



Dave Yost • Auditor of State

LORAIN COUNTY
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Lorain County, Ohio
Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
<u>U.S. Department of Agriculture:</u>				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	FY13	\$40,410	\$40,410
School Breakfast Program	10.553	FY14	17,100	17,100
Total School Breakfast Program			57,510	57,510
National School Lunch Program	10.555	FY13	69,846	69,846
National School Lunch Program	10.555	FY14	30,552	30,552
Total National School Lunch Program			100,398	100,398
Total Child Nutrition Cluster			157,908	157,908
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1213-11-0069/G-1415-11-5385	1,776,196	1,392,994
Total U.S. Department of Agriculture			1,934,104	1,550,902
<u>U.S. Department of Justice:</u>				
<i>Direct Assistance</i>				
Public Safety Partnership and Community Policing Grants	16.710	2011-CS-WX-0016	170,293	175,898
Public Safety Partnership and Community Policing Grants	16.710	2011-UM-WX-0148	139,007	142,548
Total Public Safety Partnership and Community Policing Grants			309,300	318,446
Edward Byrne Memorial Justice Assistance Grant Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3395	0	22,985
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0041	0	19,409
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-A01-6408	38,970	0
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-JG-A01-6408	79,408	91,990
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-JG-D01-6950	19,223	23,819
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			137,601	158,203
Violence Against Women Formula Grants	16.588	2011-WF-VA5-8315	6,241	0
<i>Passed through the Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2010-JB-011-A052	0	1,446
Juvenile Accountability Block Grants	16.523	2011-JB-011-A052	10,643	14,191
Total Juvenile Accountability Block Grants			10,643	15,637
<i>Passed through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2013VAGENE041	64,796	57,210
Crime Victim Assistance	16.575	2014VAGENE041	10,911	20,205
Crime Victim Assistance	16.575	2013VADSCE491	28,150	22,499
Crime Victim Assistance	16.575	2014VADSCE491	2,559	8,612
Total Crime Victim Assistance			106,416	108,526
Total U.S. Department of Justice			570,201	600,812
<u>U.S. Department of Transportation:</u>				
<i>Direct Assistance</i>				
Federal Transit-Formula Grants				
Capital and Operating Assistance from Operations	20.507	OH-90-X682	419,646	419,646
Capital and Operating Assistance from Operations	20.507	OH-90-X711	111,309	27,607
Capital and Operating Assistance from Operations	20.507	OH-90-X749	430,727	293,667
Total Federal Transit - Formula Grants			961,682	740,920
Alternatives Analysis	20.522	OH-03-0003	11,710	11,710
Airport Improvement Program	20.106	1-3-39-0048-2011	2,506	2,506
Airport Improvement Program	20.106	1-3-39-0048-2112	19,040	19,040
Total Airport Improvement Program			21,546	21,546
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	HVEO-2013-47-00-00-00296-00	7,275	0
State and Community Highway Safety	20.600	HVEO-2014-47-00-00-00371-00	44,927	59,683
Total State and Community Highway Safety			52,202	59,683

(continued)

Lorain County, Ohio
Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
<i>Passed through the Ohio Department of Transportation</i>				
ARRA Highway Planning and Construction	20.205	PID 22080	23,550	23,550
ARRA Highway Planning and Construction	20.205	PID 86897	10,461	7,713
Highway Planning and Construction	20.205	PID 16319	78,553	78,553
Highway Planning and Construction	20.205	PID 77709	494,664	494,664
Highway Planning and Construction	20.205	PID 79087	75,000	75,000
Highway Planning and Construction	20.205	PID 79841	115,894	115,894
Highway Planning and Construction	20.205	PID 79842	888,468	888,468
Highway Planning and Construction	20.205	PID 81814	995,600	995,600
Highway Planning and Construction	20.205	PID 82952	145,162	145,162
Highway Planning and Construction	20.205	PID 82953	382,473	382,473
Highway Planning and Construction	20.205	PID 83095	471,078	471,078
Highway Planning and Construction	20.205	PID 83456	1,401,323	1,401,323
Highway Planning and Construction	20.205	PID 90933	28,029	28,029
Highway Planning and Construction	20.205	PID 92499	207,413	207,413
Highway Planning and Construction	20.205	PID 92742	15,640	15,640
Highway Planning and Construction	20.205	PID 93896	10,108	10,108
Total Highway Planning and Construction			<u>5,343,416</u>	<u>5,340,668</u>
Total U.S. Department of Transportation			<u>6,390,556</u>	<u>6,174,527</u>
U.S. Department of Housing and Urban Development:				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants/ State's Program	14.228	B-F-10-1BQ-1	0	3,065
Community Development Block Grants/ State's Program	14.228	B-F-11-1BQ-1	69,851	65,989
Community Development Block Grants/ State's Program	14.228	B-F-12-1BQ-1	172,943	264,025
Community Development Block Grants/ State's Program (CHIP)	14.228	B-C-10-1BQ-1	40,140	0
Community Development Block Grants/ State's Program (NSP1)	14.228	B-Z-08-1BQ-1	1,077,472	927,025
Community Development Block Grants/ State's Program (Revolving Loan Administration)	14.228	- - -	0	3,284
Total Community Development Block Grants/State's Program			<u>1,360,406</u>	<u>1,263,388</u>
Community Development Block Grant Entitlement Program (NSP3)	14.218	B-11-UN-39-0012	598,387	600,136
Home Investment Partnerships Program	14.239	B-C-10-1BQ-2	2,048	0
Total U.S. Department of Housing and Urban Development			<u>1,960,841</u>	<u>1,863,524</u>
U.S. Department of Health and Human Services:				
<i>Passed through the Ohio Department of Mental Health & Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (UMADAOP)	93.959	47-01942-UMADAOP-P-13-9198	76,980	51,321
Block Grants for Prevention and Treatment of Substance Abuse (UMADAOP)	93.959	47-01942-UMADAOP-P-14-9198	25,660	25,660
Block Grants for Prevention and Treatment of Substance Abuse (Drug Free Community)	93.959	47-01942-CMMCO-P-13-0030	7,716	5,145
Block Grants for Prevention and Treatment of Substance Abuse (Drug Free Community)	93.959	47-01942-CMMCO-P-14-0030	2,572	2,572
Block Grants for Prevention and Treatment of Substance Abuse (Women's Grant)	93.959	47-01472-WOMEN-T-13-8969	193,698	193,698
Block Grants for Prevention and Treatment of Substance Abuse (Women's Grant)	93.959	47-01472-WOMEN-T-14-8969	64,566	0
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Treatment FY13)	93.959	- - -	566,949	565,688
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Treatment FY14)	93.959	- - -	192,190	262,353
Block Grants for Prevention and Treatment of Substance Abuse (Prevention Services FY13)	93.959	- - -	24,549	24,549
Block Grants for Prevention and Treatment of Substance Abuse (Prevention Services FY14)	93.959	- - -	1,169	1,169
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY13)	93.959	- - -	3,507	3,507
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY14)	93.959	- - -	8,183	8,183
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY13)	93.959	- - -	208,375	223,374
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY14)	93.959	- - -	69,458	17,657
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery)	93.959	47-01942-CFRO-0-13-0126	40,844	27,233
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery)	93.959	47-01942-CFRO-0-14-0126	13,614	13,614
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Prevention FY13)	93.959	- - -	206,713	256,785
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Prevention FY14)	93.959	- - -	68,904	42,915
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,775,647</u>	<u>1,725,423</u>
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-04	25,863	30,378
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-05	30,154	35,823
Total Drug-Free Communities Support Program Grants			<u>56,017</u>	<u>66,201</u>
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP016352-03	21,128	6,896
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP016352-04	23,058	26,576
Total Substance Abuse and Mental Health Services-Projects of Regional and National Significance			<u>44,186</u>	<u>33,472</u>
Social Services Block Grant	93.667	Title XX FY13	135,270	135,270
Social Services Block Grant	93.667	Title XX FY14	36,094	36,094
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	FY13	214,633	214,633
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Service Block Grant	93.667	G-1213-11-0069/G-1415-11-5385	2,119,822	2,070,060
Total Social Services Block Grant			<u>2,505,819</u>	<u>2,456,057</u>

(continued)

Lorain County, Ohio
Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
<i>Passed through the Ohio Department of Mental Health & Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	FY13	86,072	78,354
Block Grants for Community Mental Health Services	93.958	FY14	118,317	119,658
Block Grants for Community Mental Health Services	93.958	BG-13-430-08-10	12,547	12,547
Block Grants for Community Mental Health Services	93.958	BG-14-430-08-10	12,548	12,548
Total Block Grants for Community Mental Health Services			<u>229,484</u>	<u>223,107</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1213-11-0070/G-1415-11-5386	1,801	1,801
Projects for Assistance In Transition From Homelessness (PATH)	93.150	PATH-13-100-20	62,624	62,624
Projects for Assistance In Transition From Homelessness (PATH)	93.150	PATH-14-100-20	20,878	20,874
Total Projects for Assistance In Transition From Homelessness (PATH)			<u>83,502</u>	<u>83,498</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1213-11-0070/G-1415-11-5386	89,014	81,670
Children's Justice Grants to States	93.643	G-1213-11-0070/G-1415-11-5386	3,079	1,641
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1213-11-0070/G-1415-11-5386	161,632	153,465
Chafee Foster Care Independence Program	93.674	G-1213-11-0070/G-1415-11-5386	33,780	376,326
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	FY13	122,204	122,204
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	FY14	80,800	80,800
Total Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations			<u>203,004</u>	<u>203,004</u>
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	MAC FY12	128,281	128,281
Medical Assistance Program	93.778	MAC FY13	467,512	467,512
Medical Assistance Program	93.778	FY12	1,129,107	1,129,107
Medical Assistance Program	93.778	FY13	812,648	812,648
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1213-11-0069/G-1415-11-5385	622,922	1,025,352
Total Medical Assistance Program			<u>3,160,470</u>	<u>3,562,900</u>
<i>Passed through the Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families (Administration)	93.558	G-1213-11-0069/G-1415-11-5385	4,486,144	4,505,113
Temporary Assistance for Needy Families	93.558	G-1213-11-0070/G-1415-11-5386	69,911	49,248
Total Temporary Assistance for Needy Families			<u>4,556,055</u>	<u>4,554,361</u>
Child Care and Development Block Grants	93.575	G-1213-11-0069/G-1415-11-5385	480,211	499,972
Child Support Enforcement	93.563	G-1213-11-0069/G-1415-11-5385	3,147,262	3,107,671
Foster Care-Title IV-E	93.658	G-1213-11-0070/G-1415-11-5386	610,304	620,334
Foster Care-Title IV-E	93.658	G-1213-06-0174/G-1415-06-0213	1,016,682	1,016,682
Total Foster Care-Title IV-E			<u>1,626,986</u>	<u>1,637,016</u>
Adoption Assistance	93.659	G-1213-11-0070/G-1415-11-5386	2,496,530	2,350,789
<i>Passed through the Ohio Secretary of State</i>				
Voting Access for Individuals with Disabilities - Grants to States	93.617	- - -	11,292	11,292
Total U.S. Department of Health and Human Services			<u>20,665,771</u>	<u>21,129,666</u>
U.S. Department of Education:				
<i>Passed through the Ohio Department of Education</i>				
Special Education Cluster:				
Special Education - Grants to States	84.027	FY13	102,622	102,622
Special Education - Preschool Grants	84.173	FY13	4,123	4,123
Total Special Education Cluster			<u>106,745</u>	<u>106,745</u>
Special Education - Grants for Infants and Families	84.181	FY13	25,671	25,671
Special Education - Grants for Infants and Families	84.181	FY14	29,124	29,124
Total Special Education - Grants for Infants and Families			<u>54,795</u>	<u>54,795</u>
Total U.S. Department of Education			<u>161,540</u>	<u>161,540</u>

(continued)

Lorain County, Ohio
Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
U.S. Department of Homeland Security:				
<i>Passed through the Ohio Emergency Management Agency</i>				
Homeland Security Grant Program	97.067	2009-SS-T9-0089	0	16,325
Homeland Security Grant Program	97.067	2010-SS-T0-0012	216,982	189,801
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	142,019	101,491
Total Homeland Security Grant Programs			<u>359,001</u>	<u>307,617</u>
Emergency Management Performance Grants	97.042	EMW-2012-EP-00004-S01	79,033	41,177
Emergency Management Performance Grants	97.042	EMW-2013-EP-00005-S01	0	41,395
Total Emergency Management Performance Grants			<u>79,033</u>	<u>82,572</u>
Port Security Grant Program	97.056	EMW-2012-PU-00395	103,499	102,386
Total U.S. Department of Homeland Security			<u>541,533</u>	<u>492,575</u>
U.S. Department of Labor:				
<i>Passed through the Ohio Department of Job and Family Services</i>				
WIA Cluster:				
WIA Adult Program	17.258	G-1213-15-5107/G-1415-15-0297	927,920	980,425
WIA Youth Activities	17.259	G-1213-15-5107/G-1415-15-0297	468,985	512,615
WIA Dislocated Worker Formula Grants	17.278	G-1213-15-5107/G-1415-15-0297	571,205	649,729
Total WIA Cluster			<u>1,968,110</u>	<u>2,142,769</u>
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-1213-15-5107/G-1415-15-0297	0	15,696
Total U.S. Department of Labor			<u>1,968,110</u>	<u>2,158,465</u>
U.S. Department of Commerce:				
<i>Passed through the National Oceanic and Atmospheric Administration</i>				
Habitat Conservation	11.463	NA12NMF4630046	260,922	269,638
Total U.S. Department of Commerce			<u>260,922</u>	<u>269,638</u>
Total Expenditure of Federal Awards			<u>\$34,453,578</u>	<u>\$34,401,649</u>

The Notes to the Schedule of Receipts and Expenditures of Federal Awards are integral to this schedule

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) is a summary of the activity of the County's Federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - SUBRECIPIENTS

The County passes through certain Federal awards received from the U.S. Department of Health and Human Services and United States Department of Housing and Urban Development to not-for-profit agencies and other governments (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANTS REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-to-moderate income households and to eligible persons to rehabilitate their homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money would be recorded as an expenditure on the Schedule in the year the initial loan was made. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirement imposed by HUD, and they would also be included as expenditures on the Schedule. These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$213,733
Loans made	0
Loan principal repaid	52,203
Loans defaulted	0
Ending loans receivable balance as of December 31, 2013	<u>\$161,530</u>
Cash balance on hand in the revolving loan fund as of December 31, 2013	<u>\$442,798</u>
Administrative costs expended during 2013	<u>\$3,284</u>

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$1,477,045 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The Schedule shows the County spent \$4,554,361 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount expended for the Temporary Assistance for Needy Families program during the fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$6,031,406
Social Services Block Grant	<u>(1,477,045)</u>
Total Temporary Assistance for Needy Families	<u><u>\$4,554,361</u></u>

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

NOTE F - DISCRETELY PRESENTED COMPONENT UNITS

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.

NOTE G - 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 H - OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES

Effective 7/1/13 the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and the Ohio Department of Mental Health (ODMH) merged to form the Ohio Department of Mental Health & Addiction Services (OMHAS). All pass-through grants have been reported under the new pass-through agency for 2013.



Dave Yost • Auditor of State

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, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2014, wherein we noted the County restated the December 31, 2012 Net Position of the governmental activities, business-type activities, and major Sewer System fund as well as the Fund Balance of the major Q Construction Fund and the aggregate remaining fund information. Also, our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Murray Ridge Production, Inc., as described in our report on the County's financial statements. 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 communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND ON THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

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) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Lorain County's major federal programs for the year ended December 31, 2013. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 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, 2013.

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 OMB Circular A-133, 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 compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Receipts and Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2014, wherein we noted the County restated the December 31, 2012 Net Position of the governmental activities, business-type activities, and major Sewer System fund as well as the Fund Balance of the major Q Construction Fund and the aggregate remaining fund information. Also, our report refers to other auditors whom audited the financial statements of Murray Ridge Production Center, Inc., as described in our report on the County's basic financial statements. The financial statements of Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of receipts and expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, 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.



Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2014

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LORAIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program – CFDA #93.778; Adoption Assistance – CFDA #93.659; Temporary Assistance for Needy Families – CFDA #93.558; Homeland Security Grant Program – CFDA #97.067; Community Development Block Grants State's Program – CFDA #14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$1,045,333 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2013

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Introductory Section

Introductory Section



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

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Comprehensive Annual Financial Report

For the Year Ended December 31, 2013



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Comptroller

Barry J. Habony
Assistant Comptroller

LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

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**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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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

June 26, 2014

Lorain County Commissioners:

Honorable Ted Kalo, President
Honorable Lori Kokoski
Honorable Thomas Williams

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, 2013. 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 2010 census, the County had a population of 301,533, 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 an enterprise fund sewer operation.

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. and the Lorain County Port Authority 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
- Local Emergency Planning Commission
- 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 and Southern, Chessie System and Lorain and West Virginia railroads. 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 without major increases to their budgets. The County moved forward completing a number of projects in 2013, continued numerous other projects, and despite the distressed financial times has been able to commence and invest in a number of new projects. In 2013, the County invested \$6.2 million in infrastructure with the repaving of roadways and state routes at more than 11.1 highway miles, completed work on replacing two bridges and one culvert, along with repairs of numerous other culverts, 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 in 2014 and completing \$13.3 million in projects for roadways and state routes as stated in their Annual Highway Condition Report with the monetary assistance from local, state and Federal governments.

Lorain County is anticipating a sanitary sewer improvement project of Redfern Road, estimated at \$2.4 million to start in 2014. Also, the Board of Commissioners is planning additional capital improvements to buildings and grounds of various County properties with an estimated cost of \$2.2 million for 2014. The Community Mental Health Board is continuing a renovation project at the Amy Levin Conference Center with \$149,744 spent in 2013.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes A, B and C. A total of \$496,947 has been spent over several years. These taxi lane improvements will be completed in 2014 and a new rehabilitation project of the public apron at the Airport is expected to commence in 2014.

Lorain County officials are continuously exploring options and 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 as the economy rebounds. These are just a few ongoing initiatives.

DEPARTMENT FOCUS

The Lorain County Auditor's New Construction department performs a multifaceted program for valuation of new real estate property. This process starts with building permits being created at the cities, villages, and township offices throughout the County. These permits are taken out by many types of individuals including homeowners, builders, contractors, businesses, and tax exempt authorities such as schools and government bodies. The permits contain information such as owner's name and address, sub-lot, and parcel number, description of the work and the estimated cost of the project. On a monthly basis the permits are sent to the Auditor's office to begin the process of reviewing new construction.

Permits received are checked for accuracy with special emphasis on the parcel number and type of work requested for construction. Permits are then entered into the real estate system so that a property record card can be generated for every parcel that must be reviewed by appraisal staff. After the printing of these records, they are assembled

along with the tax and geographic information system (GIS) maps by area to facilitate field work throughout the county.

The appraisal staff visits every parcel that a building permit has been issued for and verifies what type of work was done and status as far as completion. This work includes all residential, commercial and industrial new construction in the county during the previous year. The information obtained through these appraisal visits is entered into the real estate computer system by clerical staff and a new property record card and value is created for this property. The new value is then reviewed by appraisal staff and approved for final valuation for tax purposes.

In a normal year the department handles nearly 6,000 parcels that are related to all types of new construction. In addition the department also reviews new subdivision plats, new home sales, all types of land sales and razing permits. During the 2013 tax year approximately 600 new homes were reviewed. All of these activities keep the New Construction staff very busy throughout each year and provide the taxpayers of Lorain County with the quality of service they deserve.

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 31st. 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 Dave Yost, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2013. 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 the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of receipts and expenditures 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, 2012. 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.

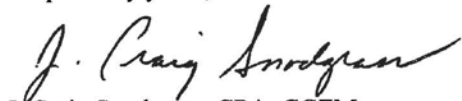
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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 and Barry J. Habony of the Auditor's office. I would like to thank Lorain County Budget Director Lisa Hobart, her staff and the Commissioner's staff.

