Services Rendered**, also known as “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, Emergency Medical, and Sheriff.

**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.

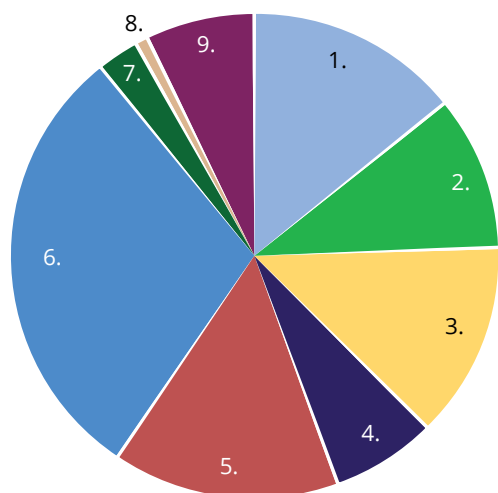
**Human Services** expenses encompass the Job and Family Services Department and the Children Services Board.

**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.

## Analysis - Services Rendered



1. Legislative & Executive: 14.2%

2. Judicial: 10.3%

3. Public Safety: 13.2%

4. Public Works: 7.0%

5. Health: 14.9%

6. Human Services: 29.6%

7. Conservation & Recreation: 2.8%

8. Interest & Fiscal Charges: 1.0%

9. Business-Type Activities: 7.0%

The fluctuations in expenditures over the last 5 years is primarily due to the County's net pension liability. See note 11 of the Lucas County ACFR (page 105) for an explanation of net pension liability; however, Ohio Revised Code limits the County's obligation to annually required payments.

# Statement of Net Position

[co.lucas.oh.us/cefs](http://co.lucas.oh.us/cefs)

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

Financial Benefits (in 000s)	2022	2021	2020	2019	2018
Current and Other Assets	\$854,096	\$821,163	\$713,021	\$553,229	\$509,576
Capital Assets	461,743	432,264	419,709	417,144	415,419
Deferred Outflows	43,830	36,733	65,813	112,940	61,855
Total Assets & Deferred Outflows	\$1,359,669	\$1,290,160	\$1,198,543	\$1,083,313	\$986,850

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

**Current Assets** include cash and investments held by the County Treasurer, and funds owed to the County that are expected to be received over the next year, such as real estate taxes.

**Other Assets** may include materials and 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.

**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 (in 000s)	2022	2021	2020	2019	2018
Current and Other Liabilities	\$121,811	\$167,729	\$115,488	\$29,293	\$27,835
Long-Term Liabilities	292,498	322,678	545,885	628,311	460,335
Deferred Inflows	280,107	262,582	198,663	127,825	173,766
Total Liabilities & Deferred Inflows	\$694,416	\$752,989	\$860,036	\$785,429	\$661,936

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

**Current Liabilities** includes accrued wages and benefits that are payable to County employees, 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 is referred to as "Net Position" in the County's financial statements.

Benefits over Burdens (in 000s)	2022	2021	2020	2019	2018
	\$665,253	\$537,171	\$338,507	\$297,844	\$324,914

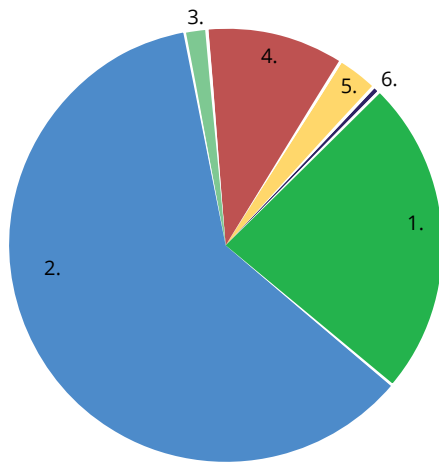
Lucas County has increased its benefits over burdens by 48.84% since 2018, which means that Lucas County has increased its net worth by the same amount since 2018.

# Debt Structure

The County's General Obligation bonds are backed by the full faith and credit of the County and secured with legally available resources. All short-term notes are backed by the full faith and credit of the County and mature within one year from the date of issuance. The County's debt associated with the Huntington Center (the County's downtown arena) is located in both the Short-Term Notes and the General Obligation categories. Special assessment debt is funded via assessments on taxpayers receiving specific improvements (i.e. sidewalks, water, and/or lighting).

