



OHIO AUDITOR OF STATE
KEITH FABER



LORAIN COUNTY
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LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	FY19	\$ 0	\$ 28,260
School Breakfast Program	10.553	FY20	0	19,602
Total CFDA# 10.553			0	47,862
National School Lunch Program	10.555	FY19	0	48,925
National School Lunch Program	10.555	FY20	0	33,126
Total CFDA# 10.555			0	82,051
Total Child Nutrition Cluster			0	129,913
<i>Passed through the Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance)	10.561	G-1819-11-5766/G-2021-11-5953	0	2,488,622
Total SNAP Cluster			0	2,488,622
Total U.S. Department of Agriculture			0	2,618,535
U.S. Department of Education:				
<i>Passed through the Ohio Department of Education</i>				
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027	FY19	0	82,613
Special Education - Grants to States	84.027	FY20	0	44,188
Special Education - Preschool Grants	84.173	FY19	0	4,181
Special Education - Preschool Grants	84.173	FY20	0	3,787
Total Special Education Cluster (IDEA)			0	134,769
<i>Passed through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	84.181	H181A170024	0	170,446
Special Education - Grants for Infants and Families	84.181	H181A180024	0	230,976
Total CFDA# 84.181			0	401,422
Total U.S. Department of Education			0	536,191
Election Assistance Commission:				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404	2019-08	0	14,520
Total Election Assistance Commission			0	14,520
U.S. Department of Health and Human Services:				
<i>Passed through the Substance Abuse and Mental Health Services Administration</i>				
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP021965-03	0	31,453
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP021965-04	0	9,596
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79TI026691-02	0	15,998
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79TI026691-03	0	273,775
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP080284-02	0	352,291
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP080284-03	0	58,893
Total CFDA# 93.243			0	742,006
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1900339	181,899	181,899
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000075	121,266	121,266
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Investments FY19	0	561,623
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Investments FY20	0	223,298
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Per Capita Treatment FY19	0	220,464
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Per Capita Treatment FY20	0	50,788
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1900441	0	212,316
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1900230	37,677	37,677
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000219	18,839	18,839
Total CFDA# 93.959			359,681	1,628,170
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance In Transition From Homelessness (PATH)	93.150	1800257	3,534	3,534
Projects for Assistance In Transition From Homelessness (PATH)	93.150	1900687	64,340	64,340
Projects for Assistance In Transition From Homelessness (PATH)	93.150	2000378	34,719	34,719
Total CFDA# 93.150			102,593	102,593
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	Title XX FY19	85,703	85,703
Social Services Block Grant	93.667	Title XX FY20	37,452	37,452
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	FY19	0	172,429
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	Title XX FY19	0	54,070
Social Service Block Grant (Base)	93.667	G-1819-11-5766/G-2021-11-5953	0	637,252
Social Service Block Grant (Transfer)	93.667	G-1819-11-5766/G-2021-11-5953	0	1,222,566
Total CFDA# 93.667			123,155	2,209,472
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	FY19	98,805	164,634
Block Grants for Community Mental Health Services	93.958	FY20	77,309	77,309
Total CFDA# 93.958			176,114	241,943

(Continued)

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>				
<i>Passed through the Ohio Department of Mental Health</i>				
Promoting Safe and Stable Families	93.556	5AU-19-C0047	\$ 0	\$ 41,836
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5767/G-2021-11-5954	0	123,386
Total CFDA# 93.556			0	165,222
<i>Passed through the Ohio Department of Mental Health</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0047	0	5,176
<i>Passed through the Ohio Department of Job and Family Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5954	0	175,058
Total CFDA# 93.645			0	180,234
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	MAC FY19	0	370,217
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5766/G-2021-11-5953	0	2,998,192
Medical Assistance Program	93.778	G-2021-11-5954	0	6,419
Total CFDA #93.778			0	3,374,828
Total Medicaid Cluster			0	3,374,828
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5766/G-2021-11-5953	0	4,315,097
Temporary Assistance for Needy Families	93.558	G-2021-11-5954	0	170,262
Temporary Assistance for Needy Families	93.558	G-1819-15-0176/G-2021-15-0032	0	1,050,012
Total TANF Cluster:			0	5,535,371
Child Support Enforcement	93.563	G-1819-11-5766/G-2021-11-5953	0	4,289,543
CCDF Cluster:				
Child Care and Development Block Grants	93.575	G-1819-11-5766/G-2021-11-5953	0	447,674
Total CCDF Cluster			0	447,674
Foster Care Title IV-E	93.658	G-1819-11-5767/G-2021-11-5954	0	3,395,406
Foster Care Title IV-E	93.658	G-1617-06-0361	0	333,396
Total CFDA# 93.658			0	3,728,802
Adoption Assistance	93.659	G-1819-11-5767/G-2021-11-5954	0	3,030,189
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5767/G-2021-11-5954	0	(24,626)
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR	93.788	1900037	0	25,504
Opioid STR	93.788	1900036	0	66,705
Opioid STR	93.788	1900408	190,211	190,211
Opioid STR	93.788	1900872	0	150,000
Opioid STR	93.788	1900834	0	150,000
Opioid STR	93.788	1900788	0	308,293
Opioid STR	93.788	1900744	0	33,000
Total CFDA# 93.788			190,211	923,713
Total U.S. Department of Health and Human Services			951,754	26,575,134
<u>U.S. Department of Homeland Security:</u>				
<i>Direct</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	0	56,335
<i>Passed through the Ohio Department of Public Safety - Emergency Management Agency</i>				
Homeland Security Grant Program	97.067	EMW-2016-SS-00104-S01	0	41,054
Homeland Security Grant Program	97.067	EMW-2017-SS-00065	0	33,403
Homeland Security Grant Program	97.067	EMW-2018-SS-00038	0	87
Total CFDA# 97.067			0	74,544
Total U.S. Department of Homeland Security			0	130,879
<u>U.S. Department of Housing and Urban Development:</u>				
<i>Direct Program</i>				
Continuum of Care	14.267	OH0199L5E071710	225,577	225,577
Continuum of Care	14.267	OH0199L5E071811	193,600	193,600
Total CFDA# 14.267			419,177	419,177
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants/ State's Program	14.228	B-C-16-1BQ-1	0	61,112
Community Development Block Grants/ State's Program	14.228	B-F-17-1BQ-1	0	382,335
Community Development Block Grants/ State's Program	14.228	B-C-18-1BQ-1	0	42,950
Total CFDA# 14.228			0	486,397
Home Investment Partnerships Program	14.239	B-C-16-1BQ-2	0	12,428
Home Investment Partnerships Program	14.239	B-C-18-1BQ-2	0	249,333
Total CFDA# 14.239			0	261,761
Housing Trust Fund	14.275	S-C-18-1BQ-1	0	11,840
Total U.S. Department of Housing and Urban Development			419,177	1,179,175

(Continued)

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Justice:				
<i>Direct Program</i>				
Equitable Sharing Program	16.922	N/A	\$ 0	\$ 4,997
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0178	0	12,078
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0497	0	18,027
<i>Passed through the Ohio Department of Public Safety Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A-01-6408	0	78,750
Total CFDA# 16.738			0	108,855
<i>Passed through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2019-VOCA-132132870	0	161,708
Crime Victim Assistance	16.575	2020-VOCA-132923303	0	52,511
Crime Victim Assistance	16.575	2019-VOCA-132132895	0	250,944
Crime Victim Assistance	16.575	2020-VOCA-132923326	0	74,674
Total CFDA# 16.575			0	539,837
Total U.S. Department of Justice			0	653,689
U.S. Department of Labor:				
<i>Passed through the Ohio Department of Job and Family Services</i>				
<i>Employment Service Cluster:</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1819-15-0176	0	35,073
Total Employment Service Cluster			0	35,073
<i>WIOA Cluster:</i>				
WIA Adult Program	17.258	G-1819-15-0176	0	861,083
WIA Youth Activities	17.259	G-1819-15-0176	0	310,169
WIA Dislocated Worker Formula Grants	17.278	G-1819-15-0176	0	422,071
Total WIOA Cluster			0	1,593,323
Trade Adjustment Assistance	17.245	G-1819-15-0176	0	5,546
Total U.S. Department of Labor			0	1,633,942
U.S. Department of Transportation:				
<i>Direct Program</i>				
<i>Federal Transit-Formula Grants Cluster:</i>				
Capital and Operating Assistance from Operations	20.507	OH-2019-026-00	0	113,288
Memo Total Federal Transit-Formula Grants Cluster (Direct)			0	113,288
<i>Passed through the Ohio Department of Transportation</i>				
<i>Federal Transit-Formula Grants Cluster:</i>				
Capital and Operating Assistance from Operations	20.507	OH-2018-012-00	0	282
Total Federal Transit-Formula Grants Cluster			0	113,570
<i>Direct Program</i>				
Airport Improvement Program	20.106	3-39-0048-024-2016	0	22,094
<i>Passed through the Ohio Department of Transportation</i>				
Airport Improvement Program	20.106	3-39-0048-025-2018	0	780,539
Airport Improvement Program	20.106	3-39-0048-026-2019	0	106,582
Total CFDA# 20.106			0	909,215
<i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP/STEP-2019-00073	0	21,695
State and Community Highway Safety	20.600	IDEP/STEP-2020-00015	0	7,142
Total CFDA# 20.600			0	28,837
National Priority Safety Programs	20.616	DDEP-2019-00029	0	10,315
National Priority Safety Programs	20.616	DDEP-2020-00007	0	2,975
Total CFDA# 20.616			0	13,290
Total Highway Safety Cluster			0	42,127
<i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-00073	0	28,968
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2020-00015	0	12,954
Total CFDA# 20.608			0	41,922
<i>Passed through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	PID 95246	0	83,522
Highway Planning and Construction	20.205	PID 100171	0	2,000,000
Highway Planning and Construction	20.205	PID 108474	0	14,385
Highway Planning and Construction	20.205	PID 109161	0	10,373
Total Highway Planning and Construction Cluster			0	2,108,280
Total U.S. Department of Transportation			0	3,215,114
U.S. Environmental Protection Agency				
<i>Direct Program</i>				
Nonpoint Source Implementation	66.460	16(h)EPA-25	0	210,357
Great Lakes Program	66.469	GL-00E01292-0	0	136,753
Great Lakes Program	66.469	GL-00E01441-0	0	46,800
Great Lakes Program	66.469	GL-00E01563-0	0	378,206
Total CFDA# 66.469			0	561,759
<i>Direct Program</i>				
Brownfields Area-Wide Planning Cooperative Agreement	66.814	TR-00E02092-0	0	8,114
Total U.S. Environmental Protection Agency			0	780,230
Total Federal Awards			\$ 1,370,931	\$ 37,337,409

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lorain County, Ohio (the County's) under programs of the federal County for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health and Addiction Services, the Ohio Department of Public Safety - Emergency Management Agency, and the U.S. Department of Housing and Urban Development to other Counties or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2019 is \$254,437.

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$1,222,566 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$5,535,371 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 6,757,937
Transfer to Social Services Block Grant	<u>(1,222,566)</u>
Total Temporary Assistance for Needy Families	<u>\$ 5,535,371</u>

NOTE I – SETTLEMENT PAYMENTS

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability for the 2015 and 2016 Cost Report MAC settlements owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$9,901 and \$13,654, respectively. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.

NOTE J – RECONCILIATION PAYMENTS

During the calendar year, the County Board of Developmental Disabilities received a payment for a Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2019 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$108. During the calendar year, the County Board of Developmental Disabilities received notice of a liability for a Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2019 MAC payments owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$4,987. The MAC reconciliation payment and liability were to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for calculation of MAC payments. This revenue and liability are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2020, wherein the operations of the Community Mental Health fund and the Drug Addiction Services fund were combined and reported as the Mental Health, Addiction and Recovery Services Board, resulting in a restatement. Also, the Sewer Fund, major enterprise fund, was restated to reflect two OWDA loans that were excluded from the long-term obligations of the sewer fund as of December 31, 2018. Our report also refers to other auditors who audited the financial statements of the Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Lorain County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Lorain County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Lorain County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Lorain County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 31, 2020. Our opinion also explained the operations of the Community Mental Health fund and the Drug Addiction Services fund were combined and reported as the Mental Health, Addiction and Recovery Services Board, resulting in a restatement. Also, the Sewer Fund, major enterprise fund, was restated to reflect two OWDA loans that were excluded from the long-term obligations of the sewer fund as of December 31, 2018. Our report also refers to other auditors who audited the financial statements of the Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. The financial statements of the Murray Ridge Production Center, Inc., were not audited in accordance with *Governmental Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

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LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Adoption Assistance (CFDA #93.659) Highway Planning and Construction (CFDA #20.205) Child Support Enforcement (CFDA #93.563)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,120,122 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

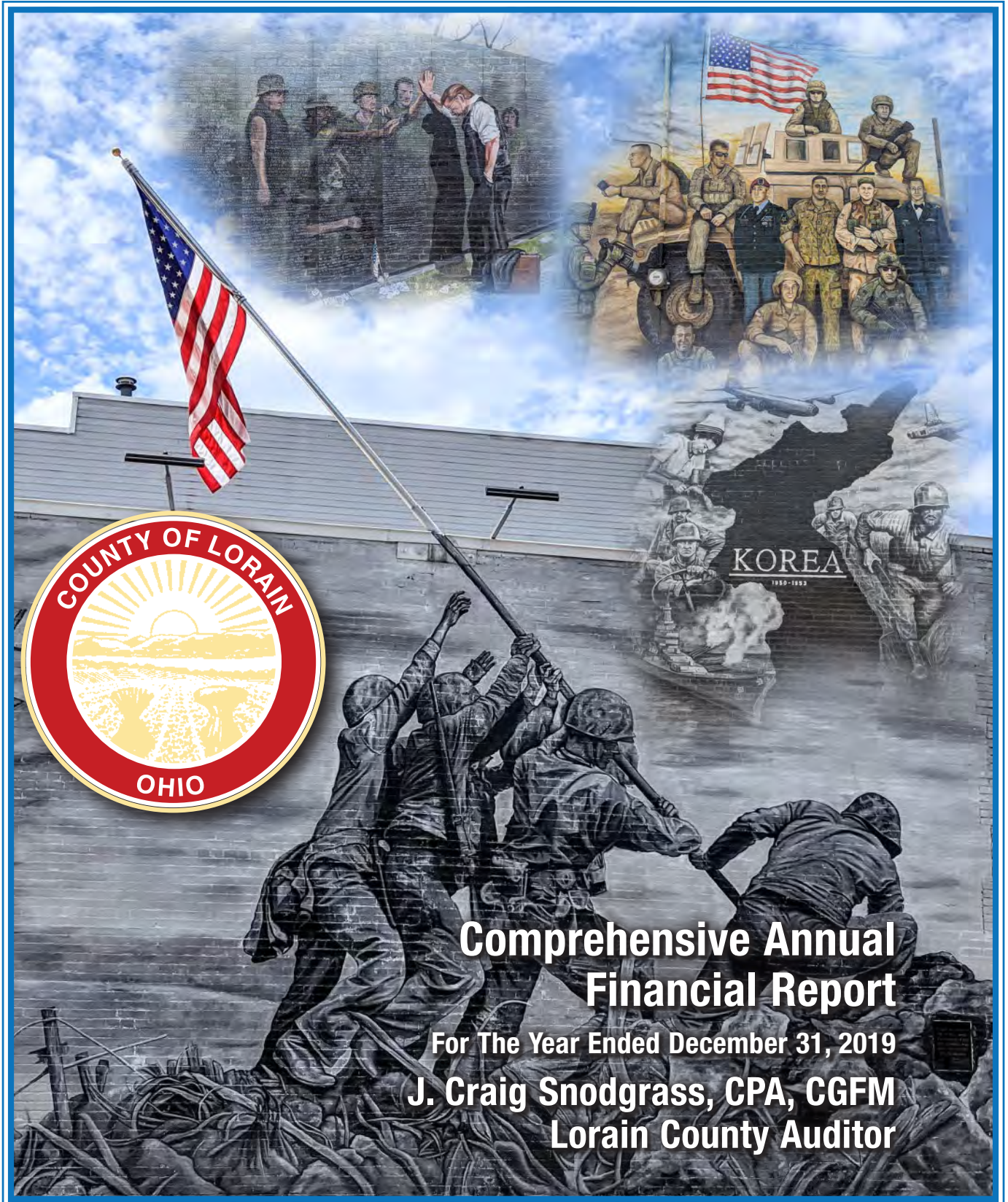
None

3. FINDINGS FOR FEDERAL AWARDS

None

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Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2019

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Cover Photo: *Amherst Veteran's Mural / Photographer: Jason Kelleher.*



Introductory Section

Introductory Section



**Lorain County Auditor
J. Craig Snodgrass, CPA, CGFM**

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Chief Deputy / Finance

Tim Cochey
Comptroller

Alexandria DeMarco
Assistant Comptroller

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**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**

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LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO



J. CRAIG SNODGRASS, CPA, CGFM
Auditor

August 31, 2020

Lorain County Commissioners:

Honorable Lori Kokoski, President
Honorable Sharon Sweda
Honorable Matt Lundy

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2019. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2019 Census Bureau mid-year population estimate, the County had a population of 309,833, making it the ninth most populous of the 88 counties in the State.

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and statutes. A three member Board of Commissioners (the Board) is elected at large in even-numbered years for four-year overlapping terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

The Auditor serves as the fiscal officer and property tax assessor for the County. One of the most important functions of the Auditor involves the assessing of real property for tax purposes. State law mandates a complete reappraisal of real property every six years as well as triennial updates between reappraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing the tax settlement to the various governmental units. As chief fiscal officer of the County, no County contract or obligation may be made without the Auditor's certification that the funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, the Auditor is responsible for the County payroll and has other statutory accounting functions. By State law the Auditor is secretary of the County Board of Revision and the County Budget Commission, and administrator of the County Data Processing Board.

The Treasurer collects property taxes, is the custodian of all funds and is responsible for investing all idle County funds as specified by law. The Treasurer is the distributing agent for expenditures authorized by the Board of Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Budget Commission, which plays an important part in the financial administration of local governments throughout the County.

Other elected officials, serving four-year terms each, include Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Those elected to six year terms include Common Pleas Judges, Domestic Relations Judges, and the Probate Judge.

The County provides its citizens a wide range of services that include human and social services, health and community assistance services, road and bridge maintenance, and other general and administrative support services. The County also operates enterprise funds for sewer, transit and airport operations.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Lorain County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity," Statement No. 39 "Determining Whether Certain Organizations are Component Units" and Statement No. 61 "The Financial Reporting Entity: Omnibus." Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. The Murray Ridge Production Center, Inc., the Lorain County Port Authority and the Lorain County Visitor's Bureau, Inc. have been included as discretely presented component units.

The County serves as fiscal agent for the following organizations which are included as agency funds in the report:

- Lorain County General Health District
- Lorain County Soil and Water Conservation District
- Lorain County Family and Children First Council
- Lorain Medina Community Based Correctional Facility

A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

ECONOMIC CONDITION AND OUTLOOK

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such

as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, Conrail, Norfolk Southern and CSX. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to rail, and docks and other facilities for the receipt of concrete and aggregates. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

Numerous adult education opportunities complement the educational programs offered to the youth of the County. The Lorain County Community College provides the opportunity for the citizens of the County to further their education with associate degrees in various fields. The college has teamed-up with other major universities for students to obtain four-year and graduate degrees.

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County. The County moved forward completing a number of projects in 2019 and has invested in a number of new projects to improve services to the public. In 2019, the County invested approximately \$6.8 million in infrastructure with paving 2.0 miles and repairing 20.3 miles of roadways and state routes, continued work on replacing and improving four bridges in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements on four bridges which includes one superstructure replacement in 2020 with an approximate cost of \$2.1 million. The County will commence on projects totaling \$5.8 million in state and county roadway improvements with 2020 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$30.8 million in 2020 for numerous upgrades, renovations and improvements to many County facilities and systems; this includes renovations to the Dog Kennel Facility, Public Health Building, 201 Burns Road Building and Job and Family Services Building. The borrowings also included financing for upgrades to the County phone system and Board of Elections voting system, and improvements to the Court Case Management System and Oberlin Sanitary Sewer. The completion of the parking deck improvement, Jail Facility and county telecommunication system will occur in 2020. Several other capital improvements planned for 2020 are for the Engineer's Garage, Emerald Sanitary Sewer and the Project Apple Pie (Spiegelberg) Sewer.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes and public apron with a total of approximately \$4.3 million spent over several years. These federally funded airport improvements will be continued throughout the year 2020 with an upgrade signing and ramp lighting project.

Lorain County officials are continuously appraising the potential projects that will better serve and meet the needs of the public. The leadership is looking to position itself by building the foundation today for future growth. These are just a few ongoing initiatives.

FINANCIAL INFORMATION

Basis of Accounting - The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. For financial reporting purposes, Government-wide financial statements are prepared using the accrual basis of accounting, Governmental funds use the modified accrual basis of accounting, Enterprise funds and fiduciary funds use the accrual basis of accounting. The accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within sixty days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the proprietary funds are converted to the accrual basis, whereby revenues are recognized when goods or services are measurable and earned, and expenses are recognized in the period in which they are incurred.

Internal Accounting Control - In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary Control - The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year for all funds except the general fund. A temporary general fund budget is adopted in December and a permanent budget is finalized by March 31. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the fund personal services department level within the general fund and at the fund personal services level for all other funds. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

INDEPENDENT AUDIT

The office of Keith Faber, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2019. The unmodified opinion appears in the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this audit, including the schedule of Federal awards, findings and recommendations, and the report on internal control and compliance are published in a separate report.

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2018. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I would like to extend my appreciation to the entire staff of the Auditor's office. A special acknowledgment is extended to Lillian C. Brand, Tim Cochey and Alexandria DeMarco of the Auditor's office.

In addition, I would like to express my appreciation to Rea & Associates, Inc. for their consultation and assistance in this project. Also, I thank the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,

A handwritten signature in black ink, reading "J. Craig Snodgrass". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2019

Board of Commissioners

Lori Kokoski

Matt Lundy

Sharon Sweda

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis P. Will

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Chris Cook

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

Clerk of Courts

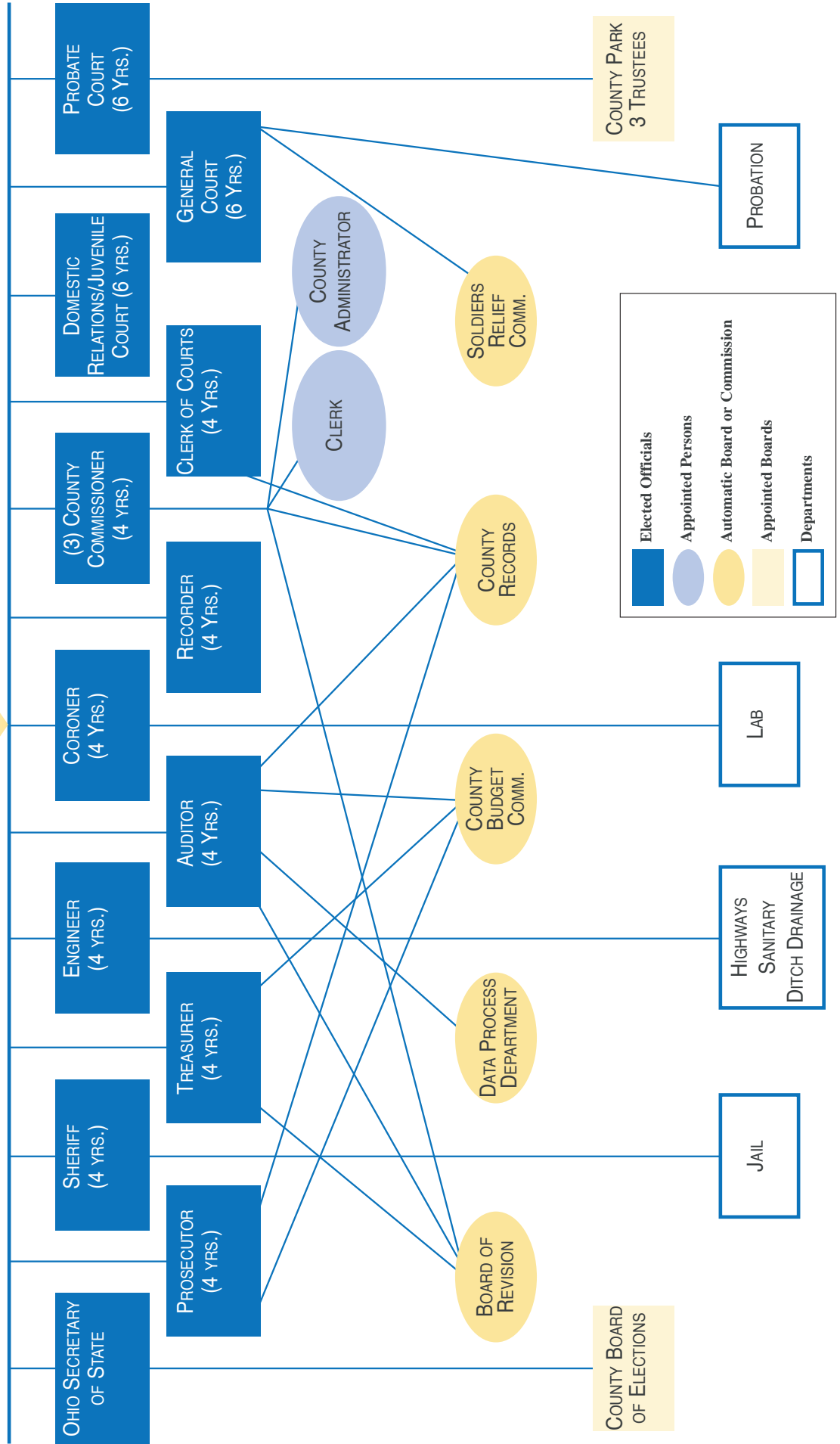
Tom Orlando

County Recorder

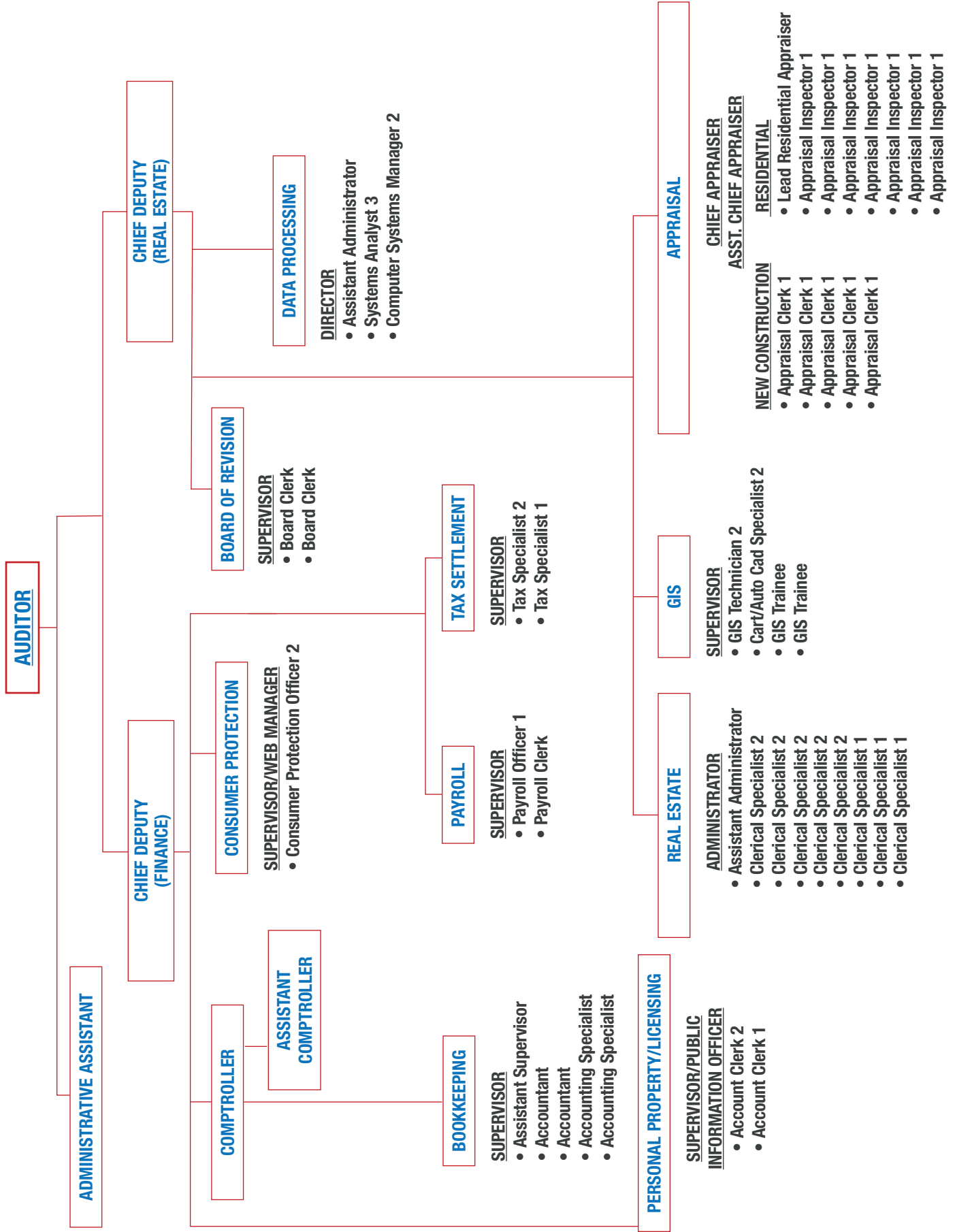
Judy Nedwick

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





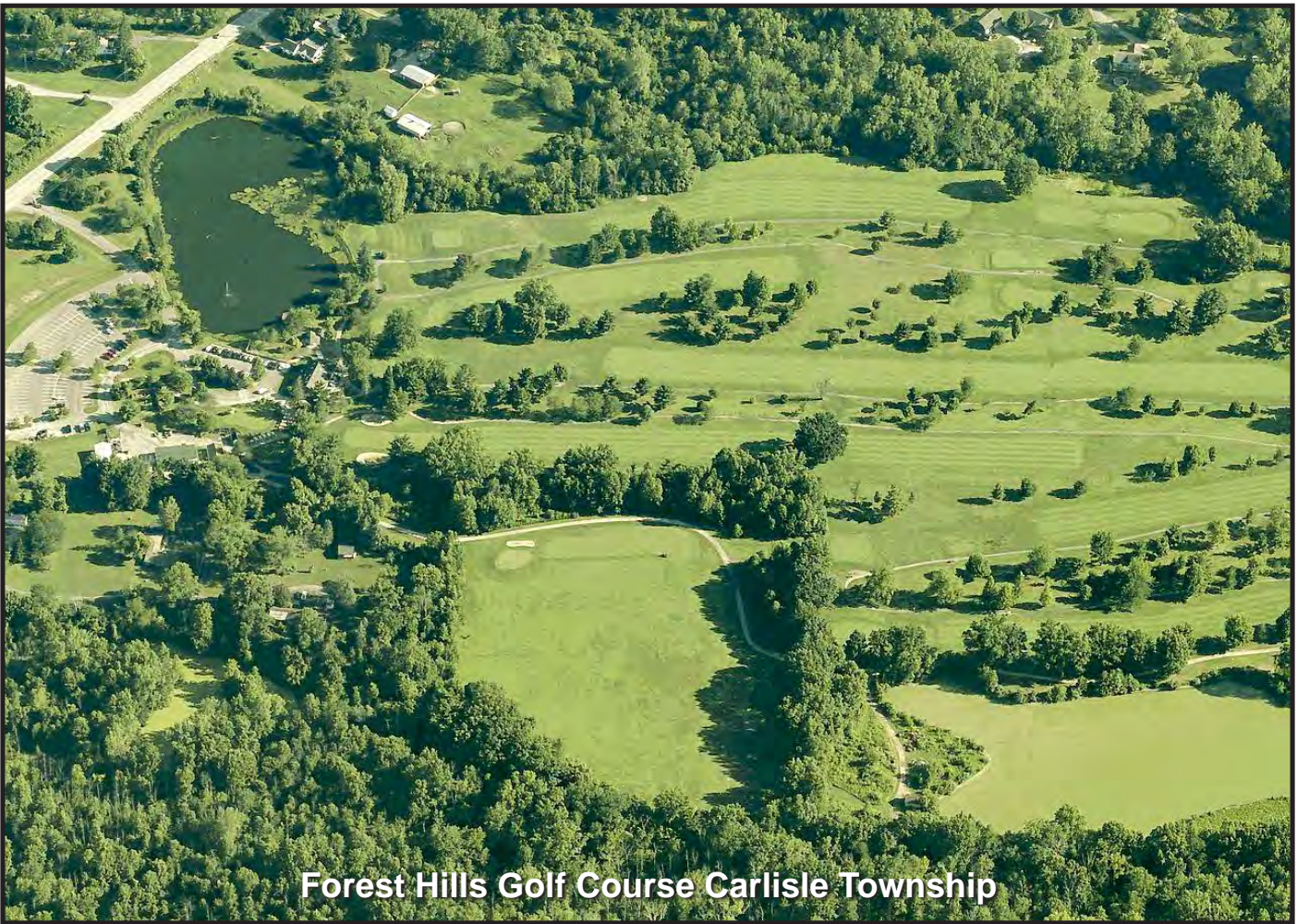
Bee Gee Farms Brighton Township



Cleveland Clinic Avon



Elyria High School Football Stadium



Forest Hills Golf Course Carlisle Township



Grafton Village Baseball Complex



Lakeview Beach Lorain



Lorain Lighthouse



Meijer Store Avon



Orion Power Plant Avon Lake



Petitti Enterprises Inc





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lorain County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Executive Director/CEO



Financial Section

Financial Section

OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 7.0 percent, 11.4 percent, and 26.0 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Murray Ridge Production Center, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2019, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Mental Health, Addiction and Recovery Services Fund and the Lorain County Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2S to the financial statements, the operations of the Community Mental Health fund and the Drug Addiction Services fund were combined and reported as the Mental Health, Addiction and Recovery Services Board, resulting in a restatement. Also, the Sewer Fund, major enterprise fund, was restated to reflect two OWDA loans that were excluded from the long-term obligations of the sewer fund as of December 31, 2018. As discussed in Note 26, the County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of

America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 31, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

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Lorain County, Ohio
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The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2019. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources for the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2019 by \$122,016,418 (net position). Of the County's net position, \$115,026,371 (94.3%) is invested in capital assets and is not available for future spending. The County's total net position decreased \$12,052,587 and the unrestricted net position is (\$117,466,650).
- At the close of the fiscal year ended December 31, 2019, the County's governmental funds reported combined ending fund balances of \$159,271,620, an increase of \$16,391,983 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$11,155,068 or 17.1% of total general fund expenditures plus other financing sources and uses. This represents a \$287,417 increase from the prior fiscal year.

Overview of the Financial Statements

This comprehensive annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the County as a whole, and then proceed to an increasingly detailed look at specific financial statements.

The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a manner that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in it. You can think of the County's net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's capital assets, to assess the overall health of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into three kinds of activities:

Governmental activities – Most of the County's basic programs and services are reported here including general government, public safety, health, human services, judicial, community and economic development and general administration. Property taxes, sales tax and state and federal grants finance most of these activities.

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Business-type activities – The County charges a fee to customers to help it cover all or most of the cost of certain services it provides. The County's sewer system, regional airport and transit authority are reported here.

Component units – The County includes three separate legal entities in its report—The Lorain County Port Authority, Murray Ridge Production Center, Inc. and the Lorain County Visitor's Bureau, Inc. Although legally separate, these "component units" are important because the County is financially accountable for them.

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements include the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances. These statements provide detailed information about the most significant funds—not the County as a whole. Some funds are required to be established by State statute, while many other funds are established by the County to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The County's three types of funds—governmental, proprietary and fiduciary—use different accounting approaches.

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are nonspendable, restricted, committed, assigned, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the County's fund balances by law, creditors, the County Commissioners, and the County's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the fund financial statements.

The County maintains 87 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Mental Health, Addiction and Recovery Services fund, LCBDD fund, and Construction Projects fund which are considered to be major funds. Data from the other 81 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but are more detailed and provide additional information, such as cash flows. The County has three enterprise funds, two of which are considered major funds of the County, the Sewer System fund and the Lorain County Regional Airport fund. We use internal service funds (the other component of proprietary funds) to report activities that provide services for the County's other programs and activities. The County has two internal service funds to account for its self-insurance programs and workers' compensation reserves. Because these services predominately benefit governmental rather than business-type functions they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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The County as Fiscal Agent or Custodian

Fiduciary funds—The County maintains 19 agency funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$122,016,418 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2019 to fiscal year 2018 follows:

	Governmental Activities			Business-Type Activities		
	2019	Restated 2018	Change	2019	Restated 2018	Change
Assets						
Current and Other Assets	\$ 275,790,136	\$ 254,407,109	\$ 21,383,027	\$ 18,261,810	\$ 6,134,092	\$ 12,127,718
Net Pension/OPEB Asset	208,653	487,163	(278,510)	-	-	-
Capital Assets	145,800,702	139,459,680	6,341,022	34,189,138	33,235,317	953,821
<i>Total Assets</i>	<u>421,799,491</u>	<u>394,353,952</u>	<u>27,445,539</u>	<u>52,450,948</u>	<u>39,369,409</u>	<u>13,081,539</u>
Deferred Outflows of Resources						
Deferred Charges	187,147	202,743	(15,596)	649,860	705,664	(55,804)
Pension & OPEB	55,672,045	27,343,665	28,328,380	442,144	147,307	294,837
<i>Total Deferred Outflows of Resources</i>	<u>55,859,192</u>	<u>27,546,408</u>	<u>28,312,784</u>	<u>1,092,004</u>	<u>852,971</u>	<u>239,033</u>
Liabilities						
Current and Other Liabilities	20,886,885	21,112,620	(225,735)	2,733,456	682,166	2,051,290
Long-Term Liabilities:						
Due within One Year	23,007,889	14,464,493	8,543,396	4,699,378	3,035,028	1,664,350
Due in More Than One Year:						
Net Pension Liability	163,441,245	93,065,732	70,375,513	969,750	453,171	516,579
Net OPEB Liability	75,035,004	61,451,413	13,583,591	452,928	308,801	144,127
Other Amounts	45,632,595	39,720,410	5,912,185	12,823,659	9,909,025	2,914,634
<i>Total Liabilities</i>	<u>328,003,618</u>	<u>229,814,668</u>	<u>98,188,950</u>	<u>21,679,171</u>	<u>14,388,191</u>	<u>7,290,980</u>
Deferred Inflows of Resources						
Property Taxes	55,688,286	53,754,049	1,934,237	-	-	-
Pension & OPEB	3,796,500	29,959,587	(26,163,087)	17,642	137,240	(119,598)
<i>Total Deferred Inflows of Resources</i>	<u>59,484,786</u>	<u>83,713,636</u>	<u>(24,228,850)</u>	<u>17,642</u>	<u>137,240</u>	<u>(119,598)</u>
Net Position						
Net Investment in Capital Assets	93,333,579	99,066,949	(5,733,370)	21,692,792	26,373,007	(4,680,215)
Restricted	124,456,697	124,016,268	440,429	-	-	-
Unrestricted	(127,619,997)	(114,711,161)	(12,908,836)	10,153,347	(676,058)	10,829,405
<i>Total Net Position</i>	<u>\$ 90,170,279</u>	<u>\$ 108,372,056</u>	<u>\$ (18,201,777)</u>	<u>\$ 31,846,139</u>	<u>\$ 25,696,949</u>	<u>\$ 6,149,190</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County also adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

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The largest portion of the County's net position of \$115.0 million reflects its net investment in capital assets, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$124.5 million represents resources that are subject to external restrictions on how they may be used.

During the current fiscal year, net position for governmental activities decreased \$18.2 million from the prior fiscal year for an ending balance of \$90.2 million. This decrease arose primarily due to increase in net pension liability which was only partially offset by an increase in equity in pooled cash and deferred outflows of resources relating to pensions.

The net position for business-type activities increased \$6.1 million from the prior fiscal year for an ending balance of \$31.8 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2019 to fiscal year 2018 follows:

	Governmental Activities			Business-Type Activities		
	2019	2018	Change	2019	2018	Change
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 36,583,416	\$ 36,182,996	\$ 400,420	\$ 14,009,127	\$ 4,364,172	\$ 9,644,955
Operating Grants	77,566,278	58,249,757	19,316,521	-	719,162	(719,162)
Capital Grants	3,481,377	5,472,722	(1,991,345)	1,353,275	4,125,151	(2,771,876)
<i>General Revenues:</i>						
Property Taxes	55,216,705	56,210,949	(994,244)	-	-	-
Sales Tax	41,110,682	39,554,412	1,556,270	-	-	-
Intergovernmental Revenue not Restricted to Specific Programs	8,629,516	8,091,615	537,901	-	-	-
Investment Income	6,113,036	3,455,584	2,657,452	-	-	-
Other Income	5,882,912	4,627,916	1,254,996	279,685	447,775	(168,090)
<i>Total Revenues</i>	<u>234,583,922</u>	<u>211,845,951</u>	<u>22,737,971</u>	<u>15,642,087</u>	<u>9,656,260</u>	<u>5,985,827</u>
Program Expenses						
<i>General Government -</i>						
Legislative and Executive	43,605,371	39,100,115	4,505,256	-	-	-
Judicial	27,664,870	24,501,578	3,163,292	-	-	-
Public Safety	40,245,243	34,465,200	5,780,043	-	-	-
Public Works	16,636,604	14,824,184	1,812,420	-	-	-
Health	25,939,439	20,233,785	5,705,654	-	-	-
Human Services	95,349,601	88,539,906	6,809,695	-	-	-
Economic Development and Assistance	1,858,937	1,600,468	258,469	-	-	-
Interest on Long-term Debt	1,228,242	1,403,770	(175,528)	-	-	-
<i>Enterprise Operations:</i>						
Sewer System	-	-	-	6,199,647	3,074,927	3,124,720
Lorain County Regional Airport	-	-	-	666,405	744,982	(78,577)
Lorain County Transit	-	-	-	2,884,237	2,467,568	416,669
<i>Total Program Expenses</i>	<u>252,528,307</u>	<u>224,669,006</u>	<u>27,859,301</u>	<u>9,750,289</u>	<u>6,287,477</u>	<u>3,462,812</u>
<i>Increase (Decrease) in Net Position</i>	(17,944,385)	(12,823,055)	(5,121,330)	5,891,798	3,368,783	2,523,015
Transfers	(257,392)	303,200	(560,592)	257,392	(303,200)	560,592
<i>Change in Net Position</i>	(18,201,777)	(12,519,855)	(5,681,922)	6,149,190	3,065,583	3,083,607
<i>Net Position Beginning of Year</i>	108,372,056	120,722,042	(12,349,986)	25,696,949	25,435,687	261,262
<i>Restatement - See Note 2S</i>	-	169,869	(169,869)	-	(2,804,321)	2,804,321
<i>Net Position End of Year</i>	<u>\$ 90,170,279</u>	<u>\$ 108,372,056</u>	<u>\$ (18,201,777)</u>	<u>\$ 31,846,139</u>	<u>\$ 25,696,949</u>	<u>\$ 6,149,190</u>

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Total revenue of the governmental activities increased \$22.7 million due to increases in operating grant revenues and increased investment income. Total expenses of governmental activities increased \$27.9 million. This was primarily due to an increase in public safety, health, and human services expenses totaling \$18.3 million offset with additional increases across the other functions of government.

Total revenue of the business-type activities increased \$6.0 million mainly due to charges for services for business. While operating and capital grants in the business-type activities decreased from timing of grants and contributions and reimbursements from OPWC and OWDA, the overall increase in revenue was directly related to the increase in charges for services from the Lorain County Sanitary Sewer for new sewer system and special assessments.

Financial Analysis of the County's Funds

Governmental Funds—The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$159,271,620. Of this total, \$119,196,134 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$19,690,861 is considered nonspendable because it has been used for loans and inventory. A total of \$11,762,318 has been assigned meaning there are limitations resulting from its intended use, such as construction of capital assets, payment of debt service, and for other purposes. A total of \$640,595 is committed by the County Commissioners for specific purposes imposed by resolution. The remaining is unassigned and can be used for any lawful purpose. At the end of the current fiscal year the County had an overall surplus of \$7,981,712 in unassigned fund balances. The overall positive unassigned fund balance is due primarily to the increase in operating grants to the General Fund of \$17.6 million and partially offset by a decrease in capital grants.

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$11,155,068, while total fund balance is \$40,992,886. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing uses. Unassigned General fund balance represents 17.1% of total General fund expenditures plus other financing sources uses, while total fund balance represents 63.0% of that same amount.

The fund balance of the general fund increased by \$9,404,666 during the fiscal year. Revenues were \$6,720,912 higher. Sales tax revenue increased \$1,125,607 and property tax revenue increased \$765,757 reflecting the impact of the sexennial real estate reappraisal as well as an improving area economy, and intergovernmental revenue increased \$837,844 primarily due to a one-time allocation of Medicaid transitional sales tax receipt in the prior year, and an increase in the reimbursement rate from the state for defense of indigents. Expenditures were \$1,873,000 higher than the prior year primarily due to increased spending in healthcare and personnel costs.