In addition, I would like to express my appreciation to James J. Czarney, CPA of Walthall, LLP CPAs for his 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,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2013

Board of Commissioners

Ted Kalo

Lori Kokoski

Tom Williams

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

County Recorder

Judy Nedwick

Common Pleas Court Judges

John R. Miraldi

James Burge

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

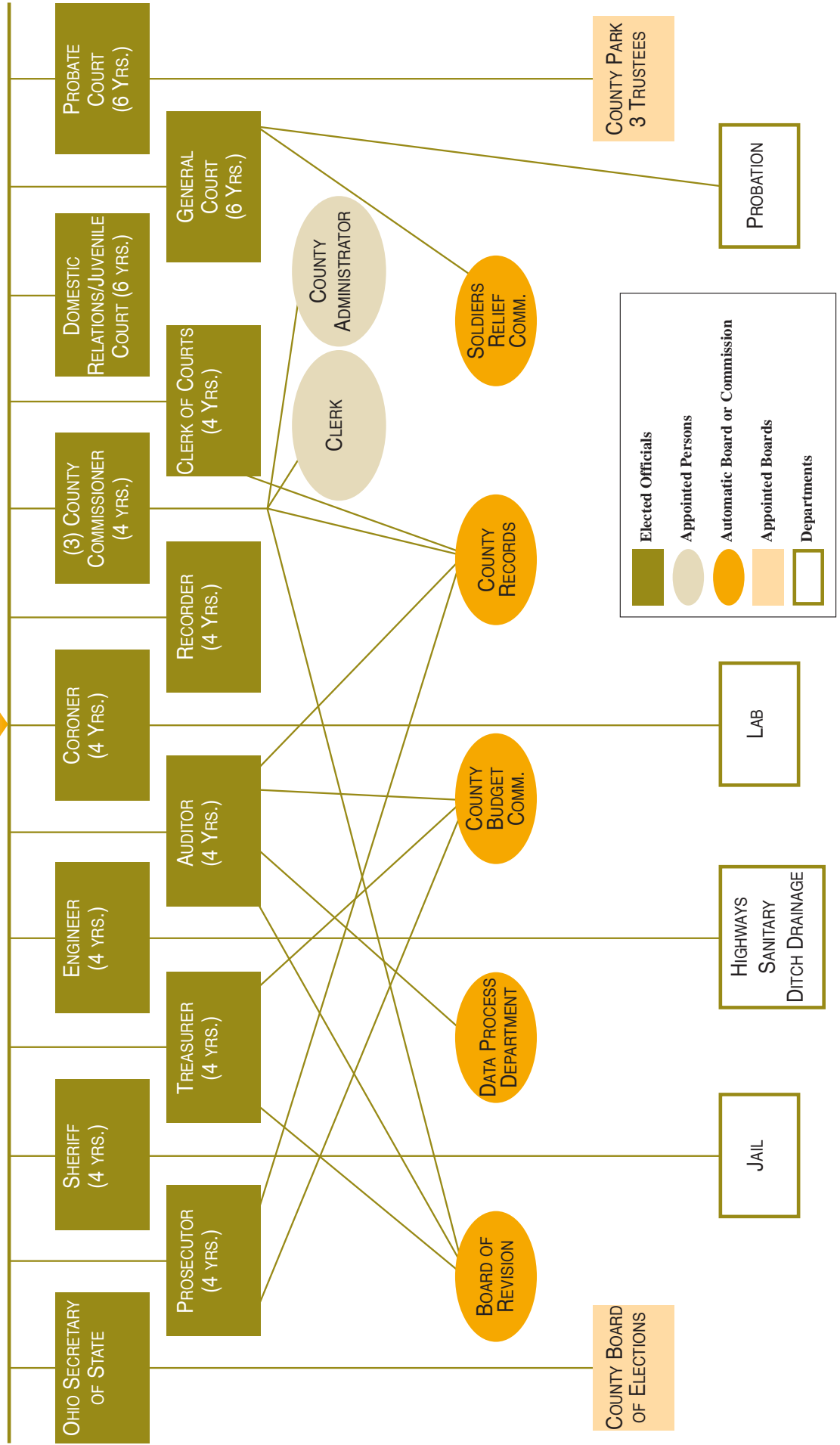
Debra Boros

Clerk of Courts

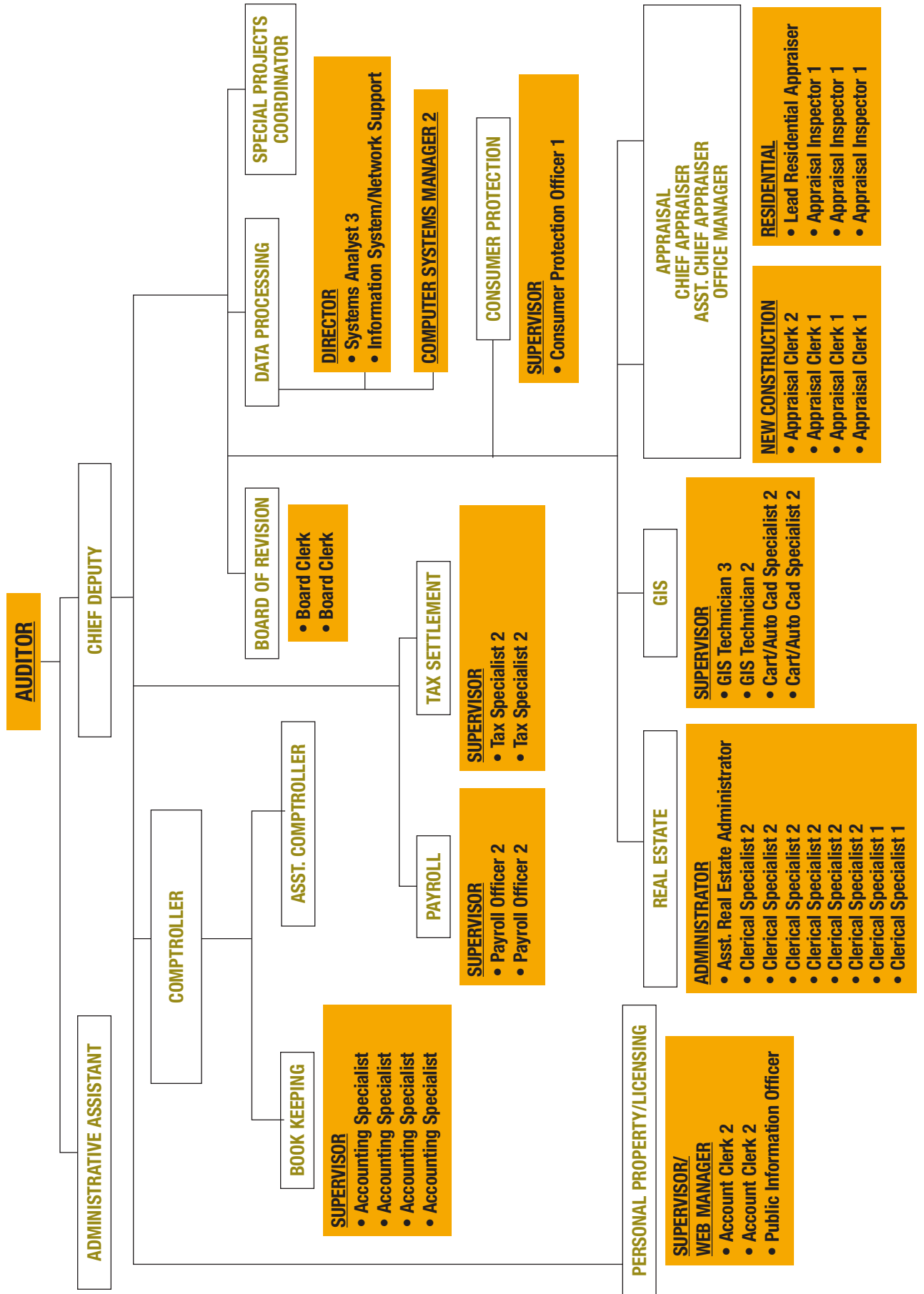
Ron Nabakowski

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart



Avon High School



Black River Landing-Lorain



Keystone High School



Larkmoor Elementary School



LCCC



Lorain County JVS



Lorain Harbor



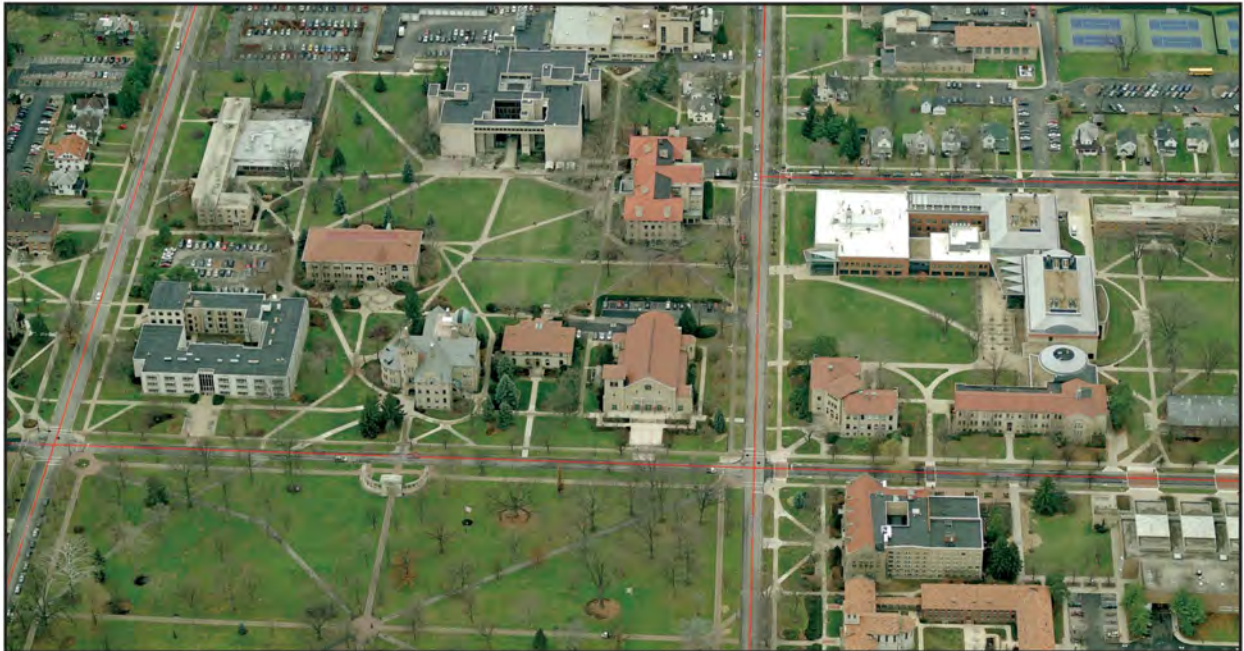
Mercy Recreation and Health Center-Amherst



Mercy Regional Medical Center-Lorain



Oberlin College



Veteran's Memorial Park-Avon Lake



Lorain Lighthouse





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, 2012

Executive Director/CEO



Financial Section

Financial Section

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Dave Yost • Auditor of State

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, 2013, 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 represents 18 percent, 26 percent, and 78 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 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.

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

Opinions

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, 2013, 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 Community Mental Health 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 2R to the financial statements, the County restated the December 31, 2012 Net Position of the governmental activities, business-type activities, and major Sewer System fund as well as the Fund Balance of the major Q Construction Fund and the aggregate remaining fund information. 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*, as 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 these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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 have also issued our report dated June 26, 2014, 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2014

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, 2013. 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 Highlight

Key financial highlights for 2013 are:

- The General Fund balance increased \$570,559 or 2.7%.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lorain County as an entire operating entity. The basic financial statements are comprised of three components: The Government-wide Financial Statements, Fund Financial Statements and Notes to the Basic Financial Statements. The statements also provide additional information of specific financial conditions.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Position and Statement of Activities - The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. The Statement of Activities presents information indicating the County's net position change during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used in a private-sector business. This basis of accounting takes into consideration all of the current year's revenues and expenditures, regardless of when the cash is received or paid.

These two statements report the County's net position and the change in those assets. The change in net position informs the reader as to whether the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets should also be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

Governmental Activities – The reporting of services including public safety, social services programs, administration, and all departments, with the exception of our Lorain County Regional Airport, Sewer Fund and Transit System, are reported as Governmental Activities.

Business-Type Activities – The County charges user fees to recoup the cost of the operation of the Sewer System, Transit System and the Lorain County Regional Airport Authority as well as all capital expenses associated with the facilities.

Component Units – The County includes financial data of Murray Ridge Production Center, Inc. and the Lorain County Port Authority. These component units are described in Note 1 of the Notes to the Basic Financial Statements. The component units are separate entities and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Government-wide Financial Statements can be found on pages 13-15 of this report.

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Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into the following three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds. Fund financial reports provide detailed information about those funds. Based on restriction on use of dollars in those funds, the County has established many funds that account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. Lorain County's major funds are: General Fund, Job & Family Services, Children Services, Community Mental Health, Board of Developmental Disabilities (LCBDD), Q Construction and Sewer System.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be helpful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the County's near-term financial decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Data from the other governmental 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. The governmental fund financial statements can be found on pages 16-22 of this report.

The County adopts an annual appropriated budget for all county funds under its jurisdiction. A budgetary comparison statement has been provided for the General Fund, Job & Family Services Fund, Children Services Fund, Community Mental Health and LCBDD Fund to demonstrate compliance with this budget.

Proprietary Funds – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Lorain County Regional Airport, Sewer System and the Lorain County Transit System. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used an Internal Service Fund to account for the medical self-insurance and a Workers' Compensation Reserve Fund to account for the cost of self-insurance for workers' compensation. The proprietary fund financial statements can be found on pages 28-31 of this statement.

Fiduciary Funds – Are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The Fiduciary Fund financial statement can be found on page 32 of this statement.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 36-76 of this report.

Supplemental Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 77-224 of this report.

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Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$269.2 million (\$243.1 million in governmental activities and \$26.1 million in business-type activities) as of December 31, 2013. Of the County's net position, (12.2%) is in unrestricted net position and (48.2%) is in net investment in capital assets (i.e.; buildings, land, equipment and machinery, intangibles, infrastructure) less any related debt used to acquire those assets that are still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are 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. Net position is included in the following Table 1.

TABLE 1
NET POSITION
(In Millions)

	Governmental		Business-type		Total	
	Activities		Activities		Total	
	2013	2012	2013	2012	2013	2012
	(restated)		(restated)		(restated)	
Assets						
Current and Other Assets	\$215.3	\$208.5	\$ 5.3	\$ 7.7	\$220.6	\$216.2
Capital Assets, net	130.9	131.4	29.1	30.2	160.0	161.6
Total Assets	<u>346.2</u>	<u>339.9</u>	<u>34.4</u>	<u>37.9</u>	<u>380.6</u>	<u>377.8</u>
Liabilities						
Current and Other Liabilities	17.3	14.8	0.3	1.2	17.6	16.0
Long-Term Liabilities						
due within one year	2.8	6.7	0.3	0.3	3.1	7.0
Long-Term Liabilities						
due in more than one year	34.9	38.8	7.7	7.2	42.6	46.0
Total Liabilities	<u>55.0</u>	<u>60.3</u>	<u>8.3</u>	<u>8.7</u>	<u>63.3</u>	<u>69.0</u>
Deferred Inflows of Resources:	<u>48.1</u>	<u>44.6</u>	<u>-</u>	<u>-</u>	<u>48.1</u>	<u>44.6</u>
Net Position						
Net Investment in Capital Assets	108.7	102.3	21.1	22.6	129.8	124.9
Restricted:						
Judicial Programs and Services	2.1	3.0	-	-	2.1	3.0
Public Safety Programs and Services	12.0	13.3	-	-	12.0	13.3
Health Programs and Services	46.4	43.1	-	-	46.4	43.1
Human Service Programs and Services	29.4	24.8	-	-	29.4	24.8
Community and Economic Development						
and Assistance	2.1	4.6	-	-	2.1	4.6
Real Estate Assessment	6.1	5.9	-	-	6.1	5.9
Highways, Streets, Roads and Bridges	2.1	2.6	-	-	2.1	2.6
Capital Projects	2.4	3.9	-	-	2.4	3.9
Debt Service	3.2	2.7	-	-	3.2	2.7
Other Governmental Purposes	0.7	0.6	-	-	0.7	0.6
Unrestricted	<u>27.9</u>	<u>29.6</u>	<u>5.0</u>	<u>5.1</u>	<u>32.9</u>	<u>34.7</u>
Total Net Position	<u>\$243.1</u>	<u>\$236.4</u>	<u>\$ 26.1</u>	<u>\$ 27.7</u>	<u>\$269.2</u>	<u>\$264.1</u>

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At December 31, 2013, unrestricted assets (\$27.9 million) in governmental activities may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 below, indicates the changes in net position for the year ended December 31, 2013 and 2012.

TABLE 2
CHANGES IN NET POSITION
(In Millions)

	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charge for Services	\$ 36.8	\$ 40.7	\$ 1.7	\$ 2.5	\$ 38.5	\$ 43.2
Operating Grants and Contributions	63.3	67.9	0.4	4.2	63.7	72.1
Capital Grants and Contributions	12.6	7.3	-	0.8	12.6	8.1
General Revenues:						
Taxes	70.1	70.6	-	-	70.1	70.6
Investment Income	0.2	1.3	-	-	0.2	1.3
Intergovernmental Revenue not Restricted to Specific Programs	14.1	11.5	-	-	14.1	11.5
Other	3.7	2.2	0.1	-	3.8	2.2
Total Revenues	<u>200.8</u>	<u>201.5</u>	<u>2.2</u>	<u>7.5</u>	<u>203.0</u>	<u>209.0</u>
Program Expenses						
General Government:						
Legislative and Executive	35.9	31.8	-	-	35.9	31.8
Judicial System	19.7	20.3	-	-	19.7	20.3
Public Safety	26.5	25.4	-	-	26.5	25.4
Public Works	13.9	16.3	-	-	13.9	16.3
Health	30.7	38.3	-	-	30.7	38.3
Human Services	64.6	65.8	-	-	64.6	65.8
Economic Development and Assist.	1.5	2.5	-	-	1.5	2.5
Interest on Long-term Debt	1.2	1.5	-	-	1.2	1.5
Lorain County Regional Airport	-	-	0.6	0.7	0.6	0.7
Sewer System	-	-	1.9	1.7	1.9	1.7
County Transit	-	-	1.4	2.1	1.4	2.1
Total Program Expenses	<u>194.0</u>	<u>201.9</u>	<u>3.9</u>	<u>4.5</u>	<u>197.9</u>	<u>206.4</u>
Increase(Decrease) in Net Position						
Before Transfers	6.8	(0.4)	(1.7)	3.0	5.1	2.6
Transfers	(0.1)	(0.1)	0.1	0.1	-	-
Change in Net Position	6.7	(0.5)	(1.6)	3.1	5.1	2.6
Net Position - Beginning, restated	<u>236.4</u>	<u>236.9</u>	<u>27.7</u>	<u>24.6</u>	<u>264.1</u>	<u>261.5</u>
Net Position - Ending	<u>\$243.1</u>	<u>\$236.4</u>	<u>\$26.1</u>	<u>\$27.7</u>	<u>\$269.2</u>	<u>\$264.1</u>

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The overall Financial Position of the County changed slightly. There was a slight decrease in revenues and expenditures as in previous years with reduced spending throughout the County due to various budget constraints.

Governmental Activities

Overall program revenue decreased \$3.2 million from the prior year. The most significant change of \$4.3 million is the operating grants and contributions for health services comprised of reductions in funding for Community Mental Health of \$4.3 million and Job & Family Services of \$4.9 million. This is offset by an increase of \$7.4 million for Children Services; \$5.8 million for LCBDD.

Tax revenue accounts for \$70,079,277 of the \$200,811,770 total revenue for governmental activity, or 34.9% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$7,765,032 and the Lorain County Board of Developmental Disabilities receiving \$2,816,342.

The County's direct charges to users of governmental services made up \$36,840,594 or 18.3% of total governmental revenue. These charges are for fees for real estate transfers and conveyances, licenses, permits and other fees; and fines and forfeitures related to judicial activity.

Human Services accounts for \$64,550,241 of the \$193,958,721 total expenses for governmental activities, or 33.3% of total expenditures. The next largest program is Legislative and Executive, which equals \$35,850,899 or 18.5% of total governmental expenses.