Debt Type (in 000s)	12/31/2021	Additions	Deductions	12/31/2022
Short-Term Notes	\$95,515	\$50,973	\$95,515	\$50,973
General Obligations	92,220	41,580	2,970	130,830
Special Assessments	4,220	0	763	3,457
Ohio Water Development Authority Loans	23,829	0	1,716	22,113
Ohio Public Works Commission Loans	6,874	510	627	6,757
<b>Revenue Bonds</b>				
Sewer Revenue Bonds	590	0	13	577
<b>Totals</b>	<b>\$223,248</b>	<b>\$93,063</b>	<b>\$101,604</b>	<b>\$214,707</b>

## Lucas County Debt



1. Short-Term Notes: 23.7%
2. General Obligation Bonds: 60.9%
3. Special Assessments: 1.6%
4. OWDA Loans: 10.3%
5. OPWC Loans: 3.2%
6. Revenue Bonds: 0.3%

## About Bond Ratings

A bond rating is an opinion regarding credit worthiness, specifically the likelihood that financial obligations will be met in a timely matter. In 2022, the County's outstanding general obligation bonds were rated "Aa2" by Moody's Investor Service, and "AA" by Standard & Poor's (S&P) rating services.

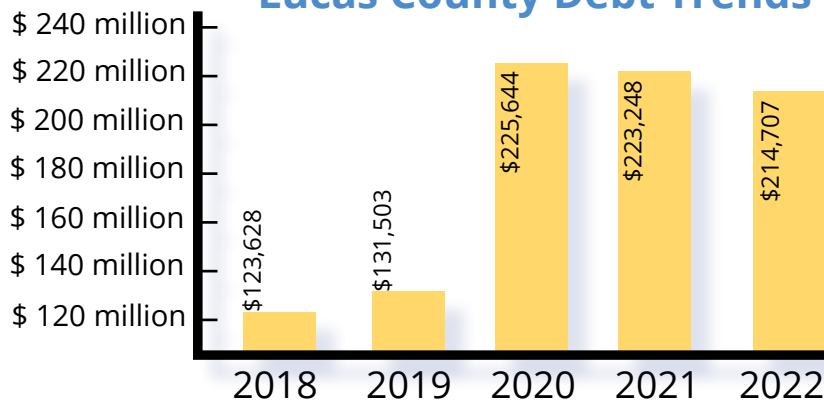
The "Aa" category is Moody's second highest rating category, and such obligations are "judged to be of high quality and subject to very low credit risk." The "2" indicator puts the County's rating in the mid-range of that category.

S&P's "AA" category is the second highest rating category, and indicates a very strong capacity to meet financial commitments."

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

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

## Lucas County Debt Trends



The debt increase in 2020 is from short-term notes issued for the Convention Center Ballroom project and the Hotel project. See note 20 of the ACFR for more information on Hotel project debt.



# Lucas County, Ohio

## Contacting County Government

### Administrators

<b>Auditor</b> , Anita Lopez	419-213-4406
<b>Clerk of Courts</b> , Bernie Quilter	419-213-4484
<b>Commissioner (President)</b> , Pete Gerken	419-213-4084
<b>Commissioner</b> , Tina Skeldon Wozniak	419-213-4817
<b>Commissioner</b> , Lisa Sobecki	419-213-2155
<b>Coroner</b> , Diane Scala-Barnett	419-213-3900
<b>Engineer</b> , Mike Pniewski	419-213-2860
<b>Prosecutor</b> , Julia R. Bates	419-213-4700
<b>Recorder</b> , Michael Ashford	419-213-4400
<b>Sheriff</b> , Michael J. Navarre	419-213-4908
<b>Treasurer</b> , Lindsay Webb	419-213-4305

### Judges

#### Common Pleas Court

Gary G. Cook	419-213-4378
Stacy L. Cook	419-213-4566
Ian B. English	419-213-4560
Michael R. Goulding	419-213-4538
Linda J. Jennings	419-213-4581
Dean Mandros	419-213-4575
Eric Allen Marks	419-213-4570
Joseph V. McNamara	419-213-4578
Lindsay D. Navarre	419-213-4572
Lori Olender	419-213-4564

#### Domestic Relations Court

David E. Lewandowski	419-213-6850
Lisa D. McGowan	419-213-6850

#### Juvenile Court

Denise Navarre Cubbon	419-213-6778
Linda M. Knepp	419-213-6717

#### Probate Court

Jack R. Puffenberger	419-213-4775
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#### Sixth District Court of Appeals

Myron C. Duhart	419-213-4755
Christine E. Mayle	419-213-4755
Thomas J. Osowik	419-213-4755
Charles E. Sulek	419-213-4755
Gene E. Zmuda	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 & Family Services	419-213-8999
Imagination Station	419-244-2674
Land Reutilization Corp	419-213-4293
Law Library	419-213-4747
Mental Health & Recovery	419-213-4600
Office of Management & Budget	419-213-4517
Toledo/Lucas County Convention & Visitors Bureau	419-321-6404
Toledo-Lucas County Public Libraries	419-259-5200
Toledo Zoo	419-385-4040
Veterans Service Commission	419-213-6090

An electronic version of the Citizens' Executive  
Financial Summary is available at:  
[co.lucas.oh.us/CEFS](http://co.lucas.oh.us/CEFS)

#### Questions?

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