Job & Family Services fund balance decreased \$632,095 due to an increase in grant spending for services provided to the public. Children Services fund balance increased \$872,320 due to an increase in state funds, with an offsetting increase in personnel costs and expenses related to childcare. Mental Health, Addiction and Recovery Services fund balance decreased \$73,645 due to an increase in contractual service expenditures offset by federal grants received. LCBDD fund balance increased \$1,076,656 due to an increase in charges for services, and an increase in federal and state subsidies; these were offset with an increase in expenditures of \$1.4 million for personnel expense to serve the public and a decrease in state waiver match obligations. Construction Projects fund balance increased \$4.1 million primarily due to timing of funding for an expenditure of large projects. Despite the \$3.1 million decrease in intergovernmental revenue and \$4.6 million increase in capital outlay expenditures, fund balance increased due to the \$27.1 million in debt proceeds only partially offset by the \$11.4 million in debt service payments.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized

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and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General fund, the final budgeted revenues increased \$9,932,584 compared to the original budgeted revenues. The budget for sales tax revenues increased \$1,849,931, licenses, permits and fees revenues increased \$1,645,162, intergovernmental revenues increased \$2,336,392, and interest income revenues increased \$2,195,704. Final total budgeted expenditures increased \$23,953,718 compared to the original budgeted expenditures. The variance between original and final budgeted expenditure amounts is due to payroll and benefit quarterly allocation amendments done throughout the year.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2019, amounts to \$179,989,840 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery & equipment, furniture & fixtures, intangible assets, infrastructure, sewer plants, sewer lines and water lines.

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

Completed Projects

- Courthouse Renovations and Alterations \$6,632,085
- Lorain County Public Health Building \$7,546,965
- 911 Building Improvements \$1,701,419
- 911 System Improvements \$595,656
- Pheasant Run Sewer System \$3,923,679
- Pitts Road Bridge Replacement \$717,482
- Akins Road Bridge Replacement \$368,324
- Stang Road Bridge Replacement \$211,998

Amounts Spent for Ongoing Projects

- Court Case Management System \$195,077
- Lorain County Job & Family Services Building Improvements \$426,543
- 201 Burns Road \$207,222
- Telecommunication Improvements \$742,293
- Jail Facility Improvements \$302,900
- Airport Improvements to Public Apron \$1,148,042

Capital Assets at Year-end
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 5,482,775	\$ 5,482,775	\$ 4,630,231	\$ 4,630,231	\$ 10,113,006	\$ 10,113,006
Construction in Progress	6,367,151	14,027,225	4,330,250	6,394,096	10,697,401	20,421,321
Building, Structures and Improvements	87,231,035	73,873,767	4,815,091	5,150,047	92,046,126	79,023,814
Vehicles	6,724,724	5,545,800	866,106	783,309	7,590,830	6,329,109
Machinery and Equipment	4,365,273	4,362,954	214,949	227,328	4,580,222	4,590,282
Furniture and Fixtures	294,394	308,131	-	-	294,394	308,131
Intangible Assets	2,555,856	2,517,493	-	-	2,555,856	2,517,493
Infrastructure	32,779,494	33,341,535	-	-	32,779,494	33,341,535
Sewer Plants	-	-	6,051,265	3,239,728	6,051,265	3,239,728
Sewer Lines	-	-	12,996,771	12,507,895	12,996,771	12,507,895
Water Lines	-	-	284,475	302,683	284,475	302,683
<i>Total</i>	<u>\$ 145,800,702</u>	<u>\$ 139,459,680</u>	<u>\$ 34,189,138</u>	<u>\$ 33,235,317</u>	<u>\$ 179,989,840</u>	<u>\$ 172,694,997</u>

Additional information on the County's capital assets can be found in the notes to the basic financial statements (see Note 8).

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2019
Unaudited

Debt Administration

The philosophy and implemented strategy of the County has been to maintain a modest general obligation bonded debt level. This has been achieved by means of a pay-as-you-go basis for relatively small capital projects by encouraging competition among bond underwriters to fulfill the County's financing needs, maximizing flexibility and cost (interest) effectiveness of one-year notes when feasible, and keeping debt service periods (years) to a minimum.

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2019 (unchanged from Year 2018) and Standard & Poor's had assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in Year 2019 for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

At the end of the current fiscal year, the County had a total bonded debt of \$36,500,000. Of this amount, \$21,605,000 comprises bonded debt backed by the full faith and credit of the County, \$5,365,000 pledged by sales tax receipts, \$8,845,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$685,000 is to be repaid by special assessments levied on benefited property owners and is backed by the full faith and credit of the County. In 2019, the County issued \$26,665,000 in bond anticipation notes. Of the notes issued, \$19,985,000 was used to pay principal and interest on outstanding notes, \$2,500,000 is for capital improvements and \$4,180,000 is for sanitary sewer and waterline projects.

Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	Restated 2018	2019	2018
Bond Anticipation Notes	\$ 22,485,000	\$ 16,730,000	\$ 4,180,000	\$ 2,710,000	\$ 26,665,000	\$ 19,440,000
General Obligation Bonds	21,605,000	15,200,000	8,845,000	6,495,000	30,450,000	21,695,000
Special Assessment Bonds	685,000	1,040,000	-	-	685,000	1,040,000
Sales Tax Receipts Bonds	5,365,000	5,735,000	-	-	5,365,000	5,735,000
OWDA Loans	41,086	53,565	4,361,357	3,603,156	4,402,443	852,400
OPWC Loans	456,846	521,618	60,403	69,626	517,249	591,244
SIB Loan	110,217	135,781	-	-	110,217	135,781
<i>Total</i>	<u>\$ 50,748,149</u>	<u>\$ 39,415,964</u>	<u>\$ 17,446,760</u>	<u>\$ 12,877,782</u>	<u>\$ 68,194,909</u>	<u>\$ 49,489,425</u>

In addition to sales tax receipts bonds, general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA, OPWC and SIB loans to finance road, bridge, sanitary sewer and waterline projects. Current debt levels are modest and are reimbursable by way of special assessments, sewer assessments, tap-in fees and motor vehicle gasoline tax revenues. Future activity to construct sewer and water lines is expected to increase as the result of new home development and light commercial/retail expansion in the County.

Additional information on the County's long-term debt can be found in the notes to the basic financial statements (See Note 16).

Economic Factors and Next Year's Budgets and Rates

Lorain County continues to invest in its infrastructure. There are numerous sewer projects in the works, as well as major upgrades to various County owned buildings. The budget reflects increases in healthcare costs and state mandated expenditures.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2019
Unaudited

Request for Information

This financial report is designed to provide a general overview of Lorain County's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to: J. Craig Snodgrass, CPA, CGFM, Lorain County Auditor, Lorain County Administration Building, 226 Middle Ave, 2nd Floor, Elyria, Ohio 44035.

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Lorain County, Ohio
Statement of Net Position
December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 171,748,558	\$ 10,617,624	\$ 182,366,182	\$ 6,921,871
Cash with Fiscal Agent	254,437	-	254,437	-
Cash and Cash Equivalents in Segregated Accounts	2,071,953	2,568	2,074,521	-
Bond Fund Program Reserves	-	-	-	16,033
Receivables, Net of Allowances	91,724,958	12,587,687	104,312,645	2,785,216
Internal Balances	4,970,859	(4,970,859)	-	-
Due from External Parties	2,741,229	-	2,741,229	-
Due from Component Units	418,808	-	418,808	-
Materials and Supplies Inventory	1,859,334	24,790	1,884,124	1,060
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	5,837,211
Bond Fund Program Reserves	-	-	-	2,661,677
Bond Issue Costs	-	-	-	128,314
Due from Other Entities	-	-	-	3,727,694
Capital Assets, Not Being Depreciated	11,849,926	8,960,481	20,810,407	672,283
Capital Assets, Net of Depreciation	133,950,776	25,228,657	159,179,433	4,142,002
Net OPEB Asset	208,653	-	208,653	-
<i>Total Assets</i>	<u>421,799,491</u>	<u>52,450,948</u>	<u>474,250,439</u>	<u>26,894,361</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	187,147	649,860	837,007	-
Pension	49,062,412	360,720	49,423,132	586,681
OPEB	6,609,633	81,424	6,691,057	204,511
<i>Total Deferred Outflows of Resources</i>	<u>55,859,192</u>	<u>1,092,004</u>	<u>56,951,196</u>	<u>791,192</u>
Liabilities				
Payables	18,294,017	2,707,036	21,001,053	1,092,592
Accrued Interest	92,868	26,420	119,288	36,315
Notes Payable	2,500,000	-	2,500,000	-
Long-Term Liabilities:				
Due Within One Year	23,007,889	4,699,378	27,707,267	208,077
Due In More Than One Year:				
Net Pension Liability	163,441,245	969,750	164,410,995	985,145
Net OPEB Liability	75,035,004	452,928	75,487,932	436,761
Other Amounts	45,632,595	12,823,659	58,456,254	8,451,754
<i>Total Liabilities</i>	<u>328,003,618</u>	<u>21,679,171</u>	<u>349,682,789</u>	<u>11,210,644</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	55,688,286	-	55,688,286	-
Pension	2,888,908	15,028	2,903,936	84,420
OPEB	907,592	2,614	910,206	15,827
<i>Total Deferred Inflows of Resources</i>	<u>59,484,786</u>	<u>17,642</u>	<u>59,502,428</u>	<u>100,247</u>
Net Position				
Net Investment in Capital Assets	93,333,579	21,692,792	115,026,371	4,437,036
Restricted for:				
Judicial Programs and Services	5,470,914	-	5,470,914	-
Public Safety Programs and Services	15,739,040	-	15,739,040	-
Health Programs and Services	53,806,275	-	53,806,275	-
Human Service Programs and Services	32,093,456	-	32,093,456	878,677
Bond Fund Program Reserves	-	-	-	2,677,710
Community and Economic Development and Assistance	958,194	-	958,194	262,444
Real Estate Assessment	7,713,613	-	7,713,613	-
Highways, Streets, Roads and Bridges	2,022,445	-	2,022,445	-
Capital Projects	2,189,841	-	2,189,841	-
Debt Service	2,786,122	-	2,786,122	-
Other Governmental Purposes	1,676,797	-	1,676,797	-
Unrestricted	(127,619,997)	10,153,347	(117,466,650)	8,204,921
<i>Total Net Position</i>	<u>\$ 90,170,279</u>	<u>\$ 31,846,139</u>	<u>\$ 122,016,418</u>	<u>\$ 16,460,788</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 43,605,371	\$ 16,392,156	\$ 1,515,212	\$ 3,481,377
Judicial	27,664,870	6,087,930	455,750	-
Public Safety	40,245,243	4,802,829	7,123,405	-
Public Works	16,636,604	1,417,009	8,309,166	-
Health	25,939,439	4,505,276	9,441,053	-
Human Services	95,349,601	3,378,216	49,372,749	-
Economic Development and Assistance	1,858,937	-	1,348,943	-
Interest on Long-term Debt	1,228,242	-	-	-
<i>Total Governmental Activities</i>	<u>252,528,307</u>	<u>36,583,416</u>	<u>77,566,278</u>	<u>3,481,377</u>
Business-Type Activities				
Sewer System	6,199,647	12,969,500	-	-
Lorain County Regional Airport	666,405	56,037	-	1,269,266
Lorain County Transit	2,884,237	983,590	-	84,009
<i>Total Business-Type Activities</i>	<u>9,750,289</u>	<u>14,009,127</u>	<u>-</u>	<u>1,353,275</u>
<i>Total Primary Government</i>	<u>\$ 262,278,596</u>	<u>\$ 50,592,543</u>	<u>\$ 77,566,278</u>	<u>\$ 4,834,652</u>
Component Units:				
Lorain County Port Authority	\$ 3,205,125	\$ 545,688	\$ 2,354,741	\$ -
Murray Ridge Production Center, Inc	1,757,353	1,711,320	-	-
Lorain County Visitor's Bureau, Inc	465,591	-	-	-
<i>Total Component Units</i>	<u>\$ 5,428,069</u>	<u>\$ 2,257,008</u>	<u>\$ 2,354,741</u>	<u>\$ -</u>

General Revenues:

Property Taxes
Sales Tax
Lodging and Excise Tax
Intergovernmental Revenue
 not Restricted to Specific Programs
Investment Income
Other Income

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year - Restated (see Note 2S)

Net Position End of Year

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Position
Primary Government

Governmental Activities	Business-Type Activities	Total	Component Units
\$ (22,216,626)	\$ -	\$ (22,216,626)	\$ -
(21,121,190)	-	(21,121,190)	-
(28,319,009)	-	(28,319,009)	-
(6,910,429)	-	(6,910,429)	-
(11,993,110)	-	(11,993,110)	-
(42,598,636)	-	(42,598,636)	-
(509,994)	-	(509,994)	-
(1,228,242)	-	(1,228,242)	-
<u>(134,897,236)</u>	<u>-</u>	<u>(134,897,236)</u>	<u>-</u>
-	6,769,853	6,769,853	-
-	658,898	658,898	-
-	(1,816,638)	(1,816,638)	-
<u>-</u>	<u>5,612,113</u>	<u>5,612,113</u>	<u>-</u>
<u>\$ (134,897,236)</u>	<u>\$ 5,612,113</u>	<u>\$ (129,285,123)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (304,696)
-	-	-	(46,033)
-	-	-	(465,591)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (816,320)</u>
55,216,705	-	55,216,705	-
41,110,682	-	41,110,682	-
-	-	-	727,147
8,629,516	-	8,629,516	1,033,336
6,113,036	-	6,113,036	197,007
<u>5,882,912</u>	<u>279,685</u>	<u>6,162,597</u>	<u>182,038</u>
116,952,851	279,685	117,232,536	2,139,528
<u>(257,392)</u>	<u>257,392</u>	<u>-</u>	<u>-</u>
(18,201,777)	6,149,190	(12,052,587)	1,323,208
<u>108,372,056</u>	<u>25,696,949</u>	<u>134,069,005</u>	<u>14,600,158</u>
<u>\$ 90,170,279</u>	<u>\$ 31,846,139</u>	<u>\$ 122,016,418</u>	<u>\$ 15,923,366</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2019

	General	Job & Family Services	Children Services
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 10,241,014	\$ 2,694,008	\$ 20,755,003
Cash with Fiscal Agent	-	-	-
Cash and Cash Equivalents in Segregated Accounts	29,609	-	71,712
Receivables	19,172,850	2,010,494	14,037,499
Notes Receivable	-	-	-
Due From External Parties	2,741,229	-	-
Due from Other Funds	4,674,211	532,108	-
Due from Component Units	418,808	-	-
Advances to Other Funds	17,831,527	-	-
Materials and Supplies Inventory	243,973	14,506	4,577
<i>Total Assets</i>	<u>\$ 55,353,221</u>	<u>\$ 5,251,116</u>	<u>\$ 34,868,791</u>
Liabilities			
Payables	\$ 2,902,570	\$ 875,389	\$ 1,073,669
Due to Other Funds	1,162	120,827	33,765
Advances from Other Funds	-	-	-
Notes Payable	-	-	-
<i>Total Liabilities</i>	<u>2,903,732</u>	<u>996,216</u>	<u>1,107,434</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	8,609,941	-	10,658,823
Unavailable Revenue	2,846,662	432,227	3,039,821
<i>Total Deferred Inflows of Resources</i>	<u>11,456,603</u>	<u>432,227</u>	<u>13,698,644</u>
Fund Balances			
Nonspendable	18,075,500	14,506	4,577
Restricted	-	3,808,167	20,058,136
Committed	-	-	-
Assigned	11,762,318	-	-
Unassigned	11,155,068	-	-
<i>Total Fund Balances</i>	<u>40,992,886</u>	<u>3,822,673</u>	<u>20,062,713</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 55,353,221</u>	<u>\$ 5,251,116</u>	<u>\$ 34,868,791</u>

The notes to the basic financial statements are an integral part of this statement.

Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 20,564,452	\$ 22,042,211	\$ 20,608,502	\$ 49,023,854	\$ 145,929,044
-	-	-	254,437	254,437
5	-	-	1,970,627	2,071,953
14,670,129	24,719,015	-	16,733,162	91,343,149
-	-	-	272,087	272,087
-	-	-	-	2,741,229
-	-	-	125,017	5,331,336
-	-	-	-	418,808
-	-	-	3,979,456	21,810,983
4,863	222,880	-	1,368,535	1,859,334
<u>\$ 35,239,449</u>	<u>\$ 46,984,106</u>	<u>\$ 20,608,502</u>	<u>\$ 73,727,175</u>	<u>\$ 272,032,360</u>
\$ 2,016,419	\$ 2,223,140	\$ 1,144,374	\$ 3,826,521	\$ 14,062,082
-	5,268	3,100,000	954,525	4,215,547
-	-	16,617,981	1,326,287	17,944,268
-	-	2,500,000	-	2,500,000
<u>2,016,419</u>	<u>2,228,408</u>	<u>23,362,355</u>	<u>6,107,333</u>	<u>38,721,897</u>
10,332,312	19,740,045	-	6,347,165	55,688,286
2,256,504	3,567,462	-	6,207,881	18,350,557
<u>12,588,816</u>	<u>23,307,507</u>	<u>-</u>	<u>12,555,046</u>	<u>74,038,843</u>
4,863	222,880	-	1,368,535	19,690,861
20,629,351	21,225,311	-	53,475,169	119,196,134
-	-	-	640,595	640,595
-	-	-	-	11,762,318
-	-	(2,753,853)	(419,503)	7,981,712
<u>20,634,214</u>	<u>21,448,191</u>	<u>(2,753,853)</u>	<u>55,064,796</u>	<u>159,271,620</u>
<u>\$ 35,239,449</u>	<u>\$ 46,984,106</u>	<u>\$ 20,608,502</u>	<u>\$ 73,727,175</u>	<u>\$ 272,032,360</u>

The notes to the basic financial statements are an integral part of this statement.

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Lorain County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balances		\$ 159,271,620
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		145,800,702
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		18,350,557
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		21,685,656
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(92,868)
Unamortized gain/loss on refunding represents deferred outflows, which do not provide current financial resources and, therefore, are not reported in the funds.		187,147
The net pension liability and net OPEB liability/asset are not due and payable or available in the current period, therefore, the liability/asset and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	208,653	
Deferred Outflows - Pension	49,062,412	
Deferred Outflows - OPEB	6,609,633	
Net Pension Liability	(163,441,245)	
Net OPEB Liability	(75,035,004)	
Deferred Inflows - Pension	(2,888,908)	
Deferred Inflows - OPEB	(907,592)	
	(907,592)	(186,392,051)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(21,605,000)	
Bond Anticipation Notes	(19,985,000)	
Sales Tax Receipt Bond	(5,365,000)	
Special Assessment Debt	(685,000)	
OPWC Loans	(456,846)	
OWDA Loans	(41,086)	
SIB Loan	(110,217)	
Premium on General Obligation Bonds	(761,747)	
Compensated Absences	(19,630,588)	
	(19,630,588)	(68,640,484)
<i>Net Position of Governmental Activities</i>		\$ 90,170,279

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Job & Family Services	Children Services
Revenues			
Property Taxes	\$ 8,508,052	\$ -	\$ 10,072,480
Sales Tax	30,835,749	-	-
Charges for Services	6,261,280	-	-
Licenses, Permits and Fees	11,173,048	-	-
Fines and Forfeitures	704,897	-	-
Special Assessments	-	-	-
Intergovernmental	9,814,721	16,179,889	10,065,863
Interest	6,113,036	-	-
Miscellaneous	977,498	131,661	34,147
<i>Total Revenues</i>	<u>74,388,281</u>	<u>16,311,550</u>	<u>20,172,490</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	30,383,647	-	-
Judicial	17,484,448	-	-
Public Safety	7,229,796	-	-
Public Works	70,139	-	-
Health	-	-	-
Human Services	2,481,363	17,429,244	19,800,057
Economic Development and Assistance	-	-	-
Capital Outlay	572,252	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>58,221,645</u>	<u>17,429,244</u>	<u>19,800,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,166,636</u>	<u>(1,117,694)</u>	<u>372,433</u>
Other Financing Sources (Uses)			
Issuance of General Obligation Bonds	-	-	-
Issuance of Notes	-	-	-
Premium on Debt Issuance	-	-	-
Transfers In	42,165	987,211	500,000
Transfers Out	(6,862,906)	(500,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(6,820,741)</u>	<u>487,211</u>	<u>500,000</u>
<i>Net Change in Fund Balance</i>	9,345,895	(630,483)	872,433
<i>Fund Balance Beginning of Year - Restated (See Note 2)</i>	31,588,220	4,454,768	19,190,393
Increase (Decrease) in Reserve for Inventory	58,771	(1,612)	(113)
<i>Fund Balance End of Year</i>	<u>\$ 40,992,886</u>	<u>\$ 3,822,673</u>	<u>\$ 20,062,713</u>

The notes to the basic financial statements are an integral part of this statement.

Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 10,176,683	\$ 19,449,616	\$ -	\$ 6,928,169	\$ 55,135,000
-	-	-	10,274,933	41,110,682
1,280,318	1,086,416	-	7,408,291	16,036,305
-	34,797	376,600	5,713,601	17,298,046
-	-	-	2,502,979	3,207,876
-	-	-	253,527	253,527
10,018,229	15,790,961	3,481,377	24,502,444	89,853,484
-	-	-	53,774	6,166,810
167,121	1,182,361	1,766	3,388,358	5,882,912
<u>21,642,351</u>	<u>37,544,151</u>	<u>3,859,743</u>	<u>61,026,076</u>	<u>234,944,642</u>
-	-	39,519	4,550,450	34,973,616
-	-	-	1,285,202	18,769,650
-	-	-	25,656,399	32,886,195
-	-	-	12,232,940	12,303,079
21,717,156	-	-	4,129,321	25,846,477
-	36,472,901	-	12,101,125	88,284,690
-	-	-	1,966,571	1,966,571
-	-	15,409,905	48,161	16,030,318
-	-	11,350,000	2,367,815	13,717,815
-	-	455,800	1,375,864	1,831,664
<u>21,717,156</u>	<u>36,472,901</u>	<u>27,255,224</u>	<u>65,713,848</u>	<u>246,610,075</u>
(74,805)	1,071,250	(23,395,481)	(4,687,772)	(11,665,433)
-	-	7,290,000	275,000	7,565,000
-	-	19,860,000	125,000	19,985,000
-	-	-	390,964	390,964
-	-	389,200	6,349,086	8,267,662
-	-	(50,317)	(1,111,831)	(8,525,054)
-	-	27,488,883	6,028,219	27,683,572
(74,805)	1,071,250	4,093,402	1,340,447	16,018,139
20,707,859	20,371,535	(6,847,255)	53,414,117	142,879,637
1,160	5,406	-	310,232	373,844
<u>\$ 20,634,214</u>	<u>\$ 21,448,191</u>	<u>\$ (2,753,853)</u>	<u>\$ 55,064,796</u>	<u>\$ 159,271,620</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Total Governmental Funds		\$ 16,018,139
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 12,585,663	
Current Year Depreciation	<u>(5,659,532)</u>	6,926,131
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(585,109)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(349,075)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	1,160,000	
Bond Anticipation Notes	11,730,000	
Sales Tax Receipts Bonds	370,000	
Special Assessment Bonds	355,000	
OPWC Loans	64,772	
OWDA Loans	12,479	
SIB Loan	<u>25,564</u>	13,717,815
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
General Obligation Bonds	(7,565,000)	
Bond Anticipation Notes	<u>(19,985,000)</u>	(27,550,000)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	3,736	
Amortization of Premium on Bonds	63,479	
Amortization of Refunding Loss	<u>(15,596)</u>	51,619
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		11,566,089
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(34,564,695)	
OPEB	<u>(6,747,541)</u>	(41,312,236)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		3,627,881
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		373,844
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences		<u>(686,875)</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ (18,201,777)</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,012,408	\$ 8,508,052	\$ 8,508,052	\$ -	\$ 8,508,052	\$ -
Sales Tax	28,800,000	30,649,931	30,649,931	-	30,649,931	-
Charges for Services	3,235,000	4,077,383	4,080,423	-	4,080,423	3,040
Licenses, Permits and Fees	9,211,050	10,856,212	10,964,682	-	10,964,682	108,470
Fines and Forfeitures	809,150	719,022	725,269	-	725,269	6,247
Intergovernmental Revenue	8,890,970	11,227,362	11,245,841	-	11,245,841	18,479
Interest Income	2,512,000	4,707,704	4,778,600	-	4,778,600	70,896
Miscellaneous Revenue	391,270	1,048,766	972,404	-	972,404	(76,362)
Total Revenues	61,861,848	71,794,432	71,925,202	-	71,925,202	130,770
Expenditures						
Current:						
General Government:						
Legislative and Executive	26,870,140	35,314,847	28,740,942	953,764	29,694,706	5,620,141
Judicial	8,274,387	18,329,817	17,511,318	127,031	17,638,349	691,468
Public Safety	2,642,446	7,529,295	7,269,426	42,943	7,312,369	216,926
Public Works	17,670	70,680	69,769	-	69,769	911
Health	4,000	4,000	2,461	-	2,461	1,539
Human Services	2,011,774	2,550,465	2,471,199	5,138	2,476,337	74,128
Capital Outlay	1,392,454	1,367,485	572,252	62,163	634,415	733,070
Intergovernmental	3,400	3,400	1,415	-	1,415	1,985
Total Expenditures	41,216,271	65,169,989	56,638,782	1,191,039	57,829,821	7,340,168
Excess of Revenues Over Expenditures	20,645,577	6,624,443	15,286,420	(1,191,039)	14,095,381	7,470,938
Other Financing Sources (Uses)						
Transfers In	300,000	50,875	50,875	-	50,875	-
Transfers Out	(29,422,557)	(7,136,851)	(6,862,906)	-	(6,862,906)	273,945
Advances In	-	42,184	42,184	-	42,184	-
Advances Out	-	(4,354,721)	(4,354,721)	-	(4,354,721)	-
Total Other Financing Sources (Uses)	(29,122,557)	(11,398,513)	(11,124,568)	-	(11,124,568)	273,945
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,476,980)	(4,774,070)	4,161,852	<u>\$ (1,191,039)</u>	<u>\$ 2,970,813</u>	<u>\$ 7,744,883</u>
Fund Balance at Beginning of Year	10,039,352	10,039,352	10,039,352			
Fund Balance at End of Year	\$ 1,562,372	\$ 5,265,282	\$ 14,201,204			

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Job & Family Services
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 16,665,948	\$ 15,985,631	\$ 15,985,631	\$ -	\$ 15,985,631	\$ -
Miscellaneous Revenue	286,620	131,661	131,661	-	131,661	-
Total Revenues	16,952,568	16,117,292	16,117,292	-	16,117,292	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,015,522	7,564,522	7,542,348	-	7,542,348	22,174
Fringe Benefits	4,679,361	4,654,676	4,105,120	-	4,105,120	549,556
Material and Supplies	365,526	538,026	476,021	9,464	485,485	52,541
Equipment	133,540	181,560	77,692	5,653	83,345	98,215
Contractual Services	3,571,007	5,967,351	4,845,003	59,068	4,904,071	1,063,280
Capital Outlay	7,650	7,650	-	-	-	7,650
Fees	90,404	166,404	164,188	-	164,188	2,216
Other	74,233	144,683	120,015	1,316	121,331	23,352
Total Expenditures	16,937,243	19,224,872	17,330,387	75,501	17,405,888	1,818,984
(Deficiency) of Revenues (Under) Expenditures	15,325	(3,107,580)	(1,213,095)	(75,501)	(1,288,596)	1,818,984
Other Financing Sources (Uses)						
Transfers In	450,000	987,211	987,211	-	987,211	-
Transfers Out	-	(500,000)	(500,000)	-	(500,000)	-
Total Other Financing Sources (Uses)	450,000	487,211	487,211	-	487,211	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	465,325	(2,620,369)	(725,884)	<u>\$ (75,501)</u>	<u>\$ (801,385)</u>	<u>\$ 1,818,984</u>
Fund Balance at Beginning of Year	3,419,892	3,419,892	3,419,892			
Fund Balance at End of Year	\$ 3,885,217	\$ 799,523	\$ 2,694,008			

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Children Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 9,480,326	\$ 10,072,480	\$ 10,072,480	\$ -	\$ 10,072,480	\$ -
Intergovernmental Revenue	8,606,807	10,397,480	10,431,608	-	10,431,608	34,128
Miscellaneous Revenue	19,084	59,052	25,988	-	25,988	(33,064)
Total Revenues	18,106,217	20,529,012	20,530,076	-	20,530,076	1,064
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,350,803	8,475,803	8,452,276	-	8,452,276	23,527
Fringe Benefits	3,966,430	3,841,430	3,694,635	-	3,694,635	146,795
Material and Supplies	223,774	223,270	210,081	4,958	215,039	8,231
Equipment	137,076	305,821	297,105	7,240	304,345	1,476
Contractual Services	6,301,117	6,502,347	6,376,674	83,381	6,460,055	42,292
Fees	506,171	416,762	416,762	-	416,762	-
Other	423,022	422,247	406,278	3,439	409,717	12,530
Total Expenditures	19,908,393	20,187,680	19,853,811	99,018	19,952,829	234,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,802,176)	341,332	676,265	(99,018)	577,247	235,915
Other Financing Sources						
Transfers In	150,000	840	500,000	-	500,000	499,160
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(1,652,176)	342,172	1,176,265	<u>\$ (99,018)</u>	<u>\$ 1,077,247</u>	<u>\$ 735,075</u>
Fund Balance at Beginning of Year	19,280,915	19,280,915	19,280,915			
Fund Balance at End of Year	\$ 17,628,739	\$ 19,623,087	\$ 20,457,180			

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Mental Health, Addiction and Recovery Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 9,584,043	\$ 10,176,683	\$ 10,176,683	\$ -	\$ 10,176,683	\$ -
Charges for Services	-	1,280,318	1,280,318	-	1,280,318	-
Intergovernmental Revenue	7,114,363	9,265,943	9,265,943	-	9,265,943	-
Miscellaneous Revenue	1,650,072	186,761	186,761	-	186,761	-
Total Revenues	18,348,478	20,909,705	20,909,705	-	20,909,705	-
Expenditures						
Current:						
Health:						
Salaries and Wages	1,258,847	1,374,030	1,281,376	-	1,281,376	92,654
Fringe Benefits	615,425	664,379	546,896	-	546,896	117,483
Material and Supplies	174,257	210,328	173,433	-	173,433	36,895
Equipment	19,325	59,410	22,675	1,215	23,890	35,520
Contractual Services	20,590,372	23,581,588	17,350,999	2,255,923	19,606,922	3,974,666
Capital Outlay	30,000	790,148	10,148	-	10,148	780,000
Other	663,246	2,602,240	1,917,604	-	1,917,604	684,636
Total Expenditures	23,351,472	29,282,123	21,303,131	2,257,138	23,560,269	5,721,854
(Deficiency) of Revenues						
(Under) Expenditures	(5,002,994)	(8,372,418)	(393,426)	<u>\$ (2,257,138)</u>	<u>\$ (2,650,564)</u>	<u>\$ 5,721,854</u>
Fund Balance at Beginning of Year - Restated	20,669,177	20,669,177	20,669,177			
Fund Balance at End of Year	\$ 15,666,183	\$ 12,296,759	\$ 20,275,751			

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 18,327,029	\$ 19,449,616	\$ 19,449,616	\$ -	\$ 19,449,616	\$ -
Charges for Services	1,036,426	1,086,416	1,086,416	-	1,086,416	-
Intergovernmental Revenue	13,056,839	15,251,251	15,251,251	-	15,251,251	-
Miscellaneous Revenue	2,463,969	1,180,924	1,180,924	-	1,180,924	-
Total Revenues	34,884,263	36,968,207	36,968,207	-	36,968,207	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	17,600,000	17,415,000	17,190,438	-	17,190,438	224,562
Fringe Benefits	10,537,847	10,722,847	10,273,766	31,525	10,305,291	417,556
Material and Supplies	811,212	825,245	594,584	48,711	643,295	181,950
Equipment	488,842	375,042	109,887	2,527	112,414	262,628
Contractual Services	7,325,272	7,318,399	6,105,360	965,654	7,071,014	247,385
Capital Outlay	10,000	41,648	41,648	-	41,648	-
Fees	115,000	125,000	117,078	-	117,078	7,922
Other	3,880,290	3,556,917	2,069,439	374,954	2,444,393	1,112,524
Total Expenditures	40,768,463	40,380,098	36,502,200	1,423,371	37,925,571	2,454,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,884,200)	(3,411,891)	466,007	\$ (1,423,371)	\$ (957,364)	\$ 2,454,527
Fund Balance at Beginning of Year	21,024,638	21,024,638	21,024,638			
Fund Balance at End of Year	\$ 15,140,438	\$ 17,612,747	\$ 21,490,645			

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-type Activities			Governmental	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,117,186	\$ 1,301,332	\$ 199,106	\$ 10,617,624	\$ 25,819,514
Cash and Cash Equivalents in Segregated Accounts	-	-	2,568	2,568	-
Receivables, Net of Allowances	12,265,458	315,501	6,728	12,587,687	109,722
Due From Other Funds	9,494	-	121,657	131,151	-
Materials and Supplies Inventory	24,790	-	-	24,790	-
<i>Total Current Assets</i>	<u>21,416,928</u>	<u>1,616,833</u>	<u>330,059</u>	<u>23,363,820</u>	<u>25,929,236</u>
<i>Non-Current Assets:</i>					
<i>Capital Assets, Non-Depreciable:</i>					
Land	150,431	4,479,800	-	4,630,231	-
Construction in Progress	-	4,330,250	-	4,330,250	-
<i>Capital Assets, Net of Depreciation:</i>					
Buildings, Structures and Improvements	-	4,483,360	331,731	4,815,091	-
Vehicles	183,157	141,817	541,132	866,106	-
Machinery & Equipment	209,925	-	5,024	214,949	-
Sewer Plant	6,051,265	-	-	6,051,265	-
Sewer Lines	12,996,771	-	-	12,996,771	-
Water Lines	284,475	-	-	284,475	-
<i>Total Non-Current Assets</i>	<u>19,876,024</u>	<u>13,435,227</u>	<u>877,887</u>	<u>34,189,138</u>	<u>-</u>
<i>Total Assets</i>	<u>41,292,952</u>	<u>15,052,060</u>	<u>1,207,946</u>	<u>57,552,958</u>	<u>25,929,236</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	649,860	-	-	649,860	-
Pension	311,019	-	49,701	360,720	-
OPEB	74,756	-	6,668	81,424	-
<i>Total Deferred Outflows of Resources</i>	<u>1,035,635</u>	<u>-</u>	<u>56,369</u>	<u>1,092,004</u>	<u>-</u>
Liabilities					
<i>Current Liabilities:</i>					
Payables	1,731,037	60,495	915,504	2,707,036	4,231,935
Compensated Absences Current	3,044	-	1,214	4,258	-
Due to Other Funds	185,295	1,050,000	-	1,235,295	11,645
Accrued Interest	26,420	-	-	26,420	-
OWDA Loan - Current	155,120	-	-	155,120	-
Notes Payable	4,180,000	-	-	4,180,000	-
General Obligation Bonds - Current	360,000	-	-	360,000	-
<i>Total Current Liabilities</i>	<u>6,640,916</u>	<u>1,110,495</u>	<u>916,718</u>	<u>8,668,129</u>	<u>4,243,580</u>
<i>Noncurrent Liabilities:</i>					
Advances from Other Funds	2,210,124	87,591	1,569,000	3,866,715	-
Compensated Absences	49,083	-	22,935	72,018	-
OWDA Loan	4,206,237	-	-	4,206,237	-
OPWC Loan	60,404	-	-	60,404	-
General Obligation Bonds	8,485,000	-	-	8,485,000	-
Net Pension Liability	808,125	-	161,625	969,750	-
Net OPEB Liability	377,440	-	75,488	452,928	-
<i>Total Noncurrent Liabilities</i>	<u>16,196,413</u>	<u>87,591</u>	<u>1,829,048</u>	<u>18,113,052</u>	<u>-</u>
<i>Total Liabilities</i>	<u>22,837,329</u>	<u>1,198,086</u>	<u>2,745,766</u>	<u>26,781,181</u>	<u>4,243,580</u>
Deferred Inflows of Resources					
Pension	12,447	-	2,581	15,028	-
OPEB	1,024	-	1,590	2,614	-
<i>Total Deferred Inflows of Resources</i>	<u>13,471</u>	<u>-</u>	<u>4,171</u>	<u>17,642</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	7,424,935	13,389,970	877,887	21,692,792	-
Unrestricted	12,052,852	464,004	(2,363,509)	10,153,347	21,685,656
<i>Total Net Position</i>	<u>\$ 19,477,787</u>	<u>\$ 13,853,974</u>	<u>\$ (1,485,622)</u>	<u>\$ 31,846,139</u>	<u>\$ 21,685,656</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Operating Revenues					
Charges for Services	\$ 12,969,500	\$ 56,037	\$ 983,590	\$ 14,009,127	\$ 41,141,022
Miscellaneous Revenue	3,774	233,855	42,056	279,685	559,984
<i>Total Operating Revenues</i>	<u>12,973,274</u>	<u>289,892</u>	<u>1,025,646</u>	<u>14,288,812</u>	<u>41,701,006</u>
Operating Expenses					
Contract Services	3,336,475	216,410	2,633,997	6,186,882	1,500,615
Personal Services	389,073	-	67,065	456,138	88,847
Fringe Benefits	374,412	-	76,251	450,663	41,560
Depreciation	503,694	397,162	74,767	975,623	-
Claims Expense	-	-	-	-	36,399,928
Materials and Supplies	269,598	45,920	5,761	321,279	1,465
Miscellaneous	899,860	6,913	26,396	933,169	40,710
<i>Total Operating Expenses</i>	<u>5,773,112</u>	<u>666,405</u>	<u>2,884,237</u>	<u>9,323,754</u>	<u>38,073,125</u>
<i>Operating Income (Loss)</i>	<u>7,200,162</u>	<u>(376,513)</u>	<u>(1,858,591)</u>	<u>4,965,058</u>	<u>3,627,881</u>
Non-Operating Revenues (Expense)					
Interest and Fiscal Charges	<u>(426,535)</u>	<u>-</u>	<u>-</u>	<u>(426,535)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>6,773,627</u>	<u>(376,513)</u>	<u>(1,858,591)</u>	<u>4,538,523</u>	<u>3,627,881</u>
Capital Contributions	-	1,269,266	84,009	1,353,275	-
Transfers In	94,800	-	300,000	394,800	-
Transfers Out	<u>(137,408)</u>	<u>-</u>	<u>-</u>	<u>(137,408)</u>	<u>-</u>
<i>Total Capital Contributions and Transfers</i>	<u>(42,608)</u>	<u>1,269,266</u>	<u>384,009</u>	<u>1,610,667</u>	<u>-</u>
<i>Change in Net Position</i>	<u>6,731,019</u>	<u>892,753</u>	<u>(1,474,582)</u>	<u>6,149,190</u>	<u>3,627,881</u>
<i>Net Position Beginning of Year (Restated, see Note 2S)</i>	<u>12,746,768</u>	<u>12,961,221</u>	<u>(11,040)</u>	<u>25,696,949</u>	<u>18,057,775</u>
<i>Net Position End of Year</i>	<u>\$ 19,477,787</u>	<u>\$ 13,853,974</u>	<u>\$ (1,485,622)</u>	<u>\$ 31,846,139</u>	<u>\$ 21,685,656</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds			Governmental	
	Lorain County	Nonmajor	Total	Activities	
	Sewer System	Regional Airport	Transit Fund	Enterprise Funds	
				Internal Service Funds	
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 4,372,894	\$ 56,261	\$ 1,005,706	\$ 5,434,861	\$ 41,047,224
Cash Payments to Suppliers	(89,141)	(45,920)	(5,761)	(140,822)	(1,465)
Cash Payments for Claims	-	-	-	-	(36,324,712)
Cash Payments for Contractual Services	(1,745,476)	(211,406)	(2,043,531)	(4,000,413)	(1,507,875)
Cash Payments for Employees	(553,454)	-	(100,550)	(654,004)	(121,999)
Other Cash Receipts	3,774	219,733	45,996	269,503	559,984
Other Cash Payments	(890,974)	(6,913)	(26,396)	(924,283)	(40,710)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,097,623</u>	<u>11,755</u>	<u>(1,124,536)</u>	<u>(15,158)</u>	<u>3,610,447</u>
Cash Flows from Noncapital Financing Activities					
Grants and Contributions	-	-	181,907	181,907	-
Advances In	172,311	1,050,000	-	1,222,311	-
Transfers In	-	-	300,000	300,000	-
Transfers Out	(137,408)	-	-	(137,408)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>34,903</u>	<u>1,050,000</u>	<u>481,907</u>	<u>1,566,810</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities					
Grants and Contributions	-	1,085,494	365,528	1,451,022	-
Principal Payments on Debt	(3,138,007)	-	-	(3,138,007)	-
Interest Payments	(461,899)	-	-	(461,899)	-
Proceeds of OWDA Loans	836,985	-	-	836,985	-
Acquisition of Capital Assets	(949,284)	(1,241,202)	(52,545)	(2,243,031)	-
Bond Proceeds	2,690,000	-	-	2,690,000	-
Note Proceeds	4,180,000	-	-	4,180,000	-
Premium on Debt Issuance	143,675	-	-	143,675	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>3,301,470</u>	<u>(155,708)</u>	<u>312,983</u>	<u>3,458,745</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash</i>	4,433,996	906,047	(329,646)	5,010,397	3,610,447
<i>Cash and Cash Equivalents Beginning of Year</i>	4,683,190	395,285	531,320	5,609,795	22,209,067
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 9,117,186</u>	<u>\$ 1,301,332</u>	<u>\$ 201,674</u>	<u>\$ 10,620,192</u>	<u>\$ 25,819,514</u>

(Continued)

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 7,200,162	\$ (376,513)	\$ (1,858,591)	\$ 4,965,058	\$ 3,627,881
Adjustments:					
Depreciation	503,694	397,162	74,767	975,623	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	1,944	(13,898)	48,941	36,987	(93,798)
Special Assessments Receivable	(8,591,995)	-	-	(8,591,995)	-
Due from Other Funds	(6,555)	-	(22,885)	(29,440)	-
Deferred Outflows - Pension/OPEB	(274,577)	-	(20,260)	(294,837)	-
Inventory	6,276	-	-	6,276	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Payables	1,526,370	5,004	590,905	2,122,279	(6,759)
Due to Other Funds	8,886	-	(400,000)	(391,114)	7,907
Contracts Payable	(25,819)	-	-	(25,819)	452,204
Claims Payable	-	-	-	-	(368,015)
Judgments Payable	-	-	-	-	-
Compensated Absences Payable	8,861	-	1,145	10,006	-
Advances from Other Funds	200,000	-	400,000	600,000	-
Intergovernmental Payable	60,710	-	-	60,710	(8,973)
Net Pension Liability	445,588	-	70,991	516,579	-
Net OPEB Liability	130,399	-	13,728	144,127	-
Deferred Inflows - Pension/OPEB	(96,321)	-	(23,277)	(119,598)	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 1,097,623</u>	<u>\$ 11,755</u>	<u>\$ (1,124,536)</u>	<u>\$ (15,158)</u>	<u>\$ 3,610,447</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	<u>Agency Funds</u>
Assets	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 21,082,145
Cash and Cash Equivalents in Segregated Accounts	5,904,458
Receivables:	
Property and Other Taxes	426,638,724
Special Assessments	48,595,181
Intergovernmental	36,050,096
Accounts Receivable	41,337
<i>Total Assets</i>	<u>\$ 538,311,941</u>
Liabilities	
Local Government Taxes Payable	\$ 10,731,462
Intergovernmental Payable	12,693,346
Undistributed Monies	505,794,402
Deposits Held in Custody for Others	9,092,731
<i>Total Liabilities</i>	<u>\$ 538,311,941</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Combining Statement of Net Position
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2019
Murray Ridge Production Center, Inc. - June 30, 2019
Lorain County Visitor's Bureau, Inc. - December 31, 2019

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,092,881	\$ 1,637,272	\$ 1,191,718	\$ 6,921,871
Bond Fund Program Reserves	-	-	16,033	16,033
Receivables, Net of Allowances	2,544,496	199,692	41,028	2,785,216
Material and Supplies Inventory	-	-	1,060	1,060
Deposits	-	1,000	-	1,000
Assets Held for Resale	5,837,211	-	-	5,837,211
Noncurrent Assets:				
Bond Fund Program Reserves	2,557,432	-	104,245	2,661,677
Bond Issue Costs	54,000	-	74,314	128,314
Due from Other Entities	3,727,694	-	-	3,727,694
Capital Assets not being Depreciated	585,348	-	86,935	672,283
Capital Assets, Net of Depreciation	<u>3,799,967</u>	<u>51,721</u>	<u>290,314</u>	<u>4,142,002</u>
Total Assets	<u>23,199,029</u>	<u>1,889,685</u>	<u>1,805,647</u>	<u>26,894,361</u>
Deferred Outflows of Resources:				
Pension	586,681	-	-	586,681
OPEB	<u>204,511</u>	<u>-</u>	<u>-</u>	<u>204,511</u>
Total Deferred Outflows of Resources	<u>791,192</u>	<u>-</u>	<u>-</u>	<u>791,192</u>
Liabilities:				
Current Liabilities:				
Payables	998,905	69,789	23,898	1,092,592
Accrued Interest	36,315	-	-	36,315
Noncurrent Liabilities:				
Due within One Year	168,077	-	40,000	208,077
Due in more than One Year:				
Net Pension Liability	985,145	-	-	985,145
Net OPEB Liability	436,761	-	-	436,761
Other Amounts	<u>7,563,421</u>	<u>-</u>	<u>888,333</u>	<u>8,451,754</u>
Total Liabilities	<u>10,188,624</u>	<u>69,789</u>	<u>952,231</u>	<u>11,210,644</u>
Deferred Inflows of Resources:				
Pension	12,936	-	-	12,936
OPEB	<u>1,185</u>	<u>-</u>	<u>-</u>	<u>1,185</u>
Total Deferred Inflows of Resources	<u>14,121</u>	<u>-</u>	<u>-</u>	<u>14,121</u>
Net Position:				
Net Investment in Capital Assets	4,385,315	51,721	-	4,437,036
Restricted for:				
Human Service Programs and Services	-	878,677	-	878,677
Bond Fund Program Reserves	2,557,432	-	120,278	2,677,710
Community and Economic Development and Assistance	262,444	-	-	262,444
Unrestricted	<u>6,582,285</u>	<u>889,498</u>	<u>733,138</u>	<u>8,204,921</u>
Total Net Position	<u>\$ 13,787,476</u>	<u>\$ 1,819,896</u>	<u>\$ 853,416</u>	<u>\$ 16,460,788</u>

The notes to the basic financial statements are an integral part of this statement.