Business-Type Activities

The net position for the business-type activities for the County decreased by \$1,614,228 or 5.8% during the year 2013. Major revenue sources were Charges for Services of \$1,726,803 and Operating Grants of \$386,146.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to demonstrate and ensure compliance with finance related legal requirements.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$103,602,371, a decrease of \$1,917,071 in comparison with the prior year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund's unassigned balance was \$5,588,051, while the total fund balance increased to \$21,833,857. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 12.7% of total General Fund expenditures, while total fund balance represents 49.5% of that same amount.

The fund balance of the County's General Fund increased by approximately \$570,559 or 2.7%. Fund balance increased as investment income dropped due to a decline in interest rates and the decline in government subsidies. Also, legislative expenses increased for salaries and wages and \$3.4 million was transferred out to fund Jail Facility Operations for public safety.

The other major governmental funds of the County are Job & Family Services, Children Services, Community Mental Health, Lorain County Board of Development Disabilities (LCBDD), and Q Construction.

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The fund balance of the Job & Family Services decreased by approximately \$520,656. This decrease in providing human services was a result of only spending 3.6% over their revenue stream for the 2013 year.

The fund balance for Children Services increased by \$223,238 or 3.2%. The increase is due to an increase in governmental subsidies of \$1.1 million with virtually no increase in expenditures.

The fund balance for Community Mental Health increased \$1,960,343. The increase is due to decreased health services expended due to reduction of intergovernmental revenues received to fund the health services to the public.

The fund balance for the LCBDD experienced a net decrease of \$1,064,657 which is a \$2.8 million decline from the prior year due to transfer of \$3.2 million to LCBDD-Medicaid and increases in contract services expenditures for programs.

The Q Construction fund balance decreased by \$1,571,581 due to increased capital outlay expenditures.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Sewer System totaled \$3,589,994 and the decrease in net position of the Sewer System was \$440,122 for the year. The County Transit fund unrestricted net position totaled \$970,450 at year end and net position decreased \$809,696 during the year. The Lorain County Regional Airport unrestricted net position totaled \$429,250 at year end and net position decreased \$364,410 during the year. The largest change in revenue of the County Transit was a decrease in operating grants of \$3.8 million.

General Fund Budgetary Highlights

The Board of County Commissioners adopts an annual appropriation (budget) resolution in December of the previous year for all county funds except the General Fund. A temporary General Fund budget is adopted in December and a permanent budget is finalized by March 31. In addition to the County General Fund, one-hundred-nine (109) active funds representing various governmental, proprietary and fiduciary activities are included in the annual appropriation process.

The fiscal dynamics of the County General Fund may be summarized as follows for 2012 and 2013:

	<u>2012</u>	<u>2013</u>	<u>Positive/(Negative)</u>
Fund Balance at Beginning of Year	\$ 13,046,214	\$ 9,266,400	\$ (3,779,814)
Revenues	44,944,971	48,738,378	3,793,407
Expenditures	44,769,696	43,683,358	1,086,338
Advances/Transfers In/(Out)	(3,955,089)	(4,175,777)	(220,688)
Fund Balance at End of Year	<u>\$ 9,266,400</u>	<u>\$ 10,145,643</u>	<u>\$ 879,243</u>

The ending year County General Fund balance increased \$879,243 or 9.5% as compared to Year 2012. This increase is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues increased by \$3,793,407 (8.4%) represented primarily by increases in intergovernmental collections and sales tax. Expenditures decreased by \$1,086,338 (2.4%) represented primarily by decreases in Legislative & Executive and Human Services areas. Finally, Advances/Transfers Out increased by \$220,688 represented by the General Fund various Departments while awaiting payment of Federal Grants.

The recording daily, weekly and monthly general fund revenues and expenditures as compared to the original budget necessitate updates toward a final annual budget. In terms of revenues, not only are daily reviews of specific line item revenue accounts examined closely and independently by both the County Auditor's office and the Commissioners' Budget Department, but also, extensive quarterly reviews for all line item revenue accounts are undertaken on a coordinated and joint effort basis by these departments. Monthly general fund financial reports are prepared which analyze monthly and year-to-date comparisons of revenues, expenditures and cash balances.

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The difference between the General Fund's final expenditure budget and actual expenditures were primarily:

- \$3,760,633 in the Legislative/Executive and Judicial areas which include approximately \$1,300,000 saved in personnel costs by careful evaluation of staffing needs, approximately \$260,000 saved by controlling purchases of supplies and materials and approximately \$1,000,000 in contract services and utility costs being lower than expected. Operating departments also were very frugal with their expenditures and returned more monies at the end of the year.

The County General Fund is organized and structured on the basis of thirty-four (34) Departments and Cost Centers – each with its own set of budgeted line item accounts. For continued growth restraint of County General Fund expenditures, Commissioners made the following adjustments to the 2013 General Fund Budget:

- 1) Department Salaries and Wages and their associated line item accounts were increased slightly from 2012 allocations for the majority of the General Fund departments, this increase is primarily due to increased cost for hospitalization.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at the 2012 level as required by the Ohio Revised Code.
- 3) Funding allocations to outside agencies remained the same as 2012 levels.
- 4) Supplies and Equipment line item accounts were maintained at the 2012 level.
- 5) Travel and Staff Training line item accounts remained frozen at the 2012 level.
- 6) Discretionary departmental line item accounts were maintained at the 2012 level.

In terms of total General Fund Expenditures, the diversity of services offered to the public, the following major components are illustrated:

Service Component	2012	% Of	2013	% Of	\$	%
	Actual Expenditures	Total 2012 Expenses	Actual Expenditures	Total 2013 Expenses	Increase/ (Decrease)	Increase/ (Decrease)
1. Legislative/Executive	\$ 23,583,223	52.7%	\$ 22,906,212	52.5%	\$ (677,011)	(2.8%)
2. Judicial	13,147,055	29.4%	13,727,148	31.4%	580,093	4.4%
3. Public Safety	5,725,965	12.8%	5,734,001	13.1%	8,036	0.1%
4. Capital Outlay	18,800	0.0%	148,660	0.4%	129,860	691.0%
5. Human Services	2,234,105	5.0%	1,105,730	2.5%	(1,128,375)	(50.5%)
6. Intergovernmental	1,998	0.0%	1,277	0.0%	(721)	(36.1%)
7. Public Works	55,548	0.1%	57,502	0.1%	1,954	3.5%
8. Health	3,002	0.0%	2,828	0.0%	(174)	(5.7%)
Total Expenditures	<u>\$ 44,769,696</u>	<u>100.0%</u>	<u>\$ 43,683,358</u>	<u>100.0%</u>	<u>\$ (1,086,338)</u>	<u>(2.4%)</u>

Legislative/Executive and Judicial components are responsible for approximately four-fifths (83.9%) of all General Fund expenditures in 2013, a \$96,918 (0.3%) decrease as compared to Year 2012. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. Employee salary and fringe benefits are responsible for the majority of the decrease in expenditures.

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Capital Assets

Table 3 below presents the net book value of the county's capital assets for governmental and business-type activities for 2013, compared to 2012.

Table 3
Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 5,400,550	\$ 5,400,550	\$ 4,531,484	\$ 4,531,484	\$ 9,932,034	\$ 9,932,034
Construction in Progress	4,205,322	1,287,873	490,071	471,031	4,695,393	1,758,904
Buildings, Structures and Improvements	82,824,729	85,087,148	7,148,788	7,556,952	89,973,517	92,644,100
Vehicles	2,672,981	2,266,820	1,028,428	1,173,071	3,701,409	3,439,891
Machinery & Equipment	2,485,775	2,742,548	24,930	33,142	2,510,705	2,775,690
Furniture & Fixtures	32,643	34,581	-	-	32,643	34,581
Intangible Assets	1,474,545	1,540,073	-	-	1,474,545	1,540,073
Infrastructure	31,881,639	33,009,787	-	-	31,881,639	33,009,787
Sewer Plants	-	-	3,605,464	3,688,921	3,605,464	3,688,921
Sewer Lines	-	-	11,826,010	12,170,228	11,826,010	12,170,228
Water Lines	-	-	395,135	414,615	395,135	414,615
Total	\$ 130,978,184	\$ 131,369,380	\$ 29,050,310	\$ 30,039,444	\$ 160,028,494	\$ 161,408,824

Ongoing projects are the rehabilitation of highways, bridges and culverts of \$3.9 million spent in 2013.

Additional information of the County's capital assets can be found in Note 8.

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 for Year 2013 for the County and Fitch's had assigned an "AA" rating to the County for Year 2012 (no change for Year 2013) 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.

Year 2013 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$25,910,000. The County's total G.O. Bond Indebtedness was \$25,910,000 at year-end 2013 as compared with year-end 2012 of \$27,205,000 a decrease of \$1,295,000.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2013
Unaudited

General Obligation Bonds

Human Service Building & Juvenile Facilities	\$ 1,660,000
Engineer's Office	1,400,000
Board of Elections	1,170,000
Energy Conservation	1,100,000
Sewer System	6,925,000
Justice Center	<u>13,655,000</u>
Total	<u>\$25,910,000</u>

In addition to general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA and OPWC loans and Special Assessment bonds and notes to finance Sanitary Sewer and Waterline Projects. Current debt levels are modest and are reimbursable by way of sewer assessments and tap-in fees. 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 concerning the County's debt can be found in Note 16 to the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 6.7%, which is a decrease from the rate of 7.8% a year ago. The state average unemployment rate was 5.7% and the national average was 7.2%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unassigned fund balance in the general fund decreased from \$10,873,354 to \$5,588,051. The County prepared a 2014 balanced budget for the General Fund without an increase in taxes, fees or charges for services.

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
Elyria, Ohio 44035

Lorain County, Ohio
Statement of Net Position
December 31, 2013

Primary Government

	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 107,667,309	\$ 2,186,911	\$ 109,854,220	\$ -
Cash with Fiscal Agent	442,798	-	442,798	-
Cash and Cash Equivalents in Segregated Accounts	1,275,626	2,676	1,278,302	713,386
Investments	-	-	-	1,159,965
Receivables, Net of Allowances	101,823,718	5,940,291	107,764,009	3,160,402
Internal Balances	2,825,633	(2,825,633)	-	-
Due from Component Units	391,221	-	391,221	-
Material and Supplies Inventory	917,291	1,310	918,601	-
Deposits	-	-	-	1,000
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,512,668
Capital Assets not being Depreciated	9,605,872	5,021,555	14,627,427	350,482
Capital Assets, net of Depreciation	121,372,312	24,028,755	145,401,067	1,475,623
Total Assets	346,321,780	34,355,865	380,677,645	9,373,526
Liabilities:				
Accounts Payable	10,820,566	241,254	11,061,820	144,865
Claims and Judgements Payable	3,764,910	-	3,764,910	37,500
Lease Payable	-	-	-	10,109
Intergovernmental Payable	2,646,336	16,387	2,662,723	40,970
Accrued Interest	89,901	26,564	116,465	-
Noncurrent Liabilities:				
Due within One Year	2,830,318	283,353	3,113,671	2,700,000
Due in more than One Year	34,897,809	7,702,020	42,599,829	409,681
Total Liabilities	55,049,840	8,269,578	63,319,418	3,343,125
Deferred Inflows of Resources:				
Deferred Property Tax	48,129,473	-	48,129,473	-
Net Position:				
Net Investment in Capital Assets	108,672,349	21,096,593	129,768,942	1,797,536
Restricted for:				
Judicial Programs and Services	2,135,239	-	2,135,239	-
Public Safety Programs and Services	11,970,108	-	11,970,108	-
Health Programs and Services	46,417,771	-	46,417,771	-
Human Service Programs and Services	29,428,680	-	29,428,680	825,950
Bond Fund Program Reserves	-	-	-	2,512,668
Community and Economic Development and Assistance	2,127,050	-	2,127,050	-
Real Estate Assessment	6,091,617	-	6,091,617	-
Highways, Streets, Roads and Bridges	2,091,558	-	2,091,558	-
Capital Projects	2,420,331	-	2,420,331	-
Debt Service	3,196,033	-	3,196,033	-
Other Governmental Purposes	712,739	-	712,739	-
Unrestricted	27,878,992	4,989,694	32,868,686	894,247
Total Net Position	\$ 243,142,467	\$ 26,086,287	\$ 269,228,754	\$ 6,030,401

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, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 35,850,899	\$ 21,679,847	\$ 364,450	\$ 11,825,616
Judicial	19,746,040	3,159,429	1,442,432	-
Public Safety	26,526,403	2,336,931	1,959,830	-
Public Works	13,913,550	344,532	6,651,069	763,332
Health	30,665,425	6,932,513	11,452,775	-
Human Services	64,550,241	2,387,342	41,020,494	-
Economic Development and Assistance	1,495,348	-	383,591	-
Interest on Long-term Debt	1,210,815	-	-	-
Total Government Activities	<u>193,958,721</u>	<u>36,840,594</u>	<u>63,274,641</u>	<u>12,588,948</u>
Business-type Activities:				
Lorain County Regional Airport	625,938	68,679	-	-
Sewer System	1,948,519	1,464,071	-	44,326
County Transit	1,441,738	194,053	386,146	-
Total Business-Type Activities	<u>4,016,195</u>	<u>1,726,803</u>	<u>386,146</u>	<u>44,326</u>
Total Primary Government	<u>\$ 197,974,916</u>	<u>\$ 38,567,397</u>	<u>\$ 63,660,787</u>	<u>\$ 12,633,274</u>
Component Units:				
Lorain County Port Authority	\$ 362,988	\$ 97,431	\$ 60,592	\$ -
Murray Ridge Production Center, Inc.	1,651,900	1,708,044	-	-
Total Component Units	<u>\$ 2,014,888</u>	<u>\$ 1,805,475</u>	<u>\$ 60,592</u>	<u>\$ -</u>

General Revenues:
Property Taxes
Sales Tax
Intergovernmental Revenue
not Restricted to Specific Programs
Investment Income
Other Income
Transfers
Total General Revenues
Changes in Net Position
Net Position - Beginning, Restated
Net Position - Ending

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
\$ (1,980,986)	\$ -	\$ (1,980,986)	\$ -
(15,144,179)	-	(15,144,179)	-
(22,229,642)	-	(22,229,642)	-
(6,154,617)	-	(6,154,617)	-
(12,280,137)	-	(12,280,137)	-
(21,142,405)	-	(21,142,405)	-
(1,111,757)	-	(1,111,757)	-
(1,210,815)	-	(1,210,815)	-
<u>(81,254,538)</u>	<u>-</u>	<u>(81,254,538)</u>	<u>-</u>
-	(557,259)	(557,259)	-
-	(440,122)	(440,122)	-
-	(861,539)	(861,539)	-
-	(1,858,920)	(1,858,920)	-
<u>\$ (81,254,538)</u>	<u>\$ (1,858,920)</u>	<u>\$ (83,113,458)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (204,965)
-	-	-	56,144
-	-	-	<u>(148,821)</u>
44,167,489	-	44,167,489	-
25,911,788	-	25,911,788	-
14,082,346	-	14,082,346	-
201,780	-	201,780	98,836
3,744,184	144,692	3,888,876	327,175
(100,000)	100,000	-	-
<u>88,007,587</u>	<u>244,692</u>	<u>88,252,279</u>	<u>426,011</u>
6,753,049	(1,614,228)	5,138,821	277,190
236,389,418	27,700,515	264,089,933	5,753,211
<u>\$ 243,142,467</u>	<u>\$ 26,086,287</u>	<u>\$ 269,228,754</u>	<u>\$ 6,030,401</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
ASSETS				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,065,807	\$ 2,154,114	\$ 6,885,786	\$ 15,912,341
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	16,910	-	63,316	-
Receivables	13,747,401	8,058,740	16,300,684	11,556,825
Notes Receivable	-	-	-	-
Due from Other Funds	509,810	-	-	8,388
Due from Component Units	391,221	-	-	-
Advances to Other Funds	14,841,933	-	-	-
Material and Supplies Inventory	205,720	13,898	13,395	3,082
Total Assets	<u>\$ 32,778,802</u>	<u>\$ 10,226,752</u>	<u>\$ 23,263,181</u>	<u>\$ 27,480,636</u>
LIABILITIES				
Accounts Payable	\$ 1,465,736	\$ 484,522	\$ 966,750	\$ 957,410
Contracts Payable	160,898	86,365	2,405	-
Intergovernmental Payable	828,788	210,435	205,319	27,711
Advances from Other Funds	-	-	-	-
Due to Other Funds	17,278	2,809	30,623	-
Total Liabilities	<u>2,472,700</u>	<u>784,131</u>	<u>1,205,097</u>	<u>985,121</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	885,963	6,666,342	6,790,101	753,234
Deferred Property Taxes	7,586,282	-	8,126,154	9,394,330
Total Deferred Inflows of Resources	<u>8,472,245</u>	<u>6,666,342</u>	<u>14,916,255</u>	<u>10,147,564</u>
FUND BALANCES				
Nonspendable	15,047,653	13,898	13,395	3,082
Restricted	-	2,762,381	7,128,434	16,344,869
Committed	-	-	-	-
Assigned	1,198,153	-	-	-
Unassigned	5,588,051	-	-	-
Total Fund Balances	<u>21,833,857</u>	<u>2,776,279</u>	<u>7,141,829</u>	<u>16,347,951</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 32,778,802</u>	<u>\$ 10,226,752</u>	<u>\$ 23,263,181</u>	<u>\$ 27,480,636</u>

The Notes to the Basic Financial Statements are an integral part of this statement

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 16,856,876	\$ 5,981,742	\$ 39,821,189	\$ 90,677,855
-	-	442,798	442,798
-	-	1,195,400	1,275,626
22,588,254	7,251,755	20,818,201	100,321,860
-	-	428,183	428,183
-	-	51,463	569,661
-	-	-	391,221
-	-	5,100,000	19,941,933
139,097	-	542,099	917,291
<u>\$ 39,584,227</u>	<u>\$ 13,233,497</u>	<u>\$ 68,399,333</u>	<u>\$ 214,966,428</u>
\$ 1,038,431	\$ -	\$ 2,415,775	\$ 7,328,624
55,000	2,526,075	655,206	3,485,949
362,804	-	1,009,785	2,644,842
-	16,136,799	976,119	17,112,918
14,216	-	504,735	569,661
<u>1,470,451</u>	<u>18,662,874</u>	<u>5,561,620</u>	<u>31,141,994</u>
1,457,760	5,573,263	9,965,927	32,092,590
17,984,617	-	5,038,090	48,129,473
<u>19,442,377</u>	<u>5,573,263</u>	<u>15,004,017</u>	<u>80,222,063</u>
139,097	-	970,282	16,187,407
18,532,302	-	45,228,298	89,996,284
-	-	1,814,945	1,814,945
-	-	32,517	1,230,670
-	(11,002,640)	(212,346)	(5,626,935)
<u>18,671,399</u>	<u>(11,002,640)</u>	<u>47,833,696</u>	<u>103,602,371</u>
<u>\$ 39,584,227</u>	<u>\$ 13,233,497</u>	<u>\$ 68,399,333</u>	<u>\$ 214,966,428</u>

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Lorain County, Ohio
 Reconciliation of the Governmental Funds Balance Sheet
 to the Government Wide Statement of Net Position
 December 31, 2013

Total governmental funds balances	\$ 103,602,371
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	130,978,184
Long-term liabilities, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(15,422,292)
Deferrals from prior period already recorded in the net position are now due and recorded in the fund balances.	32,092,590
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(22,395,736)
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	<u>14,287,350</u>
Net position of governmental activities	<u><u>\$ 243,142,467</u></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 Balances
Governmental Funds
For the Year Ended December 31, 2013

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Property Taxes	\$ 7,417,052	\$ -	\$ 7,536,942	\$ 9,172,924
Sales Tax	17,318,837	-	-	-
Charges for Services	2,914,631	-	-	-
Licenses, Permits and Fees	8,717,722	-	-	-
Fines and Forfeitures	954,804	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	9,977,388	12,786,484	8,776,221	5,907,979
Interest Income	186,419	-	-	-
Miscellaneous Revenue	1,494,726	212,092	94,577	142,362
Total Revenues	<u>48,981,579</u>	<u>12,998,576</u>	<u>16,407,740</u>	<u>15,223,265</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	23,485,980	-	-	-
Judicial	13,485,345	-	-	-
Public Safety	5,835,701	-	-	-
Public Works	57,081	-	-	-
Health	2,828	-	-	13,237,920
Human Services	1,093,846	14,555,228	16,191,162	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	1,277	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	148,660	-	-	-
Total Expenditures	<u>44,110,718</u>	<u>14,555,228</u>	<u>16,191,162</u>	<u>13,237,920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,870,861</u>	<u>(1,556,652)</u>	<u>216,578</u>	<u>1,985,345</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	550,515	1,038,424	-	-
Transfers Out	(4,572,853)	-	-	-
Payments to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-
Premium on Refunding Bonds	-	-	-	-
Insurance Recoveries	-	-	-	-
Allocations	(274,199)	-	-	(25,000)
Total Other Financing Sources (Uses)	<u>(4,296,537)</u>	<u>1,038,424</u>	<u>-</u>	<u>(25,000)</u>
Net Change in Fund Balances	574,324	(518,228)	216,578	1,960,345
Fund Balances at Beginning of Year, Restated	21,263,298	3,296,935	6,918,591	14,387,608
Increase (Decrease) in Reserve for Inventory	<u>(3,765)</u>	<u>(2,428)</u>	<u>6,660</u>	<u>(2)</u>
Fund Balances at End of Year	<u>\$ 21,833,857</u>	<u>\$ 2,776,279</u>	<u>\$ 7,141,829</u>	<u>\$ 16,347,951</u>

The Notes to the Basic Financial Statements are an integral part of this statement

LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,722,114	\$ -	\$ 4,318,457	\$ 44,167,489
-	-	8,592,951	25,911,788
970,731	-	12,744,524	16,629,886
-	-	4,557,756	13,275,478
-	-	863,337	1,818,141
-	-	354,880	354,880
13,071,993	7,630,345	28,241,160	86,391,570
-	-	15,361	201,780
1,116,956	228,185	2,177,898	5,466,796
<u>30,881,794</u>	<u>7,858,530</u>	<u>61,866,324</u>	<u>194,217,808</u>
-	100,000	5,198,330	28,784,310
-	-	3,031,602	16,516,947
-	-	20,725,057	26,560,758
-	-	8,996,552	9,053,633
-	-	18,528,928	31,769,676
28,614,664	-	9,741,944	70,196,844
-	-	1,639,266	1,639,266
-	-	-	1,277
-	-	1,530,000	1,530,000
-	289,200	943,698	1,232,898
-	9,040,911	-	9,189,571
<u>28,614,664</u>	<u>9,430,111</u>	<u>70,335,377</u>	<u>196,475,180</u>
<u>2,267,130</u>	<u>(1,571,581)</u>	<u>(8,469,053)</u>	<u>(2,257,372)</u>
-	-	6,684,429	8,273,368
(3,250,000)	-	(550,515)	(8,373,368)
-	-	(2,344,416)	(2,344,416)
-	-	2,385,000	2,385,000
-	-	37,088	37,088
-	-	382,706	382,706
-	-	299,199	-
<u>(3,250,000)</u>	<u>-</u>	<u>6,893,491</u>	<u>360,378</u>
(982,870)	(1,571,581)	(1,575,562)	(1,896,994)
19,736,056	(9,431,059)	49,348,013	105,519,442
<u>(81,787)</u>	<u>-</u>	<u>61,245</u>	<u>(20,077)</u>
<u>\$ 18,671,399</u>	<u>\$ (11,002,640)</u>	<u>\$ 47,833,696</u>	<u>\$ 103,602,371</u>

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, 2013

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balance - total governmental funds	\$ (1,896,994)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the prior year items against current year accruals.	6,765,557
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 and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.	(191,345)
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.	1,034,054
Expenses incurred as a result of asset disposition in the current period.	(100,406)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,528,009
Expenses related to changes in inventory not included with governmental activities.	(20,077)
Net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(365,749)</u>
Change in net position of governmental activities	<u><u>\$ 6,753,049</u></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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,288,079	\$ 7,417,052	\$ 7,417,052	\$ -	\$ 7,417,052	\$ -
Sales Tax	16,070,000	17,191,868	17,191,868	-	17,191,868	-
Charges for Services	3,136,793	2,908,240	2,952,744	-	2,952,744	44,504
Licenses, Permits and Fees	7,137,535	8,666,119	8,709,591	-	8,709,591	43,472
Fines and Forfeitures	1,012,000	969,398	976,930	-	976,930	7,532
Intergovernmental	8,725,853	8,890,560	8,914,063	-	8,914,063	23,503
Interest	1,004,058	1,024,888	1,031,901	-	1,031,901	7,013
Other	764,682	1,544,229	1,544,229	-	1,544,229	-
Total Revenues	46,139,000	48,612,354	48,738,378	-	48,738,378	126,024
Expenditures						
Current:						
General Government:						
Legislative and Executive	20,507,645	26,244,759	22,906,212	580,227	23,486,439	2,758,320
Judicial	7,065,873	14,149,234	13,727,148	75,179	13,802,327	346,907
Public Safety	2,396,160	6,205,896	5,734,001	152,369	5,886,370	319,526
Public Works	15,623	58,094	57,502	-	57,502	592
Health	4,000	4,000	2,828	-	2,828	1,172
Human Services	1,400,955	1,741,767	1,105,730	14,550	1,120,280	621,487
Capital Outlay	222,652	587,852	148,660	375,828	524,488	63,364
Intergovernmental	4,802	3,400	1,277	-	1,277	2,123
Total Expenditures	31,617,710	48,995,002	43,683,358	1,198,153	44,881,511	4,113,491
Excess(Deficiency) of Revenues Over(Under) Expenditures	14,521,290	(382,648)	5,055,020	(1,198,153)	3,856,867	4,239,515
Other Financing Sources (Uses)						
Advances - In	646,436	981,696	981,696	-	981,696	-
Advances - Out	(515,936)	(860,936)	(860,936)	-	(860,936)	-
Allocations	(274,199)	(274,199)	(274,199)	-	(274,199)	-
Operating Transfers In	-	550,515	550,515	-	550,515	-
Operating Transfers Out	(22,643,384)	(5,599,923)	(4,572,853)	-	(4,572,853)	1,027,070
Total Other Financing Sources (Uses)	(22,787,083)	(5,202,847)	(4,175,777)	-	(4,175,777)	1,027,070
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,265,793)	(5,585,495)	879,243	\$ (1,198,153)	\$ (318,910)	\$ 5,266,585
Fund Balance at Beginning of Year	9,266,400	9,266,400	9,266,400			
Fund Balance at End of Year	\$ 1,000,607	\$ 3,680,905	\$ 10,145,643			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 14,554,017	\$ 14,779,181	\$ 14,779,181	\$ -	\$ 14,779,181	\$ -
Other	270,000	212,092	212,092	-	212,092	-
Total Revenues	14,824,017	14,991,273	14,991,273	-	14,991,273	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	6,860,000	6,630,000	6,597,135	-	6,597,135	32,865
Fringe Benefits	3,565,592	3,564,768	3,466,382	-	3,466,382	98,386
Supplies and Materials	237,680	291,100	279,980	7,900	287,880	3,220
Equipment	214,252	185,924	165,437	13,540	178,977	6,947
Contractual Services	3,807,411	4,097,662	3,643,720	216,241	3,859,961	237,701
Capital Outlay	5,000	-	-	-	-	-
Fees	354,071	174,100	174,070	-	174,070	30
Other	114,000	56,400	41,571	-	41,571	14,829
Total Expenditures	15,158,006	14,999,954	14,368,295	237,681	14,605,976	393,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	(333,989)	(8,681)	622,978	(237,681)	385,297	393,978
Other Financing Sources						
Operating Transfers In	-	950,374	950,374	-	950,374	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(333,989)	941,693	1,573,352	<u>\$ (237,681)</u>	<u>\$ 1,335,671</u>	<u>\$ 393,978</u>
Fund Balance at Beginning of Year	580,762	580,762	580,762			
Fund Balance at End of Year	\$ 246,773	\$ 1,522,455	\$ 2,154,114			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,574,237	\$ 7,536,942	\$ 7,536,942	\$ -	\$ 7,536,942	\$ -
Intergovernmental	6,846,052	8,597,071	9,415,154	-	9,415,154	818,083
Other	14,000	101,157	101,617	-	101,617	460
Total Revenues	15,434,289	16,235,170	17,053,713	-	17,053,713	818,543
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,526,238	7,291,586	7,148,423	-	7,148,423	143,163
Fringe Benefits	3,037,619	3,102,647	2,802,425	-	2,802,425	300,222
Supplies and Materials	112,066	87,519	58,266	7,390	65,656	21,863
Equipment	42,477	67,477	50,699	-	50,699	16,778
Contractual Services	4,295,000	4,932,666	4,724,753	80,459	4,805,212	127,454
Fees	653,792	482,657	481,572	-	481,572	1,085
Other	613,305	462,694	388,083	3,175	391,258	71,436
Total Expenditures	16,280,497	16,427,246	15,654,221	91,024	15,745,245	682,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	(846,208)	(192,076)	1,399,492	\$ (91,024)	\$ 1,308,468	\$ 1,500,544
Fund Balance at Beginning of Year	5,486,294	5,486,294	5,486,294			
Fund Balance at End of Year	\$ 4,640,086	\$ 5,294,218	\$ 6,885,786			

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)
Community Mental Health
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 10,352,794	\$ 9,172,924	\$ 9,172,924	\$ -	\$ 9,172,924	\$ -
Intergovernmental	1,778,734	5,306,716	5,306,716	-	5,306,716	-
Other	1,500,333	139,837	139,837	-	139,837	-
Total Revenues	13,631,861	14,619,477	14,619,477	-	14,619,477	-
Expenditures						
Current:						
Health:						
Salaries and Wages	866,066	1,006,378	996,363	-	996,363	10,015
Fringe Benefits	324,240	341,069	332,090	-	332,090	8,979
Supplies and Materials	83,130	68,032	17,108	-	17,108	50,924
Equipment	36,300	87,635	24,582	38,054	62,636	24,999
Contractual Services	15,641,796	15,483,844	11,259,746	2,348,049	13,607,795	1,876,049
Capital Outlay	30,000	188,133	135,372	-	135,372	52,761
Other	513,038	489,061	340,720	2,802	343,522	145,539
Total Expenditures	17,494,570	17,664,152	13,105,981	2,388,905	15,494,886	2,169,266
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,862,709)	(3,044,675)	1,513,496	(2,388,905)	(875,409)	2,169,266
Other Financing (Uses)						
Allocations	-	(25,000)	(25,000)	-	(25,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(3,862,709)	(3,069,675)	1,488,496	<u>\$ (2,388,905)</u>	<u>\$ (900,409)</u>	<u>\$ 2,169,266</u>
Fund Balance at Beginning of Year	14,423,845	14,423,845	14,423,845			
Fund Balance at End of Year	\$ 10,561,136	\$ 11,354,170	\$ 15,912,341			

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, 2013

	<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	\$ 17,558,307	\$ 15,722,114	\$ 15,722,114	\$ -	\$ 15,722,114	\$ -
Charges for Services	921,510	904,328	904,328	-	904,328	-
Intergovernmental	9,767,379	12,383,110	12,383,110	-	12,383,110	-
Other	1,101,600	1,118,546	1,118,546	-	1,118,546	-
Total Revenues	<u>29,348,796</u>	<u>30,128,098</u>	<u>30,128,098</u>	<u>-</u>	<u>30,128,098</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	13,564,071	13,564,071	12,955,980	-	12,955,980	608,091
Fringe Benefits	7,968,856	7,838,856	7,243,404	-	7,243,404	595,452
Supplies and Materials	397,499	431,654	263,017	43,602	306,619	125,035
Equipment	379,951	413,952	174,848	56,387	231,235	182,717
Contractual Services	5,207,656	6,162,056	5,289,910	689,020	5,978,930	183,126
Capital Outlay	253,812	94,812	56,769	22,677	79,446	15,366
Other	1,728,230	3,493,395	2,452,731	16,685	2,469,416	1,023,979
Total Expenditures	<u>29,500,075</u>	<u>31,998,796</u>	<u>28,436,659</u>	<u>828,371</u>	<u>29,265,030</u>	<u>2,733,766</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(151,279)	(1,870,698)	1,691,439	(828,371)	863,068	2,733,766
Other Financing (Uses)						
Operating Transfers Out	-	(3,250,000)	(3,250,000)	-	(3,250,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(151,279)	(5,120,698)	(1,558,561)	<u>\$ (828,371)</u>	<u>\$ (2,386,932)</u>	<u>\$ 2,733,766</u>
Fund Balance at Beginning of Year	18,415,437	18,415,437	18,415,437			
Fund Balance at End of Year	<u>\$ 18,264,158</u>	<u>\$ 13,294,739</u>	<u>\$ 16,856,876</u>			

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Net Position
Proprietary Funds
As of December 31, 2013

	<u>Business-type Activities</u>			<u>Governmental</u>
	<u>Sewer System</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
ASSETS				
Current Assets:				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,894,585	\$ 292,326	\$ 2,186,911	\$ 16,989,454
Cash and Cash Equivalents in Segregated Accounts	-	2,676	2,676	-
Receivables, Net of Allowance	3,723,670	2,216,621	5,940,291	1,073,675
Due from Other Funds	2,958	478	3,436	54
Inventory	1,310	-	1,310	-
Total Current Assets	<u>5,622,523</u>	<u>2,512,101</u>	<u>8,134,624</u>	<u>18,063,183</u>
Noncurrent Assets:				
Capital Assets, Nondepreciable				
Land	51,684	4,479,800	4,531,484	-
Construction In Progress	-	490,071	490,071	-
Capital Assets, Net of Depreciation				
Vehicles	13,514	1,014,914	1,028,428	-
Buildings, Structures & Improvements	-	7,148,788	7,148,788	-
Machinery & Equipment	-	24,930	24,930	-
Sewer Plant	3,605,464	-	3,605,464	-
Sewer Lines	11,826,010	-	11,826,010	-
Water Lines	395,135	-	395,135	-
Total Noncurrent Assets	<u>15,891,807</u>	<u>13,158,503</u>	<u>29,050,310</u>	<u>-</u>
Total Assets	<u>\$ 21,514,330</u>	<u>\$ 15,670,604</u>	<u>\$ 37,184,934</u>	<u>\$ 18,063,183</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 22,749	\$ 58,788	\$ 81,537	\$ 5,993
Contracts Payable	5,874	153,843	159,717	1,258,434
Matured Compensated Absences	1,117	1,120	2,237	-
Claims Payable	-	-	-	2,506,476
Due to Other Funds	40	14	54	3,436
Intergovernment Payable	15,576	811	16,387	1,494
Accrued Interest	26,564	-	26,564	-
OWDA Loan - Current	111,893	-	111,893	-
OPWC Loan - Current	9,223	-	9,223	-
General Obligation Bonds - Current	160,000	-	160,000	-
Total Current Liabilities	<u>353,036</u>	<u>214,576</u>	<u>567,612</u>	<u>3,775,833</u>
Noncurrent Liabilities:				
Compensated Absences	13,185	16,234	29,419	-
OWDA Loan	801,083	-	801,083	-
OPWC Loan	106,518	-	106,518	-
Advances From Other Funds	1,947,424	881,591	2,829,015	-
General Obligation Bonds	6,765,000	-	6,765,000	-
Total Noncurrent Liabilities	<u>9,633,210</u>	<u>897,825</u>	<u>10,531,035</u>	<u>-</u>
Total Liabilities	<u>9,986,246</u>	<u>1,112,401</u>	<u>11,098,647</u>	<u>3,775,833</u>
NET POSITION				
Net Investment in Capital Assets	7,938,090	13,158,503	21,096,593	-
Unrestricted	3,589,994	1,399,700	4,989,694	14,287,350
Total Net Position	<u>11,528,084</u>	<u>14,558,203</u>	<u>26,086,287</u>	<u>14,287,350</u>
Total Liabilities and Net Position	<u>\$ 21,514,330</u>	<u>\$ 15,670,604</u>	<u>\$ 37,184,934</u>	<u>\$ 18,063,183</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, 2013

	Business-type activities			Governmental
	Sewer System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 1,464,071	\$ 262,732	\$ 1,726,803	\$ 26,163,618
Other	44,326	144,692	189,018	13,688
Total Operating Revenues	1,508,397	407,424	1,915,821	26,177,306
Operating Expenses:				
Contract Services	539,639	1,374,606	1,914,245	660,367
Personal Services	232,544	45,526	278,070	96,257
Fringe Benefits	90,107	25,602	115,709	40,667
Depreciation	448,507	559,667	1,008,174	-
Claims Expense	-	-	-	25,744,056
Materials and Supplies	58,626	39,767	98,393	1,197
Miscellaneous	193,045	22,508	215,553	511
Total Operating Expenses	1,562,468	2,067,676	3,630,144	26,543,055
Operating Income/(Loss)	(54,071)	(1,660,252)	(1,714,323)	(365,749)
Nonoperating Revenues (Expenses):				
Interest and Fiscal Charges	(386,051)	-	(386,051)	-
Grants and Contributions	-	386,146	386,146	-
Total Nonoperating Revenues (Expenses)	(386,051)	386,146	95	-
(Loss) Before Transfers	(440,122)	(1,274,106)	(1,714,228)	(365,749)
Transfers In	-	100,000	100,000	-
Change in Net Position	(440,122)	(1,174,106)	(1,614,228)	(365,749)
Net Position at Beginning of Year, Restated	11,968,206	15,732,309	27,700,515	14,653,099
Net Position at End of Year	\$ 11,528,084	\$ 14,558,203	\$ 26,086,287	\$ 14,287,350

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, 2013

	Business-type Activities			Governmental
	Sewer System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 2,136,682	\$ 236,853	\$ 2,373,535	\$ 26,377,985
Cash Paid to Suppliers	(866,586)	(1,476,418)	(2,343,004)	(52,300)
Cash Paid for Claims	-	-	-	(25,308,584)
Cash Paid to Employees	(344,692)	(70,944)	(415,636)	(136,740)
Other Receipts	44,326	911,395	955,721	13,688
Net Cash Provided (Used) by Operating Activities	969,730	(399,114)	570,616	894,049
Cash Flows from Noncapital Financing Activities:				
Transfers In	-	100,000	100,000	-
Grants and Contributions	-	386,146	386,146	-
Net Cash Provided by Noncapital Financing Activities	-	486,146	486,146	-
Cash Flows from Capital and Related Financing Activities:				
Capital Outlay	-	(19,040)	(19,040)	-
Principal Payments - OWDA Loans	(134,314)	-	(134,314)	-
Principal Payments - OPWC Loans	(9,223)	-	(9,223)	-
Principal Payments - Bonds	(155,000)	-	(155,000)	-
Interest Paid	(343,916)	-	(343,916)	-
Net Cash (Used) by Capital and Related Financing Activities	(642,453)	(19,040)	(661,493)	-
 Net Increase in Cash	 327,277	 67,992	 395,269	 894,049
Cash and Cash Equivalents, January 1, 2013, Restated	1,567,308	227,010	1,794,318	16,095,405
Cash and Cash Equivalents, December 31, 2013	<u>\$ 1,894,585</u>	<u>\$ 295,002</u>	<u>\$ 2,189,587</u>	<u>\$ 16,989,454</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2013

**Reconciliation of Operating Income (Loss) to Net Cash Provided
by Operating Activities**

	<u>Business-type Activities</u>			<u>Governmental Activities</u>
	<u>Sewer System</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
Operating Income (Loss)	\$ (54,071)	\$ (1,660,252)	\$ (1,714,323)	\$ (365,749)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Cash Flows Reported in Other Categories:				
Depreciation Expense	448,507	559,667	1,008,174	-
(Increase) Decrease in Operating Assets:				
Accounts Receivable	46,267	37,598	83,865	(8,945)
Intergovernment Receivable	626,581	702,969	1,329,550	223,366
Due from Other Funds	(237)	257	20	(54)
Inventory	304	-	304	-
Increase (Decrease) in Operating Liabilities:				
Accounts Payable	(7,868)	51,442	43,574	(377,878)
Contracts Payable	(55,686)	(87,585)	(143,271)	-
Claims Payable	-	-	-	1,423,536
Sick Leave, Vacation Payable	(21,938)	(30)	(21,968)	-
Due to Other Funds	(4,068)	14	(4,054)	(20)
Intergovernment Payable	(8,061)	(3,194)	(11,255)	(207)
Total Adjustments	<u>1,023,801</u>	<u>1,261,138</u>	<u>2,284,939</u>	<u>1,259,798</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 969,730</u>	<u>\$ (399,114)</u>	<u>\$ 570,616</u>	<u>\$ 894,049</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 24,542,768
Cash and Cash Equivalents in Segregated Accounts	4,399,810
Receivables:	
Property and Other Taxes	364,354,027
Special Assessments	34,094,438
Intergovernmental	21,706,259
Total Assets	\$ 449,097,302
 Liabilities:	
Local Government Taxes Payable	\$ 10,425,628
Intergovernmental Payable	375,608,816
Undistributed Monies	63,062,858
Total Liabilities	\$ 449,097,302