Lorain County, Ohio
Combining Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2019
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2019
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2019

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Lorain County Port Authority				
Economic Development	\$ 3,205,125	\$ 545,688	\$ 2,354,741	\$ -
Murray Ridge Production Center, Inc.				
Production	1,757,353	1,711,320	-	-
Lorain County Visitor's Bureau, Inc.				
Tourism	465,591	-	-	-
Total Component Units	<u>\$ 5,428,069</u>	<u>\$ 2,257,008</u>	<u>\$ 2,354,741</u>	<u>\$ -</u>

General Revenues:
Lodging and Excise Tax
Intergovernmental Revenue
not Restricted to Specific Programs
Investment Income
Other Income
Total General Revenue
Changes in Net Position
Net Position - Beginning
Net Position - Ending

The notes to the basic financial statements are an integral part of this statement.

**Net Revenue and
Changes in Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
\$ (304,696)	\$ -	\$ -	\$ (304,696)
-	(46,033)	-	(46,033)
-	-	(465,591)	(465,591)
<u>\$ (304,696)</u>	<u>\$ (46,033)</u>	<u>\$ (465,591)</u>	<u>\$ (816,320)</u>
-	-	727,147	727,147
1,033,336	-	-	1,033,336
155,621	41,386	-	197,007
142,897	-	39,141	182,038
<u>1,331,854</u>	<u>41,386</u>	<u>766,288</u>	<u>2,139,528</u>
1,027,158	(4,647)	300,697	1,323,208
12,222,896	1,824,543	552,719	14,600,158
<u>\$ 13,250,054</u>	<u>\$ 1,819,896</u>	<u>\$ 853,416</u>	<u>\$ 15,923,366</u>

The notes to the basic financial statements are an integral part of this statement.

NOTE 1 - REPORTING ENTITY

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, County Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, six Common Pleas Court Judges, one Probate Court Judge, and three Domestic Relations Court Judges.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lorain County, this includes the Children Services Board, the Board of Developmental Disabilities, the Mental Health, Addiction and Recovery Services Board, the Department of Job & Family Services, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board; and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes.

Discretely Presented Component Units. The component unit column on the combined financial statements identifies the financial data of the County's discretely presented component units: Murray Ridge Production Center, Inc., the Lorain County Port Authority and the Lorain County Visitors Bureau. They are reported separately to emphasize that they are legally separate from the County.

Murray Ridge Production Center, Inc. (the Workshop). The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Developmental Disabilities (LCBDD), provides sheltered employment for developmentally disabled adults in Lorain County. The LCBDD has substantive authority to approve and modify the Workshop's budget. The LCBDD provides the Workshop with staff salaries, transportation, and equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and since the Workshop is fiscally dependent on the County and the County has a financial benefit/burden relationship with the Workshop, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center, Inc. of Lorain County, 1095 Infirmary Road, Elyria, Ohio 44035.

Lorain County Port Authority (the Authority). The Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority has been determined to be a component unit of Lorain County. Furthermore, the Lorain County Land Reutilization Corporation (the Corporation), which is a component unit of the Authority, is included in the Authority's financial statements. The Corporation is a body corporate and politic created in accordance with Section 1724 of the Ohio Revised Code. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

Lorain County Visitors Bureau (the Bureau). The Bureau is a legally separate not-for-profit corporation funded from a Hotel Lodging Excise Tax for the purpose of increasing tourism and its economic impact in Lorain County.

The Lorain County Board of Commissioners voted to appoint a new Board of Directors to the Bureau in 2016 and is able to impose its will on the Bureau. Therefore, the Bureau has been determined to be a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Visitors Bureau, Lorain County Administration Building, Elyria, Ohio 44035.

The County is associated with certain organizations which are defined as a Risk Sharing Pool, Jointly Governed Organization or Related Organization. These organizations are presented in Note 10, Note 11 and Note 12 to the financial statements. These organizations are:

County Risk Sharing Authority, Inc.
Northeast Ohio Areawide Coordinating Agency
Lorain County Metropolitan Park District
Lorain County Community College
Lorain/Medina Community Based Correctional Facility

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations nor are the entities fiscally dependent on the County. Accordingly, the activity of the following entities are presented as agency funds within Lorain County's financial statements:

Lorain County General Health District (the District). The District is created by the constitution and laws of the State of Ohio. A ten member Board, which oversees the operations of the District, is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Lorain Soil and Water Conservation District (SWCD). The SWCD is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the SWCD are elected officials authorized to contract and sue on behalf of the SWCD. The Supervisors adopt their own budget, authorize SWCD expenditures, hires and fires its own staff, and do not rely on the County to finance deficits.

Lorain County Family and Children First Council (FCFC). The FCFC was created by Ohio Revised Code and is governed by a multi-member board. The purpose of the FCFC is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner.

Lorain/Medina Community Based Correctional Facility (CBCF). The CBCF serves the counties of Lorain and Medina. The purpose is to provide the Common Pleas Courts of the two participating counties with an economical, local alternative to state prison commitments. The CBCF is administered by the Facility Governing Board comprised of the Lorain County Commissioners and appointees of the Judges of the Lorain County Court of Common Pleas.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position, a Statement of Activities and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal

service fund is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the County:

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County’s major governmental funds:

General Fund. The General fund accounts for all financial resources except those required to be accounted for in another fund. The General fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Job & Family Services. The Job & Family Services fund accounts for various federal and state grants used to provide public assistance to general relief recipients and pay their providers for medical assistance, and for certain public social services.

Children Services. The Children Services fund accounts for a county-wide property tax levy and federal and state funds restricted for programs designed to help abused, neglected, dependent and troubled children and their families.

Mental Health, Addiction and Recovery Services. The Mental Health, Addiction and Recovery Service fund accounts for the county-wide property tax levy and federal, state and local funds restricted to provide mental health and addiction recovery services for the citizens of Lorain County.

Lorain County Board of Development Disabilities (LCBDD). The LCBDD fund accounts for a county-wide property tax levy and federal and state funds for the operation of a school and the costs of administering a workshop for the developmentally disabled.

Construction Projects. The Construction Projects fund accounts for monies used for acquisition and construction of various capital projects within the county.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. These funds are classified as either enterprise funds or internal service funds.

Enterprise Funds. These funds account for any activity for which a fee is charged to external users for goods or services. They are financed and operated in a manner similar to private sector business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The County's major enterprise funds are:

Sewer System. The Sewer System fund accounts for sanitary sewer services provided to individuals and commercial users in various parts of the County. The costs of providing these services are financed primarily through user charges.

Lorain County Regional Airport. The Lorain County Regional Airport fund accounts for the operation and maintenance of the Lorain County Regional Airport.

Internal Service Funds. Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a medical self-insurance program and a workers' compensation reserve program for employees of the County.

Fiduciary Funds

The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County does not have any such trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency Funds. These funds account for assets held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used, are not eliminated in the process of consolidation.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources are generally included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reflect the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief

explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, all proprietary fund types are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized in the period in which the taxable sales are made. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year-end; sales taxes, state-levied locally shared taxes (including gasoline taxes and motor vehicle license fees), federal and state grants and subsidies, interest, fines, and rent.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents delinquent property taxes, sales taxes, special assessments, and other revenues which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, special assessments,

intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

The County may charge funds or programs (through internal service funds or the general fund) for “centralized” expenses, which may include an administrative overhead component. These charges are included in the direct expenses of the respective fund.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriations Resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The Certificate of Estimated Resources establishes a limit on the amount the County Commissioners may appropriate. The Appropriations Resolution is the County Commissioners’ authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund personal services level except for the General fund, which is at the fund departmental personal services level. All funds, except agency funds, are legally required to be budgeted and appropriated. Budget information for the Law Enforcement Trust Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain a separate budgetary record.

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2019.

The Appropriations Resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources, as certified. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts in the budgetary statements represent the final appropriation amounts passed by the County Commissioners prior to year-end, including all amendments and modifications.

F. Equity in Pooled Cash, Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including the proprietary funds, are maintained in this pool. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash, Cash Equivalents and Investments" on the balance sheet.

During 2019, investments were limited to STAR Ohio, Commercial Paper, U.S. Treasury Notes, U.S. Treasury Securities issued by Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) and certificates of deposit.

Except for nonparticipating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value.

Nonparticipating investment contracts such as nonnegotiable certificates of deposit and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2019. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company. STAR Ohio has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. For the fiscal year 2019, there were no limitations or restriction on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during 2019 amounted to \$6,113,036, which includes \$5,668,008 assigned from other County funds.

The County utilizes a financial institution to administer community development block grant revolving loans. The balance in this account is presented on the balance sheet as "Cash with Fiscal Agent". The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an original maturity of more than three months are considered to be investments.

G. Inventory

Inventories of all funds are stated at cost which is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used.

H. Interfund Balances

Activity between funds that represents unpaid interfund services at the end of the fiscal year and lending/borrowing arrangements outstanding are referred to as "Due to/from Other Funds" or "Advances to/from Other Funds." Interfund receivables and payables within governmental and business-type activities have been eliminated in the government-wide Statement of Net Position, except for any residual amounts outstanding between the governmental and business-type activities, which are reported as "Internal Balances."

I. Capital Assets and Depreciation

Capital assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide Statement of Net Position and in the respective funds.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of fifteen thousand dollars for property, plant and equipment, one hundred thousand dollars for intangibles and ten thousand dollars for infrastructure items. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. As used in this section the term depreciation includes amortization of intangible assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Buildings, Structures and Improvements	50
Vehicles	15 – 20
Machinery & Equipment	7 – 25
Furniture & Fixtures	25
Intangible Assets	20
Infrastructure	10 – 50
Sewer and Water Lines	40 – 90

J. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, “Accounting for Compensated Absences” as interpreted by Interpretation No. 6 of the GASB, “Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements”. Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is based on the County’s past experience of making termination payments.

The entire compensated absences liability is reported on the government-wide financial statements.

For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "accounts payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Accrued and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient for payment of those benefits.

L. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds.

The County reports the following classifications:

Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or the sale of those properties is restricted, committed, or assigned, then they are included in the appropriate fund balance classification (restricted, committed, or assigned), rather than nonspendable fund balance. The corpus (principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions or enabling legislation.

Enabling legislation, as the term is used here, authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party (e.g., citizens, public interest groups, or the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance - The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General fund, assigned fund balance represents the remaining amount that is not classified as nonspendable and is neither restricted nor committed. In the General fund, assigned amounts represent intended uses expressed by the County Commissioners through the Budget Commission or a County official delegated that authority by resolution or State Statute.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the General fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General fund. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

M. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The County reports three categories of net position as follows:

Net Investment in Capital Assets - Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted Net Position - Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted Net Position - Consists of all other net position that does not meet the definition of the above two components and is available for general use by the County.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The County's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

N. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services and other miscellaneous revenues for sewer, transit and airport services, and medical self-insurance and workers' compensation programs. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

O. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

P. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Q. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

R. Implementation of New Accounting Principles

For the year ended December 31, 2019, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 postpones the effective dates of certain provisions in the statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following statements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*

Certain provisions in the following statements are postponed by one year:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

For the year ended December 31, 2019, the County has early implemented GASB No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and GASB Statement No. 90, *Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61*.

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

S. Restatements of Net Position/Fund Balance

It was determined that the operations of the Community Mental Health fund and the County Alcohol and Drug Addiction Services fund were functionally similar. Since accounting principles state that only the minimum number of funds consistent with legal and operating requirements should be established, the operations of these two funds were combined and reported as Mental Health, Addiction and Recovery Services Board, resulting in a restatement.

In addition, it was determined that the Local Emergency Planning Commission fund, previously reported as an agency fund, would be more appropriately classified as a special revenue fund. Since agency funds do not report net position, no restatement is reported for agency funds. Below is the effect of those changes on governmental funds and governmental activities:

	Community Mental Health Fund	Nonmajor Governmental Funds	Mental Health and Addiction Recovery Services Fund
Fund Balance, December 31, 2018	\$ 18,875,989	\$ 55,076,118	\$ 0
Fund Reclassifications	(18,875,989)	(1,662,001)	20,707,859
Restated Fund Balance, December 31, 2018	\$ 0	\$ 53,414,117	\$ 20,707,859
		Governmental Activities	
Net Position, December 31, 2018		\$ 108,202,187	
Fund Reclassifications		169,869	
Restated Net Position, December 31, 2018		\$ 108,372,056	

The Sewer Fund, major enterprise fund, was restated to reflect two OWDA loans that were excluded from the long-term obligations of the sewer fund as of December 31, 2018. Below is the effect of those loans on net position:

	Business-Type Activities	Sewer Fund
Net Position, December 31, 2018	\$ 28,501,270	\$ 15,551,089
OWDA Loans	(2,804,321)	(2,804,321)
Restated Net Position, December 31, 2018	\$ 25,696,949	\$ 12,746,768

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2019:

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (78,502)
County Erosion Control	(200,214)
LCCCW Assessment Grant	(140,787)
Construction Projects	(2,753,853)

The deficit fund balance in the special revenue funds resulted from the application of generally accepted accounting principles. The General fund is liable for any deficit in these funds and provides operating transfers to cover deficit balances when cash is required, not when accruals occur.

The deficit in the Construction Projects fund arose from the requirement to report manuscript debt as an interfund payable in the fund which received the proceeds. The deficit will be alleviated when the manuscript debt is paid.

The deficit in the NonMajor Transit fund of \$1,485,622 is caused by GASB 68/75 accruals. The General fund is liable for any deficit in these funds and provides operating transfers to cover deficit balances when cash is required, not when accruals occur.

NOTE 4 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into two categories. Active monies are public monies determined to be necessary to meet the current demand upon the County treasury. Active monies must be maintained as either cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies are to be deposited or invested in the following securities in accordance with the Lorain County Investment Policy and the Ohio Revised Code:

1. United States Treasury bills, notes, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or in part within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 270 days and in an amount not to exceed five percent of the County's average portfolio; and,
10. Bankers' acceptances for a period not to exceed 180 days from the date of purchase in an amount not to exceed 25 percent of the County's average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand

At year-end, the County had \$1,049,148 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the bank balance was \$42,496,508. Of the County's bank balance, \$42,490,539 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Investments

As of December 31, 2019, the County had the following investments and maturities (in years):

<u>Investment</u>	<u>Measurement Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>% of Portfolio</u>
Net Asset Value:				
STAR Ohio	\$ 40,592,790	\$ 40,592,790	\$ -	24.2%
Fair Value:				
Commercial Paper	9,698,583	9,698,583	-	5.8%
US Treasury Notes	8,051,681	4,272,989	3,778,692	4.8%
FFCB	31,993,445	2,681,987	29,311,458	19.1%
FNMA	22,044,623	8,761,563	13,283,060	13.1%
FHLB	20,530,271	5,688,947	14,841,324	12.2%
FHLMC	34,935,143	4,573,602	30,361,541	20.8%
Total Investments	<u>\$ 167,846,536</u>	<u>\$ 76,270,461</u>	<u>\$ 91,576,075</u>	<u>100.0%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2019.

The County's investments measured at fair value are Level 2 since valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

Interest Rate Risk – The Ohio Revised Code and the Lorain County Investment Policy limits the purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to a specific obligation or debt of the County.

Credit Risk – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from S&P Global Ratings and Aaa from Moody's. S&P Global Ratings has assigned the Commercial Paper an A1+ rating and STAR Ohio an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2019 is 56 days.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments in FFCB, FNMA, FHLB and FHLMC are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent but not in the County's name.

The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State Statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk – The Lorain County Investment Policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution.

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes. The 2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2019 real property taxes are collected in and intended to finance 2020 operations.

Public utility personal property currently is assessed at varying percentages of true value ranging from 25% for railroad property to 88% for electric transmission and distribution property; public utility real property is assessed at 35% of true value. The 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2019 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2019 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 7,063,531,440
Public Utilities Personal Property	362,594,360
Total	<u>\$ 7,426,125,800</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2019.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. The County Commissioners, by resolution, imposed an additional 0.25% tax which became effective April 2017 on all retail sales made in the County. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Director of Budget and Management the amount of the tax to be returned to the County. This certification must be made within forty-five days after the end of the month. The Ohio Department of Budget and Management by way of the OAKS payment system EFTs funds to the County by the twentieth of each month.

Proceeds of the 0.75% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2019.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 – RECEIVABLES & PAYABLES

Receivables as of year-end for the County’s individual major, nonmajor and internal service funds in the aggregate are deemed collectible in full and are as follows:

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects
Receivables:						
Interest	\$ 629,816	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	8,766,896	-	10,853,128	10,520,663	20,099,895	-
Sales Tax	5,085,904	-	-	-	-	-
Accounts	394,829	-	8,159	37,700	40,356	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,874,356	2,010,494	3,176,212	4,111,766	4,578,764	-
Judgements	875,000	-	-	-	-	-
Local Government	1,546,049	-	-	-	-	-
Total Receivables	\$ 19,172,850	\$ 2,010,494	\$ 14,037,499	\$ 14,670,129	\$ 24,719,015	\$ -

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Interest	\$ 2,938	\$ -	\$ -	\$ -	\$ -
Property Taxes	6,462,870	-	-	-	-
Sales Tax	1,685,163	-	-	-	-
Accounts	624,977	159,075	17,605	6,728	109,722
Special Assessments	468,463	12,106,383	-	-	-
Intergovernmental	7,488,751	-	297,896	-	-
Total Receivables	\$ 16,733,162	\$ 12,265,458	\$ 315,501	\$ 6,728	\$ 109,722

Payables as of year-end for the County’s individual major, nonmajor and internal service funds in the aggregate are as follows:

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects
Payables:						
Contracts	\$ -	\$ -	\$ -	\$ 2,360	\$ -	\$ 1,100,514
Accounts	533,810	317,535	369,380	1,923,096	690,706	43,860
Intergovernmental	424,327	109,131	113,210	13,410	319,925	-
Wages and Salaries	1,944,433	448,723	591,079	77,553	1,212,509	-
Total Payables	\$ 2,902,570	\$ 875,389	\$ 1,073,669	\$ 2,016,419	\$ 2,223,140	\$ 1,144,374

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Payables:					
Contracts	\$ 667,794	\$ 19,850	\$ 45,257	\$ -	\$ 1,252,810
Accounts	682,695	116,506	15,238	911,278	-
Intergovernmental	822,112	71,687	-	-	19,473
Wages and Salaries	1,653,920	22,994	-	4,226	5,790
Claims	-	-	-	-	2,953,862
Judgements	-	1,500,000	-	-	-
Total Payables	\$ 3,826,521	\$ 1,731,037	\$ 60,495	\$ 915,504	\$ 4,231,935

In 2020, the County sanitary sewer district will pay \$1,500,000 in full to the City of Lorain, as the result of a settlement agreement and mutual release related to the treatment of sewage for residents of Sheffield and Elyria Township pursuant to a 1976 agreement.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 8 - CAPITAL ASSETS

Activity for the Governmental Activities for the year ended December 31, 2019 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 5,482,775	\$ -	\$ -	\$ 5,482,775
Construction In Progress	14,027,225	2,226,248	9,886,322	6,367,151
Total Capital Assets Not Being Depreciated	<u>19,510,000</u>	<u>2,226,248</u>	<u>9,886,322</u>	<u>11,849,926</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	122,204,680	16,426,032	1,110,492	137,520,220
Vehicles	9,893,470	1,699,390	433,692	11,159,168
Machinery & Equipment	11,554,113	595,233	54,952	12,094,394
Furniture & Fixtures	451,617	-	-	451,617
Intangible Assets	3,938,913	227,278	-	4,166,191
Infrastructure	104,218,690	1,297,804	-	105,516,494
Total Capital Assets Being Depreciated	<u>252,261,483</u>	<u>20,245,737</u>	<u>1,599,136</u>	<u>270,908,084</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	48,330,913	2,529,515	571,243	50,289,185
Vehicles	4,347,670	474,606	387,832	4,434,444
Machinery & Equipment	7,191,159	592,914	54,952	7,729,121
Furniture & Fixtures	143,486	13,737	-	157,223
Intangible Assets	1,421,420	188,915	-	1,610,335
Infrastructure	70,877,155	1,859,845	-	72,737,000
Total Accumulated Depreciation	<u>132,311,803</u>	<u>5,659,532</u>	<u>1,014,027</u>	<u>136,957,308</u>
Total Capital Assets Being Depreciated, Net	<u>119,949,680</u>	<u>14,586,205</u>	<u>585,109</u>	<u>133,950,776</u>
Governmental Activities Capital Assets, Net	<u>\$ 139,459,680</u>	<u>\$ 16,812,453</u>	<u>\$ 10,471,431</u>	<u>\$ 145,800,702</u>

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

Governmental Activities:	
Legislative & Executive	\$ 823,260
Judicial	1,058,006
Public Safety	1,139,944
Public Works	2,030,233
Health	148,117
Human Services	450,015
Economic Development and Assistance	9,957
Total Depreciation Expense-Governmental Activities	<u>\$ 5,659,532</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Activity for the Business-type Activities for the year ended December 31, 2019 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	6,394,096	1,148,042	3,211,888	4,330,250
Total Capital Assets Not Being Depreciated	<u>11,024,327</u>	<u>1,148,042</u>	<u>3,211,888</u>	<u>8,960,481</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	50,000	-	10,050,842
Vehicles	1,830,927	181,127	-	2,012,054
Machinery & Equipment	301,206	-	-	301,206
Sewer Plants	4,227,637	2,896,070	-	7,123,707
Sewer Lines	19,791,756	866,093	-	20,657,849
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets Being Depreciated	<u>38,015,168</u>	<u>3,993,290</u>	<u>-</u>	<u>42,008,458</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	4,850,795	384,956	-	5,235,751
Vehicles	1,047,618	98,330	-	1,145,948
Machinery & Equipment	73,878	12,379	-	86,257
Sewer Plants	987,909	84,533	-	1,072,442
Sewer Lines	7,283,861	377,217	-	7,661,078
Water Lines	1,560,117	18,208	-	1,578,325
Total Accumulated Depreciation	<u>15,804,178</u>	<u>975,623</u>	<u>-</u>	<u>16,779,801</u>
Total Capital Assets Being Depreciated, Net	<u>22,210,990</u>	<u>3,017,667</u>	<u>-</u>	<u>25,228,657</u>
Business-type Activities Capital Assets, Net	<u>\$ 33,235,317</u>	<u>\$ 4,165,709</u>	<u>\$ 3,211,888</u>	<u>\$ 34,189,138</u>

Activity for the Component Units for the years ended December 31, 2019 and June 30, 2019 are as follows:

	Beginning Balance	Changes in Assets	Ending Balance
Capital Assets Not Being Depreciated:			
Land	\$ 672,283	\$ -	\$ 672,283
Capital Assets Being Depreciated:			
Buildings	2,915,152	296,034	3,211,186
Building & Improvements	974,726	629,087	1,603,813
Vehicle	107,981	300	108,281
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	362,495	45,624	408,119
Total Capital Assets Being Depreciated	<u>4,493,733</u>	<u>971,045</u>	<u>5,464,778</u>
Less Accumulated Depreciation:			
Buildings	367,007	84,972	451,979
Building & Improvements	286,228	2,577	288,805
Vehicle	83,129	9,086	92,215
Furniture & Fixtures	135,738	-	135,738
Machinery & Equipment	332,736	23,661	356,397
Total Accumulated Depreciation	<u>1,204,838</u>	<u>120,296</u>	<u>1,325,134</u>
Total Capital Assets Being Depreciated, Net	<u>3,288,895</u>	<u>850,749</u>	<u>4,139,644</u>
Component Units Capital Assets, Net	<u>\$ 3,961,178</u>	<u>\$ 850,749</u>	<u>\$ 4,811,927</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

Type of Coverage	Coverage	Limits of Liability	Excess Liability	Limits of Liability
Liability:				
General Liability	\$ 1,000,000	each Occurrence	\$ 10,000,000	each Occurrence
Law Enforcement Liability	1,000,000	each Occurrence	10,000,000	each Occurrence
Automotive Liability	1,000,000	each Occurrence	10,000,000	each Occurrence
Errors and Omissions Liability	1,000,000	each Occurrence and annual aggregate	10,000,000	each Occurrence and annual aggregate
Ohio Stop Gap Employers' Liability	1,000,000	each Occurrence	2,000,000	each Occurrence
Employee Benefits Liability	1,000,000	each Occurrence		
Cyber Liability	1,000,000	each Occurrence and annual aggregate		
Attorney Disciplinary Proceedings	25,000	each Occurrence and annual aggregate		
Declaratory, Injunctive or Equitable Relief	25,000	each Occurrence and annual aggregate	1,000,000	each Occurrence
County Home				
Property:				
Direct Physical Loss or Damage	401,788,410	total covered value		
Collapse	per statement of values	replacement cost		
Equipment Breakdown	100,000,000	combined limits each accident		
Time Element:				
Gross Earnings/Extra Expense	2,500,000	each Occurrence		
Contingent Business Interruption	100,000	each Occurrence		
Crime:				
Crime	1,000,000			

All employees of the County are covered by a blanket bond, while certain individuals in policy making roles are covered by separate, higher limit bond coverage. Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The County participates in the State Workers' Compensation Retrospective Rating Plan. With a retrospective plan, the County initially pays the Bureau of Workers' Compensation less premium than required without the plan. The County may earn possible premium reductions by assuming a portion of the risk. The greater the portion of risk assumed, the greater the potential reduction in premiums. The County has a \$300,000 per claim limit.

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$500,000 for each individual claim. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,953,862 reported in the fund at December 31, 2019, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 30, *Risk Financing Omnibus*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 2017, 2018 and 2019 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2017	2,405,349	32,465,493	32,136,201	2,734,641
2018	2,734,641	36,482,994	35,895,758	3,321,877
2019	3,321,877	36,713,287	37,081,302	2,953,862

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of 66 counties and 42 county-affiliated public entities in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2019 was \$694,015.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 45 member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2019 the County contributed \$93,996 to NOACA.

NOTE 12 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2019.

B. Lorain County Community College

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2019.

C. Lorain/Medina Community Based Correctional Facility

The Lorain/Medina Community Based Correctional Facility Governing Board is composed of five common pleas court judges from Lorain County and three Lorain County Commissioners. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Lorain/Medina Community Based Correctional Facility Board did not receive any funding from the County during 2019.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Net OPEB Asset/Liability

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

The net pension liability and the net OPEB asset/liability represent the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension/OPEB asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB asset/liability. Resulting adjustments to the net pension/OPEB asset/liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contributions outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 14 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a three percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at three percent.

Funding Policy - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,528,156 for 2019. Of this amount, \$954,787 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The County participates in State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2017–July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019–July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased in through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Retirement eligibility for reduced benefits will be five years of service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. A member's defined benefit is determined by multiplying one percent of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS therefore has included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$211,331 for 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2019, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.590132%	0.012598%	
Prior Measurement Period	0.577728%	0.013119%	
Change in Proportion	0.012404%	-0.000521%	
Proportionate Share of the Net			
Pension Liability	\$ 161,625,092	\$ 2,785,903	\$ 164,410,995
Pension Expense	\$ 34,648,241	\$ 170,173	\$ 34,818,414

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Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ 21,937,048	\$ -	\$ 21,937,048
Differences between Expected and Actual Experience	7,454	22,683	30,137
Changes of Assumptions	14,069,791	327,258	14,397,049
Changes in Proportionate Share	1,419,444	4,196	1,423,640
County Contributions Subsequent to the Measurement Date	<u>11,528,156</u>	<u>107,102</u>	<u>11,635,258</u>
Total Deferred Outflows of Resources	<u>\$ 48,961,893</u>	<u>\$ 461,239</u>	<u>\$ 49,423,132</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 2,122,230	\$ 12,059	\$ 2,134,289
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	136,161	136,161
Changes in Proportionate Share	<u>587,857</u>	<u>45,629</u>	<u>633,486</u>
Total Deferred Inflows of Resources	<u>\$ 2,710,087</u>	<u>\$ 193,849</u>	<u>\$ 2,903,936</u>

\$11,635,258 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2020	\$ 14,740,665	\$ 155,126	\$ 14,895,791
2021	7,745,534	12,017	7,757,551
2022	2,035,106	(23,367)	2,011,739
2023	<u>10,202,345</u>	<u>16,512</u>	<u>10,218,857</u>
	<u>\$ 34,723,650</u>	<u>\$ 160,288</u>	<u>\$ 34,883,938</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018 are presented below.

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<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Measurement Date	7.20 percent
Prior Measurement Date	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living	Pre-1/7/2013 Retirees: 3.00 percent Simple
Adjustments	Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described table.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	<u>100.00 %</u>	<u>5.95 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

County's Proportionate Share of the Net Pension Liability	1% Decrease	Current Discount Rate	1% Increase
	\$ 238,767,262	\$ 161,625,092	\$ 97,519,254

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected

future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 4,071,287	\$ 2,785,903	\$ 1,697,760

NOTE 14 - DEFINED BENEFIT OPEB PLANS

See Note 13 for a description of the net OPEB asset/liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, OPERS did not allocate any employer contributions to post-employment health care.

Plan Description – State Teachers Retirement System (STRS)

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.579000%	0.012598%	
Prior Measurement Period	0.568733%	0.030317%	
Change in Proportion	0.010267%	-0.017719%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 75,487,932	\$ (208,653)	
OPEB Expense	\$ 6,891,743	\$ (82,134)	\$ 6,809,609

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 3,460,675	\$ -	\$ 3,460,675
Differences between Expected and			
Actual Experience	25,562	18,916	44,478
Changes of Assumptions	2,433,821	4,386	2,438,207
Changes in Proportionate Share	747,697	-	747,697
Total Deferred Outflows of Resources	\$ 6,667,755	\$ 23,302	\$ 6,691,057
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 204,822	\$ 10,615	\$ 215,437
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	-	13,106	13,106
Changes of Assumptions	-	228,763	228,763
Changes in Proportionate Share	345,940	106,960	452,900
Total Deferred Inflows of Resources	\$ 550,762	\$ 359,444	\$ 910,206

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2020	\$ 2,756,686	\$ (68,061)	\$ 2,688,625
2021	1,035,327	(68,061)	967,266
2022	581,255	(68,062)	513,193
2023	1,743,031	(62,811)	1,680,220
2024	-	(60,968)	(60,968)
Thereafter	694	(8,179)	(7,485)
	<u>\$ 6,116,993</u>	<u>\$ (336,142)</u>	<u>\$ 5,780,851</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.50 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Prior Measurement Date	7.50 percent, initial, 3.25 percent ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trusts	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 96,577,200	\$ 75,487,932	\$ 58,716,390

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable

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alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 72,560,280	\$ 75,487,932	\$ 78,859,800

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	5.87 percent	4.00 percent
Medicare	4.93 percent	4.00 percent
Prescription Drug		
Pre-Medicare	7.73 percent	4.00 percent
Medicare	9.62 percent	4.00 percent

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB asset as of June 30, 2019, calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ 178,044	\$ 208,653	\$ 234,388
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ 236,603	\$ 208,653	\$ 174,421

Benefit Term Changes since the Prior Measurement Date There was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

Vacation leave is earned at rates, which vary depending upon length of service and standard workweek. Current policy permits vacation leave to be carried forward with supervisory approval. County employees are paid for earned, unused vacation leave at the time of termination of employment. Vacation leave is recognized as a liability in the period in which it is earned.

Sick leave is earned at various rates for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of separation with the County, the majority of employees who have five or more years of public service under OPERS, shall receive cash payment of sick leave not to exceed 1000 hours. Employees hired after November 15, 2005 and upon separation from the County or retirement with five years or more of public service under OPERS with his or her current employer, shall receive cash payment of sick leave not to exceed 250 hours. The employee shall retain any remaining leave balance for credit upon re-employment in the public service. This sick leave conversion payment shall be based on the employee's rate of pay at the time of separation or death.

The estate of the deceased employee shall be eligible for 100% of the employee's sick leave balance as of the date of their death, providing they are otherwise qualified to receive such benefit (five years of service under OPERS). Such payment shall be made in accordance with 2113.04 of the Ohio Revised Code, or shall be paid to the employee's estate.

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

The County issued \$2.5 million in short-term notes for construction of health department building and various other capital improvements. All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and mature within one year. Notes outstanding at December 31, 2019 are as follows:

	Balance 01/01/19	Issued	(Retired)	Balance 12/31/19
Governmental Activities				
2018 - 2.50% GO Transportation Center Notes due 04/11/2019	\$ 5,000,000	\$ -	\$ (5,000,000)	\$ -
2019 - 3.00% Various Purpose Bond Anticipation Notes due 02/07/2020	-	2,500,000	-	2,500,000
Total Short-Term Notes	\$ 5,000,000	\$ 2,500,000	\$ (5,000,000)	\$ 2,500,000

Lorain County, Ohio
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B. Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2019 were as follows:

	<u>Balance 01/01/19</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/19</u>	<u>Amount Due In One Year</u>
General Obligation Bonds-Unvoted					
2009-2.00% to 5.00% General Obligation Sewer System					
Improvement Bonds (Org. \$5,870,000)	\$ 140,000	\$ -	\$ (140,000)	\$ -	\$ -
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	1,465,000	-	(230,000)	1,235,000	235,000
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds (Org. \$5,520,000)	5,285,000	-	(50,000)	5,235,000	190,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds (Org. \$1,190,000)	1,070,000	-	(75,000)	995,000	75,000
2017-3.00% to 4.00% General Improvement Refunding Bonds (Org. \$2,900,000)	2,800,000	-	(105,000)	2,695,000	115,000
2018-2.00% to 5.00% General Obligation Refunding Bond (Org. \$11,755,000)	10,935,000	-	(675,000)	10,260,000	685,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond (Org. \$7,565,000)		7,565,000	(150,000)	7,415,000	190,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer (Org. \$2,690,000)	-	2,690,000	(75,000)	2,615,000	95,000
Total General Obligation Bonds-Unvoted	21,695,000	10,255,000	(1,500,000)	30,450,000	1,585,000
Bond Anticipation Notes					
2018-2.05% Various Purpose due 4/11/2019	4,185,000	-	(4,185,000)	-	-
2018-2.10% Sales Tax Receipt due 4/11/2019	7,545,000	-	(7,545,000)	-	-
2018-2.05% Various Purpose due 4/11/2019	2,710,000	-	(2,710,000)	-	-
2019-3.00% Various Purpose due 2/07/2020	-	17,905,000	-	17,905,000	17,905,000
2019-3.00% Various Purpose due 5/08/2020	-	6,260,000	-	6,260,000	6,260,000
Total Bond Anticipation Notes	14,440,000	24,165,000	(14,440,000)	24,165,000	24,165,000
Sales Tax Receipts Bonds-Pledged					
2017-2.00% to 3.00% 911 Equipment Bonds (Org. \$2,565,000)	2,335,000	-	(235,000)	2,100,000	240,000
2018-2.00% to 4.00% 911 Equipment Bonds (Org. \$3,500,000)	3,400,000	-	(135,000)	3,265,000	135,000
Total Sales Tax Receipts Bonds-Pledged	5,735,000	-	(370,000)	5,365,000	375,000

Lorain County, Ohio
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	<u>Balance 01/01/19</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/19</u>	<u>Amount Due In One Year</u>
Special Assessment Bonds-					
Government Commitment					
2000-4.45% to 5.95% Sanitary					
Sewer (Org. \$575,000)	90,000	-	(45,000)	45,000	45,000
2015-1.00% to 4.00% Sewer					
System Improvement Refunding					
(Org. \$2,105,000)	950,000	-	(310,000)	640,000	320,000
Total Special Assessment Bonds	<u>1,040,000</u>	<u>-</u>	<u>(355,000)</u>	<u>685,000</u>	<u>365,000</u>
Total Bonded Long-Term Debt	<u>\$ 42,910,000</u>	<u>\$ 34,420,000</u>	<u>\$ 16,665,000</u>	<u>\$ 60,665,000</u>	<u>\$ 26,490,000</u>

C. Other Long-Term Debt

	<u>Restated Balance 01/01/19</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/19</u>	<u>Amount Due In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 4705-4.67%	\$ 53,565	\$ -	\$ (12,479)	\$ 41,086	\$ 13,068
Total OWDA Loans	<u>53,565</u>	<u>-</u>	<u>(12,479)</u>	<u>41,086</u>	<u>13,068</u>
OPWC Loans					
OPWC-CI12I-0.0%	65,800	-	(9,400)	56,400	-
OPWC-CI25K-0.0%	1,332	-	(1,332)	-	-
OPWC-CI44H-0.0%	50,061	-	(8,344)	41,717	-
OPWC-CI44B-0.0%	7,261	-	(7,261)	-	-
OPWC-CI50Q-0.0%	145,744	-	(5,606)	140,138	-
OPWC-CI41E-0.0%	77,875	-	(15,575)	62,300	-
OPWC-CI25C-0.0%	6,437	-	(4,291)	2,146	-
OPWC-CI02F-0.0%	6,191	-	(1,376)	4,815	-
OPWC-CI23K-0.0%	2,030	-	(185)	1,845	-
OPWC-CI36U-0.0%	106,064	-	(9,642)	96,422	-
OPWC-CI52T-0.0%	52,823	-	(1,760)	51,063	-
Total OPWC Loans	<u>521,618</u>	<u>-</u>	<u>(64,772)</u>	<u>456,846</u>	<u>-</u>
SIB Loan 130011-3.00%	<u>135,781</u>	<u>-</u>	<u>(25,564)</u>	<u>110,217</u>	<u>26,336</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement - 5551-3.25%	626,079	-	(43,427)	582,652	44,849
Sewer Improvement - 7675-2.28%	172,756	-	(6,944)	165,812	4,187
Sewer Improvement - 7817-1.48%	2,291,471	601,774	-	2,893,245	77,246
Sewer Improvement - 7843-1.49%	512,850	235,211	(28,413)	719,648	28,838
Total OWDA Loans	<u>3,603,156</u>	<u>836,985</u>	<u>(78,784)</u>	<u>4,361,357</u>	<u>155,120</u>
OPWC Loans					
OPWC-CI47G-0.0%	47,598	-	(4,328)	43,270	-
OPWC-CI28D-0.0%	22,028	-	(4,895)	17,133	-
Total OPWC Loans	<u>\$ 69,626</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 60,403</u>	<u>\$ -</u>

OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules above.

Lorain County, Ohio
Notes to the Basic Financial Statements
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The following is a summary of the future annual principal and interest debt service requirements for long-term obligations:

GOVERNMENTAL ACTIVITIES

Year Ending December 31,	General Obligation		Special Assessments		Sales Tax Receipts	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 1,225,000	\$ 843,986	\$ 365,000	\$ 18,677	\$ 375,000	\$ 165,475
2021	1,255,000	799,661	320,000	6,400	385,000	157,975
2022	1,315,000	761,211	-	-	400,000	147,825
2023	1,360,000	712,311	-	-	405,000	135,825
2024	1,400,000	661,661	-	-	415,000	126,275
2025-2029	6,450,000	2,543,781	-	-	1,670,000	473,600
2030-2034	4,455,000	1,165,232	-	-	1,010,000	265,600
2035-2039	2,410,000	564,019	-	-	705,000	57,200
2040-2044	1,735,000	165,750	-	-	-	-
Total	<u>\$ 21,605,000</u>	<u>\$ 8,217,612</u>	<u>\$ 685,000</u>	<u>\$ 25,077</u>	<u>\$ 5,365,000</u>	<u>\$ 1,529,775</u>

Year Ending December 31,	OWDA		OPWC		State Infrastructure Bank	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 13,068	\$ 1,768	\$ -	\$ -	\$ 26,336	\$ 3,110
2021	13,686	1,150	54,034	-	27,132	2,314
2022	14,332	504	51,888	-	27,952	1,494
2023	-	-	51,888	-	28,797	650
2024	-	-	51,198	-	-	-
2025-2029	-	-	113,106	-	-	-
2030-2034	-	-	46,657	-	-	-
2035-2039	-	-	36,830	-	-	-
2040-2044	-	-	36,818	-	-	-
2045-2049	-	-	14,427	-	-	-
Total	<u>\$ 41,086</u>	<u>\$ 3,422</u>	<u>\$ 456,846</u>	<u>\$ -</u>	<u>\$ 110,217</u>	<u>\$ 7,568</u>

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 360,000	\$ 317,044	\$ 155,120	\$ 80,218	\$ -	\$ -
2021	380,000	305,294	158,264	77,074	9,222	-
2022	380,000	295,694	161,482	73,856	9,222	-
2023	400,000	284,618	164,776	70,562	9,222	-
2024	410,000	273,044	168,147	67,191	6,775	-
2025-2029	2,265,000	1,153,269	894,192	282,498	21,635	-
2030-2034	2,250,000	728,768	722,842	200,151	4,327	-
2035-2039	2,400,000	270,850	712,788	146,780	-	-
2040-2044	-	-	621,936	79,966	-	-
2045-2049	-	-	601,810	24,905	-	-
Total	<u>\$ 8,845,000</u>	<u>\$ 3,628,581</u>	<u>\$ 4,361,357</u>	<u>\$1,103,201</u>	<u>\$ 60,403</u>	<u>\$ -</u>

*OWDA amortization schedules for loans 7817 and 7843 are not available and therefore not reflected in above amortization schedules.

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Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$ 15,200,000	\$ 7,565,000	\$ (1,160,000)	\$ 21,605,000	\$ 1,225,000
Premium on G.O. Bond	825,226	-	(63,479)	761,747	-
Bonds Anticipation Notes	11,730,000	19,985,000	(11,730,000)	19,985,000	19,985,000
Sales Tax Receipt Bond	5,735,000	-	(370,000)	5,365,000	375,000
Special Assessment Debt					
With Government Commitment	1,040,000	-	(355,000)	685,000	365,000
Total Bonds Payable	<u>34,530,226</u>	<u>27,550,000</u>	<u>(13,678,479)</u>	<u>48,401,747</u>	<u>21,950,000</u>
OWDA Loans	53,565	-	(12,479)	41,086	13,068
OPWC Loans	521,618	-	(64,772)	456,846	-
SIB Loan	135,781	-	(25,564)	110,217	26,336
Compensated Absences	18,943,713	9,500,743	(8,813,868)	19,630,588	1,018,485
Net Pension Liability	93,065,732	70,375,513	-	163,441,245	-
Net OPEB Liability	<u>61,451,413</u>	<u>13,583,591</u>	<u>-</u>	<u>75,035,004</u>	<u>-</u>
Governmental Activities Long-Term Liabilities	<u>\$ 208,702,048</u>	<u>\$ 121,009,847</u>	<u>\$ (22,595,162)</u>	<u>\$ 307,116,733</u>	<u>\$ 23,007,889</u>
	Restated Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Business-type Activities:					
General Obligations Bonds	\$ 6,495,000	\$ 2,690,000	\$ (340,000)	\$ 8,845,000	\$ 360,000
Bonds Anticipation Notes	2,710,000	4,180,000	(2,710,000)	4,180,000	4,180,000
OWDA Loans	3,603,156	836,985	(78,784)	4,361,357	155,120
OPWC Loans	69,626	-	(9,223)	60,403	-
Compensated Absences	66,271	49,604	(39,599)	76,276	4,258
Net Pension Liability	453,171	516,579	-	969,750	-
Net OPEB Liability	<u>308,801</u>	<u>144,127</u>	<u>-</u>	<u>452,928</u>	<u>-</u>
Business-type Activity Long-Term Liabilities	<u>\$ 13,706,025</u>	<u>\$ 8,417,295</u>	<u>\$ (3,177,606)</u>	<u>\$ 18,945,714</u>	<u>\$ 4,699,378</u>

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the county at December 31, 2019 was \$228,596.

The Ohio Water Development Authority (OWDA) loans for governmental activities will be repaid with monies received by recipients of Community Development Block Grant monies. The OWDA loans for business-type activities will be repaid with special assessments. In the event that a property owner would fail to pay the assessment or grant recipient would fail to repay the loans, payment would be made by the County.

Ohio Public Works Commission (OPWC) loans are non-interest loans from the State of Ohio for infrastructure projects. The County Engineer made various improvements using proceeds from OPWC loans. The loans will be repaid from Motor Vehicle Gasoline Tax revenues and user fees from Enterprise Funds.

Ohio State Infrastructure Bank (SIB) loan is a loan from the State of Ohio obtained through the Ohio Department of Transportation for the Redfern Road Bridge project. The loan will be repaid from Motor Vehicle Gasoline Tax revenues.

Compensated absences will be paid from the fund which the employees' salaries are paid which do not normally include Construction Projects and Debt Service. Significant funds include the General fund, Job & Family Services, Children Services, LCBDD, Jail Facility Operations and Motor Vehicle Gasoline Tax.

There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are primarily made from the general, sewer and transit funds. For additional information related to the net pension liability and net OPEB liability see Notes 13 and 14.

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 17 – FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Balance Sheet are detailed according to balance classification and fund.