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, 2013
Murray Ridge Production Center, Inc. - June 30, 2013

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Assets:			
Current Assets:			
Cash and Equivalents	\$ 488,623	\$ 224,763	\$ 713,386
Investments	-	1,159,965	1,159,965
Receivables, Net of Allowances	2,751,883	234,866	2,986,749
Intergovernmental Receivable	173,653	-	173,653
Deposits	-	1,000	1,000
Total Current Assets	<u>3,414,159</u>	<u>1,620,594</u>	<u>5,034,753</u>
Noncurrent Assets:			
Restricted Bond Fund Program Reserves	2,512,668	-	2,512,668
Total Noncurrent Assets	<u>2,512,668</u>	<u>-</u>	<u>2,512,668</u>
Capital Assets, Nondepreciable			
Land	350,482	-	350,482
Capital Assets, Net of Depreciation			
Buildings	1,118,671	-	1,118,671
Building and Improvements	297,442	-	297,442
Machinery and Equipment	28,610	30,900	59,510
Total Capital Assets	<u>1,795,205</u>	<u>30,900</u>	<u>1,826,105</u>
Total Assets	<u>7,722,032</u>	<u>1,651,494</u>	<u>9,373,526</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	37,028	107,837	144,865
Judgements Payable	37,500	-	37,500
Bond Anticipation Note	2,700,000	-	2,700,000
Lease Payable	10,109	-	10,109
Intergovernmental Payable	40,970	-	40,970
Total Current Liabilities	<u>2,825,607</u>	<u>107,837</u>	<u>2,933,444</u>
Noncurrent Liabilities:			
Loan Payable	391,221	-	391,221
Lease Payable	18,460	-	18,460
Total Noncurrent Liabilities	<u>409,681</u>	<u>-</u>	<u>409,681</u>
Total Liabilities	<u>3,235,288</u>	<u>107,837</u>	<u>3,343,125</u>
Net Position:			
Net Investment in Capital Assets	1,766,636	30,900	1,797,536
Restricted	2,512,668	825,950	3,338,618
Unrestricted	207,440	686,807	894,247
Total Net Position	<u>\$ 4,486,744</u>	<u>\$ 1,543,657</u>	<u>\$ 6,030,401</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, 2013
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2013

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
Lorain County Port Authority			
Economic Development	\$ 362,988	\$ 97,431	\$ 60,592
Murray Ridge Production Center, Inc.			
Production	1,651,900	1,708,044	-
Total Component Units	\$ 2,014,888	\$ 1,805,475	\$ 60,592

General Revenues:
Other Income
Investment Income
Total General Revenue
Changes in Net Position
Net Position - Beginning, Restated
Net Position - Ending

The Notes to the Basic Financial Statements are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
\$ (204,965)	\$ -	\$ (204,965)
-	56,144	56,144
<u>(204,965)</u>	<u>56,144</u>	<u>(148,821)</u>
327,175	-	327,175
13,330	85,506	98,836
<u>340,505</u>	<u>85,506</u>	<u>426,011</u>
135,540	141,650	277,190
4,351,204	1,402,007	5,753,211
<u>\$ 4,486,744</u>	<u>\$ 1,543,657</u>	<u>\$ 6,030,401</u>

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 Board of Mental Health, the Alcohol and Drug Addiction 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 units column on the combined financial statements identifies the financial data of the County's discretely presented component units: Murray Ridge Production Center, Inc. and the Lorain County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Murray Ridge Production Center, Inc. (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, 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 Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port 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. As of December 31, 2013, the Authority has a liability to the County in the amount of \$391,221 for past and current operating loans. 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 is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, 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. An eight 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.

Local Emergency Planning Commission (LEPC). The LEPC is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The LEPC adopts its own budget, authorizes expenditures, hires and fires its own staff, and operates autonomously from the County. The activity of the LEPC is reported to the Emergency Response Commission.

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 and 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 liabilities 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.

Community Mental Health. The Community Mental Health fund accounts for a county-wide property tax levy and federal and state grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide mental health services and facilities 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.

Q Construction. The Q Construction 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 fund is:

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.

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 worker's 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 all liabilities 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 current liabilities 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 all liabilities 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 represents 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.

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 and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations. These amounts have been recorded as

a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds Balance Sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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 funds) 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 2013.

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 2013, investments were limited to Repurchase Agreements, STAR Ohio, Government Treasury Certificates and 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).

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 which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements, 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 2013. 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, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2013.

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 2013 amounted to \$186,419, which includes \$181,986 assigned from other County funds.

The County utilizes a financial institution to administer the 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 governmental-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 fair market 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:

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 "compensated absences 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, compensated absences and contractually required pension contributions 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 year.

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 or 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 increase 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 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. Entity-Wide Reconciliations

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net of Position.

The Governmental Fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$22,395,736 difference are as follows:

General Obligation Bonds	\$ 18,985,000
Special Assessment Bonds	2,580,000
OWDA Loans	242,303
OPWC Loans	498,532
Accrued Interest Payable	89,901
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$ 22,395,736

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities.

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The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “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 and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.” The details of the \$191,345 differences are as follows:

Capital Outlay	\$ (5,100,159)
Depreciation Expense	5,291,504
	<u>5,291,504</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ 191,345
	<u>\$ 191,345</u>

Another element of that reconciliation states that “some expense 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.” The details of this \$1,034,054 difference are as follows:

Compensated Absences	\$ 1,011,972
Accrued Interest on Long-term Debt	22,082
	<u>22,082</u>
Net adjustment to increase <i>total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ 1,034,054
	<u>\$ 1,034,054</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$1,528,009 difference are as follows:

Debt Issued or Incurred:	
General Obligation Refunding Bonds Issued	\$ (2,385,000)
Principal Repayments:	
General Obligation Debt	1,530,000
Special Revenue Debt	128,009
Payment to Escrow Agent for Refunding	2,255,000
	<u>2,255,000</u>
Net adjustment to increase <i>total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	\$ 1,528,009
	<u>\$ 1,528,009</u>

R. Changes in Accounting Principles and Restatement of Fund Balance

Changes in Accounting Principles. For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 65, “Items Previously Reported as Assets and Liabilities” and GASB Statement No. 69, “Government Combinations and Disposals of Government Operations”.

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GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The implementation of this statement has resulted in reclassifying amounts previously recorded as deferred revenue to deferred inflows of resources within the financial statements. Debt issuance costs previously deferred are now recognized as an expense in the period incurred, this amount is the product of an adjustment from a prior period, it is not properly included as part of the results of operations of the current period, rather it is reported as a direct adjustment to beginning net position to restate those amounts to what they would have been.

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The implementation of this statement did not result in any change in the County's financial statements.

Restatement of Fund Balance. During 2013 it was determined that current fund balances required restatement in the Q Construction and Sewer System funds for a previously recorded sewer project. This restatement had the following effect on fund balance in the Fund Balance – Budget and Actual (Non-GAAP Basis) statements:

	<u>Q Construction</u>	<u>Enterprise Fund- Sewer System</u>
Fund Balance at End of Year December 31, 2012	\$ 596,187	\$ 2,228,733
Adjustment for previously recorded sewer project	661,425	(661,425)
Fund Balance at End of Year December 31, 2012, Restated	<u>\$ 1,257,612</u>	<u>\$ 1,567,308</u>

During 2013 it was determined that fund balance required restatement in the Q Construction, Debt Service and the Sewer System funds for two previously recorded construction projects. It was also determined that fund balance required restatement in the Q Construction fund for previously recorded manuscript debt.

These restatements had the following effect on fund balance of the major and nonmajor governmental funds and major business-type funds of the County as they were previously reported:

	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Fund Balance December 31, 2012	\$ (5,308,210)	\$ 49,120,013
Adjustment for previously recorded sewer project	661,425	-
Adjustment for previously recorded construction projects	495,726	228,000
Adjustment for previously recorded manuscript debt	(5,280,000)	-
Fund Balance December 31, 2012, Restated	<u>\$ (9,431,059)</u>	<u>\$ 49,348,013</u>

	<u>Enterprise Fund Sewer System</u>
Net Position December 31, 2012	\$ 13,500,760
GASB 65 adjustment	(147,403)
Adjustment for previously recorded sewer project	(661,425)
Adjustment for previously recorded construction projects	(723,726)
Net Position December 31, 2012, Restated	<u>\$ 11,968,206</u>

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The net position effects of the restatements are as follows:

	Governmental Activities	Business-type Activities
Net Position December 31, 2012	\$ 235,004,267	\$ 29,233,069
GASB 65 adjustment	-	(147,403)
Adjustment for previously recorded sewer project	661,425	(661,425)
Adjustment for previously recorded construction projects	723,726	(723,726)
Net Position December 31, 2012, Restated	\$ 236,389,418	\$ 27,700,515

NOTE 3 – DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2013:

	Deficit
Special Revenue Funds:	
Recycle Ohio	\$ (7,607)
COPS Child Sexual Predator Program	(8,855)
COPS Hiring Program	(7,711)
Bascule Bridge	(53,382)
Q Construction	(11,002,640)

The deficit fund balances 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 Q Construction 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.

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, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the 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,

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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 twenty-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 twenty-five 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 \$1,122,543 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 carrying amount of the County's deposits was \$37,259,608 and the bank balance was \$39,935,375. Of the County's bank balance \$36,660,405 was exposed to custodial credit risk because it was uninsured and uncollateralized. 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 credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited

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with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2013, the County had the following investments and maturities (in years):

Investment	Fair Value	Less than 1	1-5	% of Portfolio
STAR Ohio	\$ 6,731,344	\$ 6,731,344	\$ -	6.59%
US Treasury Notes	750,615	750,615	-	0.73%
FFCB	26,777,878	9,008,167	17,769,711	26.22%
FNMA	32,509,760	756,847	31,752,913	31.83%
FHLB	9,719,230	9,719,230	-	9.52%
FHLMC	25,646,920	2,003,939	23,642,981	25.11%
Total Investments	<u>\$ 102,135,747</u>	<u>\$28,970,142</u>	<u>\$73,165,605</u>	<u>100.00%</u>

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 Standard & Poor's, and Aaa from Moody's. Standard & Poor's has assigned STAR Ohio an AAAm rating.

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 2013 for real and public utility property taxes represents collections of 2012 taxes.

The 2013 real property taxes are levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2013 real property taxes are collected in and intended to finance 2014 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 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

Lorain County, Ohio
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The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2013 was \$13.655 per \$1,000 of assessed value. The assessed values upon which the 2013 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 5,917,564,790
Public Utilities Personal Property	240,232,040
Total	<u>\$ 6,157,796,830</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, 2013.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales, except sales of motor vehicles, 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. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

Proceeds of the 0.50% 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 2013.

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NOTE 7 - RECEIVABLES

Receivables as of year end for the government'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	Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental	Sewer System	Nonmajor Enterprise	Internal Service Funds
Receivables:										
Interest	\$ 162,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,586,282	-	8,126,154	9,394,330	17,984,617	-	5,038,090	-	-	-
Sales Tax	2,778,680	-	-	-	-	-	1,386,054	-	-	-
Accounts	209,663	88,050	-	8,388	104,419	-	600,183	10,092	5,221	86,240
Special Assessments	-	-	-	-	-	-	2,095,262	3,713,578	-	-
Intergovernmental	1,650,636	7,970,690	8,174,530	2,154,107	4,499,218	7,251,755	11,698,612	-	2,211,400	987,435
Local Government	1,359,160	-	-	-	-	-	-	-	-	-
Net Total Receivables	\$13,747,401	\$8,058,740	\$16,300,684	\$11,556,825	\$22,588,254	\$7,251,755	\$ 20,818,201	\$3,723,670	\$2,216,621	\$1,073,675

Lorain County, Ohio
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For the Year Ended December 31, 2013

NOTE 8 – CAPITAL ASSETS

Construction In Progress: The County has active construction projects as of December 31, 2013 of more than \$4.69 million for road, bridge, sewer and improvement projects.

Capital asset activity for the County for the year ended December 31, 2013, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 797,211
Judicial	1,023,966
Public Safety	786,169
Public Works	2,126,822
Health	124,381
Human Services	432,955
Total Depreciation Expense-Governmental Activities	<u>\$ 5,291,504</u>
Business-type Activities:	
Buildings, Structures & Improvements	\$ 408,164
Vehicles	144,643
Machinery & Equipment	8,212
Sewer Plants	83,457
Sewer Lines	344,218
Water Lines	19,480
Total Depreciation Expense-Business-type Activities	<u>\$ 1,008,174</u>

Activity for the Component Units for the years ended December 31, 2013 and June 30, 2013 are as follows:

	Beginning Balance Restated	Changes in Assets	Ending Balance
	<u> </u>	<u> </u>	<u> </u>
Capital Assets Not Being Depreciated:			
Land	\$ 350,482	\$ -	\$ 350,482
Capital Assets Being Depreciated:			
Buildings	1,241,518	-	1,241,518
Building & Improvements	313,782	3,750	317,532
Vehicle	-	31,789	31,789
Machinery & Equipment	264,651	6,000	270,651
Total Capital Assets, Being Depreciated	<u>1,819,951</u>	<u>41,539</u>	<u>1,861,490</u>
Less Accumulated Depreciation:			
Buildings	98,017	24,830	122,847
Building & Improvements	13,802	6,288	20,090
Vehicle	-	3,179	3,179
Machinery & Equipment	236,151	3,600	239,751
Total Accumulated Depreciation	<u>347,970</u>	<u>37,897</u>	<u>385,867</u>
Total Capital Assets, Being Depreciated, Net	<u>1,471,981</u>	<u>3,642</u>	<u>1,475,623</u>
Total Component Units Capital Assets, Net	<u>\$ 1,822,463</u>	<u>\$ 3,642</u>	<u>\$ 1,826,105</u>

Lorain County, Ohio
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Activity for the Governmental Activities for the year ended December 31, 2013 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,400,550	\$ -	\$ -	\$ 5,400,550
Construction In Progress	1,287,873	3,888,767	971,318	4,205,322
Total Capital Assets, Not Being Depreciated	<u>6,688,423</u>	<u>3,888,767</u>	<u>971,318</u>	<u>9,605,872</u>
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	118,698,295	223,903	-	118,922,198
Vehicles	6,131,150	822,245	305,415	6,647,980
Machinery & Equipment	7,332,616	193,553	112,567	7,413,602
Furniture & Fixtures	154,640	-	-	154,640
Intangible Assets	2,302,914	48,967	-	2,351,881
Infrastructure	92,823,584	885,011	69,280	93,639,315
Total Capital Assets, Being Depreciated	<u>227,443,199</u>	<u>2,173,679</u>	<u>487,262</u>	<u>229,129,616</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	33,611,147	2,486,322	-	36,097,469
Vehicles	3,864,330	259,037	148,368	3,974,999
Machinery & Equipment	4,590,068	436,566	98,807	4,927,827
Furniture & Fixtures	120,059	1,938	-	121,997
Intangible Assets	762,841	114,495	-	877,336
Infrastructure	59,813,797	1,993,146	49,267	61,757,676
Total Accumulated Depreciation	<u>102,762,242</u>	<u>5,291,504</u>	<u>296,442</u>	<u>107,757,304</u>
Total Capital Assets, Being Depreciated, Net	<u>124,680,957</u>	<u>(3,117,825)</u>	<u>190,820</u>	<u>121,372,312</u>
Governmental Activities Capital Assets, Net	<u>\$ 131,369,380</u>	<u>\$ 770,942</u>	<u>\$ 1,162,138</u>	<u>\$ 130,978,184</u>

Lorain County, Ohio
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Activity for the Business-type Activities for the year ended December 31, 2013 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$ 4,531,484
Construction In Progress	471,031	19,040	-	490,071
Total Capital Assets, Not Being Depreciated	<u>5,002,515</u>	<u>19,040</u>	<u>-</u>	<u>5,021,555</u>
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	2,044,235	-	-	2,044,235
Machinery & Equipment	70,390	-	-	70,390
Sewer Plants	4,172,860	-	-	4,172,860
Sewer Lines	17,267,510	-	-	17,267,510
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	<u>35,418,637</u>	<u>-</u>	<u>-</u>	<u>35,418,637</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	2,443,890	408,164	-	2,852,054
Vehicles	871,164	144,643	-	1,015,807
Machinery & Equipment	37,248	8,212	-	45,460
Sewer Plants	483,939	83,457	-	567,396
Sewer Lines	5,097,282	344,218	-	5,441,500
Water Lines	1,448,185	19,480	-	1,467,665
Total Accumulated Depreciation	<u>10,381,708</u>	<u>1,008,174</u>	<u>-</u>	<u>11,389,882</u>
Total Capital Assets, Being Depreciated, Net	<u>25,036,929</u>	<u>(1,008,174)</u>	<u>-</u>	<u>24,028,755</u>
Business-Type Activities Capital Assets, Net	<u>\$ 30,039,444</u>	<u>\$ (989,134)</u>	<u>\$ -</u>	<u>\$ 29,050,310</u>

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 2013, 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:

<u>Type of Coverage</u>	<u>Coverage</u>
General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Excess Liability	5,000,000
Property:	
Direct Physical Loss or Damage	346,002,272
Business Income/Extra Expense	1,000,000
Collapse	Actual Cash Value
Crime	1,000,000
Equipment Breakdown	100,000,000

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.

Lorain County, Ohio
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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 Worker's 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 \$250,000 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 \$2,506,476 reported in the fund at December 31, 2013, 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 2011, 2012 and 2013 were:

		Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$	2,227,490	\$ 21,792,083	\$21,770,427	\$ 2,249,146
2012		2,249,146	22,330,828	22,238,600	2,341,374
2013		2,341,374	25,195,425	25,030,323	2,506,476

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-five counties and twenty 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 2013 was \$713,852.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

A. 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 2013 the County contributed \$14,070 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 2013.

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 2013.

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 2013.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

Lorain County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street., Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

For the year ended December 31, 2013, the members of all three plans were required to contribute 10.0% of their annual covered salaries. The County's contribution rate for pension benefits for 2013 was 14.0% for employees other than law enforcement. For public safety and law enforcement employees, the employee contribution was 12.0% and 12.6%, respectively. The law enforcement employer contribution rate is 18.1%. Effective January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12.0% and 13.0%, respectively. The Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions to OPERS for the years ended December 31, 2013, 2012 and 2011 were \$11,826,016, \$12,026,971, and \$12,361,130 respectively. The full amount has been contributed for 2012 and 2011. 92.5% has been contributed for 2013 with the remainder being reported as a liability.

B. State Teacher's Retirement System (STRS Ohio)

Lorain County participates in the State Teacher's Retirement System of Ohio (STRS Ohio), a cost sharing, multiple-employer public employee retirement system. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

Plan Options – New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members may transfer to a different STRS Ohio retirement plan during their fifth year of membership. Eligible members who do not make a choice during the reselection period will permanently remain in their current plan.

DB Plan Benefits – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

DC Plan Benefits – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan Benefits – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1.0% 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. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits were increased by 3.0% of the original base amount for DB Plan participants.

The DB and Combined Plans offer access to health coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement age may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14.0% for members and 14.0% for employers. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2013 were 10.0% of covered payroll for members and 14.0% for employers. The Lorain County's contribution to STRS for the years ended December 31, 2013, 2012 and 2011 and were \$188,369, \$210,647, and \$226,532 respectively. The full amount has been contributed for 2013, 2012 and 2011.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2013 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

In addition to the pension benefits described in Note 13, OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 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 No. 45. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the Ohio Revised Code. The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0% of covered payroll and public safety and law enforcement employers contributed at a rate of 18.1%. These are the maximum employer contributions rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan. The County's contributions to OPERS which were used to fund post employment benefits for the year ended December 31, 2013, 2012 and 2011 were \$833,487, \$3,390,375 and \$3,490,996 respectively. The full amount has been contributed for 2012 and 2011. 92.5% has been contributed for 2013 with the remainder being reported as a liability.

OPERS' Post Employment Health Care Plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of the employer contribution allocated to health care for members in the Traditional Plan was 1.0% during calendar year 2013. The portion of contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teacher's Retirement System (STRS Ohio)

STRS Ohio provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to Chapter 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. 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. Of the 14% employer contribution rate, 1% of covered payroll was allocated to post-employment health care for the years ended June 30, 2013, 2012, and 2011. For Lorain County, this amount equaled \$13,455, \$14,397 and \$16,181 during the years 2013, 2012 and 2011.

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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - OUTSTANDING DEBT

A. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2013 were as follows:

	<u>Balance 01/01/13</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/13</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2004-2.00% to 4.35% General Obligation Improvements Bonds (Org. \$3,870,000)	\$ 2,615,000	\$ -	\$ (2,430,000)	\$ 185,000	\$ 185,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	2,165,000	-	(505,000)	1,660,000	530,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	1,615,000	-	(515,000)	1,100,000	540,000
2009-2.00% to 5.00% General Obligation Sewer System Improvement Bonds (Org. \$5,870,000)	5,655,000	-	(95,000)	5,560,000	100,000
2010-2.00% to 4.625% General Obligation Refunding Bonds (Org. \$13,730,000)	13,730,000	-	(75,000)	13,655,000	80,000
2011-1.20% to 4.60% General Obligation Sewer District Improvement Bonds (Org. \$1,560,000)	1,425,000	-	(60,000)	1,365,000	60,000
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	-	2,385,000	-	2,385,000	30,000
Total General Obligation Bonds- Unvoted	<u>27,205,000</u>	<u>2,385,000</u>	<u>(3,680,000)</u>	<u>25,910,000</u>	<u>1,525,000</u>
Special Assessment Bonds- Government Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	305,000	-	(30,000)	275,000	35,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	2,535,000	-	(230,000)	2,305,000	240,000
Total Special Assessment Bonds	<u>2,840,000</u>	<u>-</u>	<u>(260,000)</u>	<u>2,580,000</u>	<u>275,000</u>
Total Bonded Long-Term Debt	<u>\$ 30,045,000</u>	<u>\$ 2,385,000</u>	<u>\$ (3,940,000)</u>	<u>\$28,490,000</u>	<u>\$ 1,800,000</u>

On December 30, 2013, the County issued \$2,385,000 in General Obligation Refunding Bonds with interest rates ranging between 1.00% to 3.10%. The County issued the bonds to advance refund \$2,255,000 of the outstanding 2004 General Obligation Improvement Bonds with interest rates ranging between 3.65% to 4.35%. The County used the net proceeds to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2004 Bonds. As a result, that portion of the 2004 Bonds is considered defeased, and the County has removed the liability from its accounts. The outstanding principal of the defeased bonds is \$2,385,000 at December 31, 2013.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The advance refunding reduced total debt service payment over the next 11 years by \$105,633. This results in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$90,060.

The difference between the cash flows required to service the old debt and the new debt are:

New debt service cash flows	\$ 2,981,840
Old debt service cash flows	3,087,473
	<u>\$ 105,633</u>

The economic gain resulting from the refunding transaction, calculated on a present value basis is:

Present value of new debt service cash flows	\$ 2,542,252
Present value of old debt service cash flows	2,632,312
	<u>\$ 90,060</u>

B. Other Long-Term Debt

	<u>Balance 01/01/13</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/13</u>	<u>Amount Due In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 3753-5.34%	\$ 163,679	\$ -	\$ (29,380)	\$ 134,299	\$ 30,969
Coastal Erosion 4705-4.67%	122,719	-	(14,715)	108,004	9,907
Total OWDA Loans	<u>\$ 286,398</u>	<u>\$ -</u>	<u>\$ (44,095)</u>	<u>\$ 242,303</u>	<u>\$ 40,876</u>
OPWC Loans					
OPWC-CI12I-0.0%	\$ 122,200	\$ -	\$ (9,400)	\$ 112,800	\$ 9,400
OPWC-CI25K-0.0%	9,327	-	(1,333)	7,994	1,333
OPWC-CI44H-0.0%	100,124	-	(8,344)	91,780	8,344
OPWC-CI44B-0.0%	94,395	-	(14,522)	79,873	14,522
OPWC-CI43E-0.0%	19,251	-	(12,832)	6,419	6,419
OPWC-CI41E-0.0%	171,325	-	(15,575)	155,750	15,575
OPWC-CI38E-0.0%	3,173	-	(3,173)	-	-
OPWC-CI25C-0.0%	32,183	-	(4,291)	27,892	4,291
OPWC-CI07B-0.0%	12,883	-	(12,883)	-	-
OPWC-CI02F-0.0%	14,446	-	(1,376)	13,070	1,376
OPWC-CI23K-0.0%	3,139	-	(185)	2,954	185
Total OPWC Loans	<u>\$ 582,446</u>	<u>\$ -</u>	<u>\$ (83,914)</u>	<u>\$ 498,532</u>	<u>\$ 61,445</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement 2324-4.80%	\$ 136,550	\$ -	\$ (89,935)	\$ 46,615	\$ 46,615
Sewer Improvement 2325-4.56%	70,030	-	(27,068)	42,962	28,317
Sewer Improvement 5551-3.25%	-	840,710	(17,311)	823,399	36,961
Total OWDA Loans	<u>\$ 206,580</u>	<u>\$ 840,710</u>	<u>\$ (134,314)</u>	<u>\$ 912,976</u>	<u>\$ 111,893</u>
OPWC Loans					
OPWC-CI47G-0.0%	\$ 73,566	\$ -	\$ (4,328)	\$ 69,238	\$ 4,328
OPWC-CI28D-0.0%	51,398	-	(4,895)	46,503	4,895
Total OPWC Loans	<u>\$ 124,964</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 115,741</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
	2014	\$ 1,365,000	\$ 705,477	\$ 275,000	\$ 131,320	\$ 40,876
2015	1,415,000	660,741	290,000	117,325	43,020	9,549
2016	1,435,000	618,191	300,000	102,563	45,277	7,292
2017	885,000	569,966	320,000	87,283	47,651	4,917
2018	905,000	545,666	335,000	70,943	11,916	2,920
2019-2023	4,955,000	2,291,781	1,060,000	106,760	53,563	5,779
2024-2028	4,795,000	1,361,118	-	-	-	-
2029-2030	3,230,000	302,911	-	-	-	-
Total	\$ 18,985,000	\$ 7,055,851	\$ 2,580,000	\$ 616,194	\$ 242,303	\$ 42,150

Year Ending December 31,	Ohio Public Work Commission	
	Principal	Interest
2014	\$ 61,445	\$ -
2015	55,026	-
2016	55,026	-
2017	55,026	-
2018	55,026	-
2019-2023	188,741	-
2024-2028	28,058	-
2029-2033	184	-
Total	\$ 498,532	\$ -

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
	2014	\$ 160,000	\$ 318,773	\$ 111,893	\$ 29,200	\$ 9,223
2015	185,000	314,422	52,816	25,586	9,223	-
2016	190,000	308,760	39,423	24,001	9,223	-
2017	195,000	302,922	40,715	22,709	9,223	-
2018	205,000	296,423	42,049	21,375	9,223	-
2019-2023	1,140,000	1,354,590	231,834	85,286	43,668	-
2024-2028	1,430,000	1,064,480	272,385	44,735	21,638	-
2029-2033	1,460,000	697,950	121,861	4,988	4,320	-
2034-2038	1,590,000	338,750	-	-	-	-
2039	370,000	18,500	-	-	-	-
Total	\$ 6,925,000	\$ 5,015,570	\$ 912,976	\$ 257,880	\$ 115,741	\$ -

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$ 20,125,000	\$ 2,385,000	\$ (3,525,000)	\$18,985,000	\$1,365,000
Special Assessment Debt With Government Commitment	2,840,000	-	(260,000)	2,580,000	275,000
Total Bonds Payable	<u>22,965,000</u>	<u>2,385,000</u>	<u>(3,785,000)</u>	<u>21,565,000</u>	<u>1,640,000</u>
OWDA Loans	286,398	-	(44,095)	242,303	40,876
OPWC Loans	582,446	-	(83,914)	498,532	61,445
Compensated Absences	16,434,264	7,432,566	(8,444,538)	15,422,292	1,087,997
Governmental Activity -Long-Term Liabilities, Restated	<u>\$ 40,268,108</u>	<u>\$ 9,817,566</u>	<u>\$ (12,357,547)</u>	<u>\$37,728,127</u>	<u>\$2,830,318</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Business-type Activities:					
General Obligations Bonds	\$ 7,080,000	\$ -	\$ (155,000)	\$ 6,925,000	\$ 160,000
OWDA Loans	206,580	840,710	(134,314)	912,976	111,893
OPWC Loans	124,964	-	(9,223)	115,741	9,223
Compensated Absences	53,624	26,243	(48,211)	31,656	2,237
Business-type Activity -Long-Term Liabilities	<u>\$ 7,465,168</u>	<u>\$ 866,953</u>	<u>\$ (346,748)</u>	<u>\$ 7,985,373</u>	<u>\$ 283,353</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. 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 the county at December 31, 2013 was \$528,375.

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.

Prior year manuscript debt improvement bond of \$5,280,000 was restated as an interfund payable/receivable. (See Note 2-R)

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:								
Nonspendable:								
Inventory	\$ 205,720	\$ 13,898	\$ 13,395	\$ 3,082	\$ 139,097	\$ -	\$ 542,099	\$ 917,291
Notes Receivable	-	-	-	-	-	-	428,183	428,183
Long-Term Interfund Loans	14,841,933	-	-	-	-	-	-	14,841,933
Total Nonspendable	15,047,653	13,898	13,395	3,082	139,097	-	970,282	16,187,407
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	2,242,384	2,242,384
Alcohol and Drug Programs	-	-	-	-	-	-	819,918	819,918
Common Pleas Court Special Projects	-	-	-	-	-	-	331,976	331,976
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	1,531,737	1,531,737
Community Development Programs	-	-	-	-	-	-	1,699,803	1,699,803
Dog Warden Operations	-	-	-	-	-	-	196,464	196,464
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	2,962,151	2,962,151
Public Safety Programs	-	-	-	-	-	-	7,524,575	7,524,575
Law Enforcement	-	-	-	-	-	-	1,331,943	1,331,943
Assessment and Collection	-	-	-	-	-	-	6,804,356	6,804,356
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	2,106,228	2,106,228
Probation and Supervision Programs	-	-	-	-	-	-	1,133,787	1,133,787
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	2,059,719	2,059,719
Mental Health Programs	-	-	-	16,344,869	-	-	10,049	16,354,918
Children Services Programs	-	-	7,128,434	-	-	-	4,000,578	11,129,012
Public Assistance Programs	-	2,762,381	-	-	-	-	196,502	2,958,883
Health Services	-	-	-	-	-	-	939,867	939,867
Development Disabilities Programs	-	-	-	-	18,532,302	-	6,963,340	25,495,642
Jail Facilities Operations	-	-	-	-	-	-	1,069,721	1,069,721
Debt Service	-	-	-	-	-	-	1,303,200	1,303,200
Total Restricted	-	2,762,381	7,128,434	16,344,869	18,532,302	-	45,228,298	89,996,284
Committed:								
County Home	-	-	-	-	-	-	1,588,035	1,588,035
Community Development Programs	-	-	-	-	-	-	226,910	226,910
Total Committed	-	-	-	-	-	-	1,814,945	1,814,945
Assigned:								
Maintenance of Watercourses	-	-	-	-	-	-	32,517	32,517
Encumbrances	1,198,153	-	-	-	-	-	-	1,198,153
Total Assigned	1,198,153	-	-	-	-	-	32,517	1,230,670
Unassigned (Deficit):	5,588,051	-	-	-	-	(11,002,640)	(212,346)	(5,626,935)
Total Fund Balances	\$ 21,833,857	\$ 2,776,279	\$ 7,141,829	\$ 16,347,951	\$ 18,671,399	\$ (11,002,640)	\$ 47,833,696	\$ 103,602,371

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 18 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and 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, 2013, there were ten series of Healthcare Revenue Bonds and six Economic Development Bonds outstanding with aggregate principal amounts payable of \$440,335,000 and \$17,915,000 respectively.

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	\$ 17,278
Job & Family Services	General Fund	1,054
Job & Family Services	Nonmajor Governmental Funds	1,755
Children Services	General Fund	30,623
LCBDD	Community Mental Health	8,388
LCBDD	Nonmajor Governmental Funds	5,828
Nonmajor Governmental Funds	General Fund	478,133
Nonmajor Governmental Funds	Nonmajor Governmental Funds	26,602
Total - Governmental Funds		<u>\$569,661</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>Q</u>	<u>Nonmajor</u>	<u>Sewer</u>	<u>Nonmajor</u>	
<u>Receivable Fund:</u>	<u>Construction</u>	<u>Governmental</u>	<u>System</u>	<u>Enterprise</u>	
General Fund	\$ 11,036,799	\$ 976,119	\$ 1,947,424	\$ 881,591	\$14,841,933
Nonmajor Governmental	5,100,000	-	-	-	5,100,000
Total	<u>\$ 16,136,799</u>	<u>\$ 976,119</u>	<u>\$ 1,947,424</u>	<u>\$ 881,591</u>	<u>\$19,941,933</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, 2010, the County issued \$1,300,000 in Taxable Sewer System Improvement Notes for a five year period at a rate of 6.0%. 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 the issuance of Taxable Placement Bonds.

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.

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For the Year Ended December 31, 2013

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
2014	\$ 1,300,000	\$ 78,000	\$ 370,000	\$ 391,767
2015	-	-	365,000	393,400
2016	-	-	385,000	378,800
2017	-	-	395,000	363,400
2018	-	-	420,000	347,600
2019-2023	-	-	2,345,000	1,473,400
2024-2028	-	-	2,855,000	965,800
2029-2033	-	-	3,070,000	348,000
Total	<u>\$ 1,300,000</u>	<u>\$ 78,000</u>	<u>\$ 10,205,000</u>	<u>\$4,662,167</u>

Interfund Transfers:

	Transfers In:				
	General Fund	Job & Family Services	Nonmajor Governmental	Enterprise	Total
Transfers Out:					
General Fund	\$ -	\$ 1,038,424	\$ 3,434,429	\$ 100,000	\$ 4,572,853
LCBDD	-	-	3,250,000	-	3,250,000
Nonmajor Governmental	550,515	-	-	-	550,515
Total	<u>\$ 550,515</u>	<u>\$ 1,038,424</u>	<u>\$ 6,684,429</u>	<u>\$ 100,000</u>	<u>\$ 8,373,368</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 budget basis and the GAAP basis are that:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (3) Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

	Net Change in Fund Balance				
	General and Major Special Revenue Funds				
	General	Job & Family Services	Children Services	Community Mental Health	LCBDD
Budget Basis	\$ (318,910)	\$ 1,335,671	\$1,308,468	\$ (900,409)	\$(2,386,932)
Net Adjustment for Revenue Accruals	(23,159)	(1,904,647)	(836,944)	603,788	753,696
Unreported Cash	16,803	-	1,248	-	-
Change in Fair Value of Investments	(828,172)	-	-	-	-
Net Adjustment for Expenditure Accruals	529,609	(186,933)	(347,218)	(131,939)	(178,005)
Encumbrances	1,198,153	237,681	91,024	2,388,905	828,371
GAAP Basis	<u>\$ 574,324</u>	<u>\$ (518,228)</u>	<u>\$ 216,578</u>	<u>\$1,960,345</u>	<u>\$ (982,870)</u>

NOTE 21 – TRANSFER FROM PRIMARY GOVERNMENT

The component units received \$25,000 of operating funds from The Primary Government. These amounts are included under Legislative and Executive: Port Authority: Contractual Services in the General Fund.

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, 2013, 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, 2013 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 \$1,430,600 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 \$391,221 for current and prior years assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2013, the County entered into various contracts for construction and renovations totaling \$14,859,690. The amounts paid on the contracts were \$4,905,188 with \$5,812 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$9,948,690.

NOTE 25 – GUARANTEE

In a resolution dated August 15, 2002 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue fund of the County) the principle and interest payments due on \$1,245,000 of bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of constructing a new Visitor's Center and Bureau Office. The principle will be repaid in various amounts in the years 2003 thru 2023.

On July 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Lorain National Bank for a \$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, 2013 there has been no draw down on this line.

NOTE 26 – SUBSEQUENT EVENTS

Subsequent events were evaluated by management through June 26, 2014, the date the financial statements were available to be issued.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Summary of Significant Accounting Policies

- A. Equipment - These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets.

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. 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, 2013 the value of these services was estimated to be \$1,430,600.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$234,866 at June 30, 2013.

3. Investments

Investments at June 30, 2013 consist of various bonds and funds, which are recorded at fair value.

4. Investment Income

Investment income for the year ended June 30, 2013, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

5. Restricted Funds

During the year ended June 30, 2013, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Summary of Significant Accounting Policies

- A. Reporting Entity – The Lorain County Port Authority (the Authority) was created by the Lorain County Board of Commissioners in 2001 to enhance economic development in Lorain County. The Authority is created in accordance with Section 4582.22 of the Ohio Revised Code.

The Authority is governed by a five-member Board of Directors (the Board) appointed by the Lorain County Board of Commissioners. Each member shall serve for a term of four years, except when a person is appointed to fill a vacancy, which is to be appointed to serve only the unexpired term. Members of the Board are eligible for re-appointment. The Board controls the employment of the Executive Director who is responsible for the day-to-day operations.

The Authority's financial reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Reporting Entity" as amended by GASB 61. The financial statements include all agencies, divisions and operations for which the Authority is financially accountable. Financial accountability exists if a primary government/component unit appoints a majority of an organization's governing board and is able to impose its will on that organization. Financial accountability may also be deemed to exist if there is a potential for the organization to provide financial benefits to, or impose financial burdens on, the primary government/component unit. On this basis, no governmental organization other than the Authority itself is included in the financial reporting entity.

As of December 31, 2013, the Authority has a liability to the County in the amount of \$391,221 for past and current operating loans. Under GASB Statement No. 14 and 61, 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 is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

- B. Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. Other than the Agency fund transactions, all transactions are accounted for in a single enterprise fund. Enterprise funds are used to account for business-type activities. The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. 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 Authority under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Authority's own programs. The Authority does not have trust funds. The agency fund accounts for grant revenue, loan proceeds, and intergovernmental revenue collections that are distributed to the Lorain County Land Reutilization Corp. The Authority's agency fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

- C. Budgetary Process – Ohio Revised Code Section 4582.39 requires the Authority to prepare a budget annually. This budget includes estimated receipts and appropriations and is prepared on the cash basis of accounting.
- D. Cash, Cash Equivalents and Investments – The Ohio Revised Code prescribes allowable deposits and investments. For purposes of the Statement of Cash Flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value, which is based on quoted market prices.

- E. **Capital Assets** – Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Buildings and Building Improvements are depreciated using the straight-line method for a period of 50 years. Machinery and Equipment with a value of \$15,000 or more are depreciated using the straight-line method over 15 years.

- F. **Net Position** – Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Restricted resources are applied first when an expense is incurred for both restricted and unrestricted assets.

- G. **Operating Revenues and Expenses** – Operating revenues are those revenues that are generated directly from the primary activities. For the Authority, these revenues are primarily charges for services, donations, rental income and CVB-other monthly fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the Authority. Revenues and expenses not meeting those definitions are reported as non-operating.

- H. **Contributions of Capital** – Contributions of capital arise from outside contributions of capital assets or from outside contributions of resources restricted to capital acquisition and construction. The Authority had no capital contributions during 2013.

- I. **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 expected.