Fund Balances:	General	Job & Family Services	Children Services	Mental Health, Addition, and Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory	\$ 243,973	\$ 14,506	\$ 4,577	\$ 4,863	\$ 222,880	\$ -	\$ 1,368,535	\$ 1,859,334
Long-Term Interfund Loans	17,831,527	-	-	-	-	-	-	17,831,527
Total Nonspendable	18,075,500	14,506	4,577	4,863	222,880	-	1,368,535	19,690,861
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	4,122,262	4,122,262
Alcohol and Drug Programs	-	-	-	1,498,329	-	-	133,571	1,631,900
Common Pleas Court Special Projects	-	-	-	-	-	-	2,013,094	2,013,094
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	4,738,245	4,738,245
Community Development Programs	-	-	-	-	-	-	966,462	966,462
Dog Warden Operations	-	-	-	-	-	-	273,725	273,725
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	4,580,445	4,580,445
Public Safety Programs	-	-	-	-	-	-	5,425,317	5,425,317
Law Enforcement	-	-	-	-	-	-	830,304	830,304
Assessment and Collection	-	-	-	-	-	-	9,372,051	9,372,051
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	3,494,287	3,494,287
Probation and Supervision Programs	-	-	-	-	-	-	2,582,838	2,582,838
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	1,305,266	1,305,266
Mental Health Programs	-	-	20,058,136	19,131,022	-	-	25,398	19,156,420
Children Services Programs	-	-	-	-	-	-	3,582,301	23,640,437
Public Assistance Programs	-	3,808,167	-	-	-	-	874,319	4,682,486
Health Services	-	-	-	-	-	-	1,370,795	1,370,795
Development Disabilities Programs	-	-	-	-	21,225,311	-	4,189,787	25,415,098
Jail Facilities Operations	-	-	-	-	-	-	1,392,192	1,392,192
Debt Service	-	-	-	-	-	-	2,202,510	2,202,510
Total Restricted	-	3,808,167	20,058,136	20,629,351	21,225,311	-	53,475,169	119,196,134
Committed:								
County Home	-	-	-	-	-	-	413,685	413,685
Community Development Programs	-	-	-	-	-	-	226,910	226,910
Total Committed	-	-	-	-	-	-	640,595	640,595
Assigned:								
Encumbrances:								
Legislative and Executive	818,458	-	-	-	-	-	-	818,458
Judicial	66,140	-	-	-	-	-	-	66,140
Public Safety	30,579	-	-	-	-	-	-	30,579
Human Services	2,138	-	-	-	-	-	-	2,138
Subsequent Year Appropriations	10,845,003	-	-	-	-	-	-	10,845,003
Total Assigned	11,762,318	-	-	-	-	-	-	11,762,318
Unassigned (Deficit):	11,155,068	-	-	-	-	(2,753,853)	(419,503)	7,981,712
Total Fund Balances	\$ 40,992,886	\$ 3,822,673	\$ 20,062,713	\$ 20,634,214	\$ 21,448,191	\$ (2,753,853)	\$ 55,064,796	\$ 159,271,620

NOTE 18 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance for Economic Development Bonds for private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities, which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2019, there were two Economic Development Bonds outstanding with aggregate principal amounts payable of \$4,515,000.

NOTE 19 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 1,162
Job & Family Services	Nonmajor Governmental Funds	1,322
Job & Family Services	Nonmajor Enterprise Fund	119,506
Children Services	General Fund	32,512
Children Services	Nonmajor Governmental Funds	1,253
LCBDD	Nonmajor Governmental Funds	5,268
Construction Projects	General Fund	3,100,000
Nonmajor Governmental Funds	General Fund	307,714
Nonmajor Governmental Funds	Job & Family Services	532,108
Nonmajor Governmental Funds	Nonmajor Governmental Funds	114,702
Sewer System	Nonmajor Governmental Funds	1,310
Sewer System	General Fund	183,985
Regional Airport	General Fund	1,050,000
Internal Service	Sewer System	9,494
Internal Service	Nonmajor Enterprise Fund	2,151
Total		<u>\$5,462,487</u>

Balances in the Due to/from schedule resulted from either short-term advances expected to be repaid within one year or the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances to/from Other funds:

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Construction Projects</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	
Receivable Fund:						
General Fund	\$ 12,662,981	\$ 1,301,831	\$ 2,210,124	\$ 87,591	\$ 1,569,000	\$ 17,831,527
Nonmajor Governmental	3,955,000	24,456	-	-	-	3,979,456
Total	<u>\$ 16,617,981</u>	<u>\$ 1,326,287</u>	<u>\$ 2,210,124</u>	<u>\$ 87,591</u>	<u>\$ 1,569,000</u>	<u>\$ 21,810,983</u>

Balances in the Advances to/from Other Funds resulted from loans and investments that are not expected to be repaid within one year.

On February 12, 2015, the County issued \$1,300,000 in Taxable Sewer System Improvement Notes for a twenty year period at a rate of 4.0%. The County Treasurer purchased these notes as an investment and has identified the General fund as the fund that purchased the investment. The debt is pledged to be repaid from future sewer system special assessment revenues.

Lorain County, Ohio
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On December 30, 2012, the County issued \$5,280,000 in General Obligation Various Purpose Bonds for a twenty year period at a rate of 4.0%. The County Treasurer purchased these bonds as an investment and has identified the General fund as the fund that purchased the investment. The debt is pledged to be repaid from future gasoline excise tax revenues and revenues pursuant to any joint agreements with various municipalities.

On December 30, 2013, the County issued \$5,100,000 in General Obligation 911 Center Improvement Bonds for a twenty year period at a rate of 4.0%. The County Treasurer purchased these bonds as an investment and has identified the 911 System fund as the fund that purchased the investment. The debt is pledged to be repaid from future tax levy revenues.

Principal and interest requirements to maturity on the notes and bonds are as follows:

Year Ending December 31,	Taxable Notes		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2020	\$ 55,000	\$ 42,800	\$ 450,000	\$ 313,400
2021	55,000	40,600	470,000	295,400
2022	60,000	38,400	485,000	276,600
2023	60,000	36,000	505,000	257,200
2024	60,000	33,600	525,000	237,000
2025-2029	355,000	128,600	2,970,000	851,600
2030-2034	425,000	52,200	2,430,000	225,200
Total	<u>\$ 1,070,000</u>	<u>\$ 372,200</u>	<u>\$ 7,835,000</u>	<u>\$ 2,456,400</u>

Interfund Transfers:

	Transfers In:						Total
	General Fund	Job & Family Services	Children Services	Construction Projects	Nonmajor Governmental	Enterprise	
Transfers Out:							
General Fund	\$ -	\$ 987,211	\$ -	\$ -	\$ 5,575,695	\$ 300,000	\$ 6,862,906
Job & Family Services	-	-	500,000	-	-	-	500,000
Construction Projects	-	-	-	-	50,317	-	50,317
Nonmajor Governmental	42,165	-	-	389,200	585,666	94,800	1,111,831
Enterprise	-	-	-	-	137,408	-	137,408
Total	<u>\$ 42,165</u>	<u>\$ 987,211</u>	<u>\$ 500,000</u>	<u>\$ 389,200</u>	<u>\$ 6,349,086</u>	<u>\$ 394,800</u>	<u>\$ 8,662,462</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; to move monies back to the General fund pursuant to court orders; and to use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General fund and Major Special Revenue Funds. The major difference between the GAAP basis and the budget basis are that:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

- (3) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (4) Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- (5) Outstanding year-end encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance for governmental fund types (GAAP).
- (6) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.

Adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the budget basis are as follows:

	General	Job & Family Services	Children Services	Mental Health Addiction and Recovery Services	LCBDD
GAAP Basis	\$ 9,345,895	\$ (630,483)	\$ 872,433	\$ (74,805)	\$ 1,071,250
Net Adjustment for Revenue Accruals	(165,498)	(194,258)	357,586	(732,646)	(575,944)
Net Adjustment for Expenditure Accruals	(4,359,391)	98,857	(53,754)	414,025	(29,299)
Funds Budgeted Elsewhere	(659,154)	-	-	-	-
Adjustments for Encumbrances	(1,191,039)	(75,501)	(99,018)	(2,257,138)	(1,423,371)
Budget Basis	\$ 2,970,813	\$ (801,385)	\$ 1,077,247	\$ (2,650,564)	\$ (957,364)

NOTE 21 - TAX ABATEMENTS

Lorain County has not directly entered into any tax abatement agreements.

Agreements entered into by other governments within Lorain County and that reduce Lorain County's tax revenues are categorized into two programs:

- Community Reinvestment Area (CRA) programs are an economic development tool administered by municipal and county government that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRAs are areas of land in which property owners can receive tax incentives for investing in real property improvements. These programs permit municipalities or counties to designate areas where investment has been discouraged as a CRA to encourage revitalization of the existing housing stock and the development of new structures.
- Enterprise Zone programs are an economic development tool administered by municipal and county governments that provides real property tax exemptions to businesses making investments in local communities. Enterprise Zones are designated areas of land in which business can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible (except as noted within rare circumstances). Local communities may offer tax incentives for non-retail projects that are established or expanding operations in the community. Real property investments are eligible for tax incentives.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Tax Abatement Program	Total Amount of Taxes Abated *
Community Reinvestment Area (CRA)	
City of Avon Lake	\$ 128,692
City of Elyria	45,338
City of Lorain	62,820
City of North Ridgeville	13,181
Village of Grafton	1,797
Village of Lagrange	29,168
Village of Wellington/Wellington Township	4,376
Total Community Reinvestment Area (CRA)	285,372
Enterprise Zone	
City of Avon	37,142
City of Elyria	8,683
City of Oberlin	1,803
City of Vermilion	4,205
Sheffield Township	14,055
Village of Sheffield	1,980
Total Enterprise Zone	67,868
Total All Abatements	\$ 353,240

* Incentives abated for 2018 that would have been collected in 2019 in actual dollars.

NOTE 22 - CONTINGENT LIABILITIES

A. Grants

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General fund or other applicable funds.

B. Litigation

As of December 31, 2019, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 23 - RELATED PARTY TRANSACTIONS

During the year ended June 30, 2019 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$1,171,906 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$418,808 for prior year's assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2019, the County entered into various contracts for construction and renovations totaling \$4,099,379. The amounts paid on the contracts were \$1,963,773 with \$93,005 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$2,042,601.

NOTE 25 - GUARANTEES

In an agreement dated September 1, 2014 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$1,175,000 of Taxable Development Revenue and Refunding Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of acquiring, constructing, installing, equipping or improving a new Visitor's Center and Bureau Office. The outstanding principle at December 31, 2019 of \$888,333 will be repaid in various amounts through 2033.

In an agreement dated October 2017 the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2019, the Authority's outstanding Revenue Bonds amounted to \$3,710,000 and will mature November 2033.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2019 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENTS

On February 6, 2020, various purpose bond anticipation notes were issued for \$14,420,000 and \$3,955,000 to partially pay off outstanding bond anticipation notes of \$20,405,000. Both of these notes have an interest rate of 1.3 percent and mature on February 6, 2021.

On May 7, 2020, various purpose bond anticipation notes were issued for \$7,780,000 to partially pay off outstanding bond anticipation notes of \$6,260,000. These notes have an interest rate of 2 percent and mature on May 7, 2021.

In addition, on May 7, 2020; the County issued General Obligation Bonds of \$8,455,000 to pay off the remaining balance of the aforementioned bond anticipation notes of \$2,580,000 and Refunding Highway/Salt Building Series 2012. These bonds were issued at interest rates ranging from 3 percent to 4 percent with final maturity on December 1, 2044.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Also, as a result of the COVID-19 pandemic, the Ohio Office of Budget and Management (OBM) processed payments from the Coronavirus Relief Fund shortly after Governor DeWine signed HB 481. This bill authorizes Federal Coronavirus Relief money in the amount of \$11,937,856 to be distributed to Lorain County and other subdivisions of which \$3,581,357 is Lorain County's portion. These grant funds have specific restrictions with initial receipt of funds and expenditures according to the CARES Act.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2019 the value of these services was estimated to be \$1,171,906.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$199,692 at June 30, 2019.

NOTE 28 – LORAIN COUNTY PORT AUTHORITY

1. Change in Accounting Principles

For 2018, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pension, GASB Statement No. 85, Omnibus 2017, and GASB Statement No. 86, Certain Debt Extinguishment Issues.

2. Deposits and Investments

Deposits - At December 31, 2019, the bank balance of the Authority’s deposits was \$506,300. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2019, \$256,300 of the Authority’s bank balance was exposed to custodial credit risk while \$250,000 was covered by the Federal Deposit Insurance Corporation. Investments – As of December 31, 2019, the Authority had the following investment and maturity:

Investment Type	Fair Value	Maturity	S&P Rating	% of Total
Fair Value-Level Two Input:				
First American Government Obligation Fund	\$2,557,432	Less than One Year	AAAm	100%

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The Authority has no policy regarding interest rate risk.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. First American Government Obligation Fund was rated AAAm by S&P Global Ratings. The Authority has no policy regarding credit risk.

3. Bond Fund Program

The Authority has established a Bond Fund Program to provide long-term, fixed interest rate financing for qualified industrial, commercial and public projects. The primary purpose of the Bond Fund Program is to further economic development efforts and investment in Lorain County through the retention and creation of quality, private sector jobs.

The State of Ohio Department of Development (ODOD) awarded the Authority a grant of \$1,000,000, received in April 2003, which was deposited into the Bond Fund Program Reserve account. The conditional grant from ODOD is for 20 years, with the interest earned on the fund remitted back to ODOD through December 2012. Beginning 2013 and continuing through December 2023, 50.0% of the interest earned is required to be remitted back to ODOD. In December 2001, the Authority received a \$1,500,000 grant from Lorain County for the Bond Fund Program, which was also deposited into the Bond Fund Program Reserve account.

Under the Program, debt service requirements on each bond issue are to be secured by a pledge of amounts to be received under lease or loan agreements with borrowers who utilize the financial facilities. In addition, all borrowers are required to provide a letter of credit as additional security for the related bonds. Amounts in the Bond Fund Program Reserve may be used for debt service in the event the borrower is unable to make the required payments under the lease.

The amounts held in the Authority’s Bond Fund Program Reserve was \$2,557,432 at December 31, 2019 and are reflected in the Statement of Net Position.

4. Related Party Activity

The County has assigned the following staff to the operation of the Authority, under contract, and will – at its option, request reimbursement periodically from the Authority; Patrick J. Metzger, Director.

5. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Northwest Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, market conditions at that time dictated that the firm pull out of the project. As of December 31, 2019, the Authority has not used the Northwest Bank Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority, or to attract suitable business attraction/expansion to meet LCPA core mission of economic development in Lorain County.

6. Conduit Debt and Long-Term Liabilities

The Authority has issued revenue bonds and certificates of participation to provide financial assistance to governmental and non-profit entities for the acquisition and construction of facilities deemed to be in the public interest. The Authority is not obligated in any manner for repayment of the bonds or certificates of participation. Accordingly, a liability is not reported in the accompanying financial statements. However, the issuance of such conduit debt supports the Authority's purpose and drives local economic development. The aforementioned issuance of conduit debt also produces additional revenues for the Authority.

In November 2017, the Authority issued \$4,000,000 revenue bonds to repay \$2,790,000 2016 BANs and provide ongoing match funds to Lorain County Land Reutilization Corp. that support the costs of match funds for demolition grant programs that aid in reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County which is the mission of the LCLRC. The various state programs are reimbursement based and require expenditure first, reimbursement requests later. The LCLRC will repay the bonds using DRETAC receipts. The Authority is not obligated in any manner for repayment of the bonds. However, a liability equal to the conduit debt along with a corresponding receivable from the benefitting third party responsible for its ultimate repayment is reported in the accompanying financial statements. The issuance of such conduit debt is an authorized purpose of the Port Authority under O.R.C. and drives local economic development. The aforementioned issuance of conduit debt does not produce additional revenues for the Authority beyond a nominal issuance fee.

As of December 31, 2019 the conduit debt-revenue bonds were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2019. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal	Interest	Total
	Payment		
2020	\$ 165,000	\$ 109,244	\$ 274,244
2021	170,000	105,943	275,943
2022	170,000	102,544	272,544
2023	170,000	99,143	269,143
2024	170,000	95,744	265,744
2025-2029	970,000	409,544	1,379,544
2030-2034	1,130,000	230,512	1,360,512
2035-2037	765,000	49,906	814,906
Totals	\$ 3,710,000	\$ 1,202,580	\$ 4,912,580

7. Management Agreement

Effective May 25, 2012, the Authority entered into a three year Management Agreement with Lorain County Land Reutilization Corp (LCLRC). The Agreement’s term will renew for additional, successive one (1) year periods in perpetuity upon mutual consent of the parties. The Authority shall serve as the Management Company and shall assist the LCLRC in the administration and execution of the Agreement and Plan entered into with the Lorain Board of County Commissioners, Lorain County, Ohio. The Authority shall act as the executive of the LCLRC and will act under the direction of the LCLRC as established by the LCLRC Board through its Code of Regulation, other policies, and specific direction. The management fee for the Authority’s services is 3% of the delinquent tax and assessment collection monies received by LCLRC annually.

8. Loan Payable

Loan Payable – County represents the cumulative operating costs incurred by the Authority that have been paid by Lorain County. There is no repayment schedule. At December 31, 2019, the outstanding balance was 418,808.

Loan payable activity for the year ended December 31, 2019, was as follows:

	Balance 1/1/19	Additions	Deletions	Balance 12/31/19
Loan Payable	\$ 390,834	\$ 27,974	\$ -	\$ 418,808

NOTE 29 - LORAIN COUNTY VISITOR’S BUREAU, INC.

1. Hotel and Lodging Bed Tax and Concentration of Risk

The LCVB is dependent upon the collection of the lodging and excise tax for the majority of its revenues. In addition, 100 percent of its accounts receivable as of December 31, 2019 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

2. Bonds Payable

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,425,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB’s facility. The note bears interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2019 was \$888,333.

The note requires mandatory sinking fund requirements for the purpose of redeeming the bonds on a semi-annual basis. Debt service payments into the short-term sinking fund include a fee to the Lorain County Port Authority and a trustee fee to the bank. Required deposits into the short-term sinking fund over the next five years and thereafter, including the port fee and the trustee fee, are as follows:

Year Ending December 31,	Amount
2020	\$ 94,219
2021	101,327
2022	99,785
2023	106,419
2024	103,569
Thereafter	893,468
	\$ 1,398,787

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Principal payments on the note for the purpose of redeeming the bonds through the Port Authority over the next five years and thereafter, are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2020	\$ 40,833
2021	50,000
2022	50,833
2023	60,000
2024	60,000
Thereafter	<u>626,667</u>
	<u>\$ 888,333</u>

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$51,194 for the year ended December 31, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Last Six Years (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>						
County's Proportion of the Net Pension Liability	0.590132%	0.577728%	0.586702%	0.623432%	0.612384%	0.612384%
County's Proportionate Share of the Net Pension Liability	\$ 161,625,092	\$ 90,634,323	\$ 133,230,046	\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
County's Covered Payroll	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	205.43%	120.11%	165.96%	135.77%	93.93%	78.74%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
<i>State Teachers Retirement System (STRS)</i>						
County's Proportion of the Net Pension Liability	0.012598%	0.013119%	0.013225%	0.013513%	0.013439%	0.013438%
County's Proportionate Share of the Net Pension Liability	\$ 2,785,903	\$ 2,884,580	\$ 3,141,613	\$ 4,523,172	\$ 3,713,862	\$ 3,268,548
County's Covered Payroll	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	187.66%	194.53%	237.52%	307.55%	254.66%	225.57%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions - Pension
 Last Seven Years (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>							
Contractually Required Contribution	\$ 11,528,156	\$ 11,196,829	\$ 9,975,003	\$ 9,633,340	\$ 9,544,113	\$ 9,406,219	\$ 10,992,529
Contributions in Relation to the Contractually Required Contribution	<u>(11,528,156)</u>	<u>(11,196,829)</u>	<u>(9,975,003)</u>	<u>(9,633,340)</u>	<u>(9,544,113)</u>	<u>(9,406,219)</u>	<u>(10,992,529)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
Contributions as a Percentage of Covered Payroll	14.23%	14.23%	13.22%	12.00%	12.00%	12.00%	12.00%
<i>State Teachers Retirement System (STRS)</i>							
Contractually Required Contribution	\$ 211,331	\$ 207,834	\$ 207,599	\$ 185,178	\$ 205,898	\$ 189,585	\$ 188,369
Contributions in Relation to the Contractually Required Contribution	<u>(211,331)</u>	<u>(207,834)</u>	<u>(207,599)</u>	<u>(185,178)</u>	<u>(205,898)</u>	<u>(189,585)</u>	<u>(188,369)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

Lorain County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
Last Three Years (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
County's Proportion of the Net OPEB Liability	0.579000%	0.568733%	0.578443%
County's Proportionate Share of the Net OPEB Liability	\$ 75,487,932	\$ 61,760,214	\$ 58,424,708
County's Covered Payroll	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	95.95%	81.85%	72.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net OPEB Liability (Asset)	0.012598%	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (208,653)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.06%	-32.85%	89.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions - OPEB
 Last Seven Years (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>							
Contractually Required Contribution	\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a	n/a
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a
County's Covered Payroll (2)	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	n/a	n/a	n/a
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	1.07%	2.34%	n/a	n/a	n/a
<i>State Teachers Retirement System (STRS)</i>							
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,292	\$ 14,490
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,292)</u>	<u>(14,490)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	1.00%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Changes in Benefit Terms - STRS

Effective July 1, 2017, the cost-of-living adjustment (COLA) was reduced to zero.

Note 2 - Net OPEB Asset/Liability

Changes in Assumptions - OPERS

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

For calendar year 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,012,408	\$ 8,508,052	\$ 8,508,052	\$ -	\$ 8,508,052	\$ -
Sales Tax	28,800,000	30,649,931	30,649,931	-	30,649,931	-
Charges for Services	3,235,000	4,077,383	4,080,423	-	4,080,423	3,040
Licenses, Permits and Fees	9,211,050	10,856,212	10,964,682	-	10,964,682	108,470
Fines and Forfeitures	809,150	719,022	725,269	-	725,269	6,247
Intergovernmental Revenue	8,890,970	11,227,362	11,245,841	-	11,245,841	18,479
Interest Income	2,512,000	4,707,704	4,778,600	-	4,778,600	70,896
Miscellaneous Revenue	391,270	1,048,766	972,404	-	972,404	(76,362)
Total Revenues	61,861,848	71,794,432	71,925,202	-	71,925,202	130,770
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	475,701	1,137,578	972,155	-	972,155	165,423
Fringe Benefits	239,064	305,878	153,198	-	153,198	152,680
Material and Supplies	25,696	31,055	24,383	3,973	28,356	2,699
Equipment	42,165	44,500	30,251	9,055	39,306	5,194
Contractual Services	11,500	11,500	5,395	275	5,670	5,830
Other	35,018	36,378	26,590	-	26,590	9,788
Total Commissioners	829,144	1,566,889	1,211,972	13,303	1,225,275	341,614
Auditor:						
Salaries and Wages	376,567	1,231,562	1,230,519	-	1,230,519	1,043
Fringe Benefits	42,928	173,574	171,173	-	171,173	2,401
Material and Supplies	44,526	36,996	28,223	7,773	35,996	1,000
Equipment	1,975	131,966	130,838	1,013	131,851	115
Contractual Services	247,664	184,835	96,934	87,664	184,598	237
Other	58,101	43,196	38,013	5,052	43,065	131
Total Auditor	771,761	1,802,129	1,695,700	101,502	1,797,202	4,927
Treasurer:						
Salaries and Wages	140,349	339,877	337,036	-	337,036	2,841
Fringe Benefits	11,746	47,984	47,805	-	47,805	179
Material and Supplies	5,000	48,000	47,076	-	47,076	924
Equipment	4,000	-	-	-	-	-
Contractual Services	81,800	35,400	34,555	-	34,555	845
Other	8,500	10,600	6,397	-	6,397	4,203
Total Treasurer	251,395	481,861	472,869	-	472,869	8,992
Prosecuting Attorney:						
Salaries and Wages	1,941,828	4,594,308	4,517,729	-	4,517,729	76,579
Fringe Benefits	598,437	860,363	822,422	-	822,422	37,941
Material and Supplies	107,454	107,276	92,846	6,918	99,764	7,512
Equipment	74,061	79,147	60,284	8,220	68,504	10,643
Contractual Services	76,609	72,110	66,004	1,023	67,027	5,083
Fees	3,000	500	400	-	400	100
Other	32,000	15,184	10,192	-	10,192	4,992
Total Prosecuting Attorney	2,833,389	5,728,888	5,569,877	16,161	5,586,038	142,850

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	30,775	123,100	99,837	-	99,837	23,263
Fringe Benefits	4,309	17,236	13,968	-	13,968	3,268
Material and Supplies	19,330	19,330	12,640	-	12,640	6,690
Equipment	24,980	19,980	2,147	-	2,147	17,833
Contractual Services	33,008	36,990	9,067	17,424	26,491	10,499
Other	1,000	1,000	-	-	-	1,000
Total Records Center	113,402	217,636	137,659	17,424	155,083	62,553
Board of Elections:						
Salaries and Wages	298,618	1,308,495	1,307,661	-	1,307,661	834
Fringe Benefits	41,807	192,228	184,243	-	184,243	7,985
Material and Supplies	254,800	197,928	192,935	3,748	196,683	1,245
Equipment	44,663	75,559	73,994	1,163	75,157	402
Contractual Services	363,850	310,892	295,193	11,000	306,193	4,699
Fees	90	90	84	-	84	6
Other	122,334	97,216	96,431	-	96,431	785
Total Board of Elections	1,126,162	2,182,408	2,150,541	15,911	2,166,452	15,956
Community Maintenance:						
Salaries and Wages	376,666	1,559,017	1,103,281	-	1,103,281	455,736
Fringe Benefits	52,737	210,948	143,328	-	143,328	67,620
Material and Supplies	964,629	948,356	535,690	43,415	579,105	369,251
Equipment	178,195	163,028	61,774	26,982	88,756	74,272
Contractual Services	3,929,766	3,829,012	2,726,013	574,368	3,300,381	528,631
Other	13,600	8,600	2,885	-	2,885	5,715
Total Community Maintenance	5,515,593	6,718,961	4,572,971	644,765	5,217,736	1,501,225
Community Development:						
Salaries and Wages	188,280	753,120	638,278	-	638,278	114,842
Fringe Benefits	26,360	105,440	88,952	-	88,952	16,488
Material and Supplies	6,300	25,650	5,706	-	5,706	19,944
Equipment	11,500	10,000	6,612	-	6,612	3,388
Contractual Services	97,650	206,451	99,371	100,085	199,456	6,995
Fees	1,000	1,000	-	-	-	1,000
Other	33,750	35,050	15,396	-	15,396	19,654
Total Community Development	364,840	1,136,711	854,315	100,085	954,400	182,311

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	182,306	544,274	463,521	-	463,521	80,753
Fringe Benefits	17,968	71,872	60,768	-	60,768	11,104
Material and Supplies	5,000	5,000	3,570	-	3,570	1,430
Other	2,500	5,000	671	-	671	4,329
Total Recorder	207,774	626,146	528,530	-	528,530	97,616
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Insurance/Pensions/Taxes:						
Fringe Benefits	12,895,555	12,813,829	9,914,254	-	9,914,254	2,899,575
Contractual Services	1,500	1,500	179	-	179	1,321
Fees	120,000	120,000	117,762	-	117,762	2,238
Other	26,500	26,500	1,890	-	1,890	24,610
Total Insurance/Pensions/Taxes	13,043,555	12,961,829	10,034,085	-	10,034,085	2,927,744
Miscellaneous:						
Fringe Benefits	40,000	40,000	16,767	-	16,767	23,233
Material and Supplies	-	44,345	30,682	9	30,691	13,654
Contractual Services	715,031	705,952	619,477	43,104	662,581	43,371
Fees	32,500	42,500	37,733	1,500	39,233	3,267
Other	1,000,594	1,033,592	782,764	-	782,764	250,828
Total Miscellaneous	1,788,125	1,866,389	1,487,423	44,613	1,532,036	334,353
Total General Government - Legislative and Executive	26,870,140	35,314,847	28,740,942	953,764	29,694,706	5,620,141
Judicial:						
Court of Appeals:						
Fees	30,000	30,000	24,512	-	24,512	5,488
Other	120,000	133,093	133,093	-	133,093	-
Total Court of Appeals	150,000	163,093	157,605	-	157,605	5,488

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	885,554	3,144,917	3,105,619	-	3,105,619	39,298
Fringe Benefits	115,159	483,636	435,608	-	435,608	48,028
Material and Supplies	69,000	72,200	50,921	-	50,921	21,279
Equipment	59,522	105,522	69,296	11,137	80,433	25,089
Contractual Services	149,000	170,475	123,480	3,000	126,480	43,995
Fees	1,099,000	1,401,325	1,350,065	-	1,350,065	51,260
Other	79,000	90,000	66,836	-	66,836	23,164
Total Common Pleas Court	2,456,235	5,468,075	5,201,825	14,137	5,215,962	252,113
Domestic Relations-Domestic Relations:						
Salaries and Wages	567,300	2,178,441	2,155,671	-	2,155,671	22,770
Fringe Benefits	75,012	302,776	285,799	-	285,799	16,977
Material and Supplies	30,640	54,022	43,478	4,256	47,734	6,288
Equipment	70,818	90,774	84,018	6,755	90,773	1
Contractual Services	45,497	15,479	14,582	586	15,168	311
Fees	5,000	3,000	3,000	-	3,000	-
Other	38,950	46,495	40,502	5,390	45,892	603
Total Domestic Relations - Domestic Relations	833,217	2,690,987	2,627,050	16,987	2,644,037	46,950
Domestic Relations-Juvenile Probation:						
Salaries and Wages	466,075	1,842,166	1,803,313	-	1,803,313	38,853
Fringe Benefits	65,251	251,276	245,105	-	245,105	6,171
Material and Supplies	40,294	79,428	64,254	13,078	77,332	2,096
Equipment	30,388	37,867	34,892	2,494	37,386	481
Contractual Services	168,702	139,642	135,578	3,983	139,561	81
Fees	616,500	621,410	610,154	-	610,154	11,256
Other	39,824	44,044	40,174	3,529	43,703	341
Total Domestic Relations - Juvenile Probation	1,427,034	3,015,833	2,933,470	23,084	2,956,554	59,279
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	394,284	1,584,573	1,509,372	-	1,509,372	75,201
Fringe Benefits	55,200	220,800	208,852	-	208,852	11,948
Material and Supplies	80,742	64,344	45,837	16,190	62,027	2,317
Equipment	12,000	11,013	9,992	-	9,992	1,021
Contractual Services	363,016	368,292	323,334	42,492	365,826	2,466
Other	5,500	4,622	4,549	37	4,586	36
Total Domestic Relations-Juvenile Detention Home	910,742	2,253,644	2,101,936	58,719	2,160,655	92,989
Domestic Relations-Child Support:						
Salaries and Wages	90,964	537,996	537,738	-	537,738	258
Fringe Benefits	159,744	337,341	323,891	-	323,891	13,450
Material and Supplies	46,000	38,002	31,324	2,956	34,280	3,722
Equipment	400	1,456	1,456	-	1,456	-
Contractual Services	9,967	9,967	4,774	-	4,774	5,193
Fees	55,788	44,182	44,139	-	44,139	43
Other	7,000	11,989	6,636	250	6,886	5,103
Total Domestic Relations-Child Support:	369,863	980,933	949,958	3,206	953,164	27,769

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	76,437	411,326	388,808	-	388,808	22,518
Fringe Benefits	10,702	59,808	48,941	-	48,941	10,867
Material and Supplies	7,200	4,024	1,670	-	1,670	2,354
Equipment	500	5,639	249	3,368	3,617	2,022
Contractual Services	41,207	40,636	34,591	5,789	40,380	256
Other	3,400	1,612	1,467	39	1,506	106
Total Domestic Relations-Hazel Webber Home	139,446	523,045	475,726	9,196	484,922	38,123
Probate Court:						
Salaries and Wages	144,997	567,541	567,541	-	567,541	-
Fringe Benefits	18,830	80,174	79,328	-	79,328	846
Material and Supplies	5,500	4,000	3,374	-	3,374	626
Contractual Services	1,992	1,992	1,157	-	1,157	835
Other	12,500	22,500	22,500	-	22,500	-
Total Probate Court	183,819	676,207	673,900	-	673,900	2,307
Clerk of Courts:						
Salaries and Wages	289,099	948,855	898,625	-	898,625	50,230
Fringe Benefits	32,571	130,284	120,454	-	120,454	9,830
Material and Supplies	32,000	28,300	27,457	-	27,457	843
Equipment	13,000	9,500	-	1,602	1,602	7,898
Contractual Services	25,500	25,500	10,335	100	10,435	15,065
Fees	42,000	38,145	19,270	-	19,270	18,875
Other	9,000	16,555	8,697	-	8,697	7,858
Total Clerk of Courts	443,170	1,197,139	1,084,838	1,702	1,086,540	110,599
Municipal Court:						
Salaries and Wages	524,000	525,100	524,666	-	524,666	434
Fringe Benefits	117,361	116,261	112,533	-	112,533	3,728
Contractual Services	93,000	93,000	55,439	-	55,439	37,561
Fees	589,500	589,500	584,099	-	584,099	5,401
Other	37,000	37,000	28,273	-	28,273	8,727
Total Municipal Courts	1,360,861	1,360,861	1,305,010	-	1,305,010	55,851
Total General Government - Judicial	8,274,387	18,329,817	17,511,318	127,031	17,638,349	691,468

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	221,551	514,115	513,716	-	513,716	399
Fringe Benefits	17,758	72,517	71,176	-	71,176	1,341
Material and Supplies	8,500	8,440	7,613	-	7,613	827
Equipment	1,554	2,069	1,907	-	1,907	162
Contractual Services	211,477	193,769	119,504	35,866	155,370	38,399
Other	13,590	13,090	12,247	-	12,247	843
Total Coroner	474,430	804,000	726,163	35,866	762,029	41,971
Sheriff:						
Salaries and Wages	1,311,146	4,999,913	4,979,081	-	4,979,081	20,832
Fringe Benefits	242,606	860,387	858,320	-	858,320	2,067
Material and Supplies	230,153	273,057	241,566	3,963	245,529	27,528
Equipment	47,044	131,761	127,244	-	127,244	4,517
Contractual Services	97,154	98,755	88,573	-	88,573	10,182
Fees	-	305	305	-	305	-
Other	127,203	38,275	36,798	-	36,798	1,477
Total Sheriff	2,055,306	6,402,453	6,331,887	3,963	6,335,850	66,603
Community Disaster Services:						
Salaries and Wages	48,548	194,192	120,262	-	120,262	73,930
Fringe Benefits	6,798	27,192	16,667	-	16,667	10,525
Material and Supplies	13,264	12,000	6,459	-	6,459	5,541
Equipment	5,500	10,150	2,284	1,857	4,141	6,009
Contractual Services	36,800	77,158	65,204	1,257	66,461	10,697
Other	1,800	2,150	500	-	500	1,650
Total Community Disaster Services	112,710	322,842	211,376	3,114	214,490	108,352
Total Public Safety	2,642,446	7,529,295	7,269,426	42,943	7,312,369	216,926

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	15,500	62,000	61,211	-	61,211	789
Fringe Benefits	2,170	8,680	8,558	-	8,558	122
Total Public Works	17,670	70,680	69,769	-	69,769	911
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	2,461	-	2,461	1,539
Total Health	4,000	4,000	2,461	-	2,461	1,539
Human Services:						
Salaries and Wages	138,000	516,900	515,764	-	515,764	1,136
Fringe Benefits	20,000	72,200	71,116	-	71,116	1,084
Material and Supplies	130,000	98,492	94,979	2,128	97,107	1,385
Equipment	75,000	34,099	32,913	-	32,913	1,186
Contractual Services	235,597	188,836	172,842	-	172,842	15,994
Other	1,413,177	1,639,938	1,583,585	3,010	1,586,595	53,343
Total Soldiers' Relief Commission Board	2,011,774	2,550,465	2,471,199	5,138	2,476,337	74,128
Total Human Services	2,011,774	2,550,465	2,471,199	5,138	2,476,337	74,128
Capital Outlay:						
Material and Supplies	15,000	15,000	-	-	-	15,000
Equipment	717,083	691,275	407,909	28,763	436,672	254,603
Contractual Services	50,000	52,500	1,148	10,000	11,148	41,352
Capital Improvements	610,371	608,710	163,195	23,400	186,595	422,115
Total Capital Outlay	1,392,454	1,367,485	572,252	62,163	634,415	733,070

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Intergovernmental:						
Contractual Services	3,400	3,400	1,415	-	1,415	1,985
Total Intergovernmental	3,400	3,400	1,415	-	1,415	1,985
Total Expenditures	41,216,271	65,169,989	56,638,782	1,191,039	57,829,821	7,340,168
Excess of Revenues Over Expenditures	20,645,577	6,624,443	15,286,420	(1,191,039)	14,095,381	7,470,938
Other Financing Sources (Uses)						
Transfers In	300,000	50,875	50,875	-	50,875	-
Transfers Out	(29,422,557)	(7,136,851)	(6,862,906)	-	(6,862,906)	273,945
Advances In	-	42,184	42,184	-	42,184	-
Advances Out	-	(4,354,721)	(4,354,721)	-	(4,354,721)	-
Total Other Financing Sources (Uses)	(29,122,557)	(11,398,513)	(11,124,568)	-	(11,124,568)	273,945
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(8,476,980)	(4,774,070)	4,161,852	<u>\$ (1,191,039)</u>	<u>\$ 2,970,813</u>	<u>\$ 7,744,883</u>
Fund Balance at Beginning of Year	10,039,352	10,039,352	10,039,352			
Fund Balance at End of Year	\$ 1,562,372	\$ 5,265,282	\$ 14,201,204			

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Lorain County, Ohio NonMajor Governmental Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all special revenue funds:

T-Federal - To account for Federal and State grants used to pay costs of juvenile and senior citizens programs.

Community Development Block Grant - To account for revenue from the Federal government and expenditures as prescribed under the Community Block Grant program.

Lorain Area Microloan Program - To account for funds and technical assistance to small businesses that due to size or credit reasons do not qualify for bank financing.

Computerized Legal Research - To account for revenues derived from charges for services expended for computerizing the Legal Research Department.

Jail Facility Operation - To account for sales tax revenues used to operate the County's jail facilities.

Dog and Kennel - To account for the dog warden's operations, financed by the sale of dog tags and fine collections.

Recycle Ohio - To account for State and Local match grants used for promoting recycling in Lorain County.

Solid Waste - To account for fees received from Browning Ferris Inc. and State grants used for the operation of a solid waste management program.

Real Estate Assessment - To account for State mandated countywide real estate appraisals that are funded by charges to the County's political subdivisions.

DRETAC - To account for five percent of all certified delinquent real estate taxes, personal property taxes and assessments used for the purpose of collecting delinquent property taxes and special assessments.

Intensive Supervision - To account for various revenues used for supervision of criminal offenders.

Motor Vehicle Gasoline Tax - To account for revenue derived from motor vehicle license registrations and gasoline tax. Expenditures are restricted by State law to County road and bridge repair and improvement programs.

Drug Court - To account for State grants used to help rehabilitate juveniles that have drug addiction problems.

Bascule Bridge - To account for Federal grants used to maintain Bascule Bridge located in the County.

Community Housing Improvement Program - To account for Federal and State grants used for community housing improvement projects.

Youth Services - To account for State grants used for youth employment projects, group homes and juvenile delinquency prevention programs.

Reclaim Ohio - To account for State grants used for various delinquent juvenile programs.

Medically Handicapped Child - To account for expenditures to the Ohio Department of Health Bureau for Children with Medical Handicaps for treatment services provided to County residents.

Indigent Guardianship - To account for revenues used for Probate Court cases involving guardianship of indigent individuals.

County Probation Services - To account for adults on probation that pays supervision fees to the Clerk of Courts.

TB Clinic - To account for a property tax levy used to operate a tuberculosis clinic.

Lorain County, Ohio
NonMajor Governmental Funds

Court Mediation - To account for fees for all civil cases in Common Pleas Court.

County Erosion Control - To account for repayment of funds advanced for the erosion control loan program.

Supportive Living - To account for the State grants used for housing disabled persons capable of living in a group home facility.

Golden Acres - To account for the receipt of State grants and property taxes as well as other monies to operate the County's nursing home.

Metropolitan Enforcement Group - To account for the receipt of State grants used for the operation of a local drug enforcement program.

Crime Laboratory - To account for revenues used for operation of the crime laboratory.

911 System - To account for tax revenues expended for operations of a County 911 system.

Child Support Enforcement Agency - To account for the receipt of Federal and State grants used for processing and enforcing court ordered child support payments.

Drug Enforcement - To account for State grants and donations for the D.A.R.E. program.

Ditch Maintenance - To account for the maintenance of all County owned ditches.

Public Safety - To account for grants for the purpose of promoting Homeland Safety Awareness in Lorain County.

P.A.I.R. - To account for State grants for adolescents for intervention and rehabilitation for drug and alcohol issues for juveniles.

Violent Offender - To account for Local funds (Mental Health Board) used to assist juvenile delinquents.

Marriage Licenses - To account for fees for obtaining a marriage license in Probate Court.

Court Security - Grant from Ohio Supreme Court to increase security measures for the Lorain County Court System.

Criminal History On-Line - To account for Federal and State grants to allow the tracking of domestic violence cases throughout Lorain County.

Prosecutor's Victim Witness - To account for State funds to pay salaries for victim advocates employed by the Lorain County Prosecutor.

Enforcement and Education - To account for DUI fines throughout Lorain County, which enables the County Sheriff to purchase equipment.

Juvenile School Liaison - To account for grants for juvenile justice and delinquency prevention.

Workforce Investment Act - To allocate Federal funds to different entities based upon how County or Municipal Corporation administers its workforce development activities.

Sheriff's Concealed Handgun - To account for license fees to enable County residents to carry concealed handguns.

Juvenile Indigent Alcohol Program - To help fund the rehabilitation of juveniles with drug or alcohol problems.

Atrazine Grant Program - To monitor pesticides in County streams and water supply.

Lorain County, Ohio
NonMajor Governmental Funds

Prosecutor's Adult Diversion Program - To account for fees paid by adult defenders that enter into rehabilitation programs.

Domestic Relations Title IV-E - To account for State grants for juvenile court programming and administrative costs associated with special needs cases.

Common Plea's Special Projects - To account for fees collected from each criminal case, civil action or proceeding.

Common Plea's Special Projects-IJIS - To account for fees collected pursuant to ORC Section 2303-201(E) (1) to pay for integrated justice information services.

Watershed Coordinator Grant - To account for Federal Environmental Protection Agency grants.

Northern Border Initiative Grant - To account for Federal grants for the reimbursement of Marine and Road patrols as well as community awareness.

SERC Grant - To account for State grants used for the development and implementation of chemical emergency response and preparedness plans.

Foreclosure Special Project - To account for revenues derived from foreclosure cases.

Comprehensive Case Management and Employment Program - To account for Federal grants for public assistance in relation to TANF funding.

Neighborhood Stabilization - To account for State grants used to stabilize targeted neighborhoods from the effects of foreclosure and declining property values.

Law Library Resources - To account for revenues used for the County law library.

Home Septic Treatment Systems - To account for WPCLF/ARRA assistance for 75% of the cost to repair and/or replace failing Home Sewage Treatment Systems.

Probate Court Dispute Resolution - To account for revenues derived from probate judge established by rule procedures for the resolution of disputes between parties to any civil action or proceeding that is within the jurisdiction of the probate court.

County Tax Increment Financing - To account for revenues and expenditures from real estate taxes created from tax increment financing for the purpose of designating public infrastructure improvements.

Veteran's Court - To account for Federal grants used to implement and operate a veteran's court.

Case Management Special Project - To account for revenues and expenditures for the efficient operation of special projects relating to case management system of the Common Pleas Court.

COPS Child Sexual Predator Program - To account for Federal grants used to aid in the investigation of child sexual predators.

COPS Hiring Program - To account for Federal grants used to allow the recall of two laid off full-time deputies.

Criminal Justice Services - To account for a property tax levy used for the Drug Task Force.

Mental Health Court - To account for Federal grants used to offset personnel costs associated with the mental health court.

Lorain County, Ohio
NonMajor Governmental Funds

LCCCW Assessment Grant – To account for Federal Lorain County Coalition Community Wide Assessment Grant used to inventory, characterize, assess and conduct clean up planning and community involvement related activities for Brownfield sites.

Sheriff Continuing Professional Training – To account for State grant for reimbursement of continuing education for peace officers.

Law Enforcement Trust - To account for fines and forfeitures, which are collected and subsequently allocated to various recipients.

Law Enforcement - To account for money in the Sheriff's equitable sharing accounts (federal forfeitures).

Justice Assistance Grant Program Fund – To account for Federal grants used to support law enforcement programs

Elections Infrastructure Security Assessment (EISA) Grant – To account for State grants used to strengthen the security of election systems.

Local Law Enforcement – To account for State grants used to pay of the costs of the Targeting Community Alternatives to Prison program

Guardianship Services – To account for funds used for the Guardianship Services Board of the Probate Court

Local Emergency Planning Committee – To account for the cost to prepare and implement district chemical emergency response and preparedness plans.

Certificate of Title - To account for revenues derived from charges for services expended for purchase of equipment and supplies for the Clerk of Courts certificate of title office.

Recorder's Equipment - To account for revenues derived from charges for services expended for purchase of equipment and supplies for the Recorder's office.

Debt Service Fund - To account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and related costs.