2. Restatement of Fund Balance

The reclassification of Depreciable Capital Assets-Building to Non-depreciable Assets-Land at the beginning of 2013 had the following effect on net position as it was previously reported:

Restatement of Net Position:	
Net Position, December 31, 2012	\$ 4,323,405
Reclassification	27,799
Restated Net Position, December 31, 2012	\$ 4,351,204

3. Deposits and Investments

The provisions of the Ohio Revised Code govern the investments and deposits of Authority monies. In accordance with these statutes, only financial institutions located in Ohio are eligible to hold public deposits. The statutes also permit the Authority to invest its monies in certificate of deposit, savings accounts, money market accounts, the State Treasurer’s Asset Reserve (STAR Ohio) investment pool and obligations of the United States government or certain agencies thereof. The Authority may also enter into repurchase agreements with any eligible depository for a period not exceeding thirty days.

Custodial credit risk is the risk that, in the event of bank failure, the Authority’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the uninsured public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Authority.

Deposits - At December 31, 2013, the bank balance of the Authority’s deposits was \$511,013. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2013, \$261,013 of the Authority’s

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

bank balance of \$511,013 was exposed to custodial credit risk as discussed above, while \$250,000 was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2013, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,512,668	\$2,512,668

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. Investments had the following ratings by Standard & Poors. The Authority has no policy regarding credit risk.

First American Government Obligation Fund	AAAm
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Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority does not have a policy for custodial credit risk.

Concentration of Credit Risk: Concentration of Credit Risk is the possibility of loss attributed to the magnitude of the Authority's investment in a single issuer. One hundred percent of the Authority's investments are in First American Government Obligation Fund. The Authority's policy places no limit on the amount that may be invested in any one issuer. The Authority has no policy regarding concentration of credit risk.

4. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; injury and natural disasters. Through Lorain County, the Authority is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management programs. The Authority has not had any claims that exceeded insurance coverage.

A surety bond of \$25,000 through Ohio Casualty Insurance Group covers the Board Secretary.

5. 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 \$2,512,668 at December 31, 2013 and are reflected in the Statement of Net Position.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

6. Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 01/01/13	Restatements 01/01/13	Balance 01/01/13	Additions	Deletions	Balance 12/31/13
Capital Assets, Not Being Depreciated:						
Land	\$ -	\$ 350,482	\$ 350,482	\$ -	\$ -	\$ 350,482
Capital Assets, Being Depreciated:						
Buildings	1,592,000	(350,482)	1,241,518	-	-	1,241,518
Building Improvements	313,782	-	313,782	3,750	-	317,532
Vehicle	-	-	-	31,789	-	31,789
Total Capital Assets, Being Depreciated	1,905,782	(350,482)	1,555,300	35,539	-	1,590,839
Less Accumulated Depreciation:						
Buildings	(125,816)	27,799	(98,017)	(24,830)	-	(122,847)
Building Improvements	(13,802)	-	(13,802)	(6,288)	-	(20,090)
Vehicle	-	-	-	(3,179)	-	(3,179)
Total Accumulated Depreciation	(139,618)	27,799	(111,819)	(34,297)	-	(146,116)
Total Capital Assets, Being Depreciated, Net	1,766,164	(322,683)	1,443,481	1,242	-	1,444,723
Total Capital Assets, net	1,766,164	27,799	1,793,963	1,242	-	1,795,205

7. Capital Leases

The Authority entered into a lease agreement for a maintenance truck in 2013. This lease meets the criteria of a capital lease as defined by GASB 62. Accordingly, this lease has been recorded at the present value of its future minimum lease payments, as of the inception date.

Year Ending December 31,	Vehicles
2014	\$ 11,751
2015	11,750
2016	7,834
Total minimum lease payments	31,335
Less: Amount representing interest	(2,766)
Present value of net minimum lease payments	\$ 28,569

8. 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.

9. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Lorain National 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, 2013, the Authority has not used the LNB 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.

10. Defined Benefit Pension Plans

A. Public Employees Retirement System

All employees of the Authority participate in the Ohio Public Employees Retirement System (OPERS), which administers three separate pension plans as described below:

1. The Traditional Pension Plan – a cost-sharing multiple-employer defined benefit pension plan.
2. The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

The OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local division may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

The 2013 member contributions rates were 10.00% for members in state and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60% respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12.00% and 13.00% respectively.

The 2013 employer contribution rate for state and local employers was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll.

The Authority's contributions for pension obligations to OPERS for the year ending December 31, 2013, the first year for contributions, were \$2,242. 81.98% has been contributed for 2013.

11. Post Employment Benefits

A. Public Employees Retirement System

Ohio Public Employees Retirement System (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 healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 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 No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to the OPERS is set aside for the funding of post-retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0% for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Authority's actual contributions for 2013, the first year for contributions, which were used to fund post-employment benefits, were \$172, which were 81.98% of required contributions.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0% of the employer contributions toward the health care fund after the end of the transition period.

12. Conduit Debt

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.

As of December 31, 2013 revenue bonds outstanding from the Authority's Program Bond fund with an original issue amount of \$2,365,000 of which \$1,500,000 remain outstanding as of December 31, 2013. However, the Authority's total remaining reserve dollars are \$6,450,000 or approximately 300% of the outstanding bonds.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

In August 2013, the Authority issued revenue bond anticipation notes to repay year 2012 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 Authority is not obligated in any manner for repayment of the notes. However, a liability equal to the conduit debt along with a corresponding receivable from the benefitting third party responsible for its ultimate repayment are 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, 2013, the conduit debt-revenue bond anticipation notes were outstanding with an original issue amount of \$2,700,000 all of which remain outstanding as of December 31, 2013.

13. 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.

14. Subsequent Events

Subsequent events were evaluated by management through June 26, 2014, the date the financial statements were available to be issued.

15. Contingent Liability

On September 16, 2013, a summary judgment was granted against the Authority pertaining to a shared revenue agreement with the Lorain Port Authority. Damages were awarded in the amount of \$37,500, which is accrued as a judgment payable. The authority is appealing the judgment.

16. 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, 2013, the outstanding balance was \$391,221.

Loan payable activity for the year ended December 31, 2013, was as follows:

	Balance 1/1/2013	Additions	Deletions	Balance 12/31/2013
Loan Payable	\$ 391,221	\$ 5,671	\$ (5,671)	\$ 391,221

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,288,079	\$ 7,417,052	\$ 7,417,052	\$ -	\$ 7,417,052	\$ -
Sales Tax	16,070,000	17,191,868	17,191,868	-	17,191,868	-
Charges for Services	3,136,793	2,908,240	2,952,744	-	2,952,744	44,504
Licenses, Permits and Fees	7,137,535	8,666,119	8,709,591	-	8,709,591	43,472
Fines and Forfeitures	1,012,000	969,398	976,930	-	976,930	7,532
Intergovernmental	8,725,853	8,890,560	8,914,063	-	8,914,063	23,503
Interest	1,004,058	1,024,888	1,031,901	-	1,031,901	7,013
Other	764,682	1,544,229	1,544,229	-	1,544,229	-
Total Revenues	46,139,000	48,612,354	48,738,378	-	48,738,378	126,024
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	428,712	987,934	832,011	-	832,011	155,923
Fringe Benefits	73,151	187,381	138,392	-	138,392	48,989
Supplies and Materials	21,673	18,433	11,542	733	12,275	6,158
Contractual Services	43,206	14,500	5,196	656	5,852	8,648
Equipment	11,500	43,206	24,952	2,213	27,165	16,041
Other	35,000	35,000	6,422	-	6,422	28,578
Total Commissioners	613,242	1,286,454	1,018,515	3,602	1,022,117	264,337
Auditor:						
Salaries and Wages	333,493	1,075,123	1,073,882	-	1,073,882	1,241
Fringe Benefits	74,538	178,910	178,910	-	178,910	-
Supplies and Materials	47,610	29,210	27,770	-	27,770	1,440
Contractual Services	1,910	241,622	150,464	89,833	240,297	1,325
Equipment	236,896	5,548	4,073	-	4,073	1,475
Other	35,267	38,767	36,490	-	36,490	2,277
Total Auditor	729,714	1,569,180	1,471,589	89,833	1,561,422	7,758
Treasurer:						
Salaries and Wages	126,322	294,546	294,249	-	294,249	297
Fringe Benefits	19,621	48,949	47,875	-	47,875	1,074
Supplies and Materials	5,000	2,999	2,983	-	2,983	16
Contractual Services	47,500	46,862	46,862	-	46,862	-
Equipment	2,250	228	228	-	228	-
Other	4,300	3,120	2,535	-	2,535	585
Total Treasurer	204,993	396,704	394,732	-	394,732	1,972
Prosecuting Attorney:						
Salaries and Wages	1,581,238	3,186,521	3,146,396	-	3,146,396	40,125
Fringe Benefits	470,366	638,596	630,441	-	630,441	8,155
Supplies and Materials	122,052	134,686	109,006	19,755	128,761	5,925
Contractual Services	57,527	60,036	44,615	13,803	58,418	1,618
Equipment	74,166	45,677	40,241	1,091	41,332	4,345
Other	23,000	11,987	8,919	-	8,919	3,068
Total Prosecuting Attorney	2,328,349	4,077,503	3,979,618	34,649	4,014,267	63,236

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	26,873	107,491	92,542	-	92,542	14,949
Fringe Benefits	8,259	21,036	15,077	-	15,077	5,959
Supplies and Materials	9,330	9,330	3,739	-	3,739	5,591
Contractual Services	47,148	47,028	23,687	7,531	31,218	15,810
Equipment	26,980	26,980	14,602	-	14,602	12,378
Other	1,150	1,150	265	-	265	885
Total Records Center	119,740	213,015	149,912	7,531	157,443	55,572
Board of Elections:						
Salaries and Wages	598,943	1,348,541	1,326,069	-	1,326,069	22,472
Fringe Benefits	69,486	173,164	173,161	-	173,161	3
Supplies and Materials	226,074	204,303	191,893	3,363	195,256	9,047
Contractual Services	185,597	171,740	155,528	8,500	164,028	7,712
Equipment	62,998	52,696	51,857	40	51,897	799
Other	84,814	134,289	118,804	-	118,804	15,485
Total Board of Elections	1,227,912	2,084,733	2,017,312	11,903	2,029,215	55,518
Community Maintenance:						
Salaries and Wages	295,610	1,221,921	950,285	-	950,285	271,636
Fringe Benefits	91,118	206,061	150,428	-	150,428	55,633
Supplies and Materials	929,006	900,055	680,363	42,312	722,675	177,380
Contractual Services	3,066,805	3,003,759	2,172,494	309,303	2,481,797	521,962
Equipment	115,832	126,788	72,960	12,488	85,448	41,340
Other	30,000	20,000	250	-	250	19,750
Total Community Maintenance	4,528,371	5,478,584	4,026,780	364,103	4,390,883	1,087,701
Community Development:						
Salaries and Wages	128,235	521,940	498,646	-	498,646	23,294
Fringe Benefits	49,604	116,526	81,433	-	81,433	35,093
Supplies and Materials	12,150	8,941	2,943	-	2,943	5,998
Contractual Services	133,500	123,240	67,401	100	67,501	55,739
Equipment	4,500	7,901	7,897	-	7,897	4
Other	45,567	45,375	18,159	152	18,311	27,064
Total Community Development	373,556	823,923	676,479	252	676,731	147,192

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	169,292	500,290	423,162	-	423,162	77,128
Fringe Benefits	31,995	76,980	65,491	-	65,491	11,489
Supplies and Materials	6,000	10,500	6,901	-	6,901	3,599
Other	5,000	7,500	5,806	-	5,806	1,694
Total Recorder	212,287	595,270	501,360	-	501,360	93,910
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Building Inspection:						
Salaries and Wages	27,037	80,150	33,742	-	33,742	46,408
Fringe Benefits	7,286	14,341	5,134	-	5,134	9,207
Supplies and Materials	2,278	2,278	-	-	-	2,278
Contractual Services	2,700	2,700	114	-	114	2,586
Other	10,450	10,450	-	-	-	10,450
Total Building Inspection	49,751	109,919	38,990	-	38,990	70,929
Insurance/Pensions/Taxes:						
Fringe Benefits	8,286,802	8,197,374	7,668,145	-	7,668,145	529,229
Contractual Services	5,000	25,000	174	-	174	24,826
Other	132,175	136,675	93,062	-	93,062	43,613
Total Insurance/Pensions/Taxes	8,423,977	8,359,049	7,761,381	-	7,761,381	597,668
Miscellaneous:						
Contractual Services	850,450	768,934	538,501	68,354	606,855	162,079
Other	820,303	456,491	306,043	-	306,043	150,448
Total Miscellaneous	1,670,753	1,225,425	844,544	68,354	912,898	312,527
Total General Government - Legislative and Executive	20,507,645	26,244,759	22,906,212	580,227	23,486,439	2,758,320
Judicial:						
Court of Appeals:						
Contractual Services	197,211	197,211	86,457	-	86,457	110,754
Total Court of Appeals	197,211	197,211	86,457	-	86,457	110,754

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	613,177	1,952,175	1,939,683	-	1,939,683	12,492
Fringe Benefits	128,190	367,365	362,945	-	362,945	4,420
Supplies and Materials	41,949	29,906	23,164	1,391	24,555	5,351
Contractual Services	856,615	1,093,584	1,041,486	-	1,041,486	52,098
Equipment	30,000	52,236	48,799	-	48,799	3,437
Other	35,000	32,050	29,381	-	29,381	2,669
Total Common Pleas Court	1,704,931	3,527,316	3,445,458	1,391	3,446,849	80,467
Domestic Relations-Domestic Relations:						
Salaries and Wages	540,595	1,759,842	1,758,707	-	1,758,707	1,135
Fringe Benefits	111,141	272,914	271,208	-	271,208	1,706
Supplies and Materials	6,631	9,164	9,153	-	9,153	11
Contractual Services	16,850	15,014	15,014	-	15,014	-
Equipment	22,655	24,296	23,024	1,270	24,294	2
Other	27,200	34,381	34,381	-	34,381	-
Total Domestic Relations - Domestic Relations	725,072	2,115,611	2,111,487	1,270	2,112,757	2,854
Domestic Relations-Juvenile Probation:						
Salaries and Wages	258,219	1,166,437	1,166,389	-	1,166,389	48
Fringe Benefits	64,480	188,677	188,614	-	188,614	63
Supplies and Materials	21,346	27,837	24,327	3,500	27,827	10
Contractual Services	420,975	478,363	477,494	789	478,283	80
Equipment	30,055	34,456	32,207	2,247	34,454	2
Other	43,880	50,357	50,346	-	50,346	11
Total Domestic Relations - Juvenile Probation	838,955	1,946,127	1,939,377	6,536	1,945,913	214
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	335,317	1,349,405	1,349,098	-	1,349,098	307
Fringe Benefits	75,303	224,475	224,475	-	224,475	-
Supplies and Materials	92,122	84,043	79,579	4,464	84,043	-
Contractual Services	415,164	416,084	376,364	39,711	416,075	9
Equipment	52,222	29,046	29,046	-	29,046	-
Other	6,100	8,934	8,934	-	8,934	-
Total Domestic Relations-Juvenile Detention Home	976,228	2,111,987	2,067,496	44,175	2,111,671	316
Domestic Relations-Child Support:						
Salaries and Wages	363,854	465,271	465,258	-	465,258	13
Fringe Benefits	209,506	197,883	197,879	-	197,879	4
Supplies and Materials	41,745	36,310	814	3,851	4,665	31,645
Contractual Services	66,226	7,686	7,431	254	7,685	1
Equipment	4,255	2,348	2,348	-	2,348	-
Other	7,125	4,573	3,972	-	3,972	601
Total Domestic Relations-Child Support:	692,711	714,071	677,702	4,105	681,807	32,264

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	135,512	355,298	353,236	-	353,236	2,062
Fringe Benefits	25,272	62,209	62,184	-	62,184	25
Supplies and Materials	2,874	7,535	7,301	231	7,532	3
Contractual Services	43,290	42,201	38,459	3,537	41,996	205
Equipment	4,025	4,452	4,450	-	4,450	2
Other	3,574	1,533	1,374	-	1,374	159
Total Domestic Relations-Hazel Webber Home	214,547	473,228	467,004	3,768	470,772	2,456
Probate Court:						
Salaries and Wages	115,900	477,843	477,843	-	477,843	-
Fringe Benefits	28,495	75,886	75,619	-	75,619	267
Supplies and Materials	3,338	7,400	2,195	5,205	7,400	-
Contractual Services	1,092	1,027	1,027	-	1,027	-
Equipment	162	8,891	162	8,729	8,891	-
Other	2,900	2,698	2,698	-	2,698	-
Total Probate Court	151,887	573,745	559,544	13,934	573,478	267
Clerk of Courts:						
Salaries and Wages	287,019	1,005,005	987,557	-	987,557	17,448
Fringe Benefits	64,205	164,027	160,669	-	160,669	3,358
Supplies and Materials	39,000	39,000	38,068	-	38,068	932
Contractual Services	74,075	58,575	44,512	-	44,512	14,063
Equipment	4,500	4,200	3,270	-	3,270	930
Other	17,102	5,702	4,217	-	4,217	1,485
Total Clerk of Courts	485,901	1,276,509	1,238,293	-	1,238,293	38,216
Municipal Court:						
Salaries and Wages	541,000	541,000	479,330	-	479,330	61,670
Fringe Benefits	131,500	112,888	99,673	-	99,673	13,215
Contractual Services	405,912	533,523	529,704	-	529,704	3,819
Other	18	26,018	25,623	-	25,623	395
Total Municipal Courts	1,078,430	1,213,429	1,134,330	-	1,134,330	79,099
Total General Government - Judicial	7,065,873	14,149,234	13,727,148	75,179	13,802,327	346,907

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	169,778	332,002	332,002	-	332,002	-
Fringe Benefits	21,064	53,904	53,904	-	53,904	-
Supplies and Materials	3,000	4,295	2,554	-	2,554	1,741
Contractual Services	113,712	103,100	77,049	13,640	90,689	12,411
Equipment	1,250	1,250	677	-	677	573
Other	14,467	13,942	9,612	210	9,822	4,120
Total Coroner	323,271	508,493	475,798	13,850	489,648	18,845
Sheriff:						
Salaries and Wages	1,122,851	3,990,983	3,815,397	-	3,815,397	175,586
Fringe Benefits	296,474	796,798	762,817	-	762,817	33,981
Supplies and Materials	268,861	308,271	265,246	34,355	299,601	8,670
Contractual Services	92,297	98,055	86,195	7,722	93,917	4,138
Equipment	36,920	179,968	85,539	93,582	179,121	847
Other	154,796	67,665	18,522	1,275	19,797	47,868
Total Sheriff	1,972,199	5,441,740	5,033,716	136,934	5,170,650	271,090
Hazardous Materials Coordination:						
Salaries and Wages	11,588	58,350	55,898	-	55,898	2,452
Fringe Benefits	5,040	12,329	9,085	-	9,085	3,244
Supplies and Materials	250	250	-	-	-	250
Contractual Services	500	-	-	-	-	-
Equipment	2,000	-	-	-	-	-
Other	2,500	500	-	-	-	500
Total Hazardous Materials Coordination	21,878	71,429	64,983	-	64,983	6,446
Community Disaster Services:						
Salaries and Wages	23,535	110,142	105,746	-	105,746	4,396
Fringe Benefits	7,277	21,592	17,530	-	17,530	4,062
Supplies and Materials	8,500	12,000	11,539	-	11,539	461
Contractual Services	33,800	38,550	23,574	1,585	25,159	13,391
Equipment	1,000	1,000	272	-	272	728
Other	4,700	950	843	-	843	107
Total Community Disaster Services	78,812	184,234	159,504	1,585	161,089	23,145
Total Public Safety	2,396,160	6,205,896	5,734,001	152,369	5,886,370	319,526

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	12,399	49,739	49,542	-	49,542	197
Fringe Benefits	3,224	8,355	7,960	-	7,960	395
Total Public Works	15,623	58,094	57,502	-	57,502	592
Health:						
Registration of Vital Statistics:						
Contractual Services	4,000	4,000	2,828	-	2,828	1,172
Total Health	4,000	4,000	2,828	-	2,828	1,172
Human Services:						
Workforce Development Agency:						
Salaries and Wages	58,710	79,724	-	-	-	79,724
Fringe Benefits	121,011	73,316	-	-	-	73,316
Total Workforce Development Agency	179,721	153,040	-	-	-	153,040
Soldiers' Relief Commission Board:						
Salaries and Wages	106,477	425,905	361,405	-	361,405	64,500
Fringe Benefits	31,465	79,360	58,925	-	58,925	20,435
Supplies and Materials	87,500	87,500	70,338	-	70,338	17,162
Contractual Services	299,011	267,011	99,939	10,000	109,939	157,072
Equipment	60,521	64,521	49,948	-	49,948	14,573
Other	495,500	523,670	465,175	4,550	469,725	53,945
Total Soldiers' Relief Commission Board	1,080,474	1,447,967	1,105,730	14,550	1,120,280	327,687
Public Assistance:						
Other - Grants	140,760	140,760	-	-	-	140,760
Total Public Assistance	140,760	140,760	-	-	-	140,760
Total Human Services	1,400,955	1,741,767	1,105,730	14,550	1,120,280	621,487
Capital Outlay:						
Capital Improvements	222,652	587,852	148,660	375,828	524,488	63,364
Total Capital Outlay	222,652	587,852	148,660	375,828	524,488	63,364

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	4,802	3,400	1,277	-	1,277	2,123
Total Intergovernmental	4,802	3,400	1,277	-	1,277	2,123
Total Expenditures	31,617,710	48,995,002	43,683,358	1,198,153	44,881,511	4,113,491
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,521,290	(382,648)	5,055,020	(1,198,153)	3,856,867	4,239,515
Other Financing Sources (Uses)						
Advances In	646,436	981,696	981,696	-	981,696	-
Advances Out	(515,936)	(860,936)	(860,936)	-	(860,936)	-
Allocations	(274,199)	(274,199)	(274,199)	-	(274,199)	-
Operating Transfers In	-	550,515	550,515	-	550,515	-
Operating Transfers Out	(22,643,384)	(5,599,923)	(4,572,853)	-	(4,572,853)	1,027,070
Total Other Financing (Uses)	(22,787,083)	(5,202,847)	(4,175,777)	-	(4,175,777)	1,027,070
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(8,265,793)	(5,585,495)	879,243	\$ (1,198,153)	\$ (318,910)	\$ 5,266,585
Fund Balance at Beginning of Year	9,266,400	9,266,400	9,266,400			
Fund Balance at End of Year	\$ 1,000,607	\$ 3,680,905	\$ 10,145,643			

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:

Alcohol and Drug Addiction Services Board – To account for Federal and State grants used to pay the costs of contracts with local alcohol and drug agencies that provide services to the public at large.