Nonmajor Special Revenue Funds

	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research	Jail Facility Operation
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 31,423	\$ 100,858	\$ 203,816	\$ 2,465,012	\$ 960,761
Cash with Fiscal Agent	-	254,437	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	18,947	-	23,778	1,685,163
Notes Receivable	-	272,087	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 31,423</u>	<u>\$ 646,329</u>	<u>\$ 203,816</u>	<u>\$ 2,488,790</u>	<u>\$ 2,645,924</u>
Liabilities					
Payables	\$ -	\$ 18,250	\$ -	\$ 24,555	\$ 953,732
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	100,343	-	-	300,000
Total Liabilities	<u>-</u>	<u>118,593</u>	<u>-</u>	<u>24,555</u>	<u>1,253,732</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	31,423	527,736	-	2,464,235	1,392,192
Committed	-	-	203,816	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>31,423</u>	<u>527,736</u>	<u>203,816</u>	<u>2,464,235</u>	<u>1,392,192</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 31,423</u>	<u>\$ 646,329</u>	<u>\$ 203,816</u>	<u>\$ 2,488,790</u>	<u>\$ 2,645,924</u>

Nonmajor Special Revenue Funds

Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC	Intensive Supervision
\$ 166,187	\$ 166,175	\$ 4,201,669	\$ 7,847,526	\$ 1,722,065	\$ 1,013,534
-	-	-	-	-	-
67,803	-	-	-	-	-
66,425	-	211,184	-	3,336	4,118,154
-	-	-	-	-	-
-	-	103,005	-	-	-
-	-	24,456	-	-	-
-	-	-	-	-	-
<u>\$ 300,415</u>	<u>\$ 166,175</u>	<u>\$ 4,540,314</u>	<u>\$ 7,847,526</u>	<u>\$ 1,725,401</u>	<u>\$ 5,131,688</u>
\$ 26,690	\$ 2,200	\$ 285,441	\$ 133,913	\$ 66,963	\$ 133,284
-	103,005	4,167	-	-	3,260
-	24,456	-	-	-	-
<u>26,690</u>	<u>129,661</u>	<u>289,608</u>	<u>133,913</u>	<u>66,963</u>	<u>136,544</u>
-	-	-	-	-	-
-	-	-	-	-	3,431,795
-	-	-	-	-	<u>3,431,795</u>
-	-	-	-	-	-
273,725	36,514	4,250,706	7,713,613	1,658,438	1,563,349
-	-	-	-	-	-
-	-	-	-	-	-
<u>273,725</u>	<u>36,514</u>	<u>4,250,706</u>	<u>7,713,613</u>	<u>1,658,438</u>	<u>1,563,349</u>
<u>\$ 300,415</u>	<u>\$ 166,175</u>	<u>\$ 4,540,314</u>	<u>\$ 7,847,526</u>	<u>\$ 1,725,401</u>	<u>\$ 5,131,688</u>

(continued)

Nonmajor Special Revenue Funds

	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,627,276	\$ 69,417	\$ 47,226	\$ 253,650	\$ 1,142,606
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	427,621	82,616	44,921	58,745	31,405
Notes Receivable	-	-	-	-	-
Due from Other Funds	14,455	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,366,784	-	-	-	-
Total Assets	<u>\$ 3,436,136</u>	<u>\$ 152,033</u>	<u>\$ 92,147</u>	<u>\$ 312,395</u>	<u>\$ 1,174,011</u>
Liabilities					
Payables	\$ 1,007,116	\$ 3,692	\$ 21,649	\$ 31,247	\$ 10,927
Due to Other Funds	-	2,975	-	-	-
Advance from Other Funds	-	7,000	149,000	125,799	40,000
Total Liabilities	<u>1,007,116</u>	<u>13,667</u>	<u>170,649</u>	<u>157,046</u>	<u>50,927</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	82,616	-	12,146	3,119
Total Deferred Inflows of Resources	<u>-</u>	<u>82,616</u>	<u>-</u>	<u>12,146</u>	<u>3,119</u>
Fund Balances					
Nonspendable	1,366,784	-	-	-	-
Restricted	1,062,236	55,750	-	143,203	1,119,965
Committed	-	-	-	-	-
Unassigned	-	-	(78,502)	-	-
Total Fund Balances	<u>2,429,020</u>	<u>55,750</u>	<u>(78,502)</u>	<u>143,203</u>	<u>1,119,965</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,436,136</u>	<u>\$ 152,033</u>	<u>\$ 92,147</u>	<u>\$ 312,395</u>	<u>\$ 1,174,011</u>

Nonmajor Special Revenue Funds

Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation
\$ 1,017,439	\$ 304,804	\$ 170,909	\$ 1,002,203	\$ 1,381,548	\$ 121,325
-	-	-	-	-	-
-	-	-	-	-	-
753,158	-	-	13,880	416,821	16,400
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,770,597</u>	<u>\$ 304,804</u>	<u>\$ 170,909</u>	<u>\$ 1,016,083</u>	<u>\$ 1,798,369</u>	<u>\$ 137,725</u>
\$ 125,844	\$ 88,959	\$ -	\$ 5,228	\$ -	\$ 6,115
-	-	-	-	-	-
-	-	-	-	-	-
<u>125,844</u>	<u>88,959</u>	<u>-</u>	<u>5,228</u>	<u>-</u>	<u>6,115</u>
-	-	-	-	384,860	-
249,462	-	-	-	42,714	-
<u>249,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,574</u>	<u>-</u>
-	-	-	-	-	-
1,395,291	215,845	170,909	1,010,855	1,370,795	131,610
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,395,291</u>	<u>215,845</u>	<u>170,909</u>	<u>1,010,855</u>	<u>1,370,795</u>	<u>131,610</u>
<u>\$ 1,770,597</u>	<u>\$ 304,804</u>	<u>\$ 170,909</u>	<u>\$ 1,016,083</u>	<u>\$ 1,798,369</u>	<u>\$ 137,725</u>

(continued)

Nonmajor Special Revenue Funds

	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 4,189,787	\$ 418,196	\$ 248,788	\$ 79,371
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	-	393,616	194,103
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	6,235
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 4,189,787</u>	<u>\$ 418,196</u>	<u>\$ 642,404</u>	<u>\$ 279,709</u>
Liabilities					
Payables	\$ -	\$ -	\$ 4,511	\$ 22,979	\$ 15,850
Due to Other Funds	-	-	-	1,295	-
Advance from Other Funds	200,214	-	-	-	-
Total Liabilities	<u>200,214</u>	<u>-</u>	<u>4,511</u>	<u>24,274</u>	<u>15,850</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	360,845	180,423
Unavailable Revenue	-	-	-	34,348	17,173
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>395,193</u>	<u>197,596</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	4,189,787	-	222,937	66,263
Committed	-	-	413,685	-	-
Unassigned	(200,214)	-	-	-	-
Total Fund Balances	<u>(200,214)</u>	<u>4,189,787</u>	<u>413,685</u>	<u>222,937</u>	<u>66,263</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ -</u>	<u>\$ 4,189,787</u>	<u>\$ 418,196</u>	<u>\$ 642,404</u>	<u>\$ 279,709</u>

Nonmajor Special Revenue Funds

911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance	Public Safety	P.A.I.R.
\$ 1,175,715	\$ 4,200,860	\$ 8,177	\$ 165,852	\$ 123,756	\$ 37,576
-	-	-	-	-	-
-	-	24,681	-	-	-
3,284,575	1,218,478	7,387	14,111	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,955,000	-	-	-	-	-
-	-	1,751	-	-	-
<u>\$ 8,415,290</u>	<u>\$ 5,419,338</u>	<u>\$ 41,996</u>	<u>\$ 179,963</u>	<u>\$ 123,756</u>	<u>\$ 37,576</u>
\$ 233,825	\$ 207,588	\$ -	\$ -	\$ -	\$ -
-	739,699	-	-	-	-
-	-	-	18,293	-	-
<u>233,825</u>	<u>947,287</u>	<u>-</u>	<u>18,293</u>	<u>-</u>	<u>-</u>
2,960,456	-	-	-	-	-
328,574	1,105,595	-	14,111	-	-
<u>3,289,030</u>	<u>1,105,595</u>	<u>-</u>	<u>14,111</u>	<u>-</u>	<u>-</u>
-	-	1,751	-	-	-
4,892,435	3,366,456	40,245	147,559	123,756	37,576
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,892,435</u>	<u>3,366,456</u>	<u>41,996</u>	<u>147,559</u>	<u>123,756</u>	<u>37,576</u>
<u>\$ 8,415,290</u>	<u>\$ 5,419,338</u>	<u>\$ 41,996</u>	<u>\$ 179,963</u>	<u>\$ 123,756</u>	<u>\$ 37,576</u>

(continued)

Nonmajor Special Revenue Funds

	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line	Prosecutor's Victim Witness
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,510	\$ 59,717	\$ 24,076	\$ 8,506	\$ 71,313
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	1,519	-	-	74,108
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 2,510</u>	<u>\$ 61,236</u>	<u>\$ 24,076</u>	<u>\$ 8,506</u>	<u>\$ 145,421</u>
Liabilities					
Payables	\$ -	\$ 6,507	\$ -	\$ -	\$ 13,811
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	31,310
Total Liabilities	<u>-</u>	<u>6,507</u>	<u>-</u>	<u>-</u>	<u>45,121</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	8,980
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,980</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,510	54,729	24,076	8,506	91,320
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>2,510</u>	<u>54,729</u>	<u>24,076</u>	<u>8,506</u>	<u>91,320</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,510</u>	<u>\$ 61,236</u>	<u>\$ 24,076</u>	<u>\$ 8,506</u>	<u>\$ 145,421</u>

Nonmajor Special Revenue Funds

Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ 9,220	\$ 15,600	\$ 135,386	\$ 552,466	\$ 17,984	\$ 18,860
-	-	-	-	-	-
-	-	-	-	-	-
-	-	186,132	-	-	-
-	-	-	-	-	-
-	-	1,322	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 9,220</u>	<u>\$ 15,600</u>	<u>\$ 322,840</u>	<u>\$ 552,466</u>	<u>\$ 17,984</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 160,061	\$ 11,362	\$ -	\$ -
-	-	67,714	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>227,775</u>	<u>11,362</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	39,355	-	-	-
<u>-</u>	<u>-</u>	<u>39,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
9,220	15,600	55,710	541,104	17,984	18,860
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,220</u>	<u>15,600</u>	<u>55,710</u>	<u>541,104</u>	<u>17,984</u>	<u>18,860</u>
<u>\$ 9,220</u>	<u>\$ 15,600</u>	<u>\$ 322,840</u>	<u>\$ 552,466</u>	<u>\$ 17,984</u>	<u>\$ 18,860</u>

(continued)

Nonmajor Special Revenue Funds

	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,634	\$ 2,148,423	\$ 1,591,876	\$ 6,200	\$ 258,190
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	18,201	-	1,091
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 8,634</u>	<u>\$ 2,148,423</u>	<u>\$ 1,610,077</u>	<u>\$ 6,200</u>	<u>\$ 259,281</u>
Liabilities					
Payables	\$ -	\$ 7,087	\$ 8,903	\$ -	\$ 3,275
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>7,087</u>	<u>8,903</u>	<u>-</u>	<u>3,275</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	8,634	2,141,336	1,601,174	6,200	256,006
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>8,634</u>	<u>2,141,336</u>	<u>1,601,174</u>	<u>6,200</u>	<u>256,006</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,634</u>	<u>\$ 2,148,423</u>	<u>\$ 1,610,077</u>	<u>\$ 6,200</u>	<u>\$ 259,281</u>

Nonmajor Special Revenue Funds

Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project	Comprehensive Case Management and Employment Program	Neighborhood Stabilization	Law Library Resources
\$ 36,373	\$ 114,395	\$ 148,381	\$ 847,731	\$ 147,606	\$ 972,311
-	-	-	-	-	-
-	-	-	-	-	-
27,366	-	13,750	128,067	10,031	62,493
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 63,739</u>	<u>\$ 114,395</u>	<u>\$ 162,131</u>	<u>\$ 975,798</u>	<u>\$ 157,637</u>	<u>\$ 1,034,804</u>
\$ 8,466	\$ 4,000	\$ 14,214	\$ 84,887	\$ -	\$ 22,478
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,466</u>	<u>4,000</u>	<u>14,214</u>	<u>84,887</u>	<u>-</u>	<u>22,478</u>
-	-	-	-	-	-
26,508	-	-	72,302	10,031	-
<u>26,508</u>	<u>-</u>	<u>-</u>	<u>72,302</u>	<u>10,031</u>	<u>-</u>
-	-	-	-	-	-
28,765	110,395	147,917	818,609	147,606	1,012,326
-	-	-	-	-	-
-	-	-	-	-	-
<u>28,765</u>	<u>110,395</u>	<u>147,917</u>	<u>818,609</u>	<u>147,606</u>	<u>1,012,326</u>
<u>\$ 63,739</u>	<u>\$ 114,395</u>	<u>\$ 162,131</u>	<u>\$ 975,798</u>	<u>\$ 157,637</u>	<u>\$ 1,034,804</u>

(continued)

Nonmajor Special Revenue Funds

	Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing	Veteran's Court	Case Management Special Project
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,094	\$ 173,996	\$ 95,471	\$ 50,443	\$ 402,280
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	1,260	-	-	3,440
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 23,094</u>	<u>\$ 175,256</u>	<u>\$ 95,471</u>	<u>\$ 50,443</u>	<u>\$ 405,720</u>
Liabilities					
Payables	\$ -	\$ 5,128	\$ -	\$ 3,834	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	9,091	-
Total Liabilities	<u>-</u>	<u>5,128</u>	<u>-</u>	<u>12,925</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	170,128	95,471	37,518	405,720
Committed	23,094	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>23,094</u>	<u>170,128</u>	<u>95,471</u>	<u>37,518</u>	<u>405,720</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 23,094</u>	<u>\$ 175,256</u>	<u>\$ 95,471</u>	<u>\$ 50,443</u>	<u>\$ 405,720</u>

Nonmajor Special Revenue Funds

COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services	Mental Health Court	LCCCW Assessment Grant	Sheriff Continuing Professional Training
\$ -	\$ -	\$ 1,513,549	\$ 22,888	\$ 49,994	\$ 406
-	-	-	-	-	-
-	-	-	-	-	-
-	-	513,008	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,026,557</u>	<u>\$ 22,888</u>	<u>\$ 49,994</u>	<u>\$ 406</u>
\$ -	\$ -	\$ 23,370	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	190,781	-
<u>-</u>	<u>-</u>	<u>23,370</u>	<u>-</u>	<u>190,781</u>	<u>-</u>
-	-	473,671	-	-	-
-	-	52,572	-	-	-
<u>-</u>	<u>-</u>	<u>526,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	1,476,944	22,888	-	406
-	-	-	-	-	-
-	-	-	-	(140,787)	-
<u>-</u>	<u>-</u>	<u>1,476,944</u>	<u>22,888</u>	<u>(140,787)</u>	<u>406</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,026,557</u>	<u>\$ 22,888</u>	<u>\$ 49,994</u>	<u>\$ 406</u>

(continued)

Nonmajor Special Revenue Funds

	Law Enforcement Trust	Law Enforcement	Justice Assistance Grant Program	EISA Grant	Local Law Enforcement
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 69,981	\$ 32,410	\$ 35,859	\$ 34,630
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	1,878,143	-	-	-	-
Receivables	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 1,878,143</u>	<u>\$ 69,981</u>	<u>\$ 32,410</u>	<u>\$ 35,859</u>	<u>\$ 34,630</u>
Liabilities					
Payables	\$ -	\$ 1,080	\$ -	\$ 17,500	\$ -
Due to Other Funds	-	-	32,410	-	-
Advance from Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,080</u>	<u>32,410</u>	<u>17,500</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,878,143	68,901	-	18,359	34,630
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,878,143</u>	<u>68,901</u>	<u>-</u>	<u>18,359</u>	<u>34,630</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,878,143</u>	<u>\$ 69,981</u>	<u>\$ 32,410</u>	<u>\$ 35,859</u>	<u>\$ 34,630</u>

Nonmajor Special Revenue Funds

Guardianship Services	Local Emergency Planning Commission	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ 269,560	\$ 46,635,826	\$ 2,388,028	\$ 49,023,854
-	-	254,437	-	254,437
-	-	1,970,627	-	1,970,627
-	-	14,125,290	2,607,872	16,733,162
-	-	272,087	-	272,087
-	-	125,017	-	125,017
-	-	3,979,456	-	3,979,456
-	-	1,368,535	-	1,368,535
<u>\$ -</u>	<u>\$ 269,560</u>	<u>\$ 68,731,275</u>	<u>\$ 4,995,900</u>	<u>\$ 73,727,175</u>
\$ -	\$ -	\$ 3,826,521	\$ -	\$ 3,826,521
-	-	954,525	-	954,525
-	-	1,196,287	130,000	1,326,287
<u>-</u>	<u>-</u>	<u>5,977,333</u>	<u>130,000</u>	<u>6,107,333</u>
-	-	4,360,255	1,986,910	6,347,165
-	-	5,531,401	676,480	6,207,881
<u>-</u>	<u>-</u>	<u>9,891,656</u>	<u>2,663,390</u>	<u>12,555,046</u>
-	-	1,368,535	-	1,368,535
-	269,560	51,272,659	2,202,510	53,475,169
-	-	640,595	-	640,595
-	-	(419,503)	-	(419,503)
<u>-</u>	<u>269,560</u>	<u>52,862,286</u>	<u>2,202,510</u>	<u>55,064,796</u>
<u>\$ -</u>	<u>\$ 269,560</u>	<u>\$ 68,731,275</u>	<u>\$ 4,995,900</u>	<u>\$ 73,727,175</u>

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research	Jail Facility Operation
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	10,274,933
Charges for Services	-	-	-	-	3,900
Licenses, Permits and Fees	-	-	-	534,852	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	432,030	-	-	-
Interest Income	-	13,502	-	-	-
Miscellaneous Revenue	-	-	-	-	58,278
Total Revenues	-	445,532	-	534,852	10,337,111
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	324,021	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	15,743,953
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	517,082	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	517,082	-	324,021	15,743,953
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(71,550)	-	210,831	(5,406,842)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	5,000,000
Transfers Out	-	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	5,000,000
Net Change in Fund Balances	-	(71,550)	-	210,831	(406,842)
Fund Balances at Beginning of Year - Restated	31,423	599,286	203,816	2,253,404	1,799,034
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 31,423	\$ 527,736	\$ 203,816	\$ 2,464,235	\$ 1,392,192

Nonmajor Special Revenue Funds

Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC	Intensive Supervision
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,052	-	-	4,125,218	889,836	-
488,825	-	2,692,809	16,057	-	-
41,574	-	-	500	-	-
-	122,167	-	-	-	2,595,368
-	-	-	-	-	-
40,218	-	22	5,874	154,469	-
<u>571,669</u>	<u>122,167</u>	<u>2,692,831</u>	<u>4,147,649</u>	<u>1,044,305</u>	<u>2,595,368</u>
-	-	-	3,219,359	900,935	-
-	-	-	-	-	-
-	-	-	-	-	2,303,883
-	-	-	-	-	-
624,753	491,553	2,566,220	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>624,753</u>	<u>491,553</u>	<u>2,566,220</u>	<u>3,219,359</u>	<u>900,935</u>	<u>2,303,883</u>
(53,084)	(369,386)	126,611	928,290	143,370	291,485
-	138,545	-	-	-	-
-	-	(138,545)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	138,545	(138,545)	-	-	-
(53,084)	(230,841)	(11,934)	928,290	143,370	291,485
326,809	267,355	4,262,640	6,785,323	1,515,068	1,271,864
-	-	-	-	-	-
<u>\$ 273,725</u>	<u>\$ 36,514</u>	<u>\$ 4,250,706</u>	<u>\$ 7,713,613</u>	<u>\$ 1,658,438</u>	<u>\$ 1,563,349</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	736,044	-	-	-	162,771
Licenses, Permits and Fees	338,608	-	-	-	-
Fines and Forfeitures	322,580	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	7,857,069	135,648	447,354	460,110	208,365
Interest Income	39,894	-	-	-	-
Miscellaneous Revenue	2,536,299	1,310	20	10,260	140,770
Total Revenues	<u>11,830,494</u>	<u>136,958</u>	<u>447,374</u>	<u>470,370</u>	<u>511,906</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	119,908	-	-	-
Public Works	11,768,374	-	430,021	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	249,630
Economic Development and Assistance	-	-	-	467,908	-
Debt Service:					
Principal Paid	90,336	-	-	-	-
Interest Paid	3,883	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>11,862,593</u>	<u>119,908</u>	<u>430,021</u>	<u>467,908</u>	<u>249,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(32,099)</u>	<u>17,050</u>	<u>17,353</u>	<u>2,462</u>	<u>262,276</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(405,779)	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(405,779)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(437,878)	17,050	17,353	2,462	262,276
Fund Balances at Beginning of Year - Restated	2,556,717	38,700	(95,855)	140,741	857,689
Increase (Decrease) in Reserve for Inventory	<u>310,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 2,429,020</u>	<u>\$ 55,750</u>	<u>\$ (78,502)</u>	<u>\$ 143,203</u>	<u>\$ 1,119,965</u>

Nonmajor Special Revenue Funds

Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation
\$ -	\$ 672,069	\$ -	\$ -	\$ 379,469	\$ -
-	-	-	-	-	-
-	-	-	93,295	-	-
-	-	33,091	195,613	-	224,851
-	-	-	1,088	-	-
-	-	-	-	-	-
2,051,400	-	-	-	103,167	-
-	-	-	-	-	-
-	-	55	5,485	19	-
<u>2,051,400</u>	<u>672,069</u>	<u>33,146</u>	<u>295,481</u>	<u>482,655</u>	<u>224,851</u>
-	-	-	-	-	-
-	-	28,679	-	-	-
-	-	-	180,306	-	121,841
-	-	-	-	367,571	-
1,821,170	552,371	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,821,170</u>	<u>552,371</u>	<u>28,679</u>	<u>180,306</u>	<u>367,571</u>	<u>121,841</u>
-	-	-	-	-	-
230,230	119,698	4,467	115,175	115,084	103,010
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>230,230</u>	<u>119,698</u>	<u>4,467</u>	<u>115,175</u>	<u>115,084</u>	<u>103,010</u>
1,165,061	96,147	166,442	895,680	1,255,711	28,600
-	-	-	-	-	-
<u>\$ 1,395,291</u>	<u>\$ 215,845</u>	<u>\$ 170,909</u>	<u>\$ 1,010,855</u>	<u>\$ 1,370,795</u>	<u>\$ 131,610</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ 351,446	\$ 175,723
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	66,771
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	275,610	17,656
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	5,204	9,453
Total Revenues	-	-	-	632,260	269,603
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	826,338	360,922
Public Works	-	-	-	-	-
Health	-	-	79,224	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	140,697	-	-	-	-
Debt Service:					
Principal Paid	12,479	-	-	-	-
Interest Paid	2,357	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	155,533	-	79,224	826,338	360,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,533)	-	(79,224)	(194,078)	(91,319)
Other Financing Sources (Uses)					
Transfers In	14,643	-	400,000	-	-
Transfers Out	-	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	14,643	-	400,000	-	-
Net Change in Fund Balances	(140,890)	-	320,776	(194,078)	(91,319)
Fund Balances at Beginning of Year - Restated	(59,324)	4,189,787	92,909	417,015	157,582
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ (200,214)	\$ 4,189,787	\$ 413,685	\$ 222,937	\$ 66,263

Nonmajor Special Revenue Funds

<u>911 System</u>	<u>Child Support Enforcement Agency</u>	<u>Drug Enforcement</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>P.A.I.R.</u>
\$ 2,919,025	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,341,136	-	-	-	-
246,247	-	-	-	-	-
-	-	5,102	-	-	-
-	-	-	16,377	-	-
410,195	4,097,308	36,464	-	-	-
-	-	-	-	-	-
143,431	12,459	2,050	-	-	-
<u>3,718,898</u>	<u>5,450,903</u>	<u>43,616</u>	<u>16,377</u>	<u>-</u>	<u>-</u>
-	60,646	-	-	-	-
-	-	-	-	-	-
4,501,113	-	71,865	-	-	155
-	-	-	34,545	-	-
-	-	-	-	-	-
-	6,622,750	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,501,113</u>	<u>6,683,396</u>	<u>71,865</u>	<u>34,545</u>	<u>-</u>	<u>155</u>
<u>(782,215)</u>	<u>(1,232,493)</u>	<u>(28,249)</u>	<u>(18,168)</u>	<u>-</u>	<u>(155)</u>
-	-	-	-	-	-
(525,343)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(525,343)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,307,558)	(1,232,493)	(28,249)	(18,168)	-	(155)
6,199,993	4,598,949	70,194	165,727	123,756	37,731
-	-	51	-	-	-
<u>\$ 4,892,435</u>	<u>\$ 3,366,456</u>	<u>\$ 41,996</u>	<u>\$ 147,559</u>	<u>\$ 123,756</u>	<u>\$ 37,576</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line	Prosecutor's Victim Witness
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	52,596	6,332	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	284,232
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	13,096	-	-	-
Total Revenues	<u>-</u>	<u>65,692</u>	<u>6,332</u>	<u>-</u>	<u>284,232</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	2,339	-	15,365	-	340,780
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	92,275	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,339</u>	<u>92,275</u>	<u>15,365</u>	<u>-</u>	<u>340,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,339)</u>	<u>(26,583)</u>	<u>(9,033)</u>	<u>-</u>	<u>(56,548)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	61,198
Transfers Out	-	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,198</u>
Net Change in Fund Balances	(2,339)	(26,583)	(9,033)	-	4,650
Fund Balances at Beginning of Year - Restated	4,849	81,312	33,109	8,506	86,670
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 2,510</u>	<u>\$ 54,729</u>	<u>\$ 24,076</u>	<u>\$ 8,506</u>	<u>\$ 91,320</u>

Nonmajor Special Revenue Funds

Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	55,039	-	-
-	-	-	165,584	-	-
1,119	-	-	-	-	-
-	-	-	-	-	-
-	-	2,036,423	-	976	-
-	-	-	-	-	-
-	-	38,281	-	-	-
<u>1,119</u>	<u>-</u>	<u>2,074,704</u>	<u>220,623</u>	<u>976</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	113,779	-	-
-	-	-	-	-	-
-	-	2,171,405	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>2,171,405</u>	<u>113,779</u>	<u>-</u>	<u>-</u>
1,119	-	(96,701)	106,844	976	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,119	-	(96,701)	106,844	976	-
8,101	15,600	152,411	434,260	17,008	18,860
-	-	-	-	-	-
<u>\$ 9,220</u>	<u>\$ 15,600</u>	<u>\$ 55,710</u>	<u>\$ 541,104</u>	<u>\$ 17,984</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	2,500	-	287,347	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	195,962	-	-	674,203
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	2,500	195,962	287,347	-	674,203
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	332,802	121,493	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	772,913
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	332,802	121,493	-	772,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500	(136,840)	165,854	-	(98,710)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	2,500	(136,840)	165,854	-	(98,710)
Fund Balances at Beginning of Year - Restated	6,134	2,278,176	1,435,320	6,200	354,716
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 8,634	\$ 2,141,336	\$ 1,601,174	\$ 6,200	\$ 256,006

Nonmajor Special Revenue Funds

Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project	Comprehensive Case Management and Employment Program	Neighborhood Stabilization	Law Library Resources
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	265,203	-	-	5,950
-	-	-	-	-	442,116
75,403	40,308	-	1,124,542	-	5,000
-	-	-	-	-	-
-	-	-	5,665	1,321	30,542
<u>75,403</u>	<u>40,308</u>	<u>265,203</u>	<u>1,130,207</u>	<u>1,321</u>	<u>483,608</u>
-	-	-	-	-	-
-	-	329,849	-	-	400,698
49,866	83,357	-	-	-	-
-	-	-	-	-	-
-	-	-	591,524	-	-
-	-	-	-	4,918	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>49,866</u>	<u>83,357</u>	<u>329,849</u>	<u>591,524</u>	<u>4,918</u>	<u>400,698</u>
<u>25,537</u>	<u>(43,049)</u>	<u>(64,646)</u>	<u>538,683</u>	<u>(3,597)</u>	<u>82,910</u>
-	25,365	-	-	-	-
-	(4,678)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	20,687	-	-	-	-
25,537	(22,362)	(64,646)	538,683	(3,597)	82,910
3,228	132,757	212,563	279,926	151,203	929,416
-	-	-	-	-	-
<u>\$ 28,765</u>	<u>\$ 110,395</u>	<u>\$ 147,917</u>	<u>\$ 818,609</u>	<u>\$ 147,606</u>	<u>\$ 1,012,326</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing	Veteran's Court	Case Management Special Project
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	39,935	-	-	50,430
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	30,000	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	62,568	-	-
Total Revenues	-	39,935	62,568	30,000	50,430
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	7,128	-	64,553	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	55,769	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	7,128	55,769	64,553	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	32,807	6,799	(34,553)	50,430
Other Financing Sources (Uses)					
Transfers In	-	4,169	-	-	-
Transfers Out	-	(37,076)	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(32,907)	-	-	-
Net Change in Fund Balances	-	(100)	6,799	(34,553)	50,430
Fund Balances at Beginning of Year - Restated	23,094	170,228	88,672	72,071	355,290
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 23,094	\$ 170,128	\$ 95,471	\$ 37,518	\$ 405,720

Nonmajor Special Revenue Funds

<u>COPS Child Sexual Predator Program</u>	<u>COPS Hiring Program</u>	<u>Criminal Justice Services</u>	<u>Mental Health Court</u>	<u>LCCCW Assessment Grant</u>	<u>Sheriff Continuing Professional Training</u>
\$ -	\$ -	\$ 467,041	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	61,252	20,000	5,481	-
-	-	24	-	-	-
-	-	528,317	20,000	5,481	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	203,864	21,526	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,284	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	203,864	21,526	7,284	-
-	-	-	-	-	-
-	-	324,453	(1,526)	(1,803)	-
-	-	-	-	-	-
(400)	(10)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(400)	(10)	-	-	-	-
(400)	(10)	324,453	(1,526)	(1,803)	-
400	10	1,152,491	24,414	(138,984)	406
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,476,944</u>	<u>\$ 22,888</u>	<u>\$ (140,787)</u>	<u>\$ 406</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

Nonmajor Special Revenue Funds

	Law Enforcement Trust	Law Enforcement	Justice Assistance Grant Program	EISA Grant	Local Law Enforcement
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Fines and Forfeitures	1,628,842	60,058	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	50,000	48,100
Interest Income	-	-	-	378	-
Miscellaneous Revenue	-	14,920	-	-	-
Total Revenues	<u>1,628,842</u>	<u>74,978</u>	<u>-</u>	<u>50,378</u>	<u>48,100</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	32,019	13,470
Judicial	-	-	-	-	-
Public Safety	512,836	6,077	9,014	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>512,836</u>	<u>6,077</u>	<u>9,014</u>	<u>32,019</u>	<u>13,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,116,006</u>	<u>68,901</u>	<u>(9,014)</u>	<u>18,359</u>	<u>34,630</u>
Other Financing Sources (Uses)					
Transfers In	70,319	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-
Premium of Refunding Bonds	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>70,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,186,325	68,901	(9,014)	18,359	34,630
Fund Balances at Beginning of Year - Restated	691,818	-	9,014	-	-
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 1,878,143</u>	<u>\$ 68,901</u>	<u>\$ -</u>	<u>\$ 18,359</u>	<u>\$ 34,630</u>

Nonmajor Special Revenue Funds

Guardianship Services	Local Emergency Planning Commission	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 4,964,773	\$ 1,963,396	\$ 6,928,169
-	-	10,274,933	-	10,274,933
-	-	7,408,291	-	7,408,291
-	-	5,713,601	-	5,713,601
-	-	2,502,979	-	2,502,979
-	-	16,377	237,150	253,527
-	74,196	23,975,989	526,455	24,502,444
-	-	53,774	-	53,774
-	92,807	3,384,900	3,458	3,388,358
-	167,003	58,295,617	2,730,459	61,026,076
-	-	4,550,450	-	4,550,450
-	-	1,285,202	-	1,285,202
-	67,312	25,656,399	-	25,656,399
-	-	12,232,940	-	12,232,940
-	-	4,129,321	-	4,129,321
-	-	12,101,125	-	12,101,125
-	-	1,966,571	-	1,966,571
-	-	-	-	-
-	-	102,815	2,265,000	2,367,815
-	-	6,240	1,369,624	1,375,864
-	-	-	48,161	48,161
-	67,312	62,031,063	3,682,785	65,713,848
-	99,691	(3,735,446)	(952,326)	(4,687,772)
-	-	5,714,239	634,847	6,349,086
-	-	(1,111,831)	-	(1,111,831)
-	-	-	275,000	275,000
-	-	-	-	-
-	-	-	125,000	125,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	390,964	390,964
-	-	4,602,408	1,425,811	6,028,219
-	99,691	866,962	473,485	1,340,447
-	169,869	51,685,092	1,729,025	53,414,117
-	-	310,232	-	310,232
<u>\$ -</u>	<u>\$ 269,560</u>	<u>\$ 52,862,286</u>	<u>\$ 2,202,510</u>	<u>\$ 55,064,796</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
T-Federal
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>31,423</u>	<u>31,423</u>	<u>31,423</u>			
Fund Balance at End of Year	<u>\$ 31,423</u>	<u>\$ 31,423</u>	<u>\$ 31,423</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 200,000	\$ 592,711	\$ 592,711	\$ -	\$ 592,711	\$ -
Total Revenues	200,000	592,711	592,711	-	592,711	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	125	69	69	-	69	-
Contractual Services	197,478	488,736	488,736	-	488,736	-
Fees	-	1,339	1,339	-	1,339	-
Other	9,875	90,413	90,413	-	90,413	-
Total Expenditures	207,478	580,557	580,557	-	580,557	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,478)	12,154	12,154	-	12,154	-
Fund Balance at Beginning of Year	88,704	88,704	88,704			
Fund Balance at End of Year	\$ 81,226	\$ 100,858	\$ 100,858			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Lorain Area Microloan Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Economic Development and Assistance:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	203,816	203,816	203,816			
Fund Balance at End of Year	<u>\$ 203,816</u>	<u>\$ 203,816</u>	<u>\$ 203,816</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 492,000	\$ 524,427	\$ 528,325	\$ -	\$ 528,325	\$ 3,898
Total Revenues	492,000	524,427	528,325	-	528,325	3,898
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	22,000	22,000	20,643	-	20,643	1,357
Fringe Benefits	3,400	3,661	3,332	-	3,332	329
Material and Supplies	72,751	81,657	30,511	-	30,511	51,146
Equipment	130,200	144,233	28,381	1,076	29,457	114,776
Contractual Services	232,300	242,300	187,969	6,493	194,462	47,838
Other	55,100	72,200	29,825	-	29,825	42,375
Total Expenditures	515,751	566,051	300,661	7,569	308,230	257,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,751)	(41,624)	227,664	\$ (7,569)	\$ 220,095	\$ 261,719
Fund Balance at Beginning of Year	2,237,348	2,237,348	2,237,348			
Fund Balance at End of Year	\$ 2,213,597	\$ 2,195,724	\$ 2,465,012			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Operation
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ 10,500,000	\$ 10,223,136	\$ 10,223,136	\$ -	\$ 10,223,136	\$ -
Charges for Services	24,065	3,900	3,900	-	3,900	-
Intergovernmental Revenue	-	846,948	846,948	-	846,948	-
Miscellaneous Revenue	5,000	62,379	62,379	-	62,379	-
Total Revenues	10,529,065	11,136,363	11,136,363	-	11,136,363	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	9,260,350	9,195,293	9,188,105	-	9,188,105	7,188
Fringe Benefits	4,383,415	4,321,105	4,295,150	-	4,295,150	25,955
Material and Supplies	277,689	368,631	349,614	10,162	359,776	8,855
Equipment	42,335	42,749	42,659	-	42,659	90
Contractual Services	1,413,603	1,798,839	1,682,657	36,478	1,719,135	79,704
Other	8,000	13,202	13,142	-	13,142	60
Total Expenditures	15,385,392	15,739,819	15,571,327	46,640	15,617,967	121,852
(Deficiency) of Revenues (Under) Expenditures	(4,856,327)	(4,603,456)	(4,434,964)	(46,640)	(4,481,604)	121,852
Other Financing Sources						
Transfers In	4,465,000	5,000,000	5,000,000	-	5,000,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(391,327)	396,544	565,036	<u>\$ (46,640)</u>	<u>\$ 518,396</u>	<u>\$ 121,852</u>
Fund Balance at Beginning of Year	395,725	395,725	395,725			
Fund Balance at End of Year	\$ 4,398	\$ 792,269	\$ 960,761			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dog and Kennel
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 500	\$ 1,052	\$ 1,052	\$ -	\$ 1,052	\$ -
Licenses, Permits and Fees	435,000	457,689	465,659	-	465,659	7,970
Fines and Forfeitures	28,000	41,539	41,574	-	41,574	35
Miscellaneous Revenue	35,700	40,218	40,218	-	40,218	-
Total Revenues	499,200	540,498	548,503	-	548,503	8,005
Expenditures						
Current:						
Health:						
Salaries and Wages	254,942	274,942	261,453	-	261,453	13,489
Fringe Benefits	97,050	155,119	150,725	-	150,725	4,394
Material and Supplies	41,400	28,900	24,121	327	24,448	4,452
Equipment	5,000	34,341	33,543	-	33,543	798
Contractual Services	93,739	95,300	74,558	12,765	87,323	7,977
Fees	45,350	55,642	55,292	-	55,292	350
Other	15,500	26,566	21,134	-	21,134	5,432
Total Expenditures	552,981	670,810	620,826	13,092	633,918	36,892
(Deficiency) of Revenues						
(Under) Expenditures	(53,781)	(130,312)	(72,323)	<u>\$ (13,092)</u>	<u>\$ (85,415)</u>	<u>\$ 44,897</u>
Fund Balance at Beginning of Year	238,510	238,510	238,510			
Fund Balance at End of Year	\$ 184,729	\$ 108,198	\$ 166,187			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recycle Ohio
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 122,167	\$ 122,167	\$ -	\$ 122,167	\$ -
Total Revenues	-	122,167	122,167	-	122,167	-
Expenditures						
Current:						
Health:						
Equipment	-	338,545	299,500	12,500	312,000	26,545
Contractual Services	8,348	8,348	8,348	-	8,348	-
Other	-	185,005	181,505	2,700	184,205	800
Total Expenditures	8,348	531,898	489,353	15,200	504,553	27,345
(Deficiency) of Revenues (Under) Expenditures	(8,348)	(409,731)	(367,186)	(15,200)	(382,386)	27,345
Other Financing Sources (Uses)						
Transfers In	-	138,545	138,545	-	138,545	-
Advances In	-	106,010	106,010	-	106,010	-
Advances Out	-	(15,505)	(15,505)	-	(15,505)	-
Total Other Financing Sources (Uses)	-	229,050	229,050	-	229,050	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(8,348)	(180,681)	(138,136)	<u>\$ (15,200)</u>	<u>\$ (153,336)</u>	<u>\$ 27,345</u>
Fund Balance at Beginning of Year	304,311	304,311	304,311			
Fund Balance at End of Year	\$ 295,963	\$ 123,630	\$ 166,175			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 2,800,000	\$ 2,914,654	\$ 2,914,654	\$ -	\$ 2,914,654	\$ -
Intergovernmental Revenue	187,000	-	-	-	-	-
Miscellaneous Revenue	200	22	22	-	22	-
Total Revenues	2,987,200	2,914,676	2,914,676	-	2,914,676	-
Expenditures						
Current:						
Health:						
Salaries and Wages	529,944	514,944	393,640	-	393,640	121,304
Fringe Benefits	296,355	296,355	165,231	-	165,231	131,124
Material and Supplies	48,986	76,500	31,237	6,371	37,608	38,892
Equipment	42,000	38,000	1,871	4,885	6,756	31,244
Contractual Services	1,506,223	1,489,654	1,088,838	180,081	1,268,919	220,735
Capital Outlay	535,000	449,000	-	-	-	449,000
Fees	121,200	131,200	127,363	-	127,363	3,837
Other	802,755	1,136,100	624,239	12,400	636,639	499,461
Total Expenditures	3,882,463	4,131,753	2,432,419	203,737	2,636,156	1,495,597
Excess (Deficiency) of Revenues Over (Under) Expenditures	(895,263)	(1,217,077)	482,257	(203,737)	278,520	1,495,597
Other Financing Sources (Uses)						
Transfers Out	-	(138,545)	(138,545)	-	(138,545)	-
Advances In	-	15,505	15,505	-	15,505	-
Advances Out	-	(106,010)	(106,010)	-	(106,010)	-
Total Other Financing Sources (Uses)	-	(229,050)	(229,050)	-	(229,050)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(895,263)	(1,446,127)	253,207	\$ (203,737)	\$ 49,470	\$ 1,495,597
Fund Balance at Beginning of Year	3,948,462	3,948,462	3,948,462			
Fund Balance at End of Year	\$ 3,053,199	\$ 2,502,335	\$ 4,201,669			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Real Estate Assessment
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 4,035,000	\$ 4,125,218	\$ 4,125,218	\$ -	\$ 4,125,218	\$ -
Licenses, Permits and Fees	10,050	16,040	16,057	-	16,057	17
Fines and Forfeitures	-	500	500	-	500	-
Miscellaneous Revenue	1,000	5,874	5,874	-	5,874	-
Total Revenues	4,046,050	4,147,632	4,147,649	-	4,147,649	17
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	2,377,992	2,377,992	1,619,160	-	1,619,160	758,832
Fringe Benefits	1,209,000	1,209,000	865,076	-	865,076	343,924
Material and Supplies	349,133	345,813	212,687	32,812	245,499	100,314
Equipment	379,150	324,950	162,496	3,424	165,920	159,030
Contractual Services	1,963,000	1,899,113	303,958	389,227	693,185	1,205,928
Capital Outlay	-	57,750	48,383	-	48,383	9,367
Other	125,000	125,000	28,081	10,000	38,081	86,919
Total Expenditures	6,403,275	6,339,618	3,239,841	435,463	3,675,304	2,664,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,357,225)	(2,191,986)	907,808	<u>\$ (435,463)</u>	<u>\$ 472,345</u>	<u>\$ 2,664,331</u>
Fund Balance at Beginning of Year	6,939,718	6,939,718	6,939,718			
Fund Balance at End of Year	\$ 4,582,493	\$ 4,747,732	\$ 7,847,526			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 985,000	\$ 889,836	\$ 889,836	\$ -	\$ 889,836	\$ -
Miscellaneous Revenue	35,000	155,946	155,946	-	155,946	-
Total Revenues	1,020,000	1,045,782	1,045,782	-	1,045,782	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	728,000	728,000	549,673	-	549,673	178,327
Fringe Benefits	268,910	273,410	157,667	-	157,667	115,743
Material and Supplies	23,100	18,600	3,749	-	3,749	14,851
Equipment	11,500	19,200	11,118	-	11,118	8,082
Contractual Services	51,600	43,900	26,000	-	26,000	17,900
Fees	214,752	214,735	142,151	54,908	197,059	17,676
Other	31,500	31,500	3,700	-	3,700	27,800
Total Expenditures	1,329,362	1,329,345	894,058	54,908	948,966	380,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(309,362)	(283,563)	151,724	\$ (54,908)	\$ 96,816	\$ 380,379
Fund Balance at Beginning of Year	1,570,341	1,570,341	1,570,341			
Fund Balance at End of Year	\$ 1,260,979	\$ 1,286,778	\$ 1,722,065			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 2,341,807	\$ 2,382,305	\$ 2,382,305	\$ -	\$ 2,382,305	\$ -
Miscellaneous Revenue	5,500	-	-	-	-	-
Total Revenues	<u>2,347,307</u>	<u>2,382,305</u>	<u>2,382,305</u>	<u>-</u>	<u>2,382,305</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,052,954	1,325,420	1,100,372	-	1,100,372	225,048
Fringe Benefits	551,099	724,366	536,060	-	536,060	188,306
Material and Supplies	180,700	121,004	59,227	-	59,227	61,777
Equipment	131,463	102,217	9,958	-	9,958	92,259
Contractual Services	452,749	328,072	147,176	-	147,176	180,896
Fees	-	8,043	8,022	-	8,022	21
Other	36,200	478,042	383,129	-	383,129	94,913
Total Expenditures	<u>2,405,165</u>	<u>3,087,164</u>	<u>2,243,944</u>	<u>-</u>	<u>2,243,944</u>	<u>843,220</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,858)	(704,859)	138,361	<u>\$ -</u>	<u>\$ 138,361</u>	<u>\$ 843,220</u>
Fund Balance at Beginning of Year	<u>875,173</u>	<u>875,173</u>	<u>875,173</u>			
Fund Balance at End of Year	<u>\$ 817,315</u>	<u>\$ 170,314</u>	<u>\$ 1,013,534</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 570,000	\$ 763,309	\$ 763,540	\$ -	\$ 763,540	\$ 231
Licenses, Permits and Fees	50,000	328,795	328,795	-	328,795	-
Fines and Forfeitures	300,000	336,903	337,066	-	337,066	163
Intergovernmental Revenue	7,200,000	7,856,936	7,856,936	-	7,856,936	-
Interest Income	25,000	40,597	40,597	-	40,597	-
Miscellaneous Revenue	595,000	2,534,937	2,534,937	-	2,534,937	-
Total Revenues	8,740,000	11,861,477	11,861,871	-	11,861,871	394
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,420,000	3,148,000	3,088,167	-	3,088,167	59,833
Fringe Benefits	1,611,070	1,479,070	1,426,453	-	1,426,453	52,617
Material and Supplies	1,632,132	2,432,758	2,319,677	36,030	2,355,707	77,051
Equipment	361,422	604,556	585,371	3,533	588,904	15,652
Contractual Services	532,021	637,714	503,300	103,866	607,166	30,548
Capital Outlay	1,615,438	4,070,343	3,273,280	658,739	3,932,019	138,324
Fees	2,000	2,000	1,413	-	1,413	587
Other	69,157	93,044	80,294	5,690	85,984	7,060
Debt Service:						
OPWC Loan Principal Retirement	64,772	64,772	64,772	-	64,772	-
SIB Loan Principal Retirement	-	25,564	25,564	-	25,564	-
SIB Loan Interest	-	3,883	3,883	-	3,883	-
Total Expenditures	9,308,012	12,561,704	11,372,174	807,858	12,180,032	381,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	(568,012)	(700,227)	489,697	(807,858)	(318,161)	382,066
Other Financing Sources (Uses)						
Transfers Out	(436,000)	(407,889)	(405,779)	-	(405,779)	2,110
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(1,004,012)	(1,108,116)	83,918	(807,858)	(723,940)	384,176
Fund Balance at Beginning of Year	1,543,358	1,543,358	1,543,358			
Fund Balance at End of Year	\$ 539,346	\$ 435,242	\$ 1,627,276			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Court
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 85,000	\$ 135,648	\$ 135,648	\$ -	\$ 135,648	\$ -
Miscellaneous Revenue	2,000	1,310	1,310	-	1,310	-
Total Revenues	87,000	136,958	136,958	-	136,958	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	55,000	72,737	69,353	-	69,353	3,384
Fringe Benefits	9,705	18,823	14,434	-	14,434	4,389
Material and Supplies	-	800	-	-	-	800
Contractual Services	29,173	45,173	39,795	-	39,795	5,378
Other	5,000	7,000	2,168	-	2,168	4,832
Total Expenditures	98,878	144,533	125,750	-	125,750	18,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,878)	(7,575)	11,208	<u>\$ -</u>	<u>\$ 11,208</u>	<u>\$ 18,783</u>
Fund Balance at Beginning of Year	58,209	58,209	58,209			
Fund Balance at End of Year	\$ 46,331	\$ 50,634	\$ 69,417			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Bascule Bridge
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 470,000	\$ 430,465	\$ 430,465	\$ -	\$ 430,465	\$ -
Miscellaneous Revenue	-	20	20	-	20	-
Total Revenues	470,000	430,485	430,485	-	430,485	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	255,000	255,000	254,469	-	254,469	531
Fringe Benefits	162,400	117,850	116,264	-	116,264	1,586
Material and Supplies	17,776	15,400	8,733	4,494	13,227	2,173
Equipment	7,700	6,200	884	-	884	5,316
Contractual Services	35,208	63,301	49,155	5,710	54,865	8,436
Other	1,500	1,500	-	-	-	1,500
Total Expenditures	479,584	459,251	429,505	10,204	439,709	19,542
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,584)	(28,766)	980	\$ (10,204)	\$ (9,224)	\$ 19,542
Fund Balance at Beginning of Year	46,246	46,246	46,246			
Fund Balance at End of Year	\$ 36,662	\$ 17,480	\$ 47,226			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Housing Improvement Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 464,464	\$ 464,464	\$ -	\$ 464,464	\$ -
Miscellaneous Revenue	-	10,260	10,260	-	10,260	-
Total Revenues	-	474,724	474,724	-	474,724	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	466	466	-	466	-
Contractual Services	658	517,561	403,840	41,057	444,897	72,664
Fees	-	1,000	64	-	64	936
Other	-	37,126	36,125	-	36,125	1,001
Total Expenditures	658	556,153	440,495	41,057	481,552	74,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	(658)	(81,429)	34,229	<u>(41,057)</u>	<u>(6,828)</u>	<u>74,601</u>
Fund Balance at Beginning of Year	219,421	219,421	219,421			
Fund Balance at End of Year	\$ 218,763	\$ 137,992	\$ 253,650			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Youth Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 230,000	\$ 162,771	\$ 162,771	\$ -	\$ 162,771	\$ -
Intergovernmental Revenue	203,200	230,908	230,908	-	230,908	-
Miscellaneous Revenue	89,000	140,133	140,770	-	140,770	637
Total Revenues	522,200	533,812	534,449	-	534,449	637
Expenditures						
Current:						
Human Services:						
Salaries and Wages	167,000	167,000	137,029	-	137,029	29,971
Fringe Benefits	107,685	107,685	87,974	-	87,974	19,711
Material and Supplies	16,200	17,500	11,214	-	11,214	6,286
Equipment	2,500	3,500	1,805	-	1,805	1,695
Contractual Services	26,606	39,596	8,431	10,349	18,780	20,816
Other	12,400	16,800	3,269	-	3,269	13,531
Total Expenditures	332,391	352,081	249,722	10,349	260,071	92,010
Excess of Revenues Over Expenditures	189,809	181,731	284,727	<u>\$ (10,349)</u>	<u>\$ 274,378</u>	<u>\$ 92,647</u>
Fund Balance at Beginning of Year	857,879	857,879	857,879			
Fund Balance at End of Year	<u>\$ 1,047,688</u>	<u>\$ 1,039,610</u>	<u>\$ 1,142,606</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Reclaim Ohio
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,600,000	\$ 1,881,782	\$ 1,881,782	\$ -	\$ 1,881,782	\$ -
Total Revenues	1,600,000	1,881,782	1,881,782	-	1,881,782	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,226,000	1,159,160	865,974	-	865,974	293,186
Fringe Benefits	729,775	737,775	469,628	-	469,628	268,147
Material and Supplies	25,288	34,851	20,172	-	20,172	14,679
Equipment	5,000	6,200	2,721	-	2,721	3,479
Contractual Services	217,415	386,014	256,988	40,505	297,493	88,521
Other	177,000	188,008	168,817	-	168,817	19,191
Total Expenditures	2,380,478	2,512,008	1,784,300	40,505	1,824,805	687,203
Excess (Deficiency) of Revenues Over (Under) Expenditures	(780,478)	(630,226)	97,482	<u>\$ (40,505)</u>	<u>\$ 56,977</u>	<u>\$ 687,203</u>
Fund Balance at Beginning of Year	919,957	919,957	919,957			
Fund Balance at End of Year	\$ 139,479	\$ 289,731	\$ 1,017,439			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medically Handicapped Child
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 672,069	\$ 672,069	\$ 672,069	\$ -	\$ 672,069	\$ -
Total Revenues	672,069	672,069	672,069	-	672,069	-
Expenditures						
Current:						
Human Services:						
Other	350,000	672,069	501,682	-	501,682	170,387
Total Expenditures	350,000	672,069	501,682	-	501,682	170,387
Excess of Revenues Over Expenditures	322,069	-	170,387	<u>\$ -</u>	<u>\$ 170,387</u>	<u>\$ 170,387</u>
Fund Balance at Beginning of Year	134,417	134,417	134,417			
Fund Balance at End of Year	\$ 456,486	\$ 134,417	\$ 304,804			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 36,000	\$ 34,211	\$ 34,211	\$ -	\$ 34,211	\$ -
Miscellaneous Revenue	-	55	55	-	55	-
Total Revenues	36,000	34,266	34,266	-	34,266	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,250	3,350	3,345	-	3,345	5
Fringe Benefits	503	543	543	-	543	-
Material and Supplies	-	3,000	175	-	175	2,825
Equipment	5,000	3,942	1,350	-	1,350	2,592
Other	24,000	30,930	23,266	-	23,266	7,664
Total Expenditures	32,753	41,765	28,679	-	28,679	13,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,247	(7,499)	5,587	\$ -	\$ 5,587	\$ 13,086
Fund Balance at Beginning of Year	165,322	165,322	165,322			
Fund Balance at End of Year	\$ 168,569	\$ 157,823	\$ 170,909			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Probation Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 150,000	\$ 92,423	\$ 92,423	\$ -	\$ 92,423	\$ -
Licenses, Permits and Fees	290,000	192,389	192,389	-	192,389	-
Fines and Forfeitures	400	1,088	1,088	-	1,088	-
Miscellaneous Revenue	250	5,485	5,485	-	5,485	-
Total Revenues	440,650	291,385	291,385	-	291,385	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	280,000	280,000	107,497	-	107,497	172,503
Fringe Benefits	135,677	135,677	73,737	-	73,737	61,940
Material and Supplies	45,000	45,000	2,567	-	2,567	42,433
Contractual Services	40,000	40,000	-	-	-	40,000
Other	11,000	11,000	2,040	-	2,040	8,960
Total Expenditures	511,677	511,677	185,841	-	185,841	325,836
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,027)	(220,292)	105,544	<u>\$ -</u>	<u>\$ 105,544</u>	<u>\$ 325,836</u>
Fund Balance at Beginning of Year	896,659	896,659	896,659			
Fund Balance at End of Year	\$ 825,632	\$ 676,367	\$ 1,002,203			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
TB Clinic
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 357,600	\$ 379,469	\$ 379,469	\$ -	\$ 379,469	\$ -
Intergovernmental Revenue	55,393	103,167	103,167	-	103,167	-
Miscellaneous Revenue	-	19	19	-	19	-
Total Revenues	412,993	482,655	482,655	-	482,655	-
Expenditures						
Current:						
Health:						
Contractual Services	340,000	360,400	360,400	-	360,400	-
Other	16,150	16,150	7,171	-	7,171	8,979
Total Expenditures	356,150	376,550	367,571	-	367,571	8,979
Excess of Revenues Over Expenditures	56,843	106,105	115,084	<u>\$ -</u>	<u>\$ 115,084</u>	<u>\$ 8,979</u>
Fund Balance at Beginning of Year	1,255,711	1,255,711	1,255,711			
Fund Balance at End of Year	\$ 1,312,554	\$ 1,361,816	\$ 1,370,795			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Mediation
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 225,000	\$ 219,358	\$ 219,358	\$ -	\$ 219,358	\$ -
Total Revenues	225,000	219,358	219,358	-	219,358	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	146,600	146,600	90,792	-	90,792	55,808
Fringe Benefits	61,412	61,412	31,428	-	31,428	29,984
Material and Supplies	1,000	1,000	83	-	83	917
Contractual Services	600	600	-	-	-	600
Other	3,900	3,900	220	-	220	3,680
Total Expenditures	213,512	213,512	122,523	-	122,523	90,989
Excess of Revenues Over Expenditures	11,488	5,846	96,835	\$ -	\$ 96,835	\$ 90,989
Fund Balance at Beginning of Year	24,490	24,490	24,490			
Fund Balance at End of Year	\$ 35,978	\$ 30,336	\$ 121,325			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Erosion Control
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Debt Service:						
OWDA Loan Principal Retirement	-	12,479	12,479	-	12,479	-
OWDA Loan Interest	-	2,357	2,357	-	2,357	-
Total Expenditures	<u>-</u>	<u>14,836</u>	<u>14,836</u>	<u>-</u>	<u>14,836</u>	<u>-</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(14,836)	(14,836)	-	(14,836)	-
Other Financing Sources						
Transfers In	-	14,643	14,643	-	14,643	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(193)	(193)	<u>\$ -</u>	<u>\$ (193)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>193</u>	<u>193</u>	<u>193</u>			
Fund Balance at End of Year	<u>\$ 193</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Supportive Living
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Material and Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>4,189,787</u>	<u>4,189,787</u>	<u>4,189,787</u>			
Fund Balance at End of Year	<u><u>\$ 4,189,787</u></u>	<u><u>\$ 4,189,787</u></u>	<u><u>\$ 4,189,787</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	65,000	1,008	1,008	-	1,008	-
Total Revenues	66,000	1,008	1,008	-	1,008	-
Expenditures						
Current:						
Health:						
Equipment	-	300	67	-	67	233
Contractual Services	78,719	170,371	74,646	92,066	166,712	3,659
Capital Outlay	-	287,000	-	260,980	260,980	26,020
Fees	350	350	-	-	-	350
Other	-	-	-	-	-	-
Total Expenditures	79,069	458,021	74,713	353,046	427,759	30,262
(Deficiency) of Revenues (Under) Expenditures	(13,069)	(457,013)	(73,705)	(353,046)	(426,751)	30,262
Other Financing Sources						
Transfers In	-	400,000	400,000	-	400,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(13,069)	(57,013)	326,295	<u>\$ (353,046)</u>	<u>\$ (26,751)</u>	<u>\$ 30,262</u>
Fund Balance at Beginning of Year	91,901	91,901	91,901			
Fund Balance at End of Year	\$ 78,832	\$ 34,888	\$ 418,196			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Metropolitan Enforcement Group
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 335,090	\$ 351,446	\$ 351,446	\$ -	\$ 351,446	\$ -
Intergovernmental Revenue	402,707	282,103	267,103	-	267,103	15,000
Miscellaneous Revenue	150	5,204	5,204	-	5,204	-
Total Revenues	<u>737,947</u>	<u>638,753</u>	<u>623,753</u>	<u>-</u>	<u>623,753</u>	<u>15,000</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	550,000	550,000	505,636	-	505,636	44,364
Fringe Benefits	257,261	221,450	198,239	-	198,239	23,211
Material and Supplies	54,945	47,751	25,144	16,335	41,479	6,272
Equipment	88,684	85,397	57,842	4,520	62,362	23,035
Contractual Services	129,216	130,968	52,986	36,590	89,576	41,392
Fees	1,000	1,000	-	-	-	1,000
Other	17,500	13,000	10,273	-	10,273	2,727
Total Expenditures	<u>1,098,606</u>	<u>1,049,566</u>	<u>850,120</u>	<u>57,445</u>	<u>907,565</u>	<u>142,001</u>
(Deficiency) of Revenues						
(Under) Expenditures	(360,659)	(410,813)	(226,367)	<u>\$ (57,445)</u>	<u>\$ (283,812)</u>	<u>\$ 157,001</u>
Fund Balance at Beginning of Year	465,071	465,071	465,071			
Fund Balance at End of Year	<u>\$ 104,412</u>	<u>\$ 54,258</u>	<u>\$ 238,704</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Crime Laboratory
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 167,545	\$ 175,723	\$ 175,723	\$ -	\$ 175,723	\$ -
Licenses, Permits and Fees	65,000	64,214	64,214	-	64,214	-
Intergovernmental Revenue	19,367	17,656	17,656	-	17,656	-
Miscellaneous Revenue	50	9,453	9,453	-	9,453	-
Total Revenues	251,962	267,046	267,046	-	267,046	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	168,000	209,350	209,337	-	209,337	13
Fringe Benefits	66,250	78,021	71,552	-	71,552	6,469
Material and Supplies	44,205	38,935	36,783	1,156	37,939	996
Equipment	5,000	18,000	15,146	2,620	17,766	234
Contractual Services	26,565	19,417	18,794	66	18,860	557
Other	8,600	5,690	4,416	-	4,416	1,274
Total Expenditures	318,620	369,413	356,028	3,842	359,870	9,543
(Deficiency) of Revenues						
(Under) Expenditures	(66,658)	(102,367)	(88,982)	<u>\$ (3,842)</u>	<u>\$ (92,824)</u>	<u>\$ 9,543</u>
Fund Balance at Beginning of Year	163,313	163,313	163,313			
Fund Balance at End of Year	\$ 96,655	\$ 60,946	\$ 74,331			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
911 System
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 2,687,181	\$ 2,919,025	\$ 2,919,025	\$ -	\$ 2,919,025	\$ -
Licenses, Permits and Fees	700,000	627,259	627,259	-	627,259	-
Intergovernmental Revenue	489,672	382,829	382,829	-	382,829	-
Miscellaneous Revenue	196,400	143,431	143,431	-	143,431	-
Total Revenues	4,073,253	4,072,544	4,072,544	-	4,072,544	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	2,000,000	2,000,000	1,958,081	-	1,958,081	41,919
Fringe Benefits	945,200	945,200	788,722	-	788,722	156,478
Material and Supplies	802,524	777,245	522,662	121,652	644,314	132,931
Equipment	956,895	851,894	195,214	318,470	513,684	338,210
Contractual Services	882,460	1,250,659	878,643	243,366	1,122,009	128,650
Capital Outlay	81,627	74,627	24,627	-	24,627	50,000
Fees	61,100	61,100	1,445	-	1,445	59,655
Other	110,000	108,400	63,117	2,000	65,117	43,283
Debt Service:						
Principal	210,000	210,000	210,000	-	210,000	-
Interest	166,600	166,600	166,600	-	166,600	-
Total Expenditures	6,216,406	6,445,725	4,809,111	685,488	5,494,599	951,126
(Deficiency) of Revenues (Under) Expenditures	(2,143,153)	(2,373,181)	(736,567)	(685,488)	(1,422,055)	951,126
Other Financing (Uses)						
Transfers Out	-	(525,343)	(525,343)	-	(525,343)	-
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures	(2,143,153)	(2,898,524)	(1,261,910)	\$ (685,488)	\$ (1,947,398)	\$ 951,126
Fund Balance at Beginning of Year	6,309,907	6,309,907	6,309,907			
Fund Balance at End of Year	\$ 4,166,754	\$ 3,411,383	\$ 5,047,997			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,096,500	\$ 1,325,387	\$ 1,325,467	\$ -	\$ 1,325,467	\$ 80
Intergovernmental Revenue	5,610,000	4,097,308	4,097,308	-	4,097,308	-
Miscellaneous Revenue	40,000	12,459	12,459	-	12,459	-
Total Revenues	6,746,500	5,435,154	5,435,234	-	5,435,234	80
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,300,933	2,500,933	2,417,059	-	2,417,059	83,874
Fringe Benefits	1,125,517	1,498,394	1,444,596	-	1,444,596	53,798
Material and Supplies	26,800	26,800	12,695	-	12,695	14,105
Equipment	13,700	43,700	19,888	-	19,888	23,812
Contractual Services	2,419,596	2,446,592	1,884,025	467,485	2,351,510	95,082
Capital Outlay	2,000	2,000	-	-	-	2,000
Fees	80,027	80,027	54,543	-	54,543	25,484
Other	1,221,510	1,043,010	659,233	-	659,233	383,777
Total Expenditures	6,190,083	7,641,456	6,492,039	467,485	6,959,524	681,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	556,417	(2,206,302)	(1,056,805)	<u>\$ (467,485)</u>	<u>\$ (1,524,290)</u>	<u>\$ 682,012</u>
Fund Balance at Beginning of Year	5,257,665	5,257,665	5,257,665			
Fund Balance at End of Year	\$ 5,814,082	\$ 3,051,363	\$ 4,200,860			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Enforcement
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 22,639	\$ 29,077	\$ 29,077	\$ -	\$ 29,077	\$ -
Miscellaneous Revenue	500	2,050	2,050	-	2,050	-
Total Revenues	23,139	31,127	31,127	-	31,127	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	3,000	7,000	6,704	-	6,704	296
Other	22,640	43,380	43,380	-	43,380	-
Total Expenditures	25,640	50,380	50,084	-	50,084	296
(Deficiency) of Revenues (Under) Expenditures	(2,501)	(19,253)	(18,957)	<u>\$ -</u>	<u>\$ (18,957)</u>	<u>\$ 296</u>
Fund Balance at Beginning of Year	27,134	27,134	27,134			
Fund Balance at End of Year	<u>\$ 24,633</u>	<u>\$ 7,881</u>	<u>\$ 8,177</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 12,160	\$ 16,377	\$ 16,377	\$ -	\$ 16,377	\$ -
Total Revenues	12,160	16,377	16,377	-	16,377	-
Expenditures						
Current:						
Public Works:						
Other	1,049	46,978	45,533	-	45,533	1,445
Total Expenditures	1,049	46,978	45,533	-	45,533	1,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,111	(30,601)	(29,156)	\$ -	\$ (29,156)	\$ 1,445
Fund Balance at Beginning of Year	195,008	195,008	195,008			
Fund Balance at End of Year	\$ 206,119	\$ 164,407	\$ 165,852			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Public Safety
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>123,756</u>	<u>123,756</u>	<u>123,756</u>			
Fund Balance at End of Year	<u><u>\$ 123,756</u></u>	<u><u>\$ 123,756</u></u>	<u><u>\$ 123,756</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
P.A.I.R.
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	10,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	500	155	-	155	345
Equipment	1,000	500	-	-	-	500
Contractual Services	7,000	27,000	-	-	-	27,000
Other	1,000	1,000	-	-	-	1,000
Total Expenditures	9,000	29,000	155	-	155	28,845
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	(29,000)	(155)	<u>\$ -</u>	<u>\$ (155)</u>	<u>\$ 28,845</u>
Fund Balance at Beginning of Year	37,731	37,731	37,731			
Fund Balance at End of Year	<u>\$ 38,731</u>	<u>\$ 8,731</u>	<u>\$ 37,576</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Violent Offender
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 305	\$ -	\$ -	\$ -	-	-
Total Revenues	305	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	2,950	1,289	-	1,289	1,661
Other	5,150	1,200	1,050	-	1,050	150
Total Expenditures	5,150	4,150	2,339	-	2,339	1,811
(Deficiency) of Revenues (Under) Expenditures	(4,845)	(4,150)	(2,339)	<u>\$ -</u>	<u>\$ (2,339)</u>	<u>\$ 1,811</u>
Fund Balance at Beginning of Year	4,849	4,849	4,849			
Fund Balance at End of Year	<u>\$ 4</u>	<u>\$ 699</u>	<u>\$ 2,510</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 60,000	\$ 52,602	\$ 52,602	\$ -	\$ 52,602	\$ -
Miscellaneous Revenue	13,000	13,096	13,096	-	13,096	-
Total Revenues	73,000	65,698	65,698	-	65,698	-
Expenditures						
Current:						
Human Services:						
Materials and Supplies	2,000	3,500	1,722	-	1,722	1,778
Other	3,000	92,089	84,046	-	84,046	8,043
Total Expenditures	5,000	95,589	85,768	-	85,768	9,821
Expenditures	68,000	(29,891)	(20,070)	<u>\$ -</u>	<u>\$ (20,070)</u>	<u>\$ 9,821</u>
Fund Balance at Beginning of Year	79,787	79,787	79,787			
Fund Balance at End of Year	<u>\$ 147,787</u>	<u>\$ 49,896</u>	<u>\$ 59,717</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 8,000	\$ 5,588	\$ 6,332	\$ -	\$ 6,332	\$ 744
Total Revenues	8,000	5,588	6,332	-	6,332	744
Expenditures						
Current:						
Public Safety:						
Material and Supplies	2,100	2,100	1,652	-	1,652	448
Contractual Services	26,959	26,959	15,672	-	15,672	11,287
Other	200	200	-	-	-	200
Total Expenditures	29,259	29,259	17,324	-	17,324	11,935
(Deficiency) of Revenues (Under) Expenditures	(21,259)	(23,671)	(10,992)	<u>\$ -</u>	<u>\$ (10,992)</u>	<u>\$ 12,679</u>
Fund Balance at Beginning of Year	35,068	35,068	35,068			
Fund Balance at End of Year	\$ 13,809	\$ 11,397	\$ 24,076			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal History On-Line
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>8,506</u>	<u>8,506</u>	<u>8,506</u>			
Fund Balance at End of Year	<u><u>\$ 8,506</u></u>	<u><u>\$ 8,506</u></u>	<u><u>\$ 8,506</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 485,470	\$ 282,414	\$ 282,414	\$ -	\$ 282,414	\$ -
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenues	485,470	282,414	282,414	-	282,414	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	290,000	195,618	195,618	-	195,618	-
Fringe Benefits	172,970	137,194	130,000	-	130,000	7,194
Material and Supplies	500	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other	22,000	15,541	14,195	-	14,195	1,346
Total Expenditures	485,470	348,353	339,813	-	339,813	8,540
(Deficiency) of Revenues (Under) Expenditures	-	(65,939)	(57,399)	-	(57,399)	8,540
Other Financing Sources						
Transfers In	-	61,198	61,198	-	61,198	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	(4,741)	3,799	\$ -	\$ 3,799	\$ 8,540
Fund Balance at Beginning of Year	67,514	67,514	67,514			
Fund Balance at End of Year	\$ 67,514	\$ 62,773	\$ 71,313			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 500	\$ 1,119	\$ 1,119	\$ -	\$ 1,119	\$ -
Total Revenues	500	1,119	1,119	-	1,119	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	500	1,119	1,119	<u>\$ -</u>	<u>\$ 1,119</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	8,101	8,101	8,101			
Fund Balance at End of Year	\$ 8,601	\$ 9,220	\$ 9,220			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile School Liaison
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Human Services:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	15,600	15,600	15,600			
Fund Balance at End of Year	<u>\$ 15,600</u>	<u>\$ 15,600</u>	<u>\$ 15,600</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Workforce Investment Act
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 1,700,356	\$ 1,889,646	\$ 1,889,646	\$ -	\$ 1,889,646	\$ -
Miscellaneous Revenue	249,644	45,950	45,950	-	45,950	-
Total Revenues	1,950,000	1,935,596	1,935,596	-	1,935,596	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	35,000	790,886	790,886	-	790,886	-
Fringe Benefits	7,910	362,233	361,348	-	361,348	885
Material and Supplies	73,500	71,000	36,893	12,859	49,752	21,248
Equipment	45,000	40,000	31,287	4,274	35,561	4,439
Contractual Services	1,788,511	1,030,801	972,875	18,411	991,286	39,515
Other	6,200	14,710	7,563	120	7,683	7,027
Total Expenditures	1,956,121	2,309,630	2,200,852	35,664	2,236,516	73,114
(Deficiency) of Revenues (Under) Expenditures	(6,121)	(374,034)	(265,256)	<u>\$ (35,664)</u>	<u>\$ (300,920)</u>	<u>\$ 73,114</u>
Fund Balance at Beginning of Year	400,642	400,642	400,642			
Fund Balance at End of Year	\$ 394,521	\$ 26,608	\$ 135,386			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 55,000	\$ 55,447	\$ 56,194	\$ -	\$ 56,194	\$ 747
Licenses, Permits and Fees	160,000	168,708	171,333	-	171,333	2,625
Total Revenues	215,000	224,155	227,527	-	227,527	3,372
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	-	728	728	-	728	-
Material and Supplies	5,000	3,450	3,437	-	3,437	13
Equipment	-	6,800	6,775	-	6,775	25
Contractual Services	1,400	1,450	1,450	-	1,450	-
Fees	103,929	107,259	99,444	6,006	105,450	1,809
Other	-	50	32	-	32	18
Total Expenditures	110,329	119,737	111,866	6,006	117,872	1,865
Excess of Revenues Over Expenditures	104,671	104,418	115,661	<u>\$ (6,006)</u>	<u>\$ 109,655</u>	<u>\$ 5,237</u>
Fund Balance at Beginning of Year	436,805	436,805	436,805			
Fund Balance at End of Year	<u>\$ 541,476</u>	<u>\$ 541,223</u>	<u>\$ 552,466</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Indigent Alcohol Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 3,000	\$ 975	\$ 976	\$ -	\$ 976	\$ 1
Total Revenues	3,000	975	976	-	976	1
Expenditures						
Current:						
Human Services:						
Other	1,500	1,500	-	-	-	1,500
Total Expenditures	1,500	1,500	-	-	-	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,500	(525)	976	<u>\$ -</u>	<u>\$ 976</u>	<u>\$ 1,501</u>
Fund Balance at Beginning of Year	17,008	17,008	17,008			
Fund Balance at End of Year	<u>\$ 18,508</u>	<u>\$ 16,483</u>	<u>\$ 17,984</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Atrazine Grant Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18,860</u>	<u>18,860</u>	<u>18,860</u>			
Fund Balance at End of Year	<u><u>\$ 18,860</u></u>	<u><u>\$ 18,860</u></u>	<u><u>\$ 18,860</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
Total Revenues	2,000	2,500	2,500	-	2,500	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Fringe Benefits	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	2,000	2,500	2,500	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	6,134	6,134	6,134			
Fund Balance at End of Year	\$ 8,134	\$ 8,634	\$ 8,634			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 550,000	\$ 195,962	\$ 195,962	\$ -	\$ 195,962	\$ -
Total Revenues	550,000	195,962	195,962	-	195,962	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	175,000	205,000	191,595	-	191,595	13,405
Fringe Benefits	99,350	139,100	88,931	-	88,931	50,169
Material and Supplies	2,000	4,300	2,134	-	2,134	2,166
Equipment	1,000	9,700	7,081	-	7,081	2,619
Contractual Services	51,000	59,000	43,120	-	43,120	15,880
Other	5,000	3,000	784	-	784	2,216
Total Expenditures	333,350	420,100	333,645	-	333,645	86,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	216,650	(224,138)	(137,683)	<u>\$ -</u>	<u>\$ (137,683)</u>	<u>\$ 86,455</u>
Fund Balance at Beginning of Year	2,286,106	2,286,106	2,286,106			
Fund Balance at End of Year	\$ 2,502,756	\$ 2,061,968	\$ 2,148,423			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 460,000	\$ 290,911	\$ 290,911	\$ -	\$ 290,911	\$ -
Total Revenues	460,000	290,911	290,911	-	290,911	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	80,000	80,000	67,803	-	67,803	12,197
Fringe Benefits	35,200	40,200	34,511	-	34,511	5,689
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	27,500	22,500	-	-	-	22,500
Contractual Services	50,500	50,500	-	-	-	50,500
Capital Outlay	13,778	13,778	13,776	-	13,776	2
Other	260,000	260,000	-	-	-	260,000
Total Expenditures	471,978	471,978	116,090	-	116,090	355,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,978)	(181,067)	174,821	<u>\$ -</u>	<u>\$ 174,821</u>	<u>\$ 355,888</u>
Fund Balance at Beginning of Year	1,417,055	1,417,055	1,417,055			
Fund Balance at End of Year	\$ 1,405,077	\$ 1,235,988	\$ 1,591,876			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Project - IJIS
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	10,000	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	6,200	6,200	-	-	-	(6,200)
Total Expenditures	6,200	6,200	-	-	-	(6,200)
Excess (Deficiency)of Revenues Over (Under) Expenditures	3,800	(6,200)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,200)</u>
Fund Balance at Beginning of Year	6,200	6,200	6,200			
Fund Balance at End of Year	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 6,200</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 404,500	\$ 684,292	\$ 684,292	\$ -	\$ 684,292	\$ -
Total Revenues	404,500	684,292	684,292	-	684,292	-
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	6,000	60,585	60,280	-	60,280	305
Fringe Benefits	550	9,688	9,680	-	9,680	8
Material and Supplies	-	45,526	43,803	-	43,803	1,723
Equipment	-	9,815	9,815	-	9,815	-
Contractual Services	-	403,532	400,246	13	400,259	3,273
Capital Outlay	207,391	235,125	235,125	-	235,125	-
Fees	-	306	306	-	306	-
Other	-	19,921	12,861	-	12,861	7,060
Total Expenditures	213,941	784,498	772,116	13	772,129	12,369
Excess (Deficiency) of Revenues Over (Under) Expenditures	190,559	(100,206)	(87,824)	<u>\$ (13)</u>	<u>\$ (87,837)</u>	<u>\$ 12,369</u>
Fund Balance at Beginning of Year	346,014	346,014	346,014			
Fund Balance at End of Year	<u>\$ 536,573</u>	<u>\$ 245,808</u>	<u>\$ 258,190</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 50,000	\$ 75,481	\$ 75,481	\$ -	\$ 75,481	\$ -
Total Revenues	50,000	75,481	75,481	-	75,481	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	11,000	-	8,466	8,466	2,534
Equipment	2,500	-	-	-	-	-
Contractual Services	5,000	4,000	1,167	-	1,167	2,833
Other	15,619	53,704	40,233	-	40,233	13,471
Total Expenditures	23,119	68,704	41,400	8,466	49,866	18,838
Excess of Revenues Over Expenditures	26,881	6,777	34,081	<u>\$ (8,466)</u>	<u>\$ 25,615</u>	<u>\$ 18,838</u>
Fund Balance at Beginning of Year	2,292	2,292	2,292			
Fund Balance at End of Year	<u>\$ 29,173</u>	<u>\$ 9,069</u>	<u>\$ 36,373</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
SERC Grant
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 40,308	\$ 40,308	\$ -	\$ 40,308	\$ -
Total Revenues	-	40,308	40,308	-	40,308	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	4,000	-	-	-	4,000
Other	8,640	80,195	79,357	-	79,357	838
Total Expenditures	8,640	84,195	79,357	-	79,357	4,838
(Deficiency) of Revenues						
(Under) Expenditures	(8,640)	(43,887)	(39,049)	-	\$ (39,049)	\$ 4,838
Other Financing Sources (Uses)						
Transfers In	-	25,365	25,365	-	25,365	-
Transfers Out	-	(4,678)	(4,678)	-	(4,678)	-
Total Other Financing Sources (Uses)	-	20,687	20,687	-	20,687	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(8,640)	(23,200)	(18,362)	\$ -	\$ (18,362)	\$ 4,838
Fund Balance at Beginning of Year	132,757	132,757	132,757			
Fund Balance at End of Year	\$ 124,117	\$ 109,557	\$ 114,395			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 375,000	\$ 267,403	\$ 267,403	\$ -	\$ 267,403	\$ -
Total Revenues	375,000	267,403	267,403	-	267,403	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	232,000	230,000	227,515	-	227,515	2,485
Fringe Benefits	116,910	127,810	105,178	-	105,178	22,632
Material and Supplies	3,000	3,000	395	-	395	2,605
Contractual Services	2,000	-	-	-	-	-
Other	10,400	3,500	400	-	400	3,100
Total Expenditures	364,310	364,310	333,488	-	333,488	30,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,690	(96,907)	(66,085)	<u>\$ -</u>	<u>\$ (66,085)</u>	<u>\$ 30,822</u>
Fund Balance at Beginning of Year	214,466	214,466	214,466			
Fund Balance at End of Year	<u>\$ 225,156</u>	<u>\$ 117,559</u>	<u>\$ 148,381</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Comprehensive Case Management and Employment Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 700,000	\$ 1,140,657	\$ 1,140,657	\$ -	\$ 1,140,657	\$ -
Miscellaneous Revenue	25,000	5,665	5,665	-	5,665	-
Total Revenues	725,000	1,146,322	1,146,322	-	1,146,322	-
Expenditures						
Current:						
Human Services:						
Salaries & Wages	149,271	-	-	-	-	-
Fringe Benefits	44,875	-	-	-	-	-
Material and Supplies	36,000	5,000	1,154	-	1,154	3,846
Equipment	7,500	-	-	-	-	-
Contractual Services	285,450	580,622	539,485	8,637	548,122	32,500
Other	10,000	2,500	313	-	313	2,187
Total Expenditures	533,096	588,122	540,952	8,637	549,589	38,533
Excess of Revenues Over Expenditures	191,904	558,200	605,370	(8,637)	596,733	38,533
Fund Balance at Beginning of Year	242,361	242,361	242,361			
Fund Balance at End of Year	\$ 434,265	\$ 800,561	\$ 847,731			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Neighborhood Stabilization
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 5,000	\$ 1,321	\$ 1,321	\$ -	\$ 1,321	\$ -
Total Revenues	5,000	1,321	1,321	-	1,321	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	25	125	26	-	26	99
Contractual Services	1,550	21,050	3,570	14,368	17,938	3,112
Capital Outlay	500	500	-	-	-	500
Fees	725	725	34	-	34	691
Other	2,200	2,100	1,288	-	1,288	812
Total Expenditures	5,000	24,500	4,918	14,368	19,286	5,214
(Deficiency) of Revenues (Under) Expenditures	-	(23,179)	(3,597)	<u>\$ (14,368)</u>	<u>\$ (17,965)</u>	<u>\$ 5,214</u>
Fund Balance at Beginning of Year	151,203	151,203	151,203			
Fund Balance at End of Year	<u>\$ 151,203</u>	<u>\$ 128,024</u>	<u>\$ 147,606</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 7,000	\$ 5,950	\$ 5,950	\$ -	\$ 5,950	\$ -
Fines and Forfeitures	455,000	449,970	449,970	-	449,970	-
Intergovernmental Revenue	-	5,000	5,000	-	5,000	-
Miscellaneous Revenue	38,000	1,273	1,273	-	1,273	-
Total Revenues	500,000	462,193	462,193	-	462,193	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	128,000	128,000	122,886	-	122,886	5,114
Fringe Benefits	58,950	58,950	52,978	-	52,978	5,972
Material and Supplies	314,106	286,179	199,622	46,324	245,946	40,233
Equipment	8,650	8,650	8,609	-	8,609	41
Contractual Services	10,100	13,100	7,406	-	7,406	5,694
Other	13,000	13,000	6,368	-	6,368	6,632
Total Expenditures	532,806	507,879	397,869	46,324	444,193	63,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,806)	(45,686)	64,324	<u>\$ (46,324)</u>	<u>\$ 18,000</u>	<u>\$ 63,686</u>
Fund Balance at Beginning of Year	907,987	907,987	907,987			
Fund Balance at End of Year	\$ 875,181	\$ 862,301	\$ 972,311			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Home Septic Treatment Systems
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	23,094	23,094	23,094			
Fund Balance at End of Year	<u>\$ 23,094</u>	<u>\$ 23,094</u>	<u>\$ 23,094</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 43,000	\$ 39,980	\$ 39,980	\$ -	\$ 39,980	\$ -
Total Revenues	43,000	39,980	39,980	-	39,980	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	3,000	3,000	-	-	-	3,000
Equipment	-	10,000	2,000	-	2,000	8,000
Other	4,000	4,000	-	-	-	4,000
Total Expenditures	7,000	17,000	2,000	-	2,000	15,000
Excess of Revenues Over Expenditures	36,000	22,980	37,980	-	37,980	15,000
Other Financing Sources (Uses)						
Transfers In	-	4,169	4,169	-	4,169	-
Transfers Out	-	(37,076)	(37,076)	-	(37,076)	-
Total Other Financing Sources (Uses)	-	(32,907)	(32,907)	-	(32,907)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	36,000	(9,927)	5,073	-	5,073	15,000
Fund Balance at Beginning of Year	168,923	168,923	168,923			
Fund Balance at End of Year	\$ 204,923	\$ 158,996	\$ 173,996			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 51,000	\$ 62,568	\$ 62,568	\$ -	\$ 62,568	\$ -
Total Revenues	51,000	62,568	62,568	-	62,568	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	45,705	100,969	55,769	-	55,769	45,200
Total Expenditures	45,705	100,969	55,769	-	55,769	45,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,295	(38,401)	6,799	<u>\$ -</u>	<u>\$ 6,799</u>	<u>\$ 45,200</u>
Fund Balance at Beginning of Year	88,672	88,672	88,672			
Fund Balance at End of Year	\$ 93,967	\$ 50,271	\$ 95,471			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Veteran's Court
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 90,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Total Revenues	90,000	30,000	30,000	-	30,000	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	60,000	60,000	55,598	-	55,598	4,402
Fringe Benefits	9,270	9,270	8,542	-	8,542	728
Material and Supplies	1,400	1,400	-	-	-	1,400
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	10,000	10,000	-	-	-	10,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	89,670	89,670	64,140	-	64,140	25,530
Excess (Deficiency) of Revenues Over (Under) Expenditures	330	(59,670)	(34,140)	<u>\$ -</u>	<u>\$ (34,140)</u>	<u>\$ 25,530</u>
Fund Balance at Beginning of Year	84,583	84,583	84,583			
Fund Balance at End of Year	<u>\$ 84,913</u>	<u>\$ 24,913</u>	<u>\$ 50,443</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 46,000	\$ 50,298	\$ 50,298	\$ -	\$ 50,298	\$ -
Total Revenues	46,000	50,298	50,298	-	50,298	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,000)	(29,702)	50,298	<u>\$ -</u>	<u>\$ 50,298</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	351,982	351,982	351,982			
Fund Balance at End of Year	<u>\$ 317,982</u>	<u>\$ 322,280</u>	<u>\$ 402,280</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Sexual Predator Program
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers Out	-	(400)	(400)	-	-	-
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures	-	(400)	(400)	-	-	-
Fund Balance at Beginning of Year	400	400	400			
Fund Balance at End of Year	\$ 400	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Hiring Program
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers Out	-	(10)	(10)	-	-	-
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures	-	(10)	(10)	-	-	-
Fund Balance at Beginning of Year	10	10	10			
Fund Balance at End of Year	\$ 10	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 440,118	\$ 467,041	\$ 467,041	\$ -	\$ 467,041	\$ -
Intergovernmental Revenue	68,175	61,252	61,252	-	61,252	-
Miscellaneous Revenue	250	24	24	-	24	-
Total Revenues	508,543	528,317	528,317	-	528,317	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	250,000	250,000	151,162	-	151,162	98,838
Fringe Benefits	148,459	148,459	30,935	-	30,935	117,524
Material and Supplies	2,500	2,500	-	-	-	2,500
Contractual Services	71,000	71,000	588	-	588	70,412
Equipment	8,000	8,000	938	-	938	7,062
Other	13,300	13,300	8,826	-	8,826	4,474
Total Expenditures	493,259	493,259	192,449	-	192,449	300,810
Excess of Revenues						
Over Expenditures	15,284	35,058	335,868	<u>\$ -</u>	<u>\$ 335,868</u>	<u>\$ 300,810</u>
Fund Balance at Beginning of Year	1,164,446	1,164,446	1,164,446			
Fund Balance at End of Year	\$ 1,179,730	\$ 1,199,504	\$ 1,500,314			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Mental Health Court
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Total Revenues	-	20,000	20,000	-	20,000	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	14,850	13,349	-	13,349	1,501
Fringe Benefits	-	9,564	8,177	-	8,177	1,387
Total Expenditures	-	24,414	21,526	-	21,526	2,888
(Deficiency) of Revenues						
(Under) Expenditures	-	(4,414)	(1,526)	<u>\$ -</u>	<u>\$ (1,526)</u>	<u>\$ 2,888</u>
Fund Balance at Beginning of Year	24,414	24,414	24,414			
Fund Balance at End of Year	\$ 24,414	\$ 20,000	\$ 22,888			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCCCW Assessment Grant
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 6,291	\$ 6,291	\$ -	\$ 6,291	\$ -
Total Revenues	<u>-</u>	<u>6,291</u>	<u>6,291</u>	<u>-</u>	<u>6,291</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	1,707	1,707	-	1,707	-
Contractual Services	-	810	810	-	810	-
Other	-	5,467	4,767	-	4,767	700
Total Expenditures	<u>-</u>	<u>7,984</u>	<u>7,284</u>	<u>-</u>	<u>7,284</u>	<u>700</u>
(Deficiency) of Revenues (Under) Expenditures	-	(1,693)	(993)	<u>\$ -</u>	<u>\$ (993)</u>	<u>\$ 700</u>
Fund Balance at Beginning of Year	<u>50,987</u>	<u>50,987</u>	<u>50,987</u>			
Fund Balance at End of Year	<u>\$ 50,987</u>	<u>\$ 49,294</u>	<u>\$ 49,994</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff Continuing Professional Training
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	406	406	406			
Fund Balance at End of Year	<u>\$ 406</u>	<u>\$ 406</u>	<u>\$ 406</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Fines and Forfeitures	\$ -	\$ 58,521	\$ 58,521	\$ -	58,521	-
Miscellaneous Revenue	-	14,920	14,920	-	14,920	-
Total Revenues	<u>-</u>	<u>73,441</u>	<u>73,441</u>	<u>-</u>	<u>73,441</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	7,020	3,460	-	3,460	3,560
Total Expenditures	<u>-</u>	<u>7,020</u>	<u>3,460</u>	<u>-</u>	<u>3,460</u>	<u>3,560</u>
Excess of Revenues Over Expenditures	-	66,421	69,981	<u>\$ -</u>	<u>\$ 69,981</u>	<u>\$ 3,560</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 66,421</u>	<u>\$ 69,981</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Justice Assistance Grant Program
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 42,184	\$ 42,184	\$ -	\$ 42,184	\$ -
Total Revenues	-	42,184	42,184	-	42,184	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	1,614	1,614	1,614	-	1,614	-
Equipment	7,400	18,203	7,400	-	7,400	10,803
Other	21,092	42,699	21,092	-	21,092	21,607
Total Expenditures	30,106	62,516	30,106	-	30,106	32,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,106)	(20,332)	12,078	-	12,078	32,410
Other Financing Sources (Uses)						
Advances In	-	32,410	32,410	-	32,410	-
Advances Out	-	(42,184)	(42,184)	-	(42,184)	-
Total Other Financing Sources (Uses)	-	(9,774)	(9,774)	-	(9,774)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(30,106)	(30,106)	2,304	-	2,304	32,410
Fund Balance at Beginning of Year	30,106	30,106	30,106			
Fund Balance at End of Year	\$ -	\$ -	\$ 32,410			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Law Enforcement
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 48,100	\$ 48,100	\$ -	\$ 48,100	\$ -
Total Revenues	<u>-</u>	<u>48,100</u>	<u>48,100</u>	<u>-</u>	<u>48,100</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	41,050	10,593	-	10,593	30,457
Fringe Benefits	-	2,350	1,541	-	1,541	809
Material and Supplies	-	524	150	-	150	374
Equipment	-	3,990	1,000	-	1,000	2,990
Contractual Services	-	102	102	-	102	-
Other	-	84	84	-	84	-
Total Expenditures	<u>-</u>	<u>48,100</u>	<u>13,470</u>	<u>-</u>	<u>13,470</u>	<u>34,630</u>
Excess of Revenues						
Over Expenditures	-	-	34,630	<u>\$ -</u>	<u>\$ 34,630</u>	<u>\$ 34,630</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,630</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Elections Infrastructure Security Assessment Grant
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
Interest Income	-	378	378	-	378	-
Total Revenues	50,000	50,378	50,378	-	50,378	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Equipment	-	13,920	13,439	-	13,439	481
Contractual Services	-	35,000	-	35,000	35,000	-
Other	-	1,080	1,080	-	1,080	-
Total Expenditures	-	50,000	14,519	35,000	49,519	481
Excess of Revenues Over Expenditures	50,000	378	35,859	<u>\$ (35,000)</u>	<u>\$ 859</u>	<u>\$ 481</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 50,000	\$ 378	\$ 35,859			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Guardianship Services
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,000	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Emergency Planning Commission
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 74,196	\$ 74,196	\$ -	\$ 74,196	\$ -
Miscellaneous Revenue	236,313	41,965	92,807	-	92,807	(50,842)
Total Revenues	236,313	116,161	167,003	-	167,003	(50,842)
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	-	26,479	-	26,479	(26,479)
Equipment	-	-	35,347	-	35,347	(35,347)
Contractual Services	-	-	5,486	-	5,486	(5,486)
Total Expenditures	-	-	67,312	-	67,312	(67,312)
Excess of Revenues Over Expenditures	236,313	116,161	99,691	<u>\$ -</u>	<u>\$ 99,691</u>	<u>\$ (118,154)</u>
Fund Balance at Beginning of Year - Restated	-	-	169,869			
Fund Balance at End of Year	<u>\$ 236,313</u>	<u>\$ 116,161</u>	<u>\$ 269,560</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Certificate of Title
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,625,000	\$ 2,143,515	\$ 2,143,515	\$ -	\$ 2,143,515	\$ -
Total Revenues	1,625,000	2,143,515	2,143,515	-	2,143,515	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	820,000	820,000	744,920	-	744,920	75,080
Fringe Benefits	582,150	582,150	473,704	-	473,704	108,446
Material and Supplies	35,500	35,500	33,098	112	33,210	2,290
Equipment	22,500	13,790	1,061	-	1,061	12,729
Contractual Services	140,000	140,000	103,156	1,550	104,706	35,294
Fees	2,500	2,500	-	-	-	2,500
Other	44,000	45,500	38,095	-	38,095	7,405
Total Expenditures	1,646,650	1,639,440	1,394,034	1,662	1,395,696	243,744
(Deficiency) of Revenues (Under) Expenditures	(21,650)	504,075	749,481	(1,662)	747,819	243,744
Other Financing Sources (Uses)						
Transfers Out	(8,710)	(15,920)	(8,710)	-	(8,710)	7,210
Total Other Financing Sources (Uses)	(8,710)	(15,920)	(8,710)	-	(8,710)	7,210
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(30,360)	488,155	740,771	<u>\$ (1,662)</u>	<u>\$ 739,109</u>	<u>\$ (236,534)</u>
Fund Balance at Beginning of Year	2,049,323	2,049,323	2,049,323			
Fund Balance at End of Year	\$ 2,018,963	\$ 2,537,478	\$ 2,790,094			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 155,000	\$ 166,997	\$ 169,197	\$ -	\$ 169,197	\$ 2,200
Total Revenues	155,000	166,997	169,197	-	169,197	2,200
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	9,500	9,600	2,158	-	2,158	7,442
Equipment	45,000	65,000	37,928	-	37,928	27,072
Contractual Services	85,000	157,800	128,921	2,387	131,308	26,492
Other	8,000	25,000	21,019	-	21,019	3,981
Total Expenditures	147,500	257,400	190,026	2,387	192,413	64,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,500	(90,403)	(20,829)	<u>\$ (2,387)</u>	<u>\$ (23,216)</u>	<u>\$ 67,187</u>
Fund Balance at Beginning of Year	291,587	291,587	291,587			
Fund Balance at End of Year	<u>\$ 299,087</u>	<u>\$ 201,184</u>	<u>\$ 270,758</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,849,017	\$ 1,963,396	\$ 1,963,396	\$ -	\$ 1,963,396	\$ -
Special Assessments	268,000	237,150	237,150	-	237,150	-
Intergovernmental Revenue	289,707	526,455	526,455	-	526,455	-
Miscellaneous Revenue	299,832	17,350	17,350	-	17,350	-
Total Revenues	<u>2,706,556</u>	<u>2,744,351</u>	<u>2,744,351</u>	<u>-</u>	<u>2,744,351</u>	<u>-</u>
Expenditures						
General Obligation Bonds Principal Retirement	1,055,000	1,210,000	1,210,000	-	1,210,000	-
General Obligation Bonds Interest	660,723	13,128	13,128	-	13,128	-
Special Assessment Bonds Principal Retirement	225,000	355,000	355,000	-	355,000	-
Special Assessment Bonds Interest	30,000	27,532	27,532	-	27,532	-
Sales Tax Bonds Principal Retirement	330,000	370,000	370,000	-	370,000	-
Sales Tax Bonds Interest	131,449	39,171	39,171	-	39,171	-
Manuscript Debt Principal Retirement	220,000	225,000	225,000	-	225,000	-
Manuscript Debt Interest	173,000	167,400	164,200	-	164,200	3,200
Note Principal Retirement	-	380,000	380,000	-	380,000	-
Note Interest	-	1,049,899	1,049,899	-	1,049,899	-
Debt Issuance Costs	-	284,694	284,694	-	284,694	-
Other	45,000	48,161	48,161	-	48,161	-
Total Expenditures	<u>2,870,172</u>	<u>4,169,985</u>	<u>4,166,785</u>	<u>-</u>	<u>4,166,785</u>	<u>3,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(163,616)	(1,425,634)	(1,422,434)	-	(1,422,434)	3,200
Other Financing Sources (Uses)						
Transfers In	564,800	1,118,847	1,118,847	-	1,118,847	-
Premium on Debt Issuance	-	390,964	390,964	-	390,964	-
Bond Proceeds	-	275,000	275,000	-	275,000	-
Note Proceeds	-	125,000	125,000	-	125,000	-
Total Other Financing Sources (Uses)	<u>564,800</u>	<u>1,909,811</u>	<u>1,909,811</u>	<u>-</u>	<u>1,909,811</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	401,184	484,177	487,377	<u>\$ -</u>	<u>\$ 487,377</u>	<u>\$ 3,200</u>
Fund Balance at Beginning of Year	1,845,133	1,845,133	1,845,133			
Fund Balance at End of Year	<u>\$ 2,246,317</u>	<u>\$ 2,329,310</u>	<u>\$ 2,332,510</u>			

Capital Projects Fund

The Construction Projects Fund is used to account for financial resources restricted for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds.)

Construction Projects – To account for monies used for acquisition and construction of various projects within the County.

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,992,565	\$ 3,395,329	\$ 3,517,906	\$ -	\$ 3,517,906	\$ 122,577
Miscellaneous Revenue	-	1,766	1,766	-	1,766	-
Total Revenues	1,992,565	3,397,095	3,519,672	-	3,519,672	122,577
Expenditures						
Capital Outlay:						
Courthouse	103,829	101,774	93,402	8,250	101,652	122
Job and Family Services	51,846	531,181	466,468	64,713	531,181	-
Transportation Hub	75,155	-	-	-	-	-
Burns Road Facility	17,158	207,232	207,222	-	207,222	10
District Health Building	553,380	7,027,826	6,396,699	432,413	6,829,112	198,714
911 System	1,506,633	1,478,308	697,551	780,757	1,478,308	-
Board of Elections	-	1,733,910	1,733,910	-	1,733,910	-
Court Info Tech	-	1,275,708	195,077	956,029	1,151,106	124,602
Jail	-	757,250	302,900	454,350	757,250	-
Telecom Improvements	-	993,076	657,126	325,108	982,234	10,842
Parking Deck Construction	-	3,185,161	-	3,185,161	3,185,161	-
Various Capital Improvements	77,045	478,044	361,097	82,260	443,357	34,687
OPWC Projects	1,192,000	1,308,927	1,308,927	-	1,308,927	-
ODOT Federal & State Awards	800,565	2,104,500	2,104,500	-	2,104,500	-
Note Retirement	-	16,350,000	16,350,000	-	16,350,000	-
Note Interest	-	125,000	125,000	-	125,000	-
Total Expenditures	4,377,611	37,657,897	30,999,879	6,289,041	37,288,920	368,977
(Deficiency) of Revenues (Under) Expenditures	(2,385,046)	(34,260,802)	(27,480,207)	(6,289,041)	(33,769,248)	491,554
Other Financing Sources (Uses)						
Transfers Out	-	(50,317)	(50,317)	-	(50,317)	-
Advances In	-	3,100,000	3,100,000	-	3,100,000	-
Bond Proceeds	-	7,290,000	7,290,000	-	7,290,000	-
Note Proceeds	8,080,000	22,360,000	22,360,000	-	22,360,000	-
Total Other Financing Sources (Uses)	8,080,000	32,699,683	32,699,683	-	32,699,683	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	5,694,954	(1,561,119)	5,219,476	\$ (6,289,041)	\$ (1,069,565)	\$ 491,554
Fund Balance at Beginning of Year	15,389,026	15,389,026	15,389,026			
Fund Balance at End of Year	\$ 21,083,980	\$ 13,827,907	\$ 20,608,502			

Proprietary Funds

The Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows.

Enterprise Funds

Sewer System - To account for the County's sewer operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges.

Lorain County Regional Airport - To account for the County's airport operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges and Federal and State grants.

Lorain County Transit - To account for the County's transit operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges and Federal and State grants.

Internal Service Funds

Internal Service - To account for the activity of the County's self-funded insurance programs.

Workers' Compensation Reserve - To account for the State Workers' Compensation Retrospective Rating Plan.

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2019

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 20,012,640	\$ 5,806,874	\$ 25,819,514
Receivables, Net of Allowance	109,722	-	109,722
Total Current Assets	20,122,362	5,806,874	25,929,236
 Total Assets	 \$ 20,122,362	 \$ 5,806,874	 \$ 25,929,236
LIABILITIES			
Current Liabilities:			
Payables	\$ 4,209,029	\$ 22,906	\$ 4,231,935
Due to Other Funds	11,645	-	11,645
Total Current Liabilities	4,220,674	22,906	4,243,580
 Total Liabilities	 4,220,674	 22,906	 4,243,580
NET POSITION			
Unrestricted	15,901,688	5,783,968	21,685,656
Total Net Position	15,901,688	5,783,968	21,685,656
 Total Liabilities and Net Position	 \$ 20,122,362	 \$ 5,806,874	 \$ 25,929,236

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 40,422,321	\$ 718,701	\$ 41,141,022
Miscellaneous Revenue	1,907	558,077	559,984
	<u>40,424,228</u>	<u>1,276,778</u>	<u>41,701,006</u>
Total Operating Revenues			
Operating Expenses:			
Contract Services	1,459,315	41,300	1,500,615
Personal Services	36,169	52,678	88,847
Fringe Benefits	23,265	18,295	41,560
Claims Expense	35,748,370	651,558	36,399,928
Materials and Supplies	1,465	-	1,465
Other Expense	28,188	12,522	40,710
Total Operating Expenses	<u>37,296,772</u>	<u>776,353</u>	<u>38,073,125</u>
Operating Income/(Loss)	<u>3,127,456</u>	<u>500,425</u>	<u>3,627,881</u>
Change in Net Position	3,127,456	500,425	3,627,881
Net Position at Beginning of Year	<u>12,774,232</u>	<u>5,283,543</u>	<u>18,057,775</u>
Net Position at End of Year	<u>\$ 15,901,688</u>	<u>\$ 5,783,968</u>	<u>\$ 21,685,656</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 40,328,523	\$ 718,701	\$ 41,047,224
Cash Paid to Suppliers	(1,468,040)	(41,300)	(1,509,340)
Cash Paid for Claims	(35,664,181)	(660,531)	(36,324,712)
Cash Paid to Employees	(51,323)	(70,676)	(121,999)
Other Receipts	1,907	558,077	559,984
Other Cash Payments	(28,188)	(12,522)	(40,710)
Net Cash Provided by Operating Activities	<u>3,118,698</u>	<u>491,749</u>	<u>3,610,447</u>
Net Increase in Cash	3,118,698	491,749	3,610,447
Cash and Cash Equivalents, January 1, 2019	<u>16,893,942</u>	<u>5,315,125</u>	<u>22,209,067</u>
Cash and Cash Equivalents, December 31, 2019	<u>\$ 20,012,640</u>	<u>\$ 5,806,874</u>	<u>\$ 25,819,514</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ 3,127,456	\$ 500,425	\$ 3,627,881
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(93,798)	-	(93,798)
Increase (Decrease) in Operating Liabilities:			
Payables	77,133	(8,676)	68,457
Due to Other Funds	7,907	-	7,907
Total Adjustments	<u>(8,758)</u>	<u>(8,676)</u>	<u>(17,434)</u>
Net Cash Provided by Operating Activities	<u>\$ 3,118,698</u>	<u>\$ 491,749</u>	<u>\$ 3,610,447</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Sewer System
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,782,400	\$ 4,019,708	\$ 4,019,708	\$ -	\$ 4,019,708	\$ -
Licenses, Permits and Fees	395,100	352,886	353,186	-	353,186	300
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenue	500	3,774	3,774	-	3,774	-
Total Revenues	3,178,000	4,376,368	4,376,668	-	4,376,668	300
Expenses						
Current:						
Personal Services	400,000	400,000	384,131	-	384,131	15,869
Fringe Benefits	161,800	181,850	169,323	-	169,323	12,527
Material and Supplies	164,088	212,778	186,073	14,707	200,780	11,998
Contractual Services	1,772,228	3,406,091	1,966,498	1,163,662	3,130,160	275,931
Capital Outlay	10,000	854,402	651,180	198,339	849,519	4,883
OWDA Loan Principal Retirement	75,000	79,861	78,784	82	78,866	995
OWDA Loan Interest	-	39,865	47,552	-	47,552	(7,687)
OPWC Loan Principal Retirement	-	10,000	9,223	-	9,223	777
General Obligation Bonds Principal Retirement	221,800	340,000	340,000	-	340,000	-
General Obligation Bonds Interest	192,750	309,151	309,151	-	309,151	-
Note Retirement	-	2,710,000	2,710,000	-	2,710,000	-
Interest and Fiscal Charges	75,000	105,196	105,196	-	105,196	-
Other	400,075	1,068,391	871,124	78,755	949,879	118,512
Total Expenses	3,472,741	9,717,585	7,828,235	1,455,545	9,283,780	433,805
(Deficiency) of Revenues (Under) Expenditures	(294,741)	(5,341,217)	(3,451,567)	(1,455,545)	(4,907,112)	434,105
Other Financing Sources (Uses)						
Advances In	-	172,311	172,311	-	172,311	-
Transfers Out	-	(137,408)	(137,408)	-	(137,408)	-
Premium on Debt Issuance	-	143,675	143,675	-	143,675	-
Bond Proceeds	-	2,690,000	2,690,000	-	2,690,000	-
Note Proceeds	-	4,180,000	4,180,000	-	4,180,000	-
Proceeds from OWDA	121,000	824,632	836,985	-	836,985	(12,353)
Total Other Financing Sources (Uses)	121,000	7,873,210	7,885,563	-	7,885,563	(12,353)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(173,741)	2,531,993	4,433,996	<u>\$ (1,455,545)</u>	<u>\$ 2,978,451</u>	<u>\$ 421,752</u>
Fund Balance at Beginning of Year	4,683,191	4,683,191	4,683,191			
Fund Balance at End of Year	\$ 4,509,450	\$ 7,215,184	\$ 9,117,187			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Lorain County Regional Airport
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,700	\$ 554	\$ 554	\$ -	\$ 554	\$ -
Licenses, Permits and Fees	50,000	55,707	55,707	-	55,707	-
Intergovernmental Revenue	50,000	1,085,494	1,085,494	-	1,085,494	-
Miscellaneous Revenue	271,500	143,265	219,733	-	219,733	76,468
Total Revenues	373,200	1,285,020	1,361,488	-	1,361,488	76,468
Expenses						
Current:						
Material and Supplies	15,100	49,800	41,173	-	41,173	8,627
Equipment	3,000	37,150	36,397	-	36,397	753
Contractual Services	387,791	651,774	442,900	118,479	561,379	90,395
Capital Outlay	60,455	1,848,898	978,058	777,460	1,755,518	93,380
Other	1,000	7,420	6,913	-	6,913	507
Total Expenses	467,346	2,595,042	1,505,441	895,939	2,401,380	193,662
(Deficiency) of Revenues (Under) Expenses	(94,146)	(1,310,022)	(143,953)	(895,939)	(1,039,892)	270,130
Other Financing Sources						
Advances In	-	1,050,000	1,050,000	-	1,050,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(94,146)	(260,022)	906,047	\$ (895,939)	\$ 10,108	\$ 270,130
Fund Balance at Beginning of Year	395,285	395,285	395,285			
Fund Balance at End of Year	\$ 301,139	\$ 135,263	\$ 1,301,332			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Lorain County Transit
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 500,265	\$ 908,970	\$ 908,970	\$ -	\$ 908,970	\$ -
Licenses, Permits and Fees	66,000	95,621	95,621	-	95,621	-
Intergovernmental Revenue	1,806,331	547,435	547,435	-	547,435	-
Miscellaneous Revenue	14,599	45,996	45,996	-	45,996	-
Total Revenues	<u>2,387,195</u>	<u>1,598,022</u>	<u>1,598,022</u>	<u>-</u>	<u>1,598,022</u>	<u>-</u>
Expenses						
Current:						
Personal Services	54,585	66,585	65,481	-	65,481	1,104
Fringe Benefits	35,660	39,010	35,069	-	35,069	3,941
Material and Supplies	2,350	3,200	1,621	-	1,621	1,579
Equipment	266,183	56,845	56,685	-	56,685	160
Contractual Services	2,059,099	2,058,649	2,043,531	3,797	2,047,328	11,321
Fees	1,500	1,500	1,026	-	1,026	474
Other	20,000	28,200	25,370	-	25,370	2,830
Total Expenses	<u>2,439,377</u>	<u>2,253,989</u>	<u>2,228,783</u>	<u>3,797</u>	<u>2,232,580</u>	<u>21,409</u>
(Deficiency) of Revenues (Under) Expenses	(52,182)	(655,967)	(630,761)	(3,797)	(634,558)	21,409
Other Financing Sources						
Transfers In	50,000	300,000	300,000	-	300,000	-
Excess of Revenues and Other Financing Sources Over Expenses	(2,182)	(355,967)	(330,761)	<u>\$ (3,797)</u>	<u>\$ (334,558)</u>	<u>\$ 21,409</u>
Fund Balance at Beginning of Year	529,867	529,867	529,867			
Fund Balance at End of Year	<u>\$ 527,685</u>	<u>\$ 173,900</u>	<u>\$ 199,106</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Internal Service
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 35,119,630	\$ 40,280,447	\$ 40,328,523	\$ -	\$ 40,328,523	\$ 48,076
Miscellaneous Revenue	27,000	1,907	1,907	-	1,907	-
Total Revenues	35,146,630	40,282,354	40,330,430	-	40,330,430	48,076
Expenses						
Current:						
Personal Services	35,000	36,000	35,965	-	35,965	35
Fringe Benefits	2,131,150	898,848	15,358	-	15,358	883,490
Supplies and Materials	1,500	1,500	917	-	917	583
Equipment	1,000	1,000	548	-	548	452
Contractual Services	102,774	1,500,621	1,466,575	-	1,466,575	34,046
Claims	33,382,000	35,664,181	35,664,181	-	35,664,181	-
Other	1,000	37,000	28,188	-	28,188	8,812
Total Expenses	35,654,424	38,139,150	37,211,732	-	37,211,732	927,418
Excess (Deficiency) of Revenues Over (Under) Expenses	(507,794)	2,143,204	3,118,698	<u>\$ -</u>	<u>\$ 3,118,698</u>	<u>\$ 975,494</u>
Fund Balance at Beginning of Year	16,893,942	16,893,942	16,893,942			
Fund Balance at End of Year	<u>\$ 16,386,148</u>	<u>\$ 19,037,146</u>	<u>\$ 20,012,640</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Workers' Compensation Reserve
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 850,000	\$ 718,701	\$ 718,701	\$ -	\$ 718,701	\$ -
Miscellaneous Revenue	-	558,077	558,077	-	558,077	-
Total Revenues	850,000	1,276,778	1,276,778	-	1,276,778	-
Expenses						
Current:						
Personal Services	57,120	54,320	52,381	-	52,381	1,939
Fringe Benefits	19,950	19,950	18,295	-	18,295	1,655
Material and Supplies	500	500	-	-	-	500
Contractual Services	44,400	47,200	41,300	1,900	43,200	4,000
Claims	258,000	1,040,528	660,531	-	660,531	379,997
Other	550	13,075	12,522	-	12,522	553
Total Expenses	380,520	1,175,573	785,029	1,900	786,929	388,644
Excess of Revenues Over Expenses	469,480	101,205	491,749	<u>\$ (1,900)</u>	<u>\$ 489,849</u>	<u>\$ 388,644</u>
Fund Balance at Beginning of Year	5,315,125	5,315,125	5,315,125			
Fund Balance at End of Year	<u>\$ 5,784,605</u>	<u>\$ 5,416,330</u>	<u>\$ 5,806,874</u>			

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Lorain County, Ohio Agency Funds

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Children and Family First Council - To account for revenues and expenditures for the Family and Children First Council for which the County serves as fiscal agent.

Undivided Tax - To account for the collection of real estate taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County (including Lorain County itself).

Real Estate Escrow - To account for the monies received for taxes before their due date.

Undivided Government - To account for the collection of shared revenues from the State of Ohio that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis, allocated according to a formula agreed upon by the recipients.

Board of Health - To account for revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

Soil and Water - To account for revenues and expenditures of the soil and water conservation commission for which the County serves as fiscal agent.

Payroll - To account for the net payroll taxes and other related payroll deductions accumulated from the government, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

Courts - To account for the receipt and expenditure of various court monies that do not run through the County's accounting system.

Sheriff - To account for the receipt and expenditure of moneys for inmates and the Sheriff's civil account that do not run through the County's accounting system.

Alimony and Child Support - To account for the collection of alimony and child support payments and distribution of such monies to the court-designated recipients.

Community Based Correctional Facility - To account for the operation of the Community Based Correctional Facility for which the County serves as fiscal agent.

Sheriff's Inmate - To account for the moneys held for the sheriff's inmate account.

Benefit America Flex Plan - To account for unused employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

U-Trust - To account for unclaimed and surplus funds held in trust by the County.

Ohio Trust Fund - To account for recording fees collected and due to the State of Ohio.

HB562 - To account for revenues derived from moving traffic violation offenders.

West Shore Commuter Rail - To account for revenues and expenditures with the intention of developing an approach for formulating a business plan for the West Shore Commuter Rail.

Solid Waste Consortium - To account for a Solid Waste and Recyclables Collection Services Consortium with Carts for various political subdivisions in Lorain County.

Sex Offender Registration - To account for sex offender registration fees required to be remitted to the State of Ohio.

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2019

	<u>Children and Family First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>	<u>Soil and Water</u>
ALL AGENCY FUNDS						
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments in Cash and Cash Equivalents in Segregated Accounts	\$ 225,674	\$ 9,648,856	\$ 3,090,465	\$ 2,330	\$ 5,239,193	\$ 179,386
Receivables:	-	-	-	-	-	-
Property and Other Taxes	-	426,638,724	-	-	-	-
Special Assessments	-	48,595,181	-	-	-	-
Intergovernmental Accounts	-	25,319,561	-	10,730,535	-	-
	-	41,337	-	-	-	-
Total Assets	\$ 225,674	\$ 510,243,659	\$ 3,090,465	\$ 10,732,865	\$ 5,239,193	\$ 179,386
Liabilities						
Local Government Taxes Payable	-	-	-	10,731,462	-	-
Intergovernmental Payable	118,500	12,574,846	-	-	-	-
Undistributed Monies	-	497,668,813	3,090,465	1,403	-	-
Deposits Held in Custody for Others	107,174	-	-	-	5,239,193	179,386
Total Liabilities	\$ 225,674	\$ 510,243,659	\$ 3,090,465	\$ 10,732,865	\$ 5,239,193	\$ 179,386

<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Benefit America Flex Plan</u>	<u>U-Trust</u>
\$ -	\$ -	\$ -	\$ -	\$ 633,251	\$ -	\$ -	\$ 1,911,942
-	4,994,060	103,275	5,585	455,492	346,046	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,994,060</u>	<u>\$ 103,275</u>	<u>\$ 5,585</u>	<u>\$ 1,088,743</u>	<u>\$ 346,046</u>	<u>\$ -</u>	<u>\$ 1,911,942</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	4,994,060	-	-	-	-	-	-
-	-	103,275	5,585	1,088,743	346,046	-	1,911,942
<u>\$ -</u>	<u>\$ 4,994,060</u>	<u>\$ 103,275</u>	<u>\$ 5,585</u>	<u>\$ 1,088,743</u>	<u>\$ 346,046</u>	<u>\$ -</u>	<u>\$ 1,911,942</u>

(continued)

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2019

	<u>Ohio Trust Fund</u>	<u>HB562</u>	<u>West Shore Commuter Rail</u>	<u>Solid Waste Consortium</u>	<u>Sex Offender Registration</u>	<u>Totals</u>
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 38,843	\$ 818	\$ 8,724	\$ 102,663	\$ -	\$ 21,082,145
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	5,904,458
Receivables:						
Property and Other Taxes	-	-	-	-	-	426,638,724
Special Assessments	-	-	-	-	-	48,595,181
Intergovernmental	-	-	-	-	-	36,050,096
Accounts	-	-	-	-	-	41,337
Total Assets	<u>\$ 38,843</u>	<u>\$ 818</u>	<u>\$ 8,724</u>	<u>\$ 102,663</u>	<u>\$ -</u>	<u>\$ 538,311,941</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,731,462
Intergovernmental Payable	-	-	-	-	-	12,693,346
Undistributed Monies	38,843	818	-	-	-	505,794,402
Deposits Held in Custody for Others	-	-	8,724	102,663	-	9,092,731
Total Liabilities	<u>\$ 38,843</u>	<u>\$ 818</u>	<u>\$ 8,724</u>	<u>\$ 102,663</u>	<u>\$ -</u>	<u>\$ 538,311,941</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2019

	Restated Balance 1/1/19	Additions	Reductions	Balance 12/31/19
ALL AGENCY FUNDS				
CHILDREN AND FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 226,299	\$ 864,212	\$ 864,837	\$ 225,674
Total Assets	\$ 226,299	\$ 864,212	\$ 864,837	\$ 225,674
Liabilities				
Intergovernmental Payable	\$ 118,500	\$ -	\$ -	\$ 118,500
Deposits Held in Custody for Others	107,799	864,212	864,837	107,174
Total Liabilities	\$ 226,299	\$ 864,212	\$ 864,837	\$ 225,674
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,330,409	\$ 451,386,141	\$ 451,067,694	\$ 9,648,856
Receivables:				
Property and Other Taxes	433,533,417	545,862,168	552,756,861	426,638,724
Special Assessments	42,099,198	48,595,181	42,099,198	48,595,181
Intergovernmental	-	25,319,561	-	25,319,561
Accounts	46,520	41,337	46,520	41,337
Total Assets	\$ 485,009,544	\$ 1,071,204,388	\$ 1,045,970,273	\$ 510,243,659
Liabilities				
Intergovernmental Payable	\$ 4,166,758	\$ 131,798,290	\$ 123,390,202	\$ 12,574,846
Undistributed Monies	480,842,786	939,406,098	922,580,071	497,668,813
Total Liabilities	\$ 485,009,544	\$ 1,071,204,388	\$ 1,045,970,273	\$ 510,243,659
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,945,273	\$ 7,291,033	\$ 7,145,841	\$ 3,090,465
Total Assets	\$ 2,945,273	\$ 7,291,033	\$ 7,145,841	\$ 3,090,465
Liabilities				
Undistributed Monies	\$ 2,945,273	\$ 7,291,033	\$ 7,145,841	\$ 3,090,465
Total Liabilities	\$ 2,945,273	\$ 7,291,033	\$ 7,145,841	\$ 3,090,465
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 991	\$ 479,758,728	\$ 479,757,389	\$ 2,330
Receivables:				
Property and Other Taxes	-	-	-	-
Intergovernmental	9,991,039	13,755,861	13,016,365	10,730,535
Total Assets	\$ 9,992,030	\$ 493,514,589	\$ 492,773,754	\$ 10,732,865
Liabilities				
Local Government Taxes Payable	\$ 9,990,407	\$ 13,757,420	\$ 13,016,365	\$ 10,731,462
Undistributed Monies	1,623	479,757,169	479,757,389	1,403
Total Liabilities	\$ 9,992,030	\$ 493,514,589	\$ 492,773,754	\$ 10,732,865
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 5,548,075	\$ 14,412,579	\$ 14,721,461	\$ 5,239,193
Total Assets	\$ 5,548,075	\$ 14,412,579	\$ 14,721,461	\$ 5,239,193
Liabilities				
Deposits Held in Custody for Others	\$ 5,548,075	\$ 14,412,579	\$ 14,721,461	\$ 5,239,193
Total Liabilities	\$ 5,548,075	\$ 14,412,579	\$ 14,721,461	\$ 5,239,193

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2019

	Restated Balance 1/1/19	Additions	Reductions	Balance 12/31/19
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 161,008	\$ 191,502	\$ 173,124	\$ 179,386
Total Assets	\$ 161,008	\$ 191,502	\$ 173,124	\$ 179,386
Liabilities				
Deposits Held in Custody for Others	\$ 161,008	\$ 191,502	\$ 173,124	\$ 179,386
Total Liabilities	\$ 161,008	\$ 191,502	\$ 173,124	\$ 179,386
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 369,929	\$ 50,713,745	\$ 51,083,674	\$ -
Total Assets	\$ 369,929	\$ 50,713,745	\$ 51,083,674	\$ -
Liabilities				
Undistributed Monies	\$ 369,929	\$ 50,713,745	\$ 51,083,674	\$ -
Total Liabilities	\$ 369,929	\$ 50,713,745	\$ 51,083,674	\$ -
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,255,508	\$ 52,207,567	\$ 51,469,015	\$ 4,994,060
Total Assets	\$ 4,255,508	\$ 52,207,567	\$ 51,469,015	\$ 4,994,060
Liabilities				
Undistributed Monies	\$ 4,255,508	\$ 52,207,567	\$ 51,469,015	\$ 4,994,060
Total Liabilities	\$ 4,255,508	\$ 52,207,567	\$ 51,469,015	\$ 4,994,060
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 60,535	\$ 5,268,512	\$ 5,225,772	\$ 103,275
Total Assets	\$ 60,535	\$ 5,268,512	\$ 5,225,772	\$ 103,275
Liabilities				
Deposits Held in Custody for Others	\$ 60,535	\$ 5,268,512	\$ 5,225,772	\$ 103,275
Total Liabilities	\$ 60,535	\$ 5,268,512	\$ 5,225,772	\$ 103,275
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 22,478	\$ 2,257,887	\$ 2,274,780	\$ 5,585
Total Assets	\$ 22,478	\$ 2,257,887	\$ 2,274,780	\$ 5,585
Liabilities				
Deposits Held in Custody for Others	\$ 22,478	\$ 2,257,887	\$ 2,274,780	\$ 5,585
Total Liabilities	\$ 22,478	\$ 2,257,887	\$ 2,274,780	\$ 5,585

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2019

	Restated Balance 1/1/19	Additions	Reductions	Balance 12/31/19
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 728,588	\$ 3,776,352	\$ 3,871,689	\$ 633,251
Cash and Cash Equivalents in Segregated Accounts	358,549	444,189	347,246	455,492
Total Assets	\$ 1,087,137	\$ 4,220,541	\$ 4,218,935	\$ 1,088,743
Liabilities				
Deposits Held in Custody for Others	\$ 1,087,137	\$ 4,220,541	\$ 4,218,935	\$ 1,088,743
Total Liabilities	\$ 1,087,137	\$ 4,220,541	\$ 4,218,935	\$ 1,088,743
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 381,941	\$ 810,934	\$ 846,829	\$ 346,046
Total Assets	\$ 381,941	\$ 810,934	\$ 846,829	\$ 346,046
Liabilities				
Deposits Held in Custody for Others	\$ 381,941	\$ 810,934	\$ 846,829	\$ 346,046
Total Liabilities	\$ 381,941	\$ 810,934	\$ 846,829	\$ 346,046
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 174,513	-	174,513	-
Total Assets	\$ 174,513	\$ -	\$ 174,513	\$ -
Liabilities				
Undistributed Monies	\$ 174,513	-	174,513	-
Total Liabilities	\$ 174,513	\$ -	\$ 174,513	\$ -
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,706,351	1,238,921	\$ 1,033,330	\$ 1,911,942
Total Assets	\$ 1,706,351	\$ 1,238,921	\$ 1,033,330	\$ 1,911,942
Liabilities				
Deposits Held in Custody for Others	\$ 1,706,351	1,238,921	\$ 1,033,330	\$ 1,911,942
Total Liabilities	\$ 1,706,351	\$ 1,238,921	\$ 1,033,330	\$ 1,911,942
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 321,473	\$ 1,296,764	\$ 1,579,394	\$ 38,843
Total Assets	\$ 321,473	\$ 1,296,764	\$ 1,579,394	\$ 38,843
Liabilities				
Undistributed Monies	\$ 321,473	\$ 1,296,764	\$ 1,579,394	\$ 38,843
Total Liabilities	\$ 321,473	\$ 1,296,764	\$ 1,579,394	\$ 38,843

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2019

	Restated Balance 1/1/19	Additions	Reductions	Balance 12/31/19
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 74,781	3,683	77,646	\$ 818
Total Assets	\$ 74,781	3,683	77,646	\$ 818
Liabilities				
Undistributed Monies	\$ 74,781	3,683	77,646	\$ 818
Total Liabilities	\$ 74,781	3,683	77,646	\$ 818
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,724	-	-	\$ 8,724
Total Assets	\$ 8,724	-	-	\$ 8,724
Liabilities				
Deposits Held in Custody for Others	\$ 8,724	-	-	\$ 8,724
Total Liabilities	\$ 8,724	-	-	\$ 8,724
SOLID WASTE CONSORTIUM				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 99,207	\$ 61,551	\$ 58,095	\$ 102,663
Total Assets	\$ 99,207	\$ 61,551	\$ 58,095	\$ 102,663
Liabilities				
Deposits Held in Custody for Others	\$ 99,207	\$ 61,551	\$ 58,095	\$ 102,663
Total Liabilities	\$ 99,207	\$ 61,551	\$ 58,095	\$ 102,663
SEX OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 400	\$ 800	\$ 1,200	\$ -
Total Assets	\$ 400	\$ 800	\$ 1,200	\$ -
Liabilities				
Undistributed Monies	\$ 400	\$ 800	\$ 1,200	\$ -
Total Liabilities	\$ 400	\$ 800	\$ 1,200	\$ -
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 21,696,021	\$ 1,010,996,011	\$ 1,011,609,887	\$ 21,082,145
Cash and Cash Equivalents in Segregated Accounts	5,079,011	60,989,089	60,163,642	5,904,458
Receivables:				
Property and Other Taxes	433,533,417	545,862,168	552,756,861	426,638,724
Special Assessments	42,099,198	48,595,181	42,099,198	48,595,181
Intergovernmental	9,991,039	39,075,422	13,016,365	36,050,096
Accounts	46,520	41,337	46,520	41,337
Total Assets	\$ 512,445,206	\$ 1,705,559,208	\$ 1,679,692,473	\$ 538,311,941
Liabilities				
Local Government Taxes Payable	\$ 9,990,407	\$ 13,757,420	\$ 13,016,365	\$ 10,731,462
Intergovernmental Payable	4,285,258	131,798,290	123,390,202	12,693,346
Undistributed Monies	488,986,286	1,530,676,859	1,513,868,743	505,794,402
Deposits Held in Custody for Others	9,183,255	29,326,639	29,417,163	9,092,731
Total Liabilities	\$ 512,445,206	\$ 1,705,559,208	\$ 1,679,692,473	\$ 538,311,941



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S1 - S5
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S6 - S11
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S12 - S14
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S15 - S16
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S17 - S23

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Prior year(s) estimates have been replaced with actuals when available.

Lorain County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
Net Investment in Capital Assets	\$ 109,806,034	\$ 108,122,863	\$ 102,255,536	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934	\$ 105,815,672	\$ 96,998,285	\$ 99,066,949	\$ 93,333,579
Restricted for:										
Judicial Programs and Services	-	-	2,988,625	2,135,239	2,289,205	2,800,526	4,687,305	5,146,929	5,366,494	5,470,914
Public Safety Programs and Services	-	-	13,323,550	11,970,108	12,001,990	12,756,289	12,513,611	13,805,602	12,230,447	15,739,040
Health Programs and Services	-	-	43,188,571	46,417,771	47,009,786	48,234,360	54,375,815	53,786,632	53,678,217	53,806,275
Human Service Programs and Services	-	-	24,833,036	29,428,680	27,204,719	38,560,908	43,647,623	43,728,244	34,431,246	32,093,456
Community and Economic Development and Assistance	-	-	4,600,020	2,127,050	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181	958,194
Real Estate Assessment	-	-	5,892,144	6,091,617	4,765,767	5,414,561	5,833,500	5,734,172	6,785,323	7,713,613
Highways, Streets, Roads and Bridges	2,724,707	2,174,143	2,578,514	2,091,558	2,153,979	1,529,020	1,433,725	2,105,179	2,247,533	2,022,445
Justice Center	277,762	277,762	-	-	-	-	-	-	-	-
Sewer Projects	12,075	12,075	-	-	-	-	-	-	-	-
Capital Projects	1,086,800	500,448	3,666,232	2,420,331	2,210,523	3,194,916	3,335,710	2,333,295	3,787,630	2,189,841
Debt Service	-	-	2,731,132	3,196,033	2,767,438	2,835,919	2,435,180	2,164,158	2,489,260	2,786,122
Other Purposes	98,159,387	93,729,369	827,111	712,739	677,835	756,826	928,020	1,211,008	1,515,068	1,676,797
Unrestricted	22,249,570	30,662,693	29,504,947	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)	(127,619,997)
Total Governmental Activities Net Position	\$ 234,316,335	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187	\$ 90,170,279
Business-type Activities:										
Net Investment in Capital Assets	\$ 21,162,617	\$ 21,375,038	\$ 22,627,900	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317	\$ 20,041,604	\$ 22,048,846	\$ 26,373,007	\$ 21,692,792
Unrestricted (Deficit)	544,431	4,763,708	5,072,615	4,989,694	8,038,963	5,267,618	5,507,709	3,386,841	2,128,263	10,153,347
Total Business-type Activities Net Position	\$ 21,707,048	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270	\$ 31,846,139
Primary Government:										
Net Investment in Capital Assets	\$ 130,968,651	\$ 129,497,901	\$ 124,883,436	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,439,956	\$ 115,026,371
Restricted	102,260,731	96,693,797	104,628,935	106,591,126	103,836,859	119,173,009	131,808,748	131,141,950	123,846,399	124,456,697
Unrestricted	22,794,001	35,426,401	34,577,562	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)	(117,466,650)
Total Primary Government Net Position	\$ 256,023,383	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457	\$ 122,016,418

Source: Lorain County Financial Statements

Notes: Due to the implementation of GASB 68 in fiscal year 2015, fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. Due to restatement of grants receivable and the implementation of GASB 75 in fiscal year 2018, fiscal year 2017 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. Due to restatement of fund classifications in fiscal year 2019, information is not readily available to restate current and prior year amounts.

Lorain County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765	\$ 35,807,507	\$ 38,495,831	\$ 39,100,115	\$ 43,605,371
Judicial	18,903,502	19,784,105	20,293,911	19,746,040	21,268,984	20,410,622	22,525,868	21,741,133	24,501,578	27,664,870
Public Safety	28,122,593	28,659,625	25,379,907	26,526,403	27,068,208	26,955,407	31,666,302	30,297,926	34,465,200	40,245,243
Public Works	18,286,540	14,726,041	16,268,488	13,913,550	15,679,967	13,682,460	23,888,422	15,015,191	14,824,184	16,636,604
Health	44,923,883	47,985,113	38,297,554	30,665,425	26,278,715	25,028,420	21,959,238	22,247,885	20,233,785	25,939,439
Human Services	75,143,365	64,476,511	65,801,886	64,550,241	70,637,794	69,925,747	73,733,078	91,205,152	88,539,906	95,349,601
Economic Development & Assistance	1,323,316	446,951	2,551,169	1,495,348	1,754,430	1,311,000	2,105,865	2,211,969	1,600,468	1,858,937
Interest on Long-term Debt	1,834,661	1,366,773	1,536,567	1,210,815	1,242,572	921,083	923,014	861,307	1,403,770	1,228,242
Total Governmental Activities Expenses	223,968,004	208,465,929	201,894,955	193,958,721	196,960,386	189,237,504	212,609,294	222,076,394	224,669,006	252,528,307
Business-type Activities:										
Sewer System	1,968,901	1,273,644	1,728,987	1,948,519	2,377,196	2,331,787	2,845,101	2,850,438	3,074,927	6,199,647
Lorain County Regional Airport	626,738	708,591	657,095	625,938	642,260	606,281	615,827	593,992	744,982	666,405
Lorain County Transit	1,682,738	1,369,986	2,123,399	1,441,738	1,386,409	1,274,368	1,749,916	1,977,269	2,467,568	2,884,237
Total Business-type Activities Expenses	4,278,377	3,352,221	4,509,481	4,016,195	4,405,865	4,212,436	5,210,844	5,421,699	6,287,477	9,750,289
Total Primary Government Expenses	\$ 228,246,381	\$ 211,818,150	\$ 206,404,436	\$ 197,974,916	\$ 201,366,251	\$ 193,449,940	\$ 217,820,138	\$ 227,498,093	\$ 230,956,483	\$ 262,278,596
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	\$ 21,572,885	\$ 23,140,990	\$ 23,701,217	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629	\$ 22,632,936	\$ 24,646,611	\$ 17,138,676	\$ 16,392,156
Judicial	5,404,955	5,028,033	3,857,389	3,159,429	2,711,105	2,748,544	3,132,450	2,781,060	5,684,219	6,087,930
Public Safety	2,566,968	2,524,356	2,523,568	2,336,931	1,907,824	1,983,553	2,403,714	2,178,271	3,404,402	4,802,829
Public works	508,071	385,515	362,811	344,532	317,419	379,158	799,025	539,614	1,147,565	1,417,009
Health	8,994,046	8,779,412	8,040,400	6,932,513	6,170,416	5,882,948	3,336,772	2,557,178	4,426,020	4,505,276
Human Services	2,311,507	2,066,439	2,193,516	2,387,342	2,684,331	2,924,711	2,571,809	2,359,246	4,382,114	3,378,216
Economic Development & Assistance	7,627	66,788	-	-	-	-	-	-	-	-
Operating Grants and Contributions										
General Government:										
Legislative and Executive	675,398	542,344	723,136	364,450	988,891	1,225,813	59,760	1,288,255	1,085,390	1,515,212
Judicial	211,430	803,831	2,056,464	1,442,432	923,681	483,393	1,705,898	625,706	401,817	455,750
Public Safety	2,776,072	2,849,409	4,048,968	1,959,830	2,376,611	2,396,201	2,456,468	3,897,001	2,133,536	7,123,405
Public works	6,890,389	7,002,287	7,244,100	6,651,069	6,903,330	7,377,879	7,416,319	7,422,025	7,608,959	8,309,166
Health	23,270,169	23,742,462	15,714,840	11,452,775	9,031,640	8,053,581	9,065,978	6,657,513	8,610,292	9,441,053
Human Services	46,271,972	34,729,898	36,431,661	41,020,494	32,407,556	50,230,703	42,707,942	42,776,658	37,103,064	49,372,749
Economic Development & Assistance	2,947,306	2,641,781	1,636,472	383,591	1,916,408	2,635,372	1,569,543	-	1,306,699	1,348,943
Capital Grants and Contributions										
General Government:										
Legislative and Executive	10,421,442	6,083,767	6,623,743	11,825,616	6,760,634	4,891,159	9,284,181	2,367,785	4,689,269	3,481,377
Public Safety	-	-	-	-	-	449,500	-	-	533,453	-
Public Works	883,964	1,088,065	730,293	763,332	814,059	79,526	447,525	501,886	250,000	-
Total Governmental Activities Program Revenues	135,714,201	121,475,377	115,888,578	112,704,183	96,882,287	112,663,670	109,590,320	100,598,809	99,905,475	117,631,071

(continued)

Lorain County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type Activities:										
Charges for Services										
Sewer System	2,333,165	4,922,570	2,124,426	1,464,071	1,995,974	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500
Lorain County Regional Airport	197,095	204,564	216,845	68,679	70,412	68,394	64,291	73,170	58,740	56,037
Lorain County Transit	162,211	146,935	142,331	194,053	150,442	135,695	250,754	527,714	576,265	983,590
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Lorain County Regional Airport	-	-	-	386,146	-	-	-	-	-	-
Lorain County Transit	-	-	4,136,675	-	-	-	-	1,010,600	719,162	-
Capital Grants and Contributions	-	-	36,384	44,326	97,449	-	20,598	30,635	2,805,690	-
Sewer System	-	64,653	782,583	-	176,400	1,006,275	36,663	893,232	57,234	1,269,266
Lorain County Regional Airport	1,039,662	109,464	-	-	1,389,553	-	-	-	1,262,227	84,009
Lorain County Transit	3,732,133	6,438,850	7,439,244	2,157,275	3,880,230	3,733,048	3,397,449	4,938,276	9,208,485	15,362,402
Total Business-type Activities Program Revenues										
	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718	\$ 112,987,769	\$ 105,537,085	\$ 109,113,960	\$ 132,993,473

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental Activities	(88,253,803)	(86,990,552)	(86,006,377)	(81,254,538)	(100,078,099)	(76,573,834)	(103,018,974)	(121,477,585)	(124,763,531)	(134,897,236)
Business-type Activities	(546,244)	3,086,629	2,929,763	(1,858,920)	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113
Total Primary Government Net (Expense)/Revenue										
	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)	\$ (104,832,369)	\$ (121,961,008)	\$ (121,842,523)	\$ (129,285,123)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 56,210,949	\$ 55,216,705
Sales Tax	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,466	29,649,092	35,948,562	39,554,412	41,110,682
Intergovernmental Revenue	16,197,866	15,217,298	11,510,109	14,082,346	12,755,408	14,386,996	14,689,085	13,889,467	8,091,615	8,629,516
not Restricted to Specific Programs	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,036,624	1,140,330	729,831	3,455,584	6,113,036
Investment Income	3,022,217	1,987,056	2,203,439	3,744,184	4,598,201	4,012,395	7,094,102	11,900,317	4,627,916	5,882,912
Other Income	900,000	(150,000)	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)	(198,800)	303,200	(257,392)
Transfers	94,091,144	88,301,470	85,531,291	88,007,587	94,351,362	96,619,107	104,030,945	114,745,601	112,243,676	116,695,459
Total Governmental Activities										
	\$ 192,102,978	\$ 190,773,939	\$ 178,968,146	\$ 197,136,004	\$ 194,215,669	\$ 200,062,044	\$ 207,227,370	\$ 218,468,186	\$ 227,393,866	\$ 232,562,317

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type Activities:										
Intergovernmental Revenue	-	-	-	-	-	101,597	97,580	-	-	-
not Restricted to Specific Programs	795,548	10,165	64,560	144,692	325,786	670,362	468,593	459,094	447,775	279,685
Transfers/Capital Contribution	(900,000)	150,000	100,000	100,000	400,000	250,000	195,600	198,800	(303,200)	257,392
Total Business-type Activities										
	(104,452)	160,165	164,560	244,692	725,786	1,021,959	761,773	657,894	144,575	537,077
Total Primary Government										
	\$ 93,986,692	\$ 88,461,635	\$ 85,695,851	\$ 88,252,279	\$ 95,077,148	\$ 97,641,066	\$ 104,792,718	\$ 115,403,495	\$ 112,388,251	\$ 117,232,536

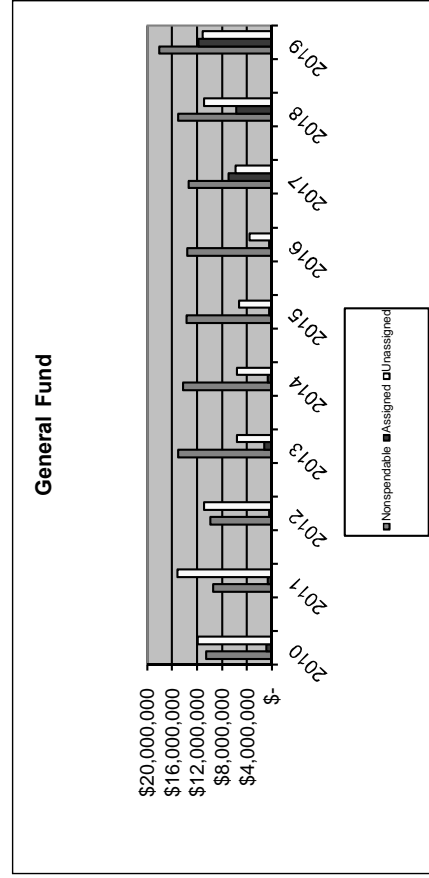
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Change in Net Position										
Governmental Activities	5,837,341	1,310,918	(475,086)	6,753,049	(5,726,737)	20,045,273	1,011,971	(6,731,984)	(12,519,855)	(18,201,777)
Business-type Activities	(650,696)	3,246,794	3,094,323	(1,614,228)	200,151	542,571	(1,051,622)	174,471	3,065,583	6,149,190
Total Primary Government Change in Net Position										
	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844	\$ (39,651)	\$ (6,557,513)	\$ (9,454,272)	\$ (12,052,587)

Source: Lorain County Financial Statements

Notes: The County implemented GASB 68 in fiscal year 2015. Information is unavailable to restate prior year amounts. The County restated for grants receivable and implemented GASB 75 in fiscal year 2018. Information is unavailable to restate current and prior year amounts. The County restated for fund classifications in fiscal year 2019. Information is unavailable to restate current and prior year amounts.

Lorain County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ 10,510,986	\$ 9,473,613	\$ 9,906,178	\$ 15,047,653	\$ 14,199,577	\$ 13,681,710	\$ 13,596,132	\$ 13,375,541	\$ 15,024,029	\$ 18,075,500
Assigned	844,676	634,441	483,766	1,198,153	611,743	414,491	455,987	6,905,088	5,696,540	11,762,318
Unassigned	11,920,289	15,180,966	10,873,354	5,588,051	5,604,980	5,290,935	3,560,709	5,852,057	10,867,651	11,155,068
Total General Fund	23,275,951	25,289,020	21,263,298	21,833,857	20,416,300	19,387,136	17,612,828	26,132,686	31,588,220	40,992,886
All Other Governmental Funds										
Nonspendable	1,845,538	1,612,933	1,578,844	1,139,754	1,123,748	1,332,658	949,212	1,224,482	1,300,288	1,615,361
Restricted	97,305,861	92,044,343	89,236,037	89,996,284	93,138,692	99,983,819	110,813,952	118,692,988	116,642,859	119,196,134
Committed	3,424,629	2,689,115	2,905,972	1,814,945	917,079	314,341	239,927	243,326	319,819	640,595
Assigned	-	-	-	32,517	42,678	41,583	-	-	-	-
Unassigned (Deficit)	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)
Total All Other Governmental Funds	87,656,082	81,223,907	84,256,144	81,768,514	81,015,974	86,125,517	94,745,633	101,976,852	111,121,548	118,278,734
Total Governmental Funds	\$ 110,932,033	\$ 106,512,927	\$ 105,519,442	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653	\$ 112,358,461	\$ 128,109,538	\$ 142,709,768	\$ 159,271,620



Source: Lorain County Financial Statements

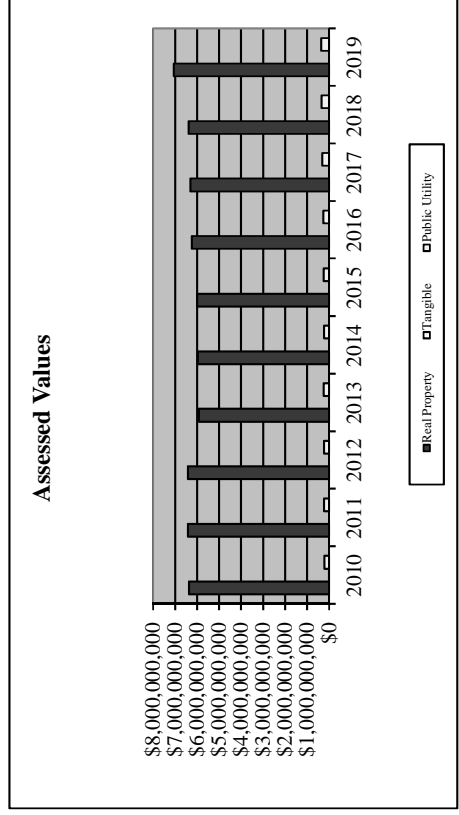
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Property Taxes	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 53,721,476	\$ 55,135,000
Sales Tax	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,467	29,649,092	35,948,562	39,554,412	41,110,682
Charges for Services	18,315,674	17,621,682	17,532,175	16,629,886	17,731,776	16,933,115	15,469,143	14,586,444	16,849,935	16,036,305
Licenses, Permits and Fees	13,862,127	13,335,567	13,548,467	13,275,478	13,488,831	14,164,096	15,368,782	15,799,242	16,124,348	17,298,046
Fines and Forfeitures	1,941,391	1,870,842	1,918,198	1,818,141	1,550,870	1,703,590	2,417,620	1,970,059	2,078,292	3,207,876
Special Assessments	432,218	519,326	590,850	354,880	578,233	567,897	421,715	251,775	253,913	253,527
Intergovernmental Revenue	114,877,355	93,762,624	90,736,566	86,391,570	87,119,105	84,511,344	86,687,910	85,744,693	81,795,549	89,853,484
Interest Income	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,290,551	1,834,831	1,834,831	3,505,678	6,166,810
Miscellaneous Revenue	3,514,214	3,388,053	3,229,156	5,466,796	6,337,200	5,299,537	7,442,330	5,667,749	3,422,477	5,882,912
Total Revenues	226,914,040	201,745,210	199,473,155	194,217,808	204,203,688	201,903,223	210,490,657	214,279,579	217,306,080	234,944,642
Expenditures										
Current:										
General Government:										
Legislative and Executive	25,291,962	27,887,835	29,676,996	28,784,310	31,709,484	31,010,051	32,250,342	31,362,457	33,507,655	34,973,616
Judicial	17,145,948	16,754,595	16,373,669	16,516,947	17,417,556	17,066,457	17,188,329	17,479,665	18,190,672	18,769,650
Public Safety	27,216,231	27,936,205	26,374,399	26,560,758	25,869,922	26,787,074	27,888,739	28,837,541	30,409,412	32,886,195
Public Works	8,910,676	8,100,822	7,994,006	9,053,633	9,062,234	8,915,585	11,283,584	9,200,458	9,559,053	12,303,079
Health	45,280,237	47,467,667	39,385,930	31,769,676	27,020,248	25,393,800	22,183,294	22,453,416	25,208,663	25,846,477
Human Services	78,283,520	66,813,385	68,765,829	70,196,844	76,019,019	77,213,537	75,888,660	76,910,740	84,970,573	88,284,690
Economic Development & Assistance	1,388,309	472,661	2,565,388	1,639,266	1,939,132	1,397,157	2,219,531	2,179,076	1,628,217	1,966,571
Intergovernmental	264,872	199,430	115,010	1,277	987	804	-	-	-	-
Debt Service:										
Principal Paid	2,261,639	2,317,088	2,444,396	1,530,000	1,721,621	1,827,566	1,911,071	1,352,368	1,917,002	13,717,815
Interest Paid	1,879,790	1,362,276	1,526,555	1,232,898	1,249,312	1,155,653	1,164,692	1,075,115	1,749,645	1,831,664
Capital Outlay	10,493,729	6,597,283	6,500,673	9,189,571	14,579,075	7,284,730	11,152,664	13,453,159	11,599,627	16,030,318
Total Expenditures	218,416,913	205,909,247	201,722,851	196,475,180	206,588,590	198,052,414	203,130,906	204,303,995	218,740,519	246,610,075
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>8,497,127</i>	<i>(4,164,037)</i>	<i>(2,249,696)</i>	<i>(2,257,372)</i>	<i>(2,384,902)</i>	<i>3,850,809</i>	<i>7,359,751</i>	<i>9,975,584</i>	<i>(1,434,439)</i>	<i>(11,665,433)</i>
Other Financing Sources (Uses)										
Payment to Refunded Bonds Escrow Agent	(13,418,286)	-	-	(2,344,416)	-	(2,111,463)	-	-	(12,413,339)	-
Transfers In	7,457,868	6,587,344	4,589,523	8,273,368	5,327,811	5,297,309	6,020,308	5,577,289	8,443,586	8,267,662
Transfers Out	(6,557,868)	(6,737,344)	(4,689,523)	(8,373,368)	(5,727,811)	(5,547,309)	(6,215,908)	(5,776,089)	(8,140,386)	(8,525,054)
Insurance Recoveries	-	-	-	382,706	-	-	-	-	-	-
Issuance of Debt	13,730,000	-	5,280,000	2,385,000	200,000	2,273,166	6,060	5,465,000	27,037,823	27,550,000
Premium (Discount) on Debt Issuance	(81,519)	-	-	37,088	40,940	85,901	53,621	238,113	1,037,773	390,964
Total Other Financing Sources (Uses)	1,130,195	(150,000)	5,180,000	360,378	(159,060)	(2,396)	(135,919)	5,504,313	15,965,457	27,683,572
Net Change in Fund Balances	\$ 9,627,322	\$ (4,314,037)	\$ 2,930,304	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413	\$ 7,223,832	\$ 15,479,897	\$ 14,531,018	\$ 16,018,139
Debt Service as a Percentage of Noncapital Expenditures	1.9%	1.8%	2.0%	1.4%	1.5%	1.5%	1.3%	1.3%	1.8%	6.6%

Source: Lorain County Financial Statements

Lorain County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property		Tangible Personal Property		Public Utility Personal Property		Total		Direct Tax Rate		
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
2010	5,200,448,840	1,164,313,380	18,185,034,914	6,326,859	13,045,070	213,031,650	242,081,420	6,584,120,729	18,440,161,404	35.71%	9.09
2011	5,227,270,990	1,182,244,310	18,312,900,857	-	-	225,068,790	255,759,989	6,634,584,090	18,568,660,846	35.73%	9.09
2012	5,261,031,590	1,156,161,200	18,334,836,543	-	-	227,164,330	258,141,284	6,644,357,120	18,592,977,827	35.74%	9.09
2013	4,794,261,510	1,123,303,280	16,907,327,971	-	-	240,232,040	272,990,955	6,157,796,830	17,180,318,926	35.84%	9.055
2014	4,836,845,130	1,126,950,470	17,039,416,000	-	-	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	9.282
2015	4,884,546,600	1,112,528,710	17,134,500,886	-	-	249,075,480	283,040,318	6,246,150,790	17,417,541,204	35.86%	9.282
2016	5,122,626,540	1,121,332,690	17,839,883,514	-	-	267,129,110	303,555,807	6,511,088,340	18,143,439,321	35.89%	9.582
2017	5,172,881,880	1,123,550,520	17,989,749,714	-	-	304,987,390	346,576,580	6,601,399,790	18,336,326,294	36.00%	9.582
2018	5,244,982,210	1,143,409,170	18,252,546,800	-	-	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582
2019	5,765,603,680	1,297,927,760	20,181,518,400	-	-	362,594,360	412,039,045	7,426,125,800	20,593,557,445	36.06%	9.582



Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Tangible personal property tax has been phased out by the State of Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the owner occupancy credit, non-business credit and homestead exemptions, as applicable, before being billed.

Source: Office of the Auditor, Lorain County, Ohio

Details regarding the County's Assessed and Estimated Actual Value of Taxable Property can be found in the notes to the financial statements.

Lorain County, Ohio

*Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)*

Last Ten Years

	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
COUNTY UNITS										
GENERAL FUND	1.25	1.25	1.25	1.40	1.40	1.40	1.40	1.40	1.30	1.30
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.80	1.80	1.80	1.80
Developmental Disabilities	3.49	3.49	3.49	3.49	3.487	3.487	3.487	3.487	3.487	3.487
TB Clinic	0.10	0.10	0.10	0.065	0.065	0.065	0.065	0.065	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08
DEBT SERVICE FUND	0.35	0.35	0.35	0.20	0.20	0.20	0.20	0.20	0.30	0.30
AGENCY FUNDS										
Metropolitan Park	1.30	1.30	1.30	1.30	1.30	1.30	1.60	1.60	1.60	1.60
Lorain Community College	3.00	3.30	3.30	3.30	3.90	3.90	3.90	3.90	3.90	3.90
Total County Rate	13.39	13.69	13.69	13.655	14.482	14.482	15.082	15.082	15.082	15.082

OVERLAPPING RATES BY TAXING DISTRICT

TOWNSHIPS	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Amherst	6.53	6.53	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	12.47	12.47	11.97	11.97	11.97	11.97	12.22	12.47	12.95	12.95
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	5.43	5.43	5.43	5.43
Camden	8.77	8.77	7.58	8.73	8.73	8.73	8.73	8.73	8.73	8.73
Carlisle	6.28	6.28	6.25	6.25	6.25	6.25	6.25	6.75	6.75	6.75
Columbia	7.74	8.04	8.04	8.04	8.04	8.04	9.04	9.04	9.04	9.04
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	7.78	7.78	7.78	7.78	7.78	7.78	9.78	9.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	6.20	6.20	5.01	6.16	6.16	7.60	7.60	7.60	7.60	7.60
Huntington	11.57	11.57	11.07	11.07	11.07	11.07	11.32	11.57	12.05	12.05
Lagrange	7.28	7.08	7.01	7.01	7.01	6.21	6.21	6.21	6.21	6.21
Penfield	9.78	9.78	9.28	9.28	9.28	9.28	9.53	9.78	9.78	9.78
Pittsfield	8.72	8.72	7.50	8.65	8.65	8.65	8.90	8.90	8.90	8.90
Rochester	8.60	8.60	8.18	8.18	8.18	8.18	8.18	8.43	8.43	8.43
New Russia	3.59	3.59	2.40	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Sheffield	9.63	9.63	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13
Wellington	10.15	10.15	9.65	9.65	9.65	9.65	9.90	10.15	10.63	10.63
SCHOOL DISTRICTS										
Amherst EYSD	68.83	68.85	68.95	74.65	74.57	74.41	74.30	74.21	74.13	73.31
Avon LSD	50.49	56.05	56.57	57.28	57.03	56.83	58.53	57.93	57.45	55.35
Avon Lake CSD	67.83	67.69	68.37	70.03	71.90	71.37	75.49	75.21	75.08	72.21
Columbia LSD	50.78	52.78	54.54	55.06	60.39	60.13	59.53	59.44	59.37	57.99
Elyria CSD	64.32	69.58	69.73	71.35	71.47	71.81	72.28	76.27	75.64	74.89
Frelands LSD	47.07	47.03	51.98	52.48	52.42	52.33	51.91	51.83	51.67	55.40
Keystone LSD	49.90	49.83	50.10	49.82	49.87	50.24	58.27	58.39	58.20	57.85
Lorain CSD	64.11	64.16	64.29	70.72	71.41	71.90	71.78	73.57	73.59	72.71

(continued)

Lorain County, Ohio
Property Tax Rates - Direct and Overlapping Governments
 (per \$1,000 of assessed value)
 Last Ten Years

	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Midview LSD	46.56	47.81	47.80	48.08	58.74	58.71	58.18	57.85	57.38	55.93
North Ridgeville CSD	42.19	44.79	44.63	51.90	56.29	55.70	54.24	53.56	53.02	51.32
Oberlin CSD	55.27	55.27	60.30	60.72	60.68	61.65	61.55	61.46	61.27	64.56
Sheffield-Cleanview LSD	53.53	54.76	54.91	59.26	59.17	59.97	60.91	60.73	60.28	57.97
Sheffield Lake CSD	57.02	57.10	62.04	63.58	63.90	64.22	70.66	70.84	70.48	67.32
Wellington EVSD	28.00	28.00	33.05	36.97	36.97	37.02	36.69	36.56	36.41	35.56
OUT OF COUNTY SCHOOL										
DISTRICTS										
Black River LSD	46.00	46.00	46.00	46.00	53.60	53.60	53.60	53.60	52.90	52.90
Mapleton LSD	48.30	48.50	48.60	48.60	48.60	48.40	48.35	48.30	47.95	47.50
New London LSD	34.30	34.30	34.25	34.25	34.25	34.25	33.85	33.80	33.55	34.55
Olmsted Falls CSD	93.00	101.70	101.60	102.20	102.20	102.20	102.20	100.40	100.00	100.00
Strongsville CSD	81.29	81.19	80.98	81.68	81.68	81.78	81.78	81.78	81.78	81.78
Vermilion LSD	69.17	69.17	69.10	70.345	70.325	70.275	70.085	69.955	69.775	69.755
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95/4.45	4.45
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.06	3.05	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	2.40	2.40	3.09	3.09	3.09
CITIES										
Amherst	4.73	4.71	4.70	4.71	4.70	4.67	4.60	4.78	4.77	4.20
Avon	9.27	9.26	9.25	9.23	9.242	9.15	9.15	9.15	9.15	9.15
Avon Lake	7.35	7.34	7.34	8.13	8.13	8.12	8.10	8.08	8.08	8.04
Elyria	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	7.00	7.00
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	7.66	7.66	7.66
North Ridgeville	11.71	11.71	11.71	11.71	11.71	11.71	12.55	12.35	12.31	12.28
Oberlin	15.37	15.37	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.65	18.65	18.61	18.61	18.61	18.61	18.61	19.36	19.36	19.36
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	13.09	13.09	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.23	5.23	5.30	5.30	5.30	7.20	7.20	7.20	8.10	8.10
Rochester	9.08	9.08	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	3.64	3.64	3.60	5.35	5.35	5.35	5.35	5.35	5.35	5.35
South Amherst	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.70	3.70	3.70
Wellington	10.40	10.40	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50

Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current Fiscal Period And Fiscal Period Ended Nine Years Prior

Name of Taxpayer	December 31, 2019	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 21,017,810	0.30%
Ford Motor Company	19,911,160	0.28%
Green Circle Growers Inc	18,143,480	0.26%
Wal Mart Real Estate	18,136,900	0.26%
LCN RDL Cleveland OH LLC	10,234,890	0.14%
Avon Senior Living LLC	10,208,140	0.14%
JG Avon LLC	10,203,550	0.14%
Rowland Billy	8,164,070	0.12%
Orion Power Midwest LP	8,140,640	0.12%
AERC Avon LLC	7,943,230	0.11%
Totals	<u>\$ 132,103,870</u>	<u>1.87%</u>
Total Assessed Valuation	<u>\$ 7,063,531,440</u>	

Name of Taxpayer	December 31, 2010	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 17,776,050	0.28%
Centro Midway LLC	13,641,720	0.21%
Henkel Corporation	10,279,970	0.16%
Lowes Home Centers Inc	8,767,500	0.14%
Ford Motor Company	8,750,030	0.14%
Wal Mart Real Estate	8,097,570	0.13%
New Plan of Midway Inc	7,940,470	0.12%
Oster Construction Inc.	7,207,650	0.11%
AERC Avon LLC	7,123,310	0.11%
Chester 83 LLC	6,859,320	0.11%
Totals	<u>\$ 96,443,590</u>	<u>1.51%</u>
Total Assessed Valuation	<u>\$ 6,364,762,220</u>	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

Name of Taxpayer	December 31, 2019	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 127,473,390	35.16%
Ohio Edison Co.	84,294,640	23.25%
Columbia Gas of Ohio Inc	41,729,180	11.51%
Columbia Gas Transmission LLC	26,988,280	7.44%
Cleveland Electric	26,944,230	7.43%
Firstenergy Generation	23,410,540	6.46%
NRG Power Midwest LP	19,650,610	5.42%
Total	<u>\$ 350,490,870</u>	<u>96.67%</u>
Total Assessed Valuation	<u>\$ 362,594,360</u>	

Name of Taxpayer	December 31, 2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 62,194,670	29.20%
Orion Power Midwest LP	41,016,150	19.25%
Firstenergy Generation	33,522,270	15.74%
American Transmission	24,480,310	11.49%
Cleveland Electric	20,544,840	9.64%
Columbia Gas of Ohio Inc	15,665,390	7.35%
Columbia Gas Transmission	11,966,740	5.62%
Total	<u>\$ 209,390,370</u>	<u>98.29%</u>
Total Assessed Valuation	<u>\$ 213,031,650</u>	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2010	51,500,605	49,317,582	95.76%	1,743,789	51,061,371	99.15%
2011	52,669,153	50,385,684	95.66%	1,571,828	51,957,512	98.65%
2012	52,720,910	50,745,778	96.25%	1,594,374	52,340,152	99.28%
2013	50,909,609	48,898,856	96.05%	1,582,205	50,481,061	99.16%
2014	55,041,595	53,065,418	96.41%	1,777,429	54,842,847	99.64%
2015	55,502,399	53,480,825	96.36%	1,766,175	55,247,000	99.54%
2016	58,400,475	56,415,918	96.60%	1,517,738	57,933,656	99.20%
2017	59,232,490	57,139,923	96.47%	1,754,360	58,894,283	99.43%
2018	60,344,449	58,212,845	96.47%	1,039,104	58,212,845	96.47%
2019	62,236,849	60,310,606	96.90%	-	60,310,606	96.90%

Source: Office of the Auditor, Lorain County, Ohio

- (1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.
- (2) State reimbursements of Rollback and Homestead Exemptions are included.
- (3) Delinquent tax collections have been broken out by tax year.

Lorain County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities										Business-type Activities										Total Primary Government	Percentage of Personal Income (a)	Debt Per Capita (a)
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable				
2010	24,185,000	-	3,330,000	-	359,158	756,620	-	5,820,000	-	528,802	143,410	-	-	-	5,820,000	-	528,802	143,410	35,122,990	0.34%	116.51		
2011	22,195,000	-	3,090,000	-	323,707	669,533	-	7,225,000	-	371,584	134,187	-	-	-	7,225,000	-	371,584	134,187	34,009,011	0.31%	112.68		
2012	20,125,000	-	2,840,000	-	286,398	582,446	-	7,080,000	-	206,580	124,964	-	-	-	7,080,000	-	206,580	124,964	31,245,388	0.27%	103.59		
2013	18,985,000	-	2,580,000	-	242,303	498,532	-	6,925,000	-	912,976	115,741	-	-	-	6,925,000	-	912,976	115,741	30,259,552	0.26%	99.90		
2014	17,620,000	-	2,305,000	-	222,127	437,087	-	6,765,000	-	801,082	106,518	-	-	-	6,765,000	-	801,082	106,518	28,458,814	0.23%	93.52		
2015	16,205,000	-	2,035,000	-	180,193	544,621	-	7,255,000	-	748,266	97,295	-	-	-	7,255,000	-	748,266	97,295	27,267,375	0.21%	89.32		
2016	14,770,000	-	1,710,000	-	113,132	483,990	-	7,010,000	-	708,843	88,072	-	-	-	7,010,000	-	708,843	88,072	25,068,718	0.19%	81.77		
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	-	6,760,000	-	668,128	78,849	-	-	-	6,760,000	-	668,128	78,849	28,997,119	0.21%	94.17		
2018	16,025,226	(b) 5,735,000	1,040,000	11,730,000	53,565	521,618	-	6,495,000	2,710,000	3,603,156	69,626	-	-	-	6,495,000	2,710,000	3,603,156	48,118,972	0.35%	156.43			
2019	22,366,747	(b) 5,365,000	685,000	19,985,000	41,086	456,846	-	8,845,000	4,180,000	4,361,357	60,403	-	-	-	8,845,000	4,180,000	4,361,357	66,456,656	0.46%	214.49			

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S15 for Personal Income and Per Capita Data.

(b) Includes Premium on General Obligation Bond

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt			Debt Service Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds				
2010	301,461	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.55
2011	301,816	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.98
2012	301,637	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.03
2013	302,908	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.90
2014	304,313	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.24
2015	305,291	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.57
2016	306,590	18,143,439,321	21,780,000	955,032	20,824,968	0.11%	67.92
2017	307,924	18,336,326,294	23,545,000	1,087,143	22,457,857	0.12%	72.93
2018	307,600	18,634,745,618	22,520,226 (b)	1,483,326	21,036,900	0.11%	68.39
2019	309,833 (2)	20,593,557,445	31,211,747 (b)	2,786,122	28,425,625	0.14%	91.74

Source: Office of the Auditor, Lorain County, Ohio

(1) U.S. Census Bureau midyear population estimates.

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

(b) Includes Premium on General Obligation Bond

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessed Valuation (a)	\$ 6,584,120,729	\$ 6,634,584,090	\$ 6,644,357,120	\$ 6,157,796,830	\$ 6,196,990,410	\$ 6,246,150,790	\$ 6,511,088,340	\$ 6,601,399,790	\$ 6,724,726,340	\$ 7,426,125,800
Debt Limit - Assessed Value (1)	\$ 163,103,018	\$ 164,364,602	\$ 164,608,928	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209	\$ 163,534,995	\$ 166,618,158	\$ 184,153,145
Amount of Debt Applicable to Debt Limit (b)										
General Obligation Bonds	30,005,000	29,420,000	27,205,000	25,910,000	24,385,000	23,460,000	21,780,000	23,545,000	22,520,226	31,211,747
Less Debt Service Monies Available	(296,690)	(451,647)	(651,235)	(799,385)	(880,934)	(1,000,857)	(955,032)	(1,087,143)	(1,483,326)	(2,786,122)
Amount of Debt Subject to Limit	29,708,310	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143	20,824,968	22,457,857	21,036,900	28,425,625
Legal Debt Margin	\$ 133,394,708	\$ 135,396,249	\$ 138,055,163	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627	\$ 140,452,241	\$ 141,077,138	\$ 145,581,258	\$ 155,727,520
Legal Debt Margin as a Percentage of the Debt Limit	81.79%	82.38%	83.87%	83.53%	84.68%	85.48%	87.09%	86.27%	87.37%	84.56%
Unvoiced Debt Limit - 1.0% of Assessed Value	\$ 65,841,207	\$ 66,345,841	\$ 66,443,571	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508	\$ 65,110,883	\$ 66,013,998	\$ 67,247,263	\$ 74,261,258
Amount of Debt Subject to Limit	29,708,310	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143	20,824,968	22,457,857	21,036,900	28,425,625
Unvoiced Legal Debt Margin	\$ 36,132,897	\$ 37,377,488	\$ 39,889,806	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365	\$ 44,285,915	\$ 43,556,141	\$ 46,210,363	\$ 45,835,633
Unvoiced Legal Debt Margin as a Percentage of the Unvoiced Debt Limit	54.88%	56.34%	60.04%	59.22%	62.07%	64.04%	68.02%	65.98%	68.72%	61.72%

Source: Office of the Auditor, Lorain County, Ohio

(1) Debt limit is the total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

(a) Refer to S6 for Property Value Data.

(b) Refer to S13 for Bonded Debt Data

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Personal Income (2)</u>	<u>Personal Income</u>	<u>Civilian Labor Force in County (3)</u>	<u>Unemployed in County (3)</u>	<u>County Unemployment Rate</u>
2010	301,461	34,702	10,461,299,622	151,100	13,800	9.1%
2011	301,816	36,855	11,123,428,680	149,700	11,700	7.8%
2012	301,637	38,359	11,570,493,683	149,200	10,500	7.0%
2013	302,908	39,166	11,863,694,728	151,000	11,100	7.4%
2014	304,313	40,488	12,321,024,744	151,000	9,700	6.4%
2015	305,291	41,812	12,764,827,292	150,500	8,400	5.6%
2016	306,590	42,949	13,167,733,910	152,700	9,200	6.0%
2017	307,924	44,433	13,681,987,092	153,200	9,400	6.1%
2018	307,600	44,125	13,572,850,000	152,400	8,200	5.4%
2019	309,833 (4)	46,147 (4)	14,297,863,451	154,200	6,600	4.3%

- Sources:** (1) U.S. Census Bureau midyear population estimates
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services - Ohio Labor Market Information
(4) Generated estimate based on prior trends

Note: Civilian Labor Force is the sum of employment and unemployment, comprising civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping house full-time, persons who are retired or unable to work, and volunteer workers.

Lorain County, Ohio
Principal Employers
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

Employer	Nature of Business	2019			2010	
		Number of Employees (1)	Rank	Percentage of Total Employment	Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,033	1	1.38%		
Mercy Health Lorain	Health Care	1,961	2	1.33%	1,640	3
Lorain County	Government	1,917	3	1.30%	2,188	1
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,740	4	1.18%	1,874	2
University Hospitals Elyria Medical Center	Health Care	1,538	5	1.04%	1,137	4
Lorain County Community College	Education	1,306	6	0.88%		
Wal-Mart Stores Inc.	Retail	1,254	7	0.85%		
Oberlin College	Education	1,227	8	0.83%	906	7
Elyria City School District	Education	953	9	0.65%	947	6
Lorain City School District	Education	928	10	0.63%	1,022	5
Murray Ridge Production Center	Education				850	8
Avon Lake Schools	Education				770	9
Invacare Corporation	Surgical Supplies				732	10
Total		14,857		10.07%	12,066	
Total Employment within the County		147,600	(2)			

Sources: (1) Various Human Resource departments and internet informational sources-AOS Audit reports, etc.

(2) Ohio Department of Job & Family Services - Ohio Labor Market Information

Lorain County, Ohio
 County Government Employees by Function/Program
 Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive										
Commissioners	51	47	49	39	39	42	43	44	32	49
Records Center	3	4	3	3	3	3	4	3	4	5
Community Development	11	10	11	13	25	21	16	13	13	14
Auditor	25	27	26	21	25	28	20	21	22	21
Auditor - Real Estate Assessment	26	21	27	32	29	26	32	29	33	37
Treasurer	8	7	7	7	6	6	6	6	8	5
Treasurer - DRETAC	7	6	7	7	7	7	7	7	4	6
Treasurer - Board of Revision	2	2	-	-	-	-	-	-	-	-
Prosecuting Attorney	80	85	75	79	83	79	78	87	89	81
Prosecutor - DRETAC	15	-	-	16	19	13	14	-	-	-
Board of Elections	24	29	40	27	28	28	27	30	59	58
Clerk of Courts - Certificate of Title	22	24	25	27	26	25	24	21	23	17
Recorder	13	14	10	10	9	10	12	10	10	9
Judicial										
Common Pleas Court	43	37	43	44	50	50	47	47	84	41
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	6	5	5	1	-	-	-	-	-	2
Common Pleas - Veteran's Court	-	-	-	-	1	1	1	1	2	1
Probate Court	13	11	12	10	10	11	10	11	12	10
Probate Court - Indigent Guardianship	1	6	1	1	1	1	1	1	1	1
Probate Court - Computerization	1	-	-	-	2	-	-	-	-	-
Probate Court - Microfilm	1	-	-	-	2	2	2	2	2	2
Municipal Court	23	12	23	12	12	12	13	17	17	17
Clerk of Courts	34	33	33	33	30	30	31	28	21	25
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	3	3	3	3	2
Clerk of Courts - Computerization	-	-	-	-	-	2	-	-	-	-
Domestic Relations	149	160	153	139	141	135	129	131	130	137
Domestic Relations - Violent Offender	1	1	-	-	-	-	-	1	-	-
Domestic Relations - Title IV	17	9	2	13	1	3	1	3	2	2
Public Safety										
Sheriff	72	72	69	68	65	61	68	66	68	67
Sheriff - Jail Facility	147	142	143	144	142	143	151	150	146	151
Sheriff - Rotary	10	7	9	4	1	3	3	3	1	3
Sheriff - MEG	14	11	9	9	7	8	8	8	8	7
Sheriff - Crime Lab	4	4	4	4	2	3	4	4	5	6
Sheriff - Criminal Justice Services	-	-	-	-	3	5	5	5	7	8
Sheriff - Concealed Handgun License	-	-	-	-	-	-	-	1	1	-
Commissioners - Hazardous Materials	3	2	2	2	2	2	-	-	-	-
Commissioners - Community Disaster Services	4	3	3	3	2	2	2	2	2	3
Commissioners - 911 Services	16	16	24	27	25	28	28	31	31	36
T - Federal	1	-	-	-	-	-	-	-	-	-

(continued)

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Coroner	6	6	6	5	6	8	7	8	8	9
Common Pleas - Intensive Supervision	13	19	20	26	24	23	23	22	22	28
Common Pleas - County Probation Services	7	7	7	8	3	4	5	8	7	3
Common Pleas - Court Mediation	2	2	2	2	2	2	2	2	2	1
Domestic Relations - Drug Court	2	2	1	1	2	1	3	2	1	1
Domestic Relations - Mental Health Court	-	-	-	-	-	-	1	-	-	-
Prosecutor's Victim Witness	3	3	4	3	3	4	5	6	5	5
Public Works										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	71	64	65	60	61	56	56	51	50	49
Commissioners - Bascule Bridge	9	7	6	6	6	6	6	6	6	6
Health										
LCBDD - Supportive Living	87	100	100	106	100	71	42	42	-	-
Commissioners - Dog and Kennel	7	7	7	6	6	6	6	6	6	6
Commissioners - Solid Waste	16	16	16	17	22	20	22	23	20	20
Golden Acres	76	74	72	59	72	3	-	-	-	-
Sheriff's - Solid Waste	2	2	2	2	2	2	2	2	2	2
Auditor - Dog and Kennel	2	1	2	3	2	3	3	2	2	2
Alcohol and Drug Addiction Services	6	6	8	5	4	4	5	6	7	-
TB Clinic	7	7	-	-	-	-	-	-	-	-
Community Mental Health	11	11	12	13	12	11	11	12	12	-
Mental Health, Addiction and Recovery Services Board	-	-	-	-	-	-	-	-	-	17
Human Services										
Workforce Development Agency	6	7	16	14	15	7	11	24	20	20
Job and Family Services	203	180	183	174	176	174	184	177	185	165
Children's Services	149	135	131	110	113	115	121	122	140	137
Child Support Enforcement Agency	57	52	53	53	51	51	64	63	66	62
Domestic Relations - Youth Services	3	4	6	7	1	3	10	3	3	3
Domestic Relations - Reclaim Ohio	35	23	30	21	30	36	27	34	30	23
Veteran Services	14	14	12	16	16	15	19	19	20	19
LCBDD	417	395	385	421	423	429	428	427	470	486
Proprietary Services										
Sanitary Sewer	9	6	6	6	6	6	8	6	7	9
Transit Authority	1	2	1	3	1	1	2	3	2	2
Total	2,074	1,965	1,974	1,948	1,961	1,857	1,866	1,865	1,936	1,901

Source: Office of the Auditor, Lorain County, Ohio
(as of December 31 of each year)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	51	54	51	53	51	53	56	57	51	61
Auditor										
Number of non-exempt conveyances	5,410	5,061	5,602	6,571	5,789	6,041	6,752	7,424	7,554	7,991
Number of exempt conveyances	4,270	4,686	4,325	4,687	4,521	5,926	4,922	5,047	4,605	4,805
Number of real estate transfers	13,207	15,369	13,534	13,899	13,278	13,923	14,693	14,941	16,228	16,213
Number of parcels	165,910	167,145	162,210	162,678	163,185	164,180	164,976	165,538	166,475	167,521
Number of personal property returns	6	0	0	0	0	0	0	0	0	0
Number of checks issued	60,775	57,044	54,215	53,430	54,376	56,744	56,512	56,293	57,371	56,240
Treasurer										
Number of parcels collected	154,539	146,120	140,617	144,676	144,381	140,649	141,218	145,715	146,749	146,350
Return on portfolio	2.07%	1.45%	1.10%	0.94%	1.13%	1.30%	1.14%	1.14%	1.69%	1.96%
Prosecuting Attorney										
Number of cases - criminal	2,764	3,297	3,293	3,357	3,617	3,650	3,754	3,646	3,918	4,058
Number of cases - active civil lawsuits	279	307	46	49	42	36	16	23	37	39
Number of civil and miscellaneous legal opinions	2,500	2,400	2,080	2,030	3,226	2,888	2,600	2,720	3,042	2,967
Board of Elections										
Number of registered voters	208,660	204,770	212,372	202,286	203,718	195,535	206,401	207,865	214,629	205,513
Number of voters last general election	102,071	95,925	144,318	58,541	80,127	81,953	143,296	55,706	116,231	58,738
Percentage of registered voters that voted	48.92%	46.85%	67.96%	28.94%	39.33%	41.91%	69.43%	26.80%	54.15%	28.58%
Recorder										
Number of deeds recorded	9,271	8,958	8,802	9,990	9,981	9,884	10,669	11,121	11,976	12,755
Number of mortgages recorded	11,020	10,651	13,750	14,591	10,971	10,969	12,257	11,467	10,919	13,065
Number of military discharges recorded	51	52	96	89	60	27	41	44	643	421
Buildings and Grounds										
Number of buildings	73	76	70	70	70	70	71	71	71	71
Square footage of buildings	1,236,631	1,496,278	1,336,037	1,336,037	1,336,037	1,336,037	1,351,391	1,351,391	1,351,391	1,351,391
Central Purchasing										
Number of purchase orders issued	3,712	3,175	3,267	3,351	3,038	3,408	3,456	3,487	3,759	3,663
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	9,359	6,452	9,092	7,854	7,180	7,151	7,583	8,482	6,798	5,287
Probate Court										
Number of civil cases filed	63	72	74	76	65	89	65	80	52	89
Juvenile Court										
Number of juveniles charged	1,366	1,292	1,068	1,197	1,386	1,326	1,172	1,088	733	763
Number of cases reviewed	2,081	2,130	1,748	1,599	1,718	1,685	1,428	1,327	961	1,008
Bindovers	15	12	7	2	4	12	6	5	7	2
Number of adjudged delinquent cases filed	1,692	1,689	1,346	1,124	1,294	864	966	1,304	770	785

(continued)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Clerk of Courts										
Number of civil cases filed	12,377	11,942	11,779	11,204	11,383	9,078	9,225	12,617	11,494	10,439
Number of criminal cases filed	2,333	2,214	2,253	2,148	2,282	2,140	2,469	2,190	2,298	1,925
Number of appeals cases filed	206	193	191	189	198	179	176	171	208	154
Number of domestic cases filed	1,611	1,576	1,627	1,533	1,491	1,444	1,510	1,599	1,575	1,632
Number of liens filed	7,026	7,701	4,940	5,498	6,485	4,067	4,111	6,325	8,462	7,077
Domestic Relations										
Number of cases filed	4,504	4,524	4,233	4,293	4,465	4,136	3,936	3,746	3,761	3,489
Number of disposition of cases	3,192	5,973	3,303	7,031	7,340	7,864	7,821	7,906	6,962	6,814
Number of traffic dispositions	1,250	1,268	1,254	1,231	1,125	1,076	1,013	1,017	1,003	877
Law Library										
Number of volumes in collection	19,833	19,942	20,024	20,084	20,105	19,855	17,850	17,859	18,477	18,477
Public Safety										
Sheriff										
Average daily jail census	391	392	415	424	397	411	453	421	425	362
Prisoners booked	7,508	7,600	7,964	8,098	7,748	8,064	8,040	7,399	8,236	8,256
Prisoners released	7,479	7,569	7,960	8,123	7,753	7,948	8,093	7,386	8,261	8,347
Cost of Prisoner Meals	\$503,660	\$506,660	\$498,267	\$539,000	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284
Number of traffic citations issued	766	1,139	1,904	1,523	1,555	1,168	1,162	1,355	1,460	1,225
Number of calls for service	39,943	42,912	43,738	48,344	50,519	59,930	58,745	37,292	35,138	32,093
Coroner										
Number of cases investigated	193	212	248	268	240	275	347	385	334	323
Number of autopsies performed	28	36	55	59	42	59	75	65	65	49
Cases relinquished to attending physicians	310	364	328	363	435	456	493	598	621	658
Public Works										
Engineer										
Miles of roads resurfaced	7	17	20	11	15	7	16	6	19	21
Number of bridges replaced/improved	2	1	2	3	7	8	7	7	4	4
Number of culverts built/replaced/improved	4	14	15	15	11	24	4	3	23	9
Building Department										
Number of permits issued - Additions	32	33	14	0	0	0	0	0	0	0
Number of permits issued - New Dwelling	21	40	13	3	0	0	0	0	0	0
Number of inspections performed	1,187	1,249	755	0	0	0	0	0	0	0
Contractors Registered	270	283	206	2	0	0	0	0	0	0
Sewer District										
Average daily sewage treated - gallons	482,383	450,000	265,700	250,927	239,953	229,000	444,600	298,300	416,100	374,000
Number of tap-ins	1	3	23	23	1	0	0	0	0	71
Number of customers	3,102	3,105	3,092	3,196	3,236	3,265	3,252	3,316	3,978	3,907

(continued)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Health										
LCBDD										
Number of students enrolled										
Early intervention program	659	682	710	680	733	725	556	471	782	797
Preschool	30	17	20	21	30	25	20	17	23	24
School age	139	142	142	140	141	152	156	138	153	158
Mental Health										
Total client count - intensive	5,629	5,312	5,559	4,541	5,681	5,463	5,209	4,950	5,226	5,649
Total client count - non-intensive	6,101	5,578	5,985	6,419	6,862	6,028	6,075	5,812	6,532	7,081
Total client count - early intervention	2,397	2,176	2,120	1,851	2,332	1,985	2,117	1,681	1,791	1,943
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	37,349	41,431	43,116	43,250	41,150	39,598	39,106	37,204	33,910	47,994
Total client count - Child Care Children Served	2,244	2,225	2,619	2,509	2,510	2,636	2,699	2,557	1,719	3,351
Total client count - Ohio Works First Recipients	5,425	5,031	3,028	2,810	2,731	3,199	3,424	3,234	1,334	3,212
Total client count - Disability Assistance Recipients	264	231	248	203	213	169	146	139	-	-
Total client count - Medicaid Eligible Recipients	46,799	49,061	54,457	56,015	64,947	71,238	70,414	70,942	66,129	36,702
Children Services										
Intake Workload - Abuse	950	998	1,218	1,041	1,074	999	956	937	765	756
Intake Workload - Emotional Maltreatment	240	238	318	313	308	364	301	211	101	50
Intake Workload - Neglect	1,228	1,288	1,354	1,333	1,247	1,282	1,079	1,027	912	828
Intake Workload - Medical Neglect	100	110	107	113	119	93	82	74	58	53
Intake Workload - Sex Abuse	309	343	364	300	322	273	199	215	160	166
Intake Workload - Family in Need of Services	92	227	193	170	175	190	149	154	116	106
Intake Workload - Dependency	17	18	22	9	20	25	28	13	31	21
Intake Workload - Information & Referral	1,029	1,018	1,172	1,402	890	136	230	284	362	548
Veteran Services										
Veterans Requesting Financial Assistance	188	221	223	203	299	268	247	355	1,833	385
Veterans Receiving Financial Assistance	147	200	215	189	269	238	233	337	1,800	332
Total Veteran Service Commission Contacts	10,313	13,262	12,969	4,650	8,765	8,936	8,008	9,215	8,831	9,485
Amount of benefits paid to county residents	\$243,571	\$318,490	\$380,525	\$402,660	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253

Source: Lorain County Departments

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government:										
Legislative and Executive:										
Commissioners		18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)		18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor		8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer		5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Administrative office space		895	895	895	895	895	895	895	895	895
Board of Revision		33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Prosecuting Attorney		14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Administrative office space		14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Board of Elections		6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space		2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Buildings and Grounds		2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space		1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Data Processing		62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Administrative office space		10	10	10	10	10	10	10	10	10
Central Purchasing		1	1	1	1	1	1	1	1	1
Administrative office space		17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Judicial:		2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Common Pleas Court		35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Administrative and Courtroom Space		3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Number of court rooms		2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Probate Court		422	422	422	422	422	422	422	422	422
Number of court rooms		48	43	43	43	43	50	50	50	51
Clerk of Courts		355	355	355	355	355	355	355	355	355
Administrative office space										
Certificate of Title										
Domestic Relations										
Administrative office space										
Law Library										
Administrative office space										
Information Technology										
Administrative office space										
Public Safety:										
Sheriff										
Jail capacity										
Number of patrol vehicles										
Probation										
Administrative office space										

(continued)

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Disaster Services										
Number of emergency response vehicles	5	5	6	6	6	6	6	6	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	264	265
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	115	110	113	105	105	105	106	106	106	115
Tax Map										
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District										
Number of treatment facilities	4	4	4	4	4	4	4	4	4	4
Number of pumping stations	4	4	4	4	4	4	4	5	5	8
Miles of sewer lines	41	41	41	41	41	41	41	41	41	54
Miles of water lines	42	42	42	42	42	42	42	42	42	42
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	38	36	36	36	36	36	36	39	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	2	2	2	2	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	22	22	22	22	22	18	16	15	16	17
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	2	3	4	5	5	6	8	8

Source: Various County Departments, square footage approximated

OHIO AUDITOR OF STATE KEITH FABER



LORAIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/8/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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