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.

Justice Assistance Grant Program- To account for federal grants used to support law enforcement programs.

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.

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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 pay supervision fees to Clerk of Courts.

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

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 and County 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.

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

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.

Litter Control – To account for State grants for the purpose of implementing a litter prevention program.

Linkages Plus/Bryne Memorial – To account for State grants to allow for counseling programs and treatment options for young offenders aged 17 – 23.

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

Lorain County, Ohio
NonMajor Governmental Funds

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.

Medicaid Outreach – To account for Federal and State grants related to welfare reform.

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.

LCBDD-Medicaid – To account for Federal and State funds used for the developmentally disabled eligible for Medicaid.

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.

Help America Vote Act – To account for monies spent on the upgrading the Board of Elections hardware and software to accommodate the statewide voter registration system.

LCBDD-Capital – To account for the funding of construction projects related to the Board of Developmental Disabilities.

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.

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

AIM Program – To fund the electronic monitoring of juveniles serving in home sentences.

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

Ditch Rotary – To account for expenditures related to the general maintenance of watercourses.

Common Pleas Special Projects – To account for fees collected from each criminal case, civil action or proceeding.

Golden Acres Medicare – To account for Medicare funds that are billed to resident's Medicare Part A insurance.

Lorain County, Ohio
NonMajor Governmental Funds

Watershed Coordinator Grant – To account for State grants used for developing a Watershed Action Plan.

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

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

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

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

Criminal Justice Fund – To account for the County sales tax used to support criminal and administrative justice services.

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

Law Library Resources Fund – To account for revenues used for the county law library.

Storm Water Management – To account for State Grants to implement a storm water management plan that will save local governments and residents money, promote regional collaboration and cooperation, and enhance compliance with Ohio laws and EPA regulations for water quality.

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 Fund – 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 Fund – 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 Fund- 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.

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

Jail Facility Construction – To account for the County sales tax used to construct a jail facility.

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Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 510,903	\$ 30,340	\$ 198,086	\$ 203,816	\$ 1,306,870
Cash with Fiscal Agent	-	-	442,798	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,877,091	3,548	456,057	-	9,628
Notes Receivable	-	-	161,530	-	-
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	2,093	-	-	-	-
Total Assets	<u>\$ 2,390,092</u>	<u>\$ 33,888</u>	<u>\$ 1,258,471</u>	<u>\$ 203,816</u>	<u>\$ 1,316,498</u>
Liabilities					
Accounts Payable	\$ 124,955	\$ 4,588	\$ -	\$ -	\$ 39,679
Contracts Payable	2,208	-	-	-	-
Intergovernmental Payable	17,230	-	-	-	-
Advance from Other Funds	-	-	7,542	-	-
Due to Other Funds	-	-	100,000	-	-
Total Liabilities	<u>144,393</u>	<u>4,588</u>	<u>107,542</u>	<u>-</u>	<u>39,679</u>
Deferred Inflows of Resources					
Unavailable Revenue	1,671,956	847	346,653	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>1,671,956</u>	<u>847</u>	<u>346,653</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	2,093	-	161,530	-	-
Restricted	571,650	28,453	642,746	-	1,276,819
Committed	-	-	-	203,816	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>573,743</u>	<u>28,453</u>	<u>804,276</u>	<u>203,816</u>	<u>1,276,819</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,390,092</u>	<u>\$ 33,888</u>	<u>\$ 1,258,471</u>	<u>\$ 203,816</u>	<u>\$ 1,316,498</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 528,778	\$ 172,623	\$ 8,893	\$ 2,955,922	\$ -	\$ 6,306,126
-	46,874	-	-	-	-
1,386,054	15,009	16,500	-	-	-
-	-	-	31,855	-	-
-	-	-	16,500	-	-
-	-	-	-	-	-
<u>\$ 1,914,832</u>	<u>\$ 234,506</u>	<u>\$ 25,393</u>	<u>\$ 3,004,277</u>	<u>\$ -</u>	<u>\$ 6,306,126</u>
\$ 401,496	\$ 30,728	\$ -	\$ 93,989	\$ -	\$ 70,970
57,275	-	-	-	-	103,391
222,066	7,314	-	40,575	-	40,148
300,000	-	-	-	-	-
3,333	-	16,500	-	-	-
<u>984,170</u>	<u>38,042</u>	<u>16,500</u>	<u>134,564</u>	<u>-</u>	<u>214,509</u>
-	-	16,500	-	-	-
-	-	-	-	-	-
-	-	<u>16,500</u>	-	-	-
-	-	-	31,855	-	-
930,662	196,464	-	2,837,858	-	6,091,617
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(7,607)	-	-	-
<u>930,662</u>	<u>196,464</u>	<u>(7,607)</u>	<u>2,869,713</u>	<u>-</u>	<u>6,091,617</u>
<u>\$ 1,914,832</u>	<u>\$ 234,506</u>	<u>\$ 25,393</u>	<u>\$ 3,004,277</u>	<u>\$ -</u>	<u>\$ 6,306,126</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 752,292	\$ 638,179	\$ 109,871	\$ 173,346	\$ 1,808,421
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	51,781	-	731,989	822,741
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	30,338
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	478,868
Total Assets	<u>\$ 752,292</u>	<u>\$ 689,960</u>	<u>\$ 109,871</u>	<u>\$ 905,335</u>	<u>\$ 3,140,368</u>
Liabilities					
Accounts Payable	\$ 27,614	\$ 39,729	\$ -	\$ 41,579	\$ 495,728
Contracts Payable	-	-	-	-	194,365
Intergovernmental Payable	11,939	20,704	-	20,983	126,772
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>39,553</u>	<u>60,433</u>	<u>-</u>	<u>62,562</u>	<u>816,865</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	407,960	42,174
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>407,960</u>	<u>42,174</u>
Fund Balances					
Nonspendable	-	-	-	-	478,868
Restricted	712,739	629,527	109,871	434,813	1,802,461
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>712,739</u>	<u>629,527</u>	<u>109,871</u>	<u>434,813</u>	<u>2,281,329</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 752,292</u>	<u>\$ 689,960</u>	<u>\$ 109,871</u>	<u>\$ 905,335</u>	<u>\$ 3,140,368</u>

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 22,120	\$ 73,324	\$ 174,538	\$ 351,296	\$ 566,609	\$ 300,188
-	-	-	-	-	-
82,846	41,252	-	28,150	561,074	-
-	-	-	2,871	-	-
-	-	-	-	-	-
<u>\$ 104,966</u>	<u>\$ 114,576</u>	<u>\$ 174,538</u>	<u>\$ 382,317</u>	<u>\$ 1,127,683</u>	<u>\$ 300,188</u>
\$ 2,143	\$ 12,541	\$ -	\$ 11,857	\$ 43,779	\$ -
-	-	-	-	6,319	-
828	6,417	-	8,857	17,803	84,632
-	149,000	100,000	40,000	-	-
-	-	-	-	-	-
<u>2,971</u>	<u>167,958</u>	<u>100,000</u>	<u>60,714</u>	<u>67,901</u>	<u>84,632</u>
41,523	-	-	28,150	233,902	-
-	-	-	-	-	-
<u>41,523</u>	<u>-</u>	<u>-</u>	<u>28,150</u>	<u>233,902</u>	<u>-</u>
-	-	-	-	-	-
60,472	-	74,538	293,453	825,880	215,556
-	-	-	-	-	-
-	(53,382)	-	-	-	-
<u>60,472</u>	<u>(53,382)</u>	<u>74,538</u>	<u>293,453</u>	<u>825,880</u>	<u>215,556</u>
<u>\$ 104,966</u>	<u>\$ 114,576</u>	<u>\$ 174,538</u>	<u>\$ 382,317</u>	<u>\$ 1,127,683</u>	<u>\$ 300,188</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

	<u>Nonmajor Special Revenue Funds</u>				
	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>	<u>Court Mediation</u>	<u>County Erosion Control</u>
Assets					
Cash and Cash Equivalents	\$ 106,284	\$ 702,835	\$ 967,994	\$ 166,647	\$ 3,437
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	14,129	377,338	10,150	-
Notes Receivable	-	-	-	-	234,798
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 106,284</u>	<u>\$ 716,964</u>	<u>\$ 1,345,332</u>	<u>\$ 176,797</u>	<u>\$ 238,235</u>
Liabilities					
Accounts Payable	\$ 144	\$ 13,256	\$ -	\$ 5,856	\$ -
Contracts Payable	-	6,797	53,333	-	-
Intergovernmental Payable	58	11,210	-	3,147	-
Advance from Other Funds	-	-	-	-	118,228
Due to Other Funds	-	-	-	-	20,000
Total Liabilities	<u>202</u>	<u>31,263</u>	<u>53,333</u>	<u>9,003</u>	<u>138,228</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	352,132	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>352,132</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	234,798
Restricted	106,082	685,701	939,867	167,794	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(134,791)
	<u>106,082</u>	<u>685,701</u>	<u>939,867</u>	<u>167,794</u>	<u>100,007</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 106,284</u>	<u>\$ 716,964</u>	<u>\$ 1,345,332</u>	<u>\$ 176,797</u>	<u>\$ 238,235</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 4,416,312	\$ 1,191,757	\$ 754,487	\$ 431,227	\$ 2,110,412	\$ 3,067,150
-	-	-	-	-	-
328,902	233,000	336,931	162,172	2,902,603	2,155,233
-	-	-	-	-	-
-	-	-	-	5,100,000	-
-	59,536	-	-	-	-
<u>\$ 4,745,214</u>	<u>\$ 1,484,293</u>	<u>\$ 1,091,418</u>	<u>\$ 593,399</u>	<u>\$ 10,113,015</u>	<u>\$ 5,222,383</u>
\$ 156,169	\$ 209,183	\$ 17,088	\$ 5,789	\$ 80,146	\$ 75,812
4,992	3,389	-	-	-	-
72,756	61,746	11,259	3,469	41,286	51,806
-	-	-	-	-	-
-	-	3,898	-	-	203,680
<u>233,917</u>	<u>274,318</u>	<u>32,245</u>	<u>9,258</u>	<u>121,432</u>	<u>331,298</u>
-	-	-	-	-	1,106,063
-	-	306,727	153,363	2,708,717	-
-	-	<u>306,727</u>	<u>153,363</u>	<u>2,708,717</u>	<u>1,106,063</u>
-	59,536	-	-	-	-
4,511,297	-	752,446	430,778	7,282,866	3,785,022
-	1,150,439	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,511,297</u>	<u>1,209,975</u>	<u>752,446</u>	<u>430,778</u>	<u>7,282,866</u>	<u>3,785,022</u>
<u>\$ 4,745,214</u>	<u>\$ 1,484,293</u>	<u>\$ 1,091,418</u>	<u>\$ 593,399</u>	<u>\$ 10,113,015</u>	<u>\$ 5,222,383</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

	<u>Nonmajor Special Revenue Funds</u>				
	<u>Drug Enforcement</u>	<u>Law Enforcement Trust</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>Litter Control</u>
Assets					
Cash and Cash Equivalents	\$ 14,274	\$ -	\$ 269,448	\$ 232,633	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	76,873	1,009,793	-	-	-
Receivables, Net of Allowances	11,077	-	112,528	46,163	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	1,602	-	-	-	-
Total Assets	<u>\$ 103,826</u>	<u>\$ 1,009,793</u>	<u>\$ 381,976</u>	<u>\$ 278,796</u>	<u>\$ -</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 168,828	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	18,293	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>18,293</u>	<u>168,828</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	11,077	-	112,528	46,163	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>11,077</u>	<u>-</u>	<u>112,528</u>	<u>46,163</u>	<u>-</u>
Fund Balances					
Nonspendable	1,602	-	-	-	-
Restricted	91,147	1,009,793	251,155	63,805	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>92,749</u>	<u>1,009,793</u>	<u>251,155</u>	<u>63,805</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 103,826</u>	<u>\$ 1,009,793</u>	<u>\$ 381,976</u>	<u>\$ 278,796</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ -	\$ 90,544	\$ 10,049	\$ 55,509	\$ -	\$ 89,225
-	-	-	-	-	-
-	-	-	2,115	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 90,544</u>	<u>\$ 10,049</u>	<u>\$ 57,624</u>	<u>\$ -</u>	<u>\$ 89,225</u>
\$ -	\$ -	\$ -	\$ 31,634	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	31,634	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	90,544	10,049	25,990	-	89,225
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>90,544</u>	<u>10,049</u>	<u>25,990</u>	<u>-</u>	<u>89,225</u>
<u>\$ -</u>	<u>\$ 90,544</u>	<u>\$ 10,049</u>	<u>\$ 57,624</u>	<u>\$ -</u>	<u>\$ 89,225</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

	<u>Nonmajor Special Revenue Funds</u>				
	<u>Criminal History On-Line</u>	<u>LCBDD Medicaid</u>	<u>Prosecutor's Victim Witness</u>	<u>Enforcement and Education</u>	<u>Juvenile School Liaison</u>
Assets					
Cash and Cash Equivalents	\$ 8,506	\$ 2,340,707	\$ 83,180	\$ 2,970	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	65,327	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 8,506</u>	<u>\$ 2,340,707</u>	<u>\$ 148,507</u>	<u>\$ 2,970</u>	<u>\$ 15,600</u>
Liabilities					
Accounts Payable	\$ -	\$ 81,981	\$ 3,299	\$ -	\$ -
Contracts Payable	-	1,433	-	-	-
Intergovernmental Payable	-	49,668	1,117	-	-
Advance from Other Funds	-	-	55,796	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>133,082</u>	<u>60,212</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	57,382	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>57,382</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	8,506	2,207,625	30,913	2,970	15,600
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,506</u>	<u>2,207,625</u>	<u>30,913</u>	<u>2,970</u>	<u>15,600</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,506</u>	<u>\$ 2,340,707</u>	<u>\$ 148,507</u>	<u>\$ 2,970</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ -	\$ 244,418	\$ 159,896	\$ 161,034	\$ 6,105	\$ 18,860
-	-	-	-	-	-
-	-	2,386,368	1,838	-	-
-	-	1,754	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 244,418</u>	<u>\$ 2,548,018</u>	<u>\$ 162,872</u>	<u>\$ 6,105</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 19,445	\$ -	\$ -	\$ -
-	-	169,984	-	-	-
-	-	7,891	14,153	-	-
-	-	-	-	-	-
-	-	29,828	-	-	-
-	-	<u>227,148</u>	<u>14,153</u>	-	-
-	-	2,124,368	-	-	-
-	-	<u>2,124,368</u>	-	-	-
-	-	-	-	-	-
-	244,418	196,502	148,719	6,105	18,860
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>244,418</u>	<u>196,502</u>	<u>148,719</u>	<u>6,105</u>	<u>18,860</u>
<u>\$ -</u>	<u>\$ 244,418</u>	<u>\$ 2,548,018</u>	<u>\$ 162,872</u>	<u>\$ 6,105</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Assets					
Cash and Cash Equivalents	\$ 13,273	\$ -	\$ 415,434	\$ 48,277	\$ 189,546
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	-	25,375
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 13,273	\$ -	\$ 415,434	\$ 48,277	\$ 214,921
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 20,830	\$ -	\$ 3,407
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	23,382	-	8,415
Advance from Other Funds	-	-	-	15,760	-
Due to Other Funds	-	-	2,871	-	-
Total Liabilities	-	-	47,083	15,760	11,822
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,273	-	368,351	-	203,099
Committed	-	-	-	-	-
Assigned	-	-	-	32,517	-
Unassigned	-	-	-	-	-
	<u>13,273</u>	<u>-</u>	<u>368,351</u>	<u>32,517</u>	<u>203,099</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 13,273	\$ -	\$ 415,434	\$ 48,277	\$ 214,921

Nonmajor Special Revenue Funds

Golden Acres Medicare	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account
\$ 428,467	\$ 203,317	\$ 37,044	\$ -	\$ 152,098	\$ 707,329
-	-	-	-	-	-
50,000	659,986	104,243	-	-	22,275
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 478,467</u>	<u>\$ 863,303</u>	<u>\$ 141,287</u>	<u>\$ -</u>	<u>\$ 152,098</u>	<u>\$ 729,604</u>
\$ 20,976	\$ 1,555	\$ -	\$ -	\$ 11,238	\$ 9,497
19,895	-	-	-	-	-
-	1,713	-	-	-	5,667
-	-	-	-	-	-
-	100,000	-	-	-	-
<u>40,871</u>	<u>103,268</u>	<u>-</u>	<u>-</u>	<u>11,238</u>	<u>15,164</u>
-	654,602	104,243	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>654,602</u>	<u>104,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	105,433	37,044	-	140,860	714,440
437,596	-	-	-	-	-
-	-	-	-	-	-
<u>437,596</u>	<u>105,433</u>	<u>37,044</u>	<u>-</u>	<u>140,860</u>	<u>714,440</u>
<u>\$ 478,467</u>	<u>\$ 863,303</u>	<u>\$ 141,287</u>	<u>\$ -</u>	<u>\$ 152,098</u>	<u>\$ 729,604</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

Nonmajor Special Revenue Funds

	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund	Home Septic Treatment Systems
Assets					
Cash and Cash Equivalents	\$ 37,785	\$ 322,994	\$ 650,960	\$ -	\$ 23,094
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	61,855	-	-
Receivables, Net of Allowances	-	736,401	27,658	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 37,785	\$ 1,059,395	\$ 740,473	\$ -	\$ 23,094
Liabilities					
Accounts Payable	\$ -	\$ 1,362	\$ 24,231	\$ -	\$ -
Contracts Payable	-	31,825	-	-	-
Intergovernmental Payable	-	-	8,180	-	-
Advance from Other Funds	-	100,000	-	-	-
Due to Other Funds	-	24,625	-	-	-
Total Liabilities	-	157,812	32,411	-	-
Deferred Inflows of Resources					
Unavailable Revenue	-	633,504	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	633,504	-	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	37,785	268,079	708,062	-	-
Committed	-	-	-	-	23,094
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	37,785	268,079	708,062	-	23,094
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 37,785	\$ 1,059,395	\$ 740,473	\$ -	\$ 23,094

Nonmajor Special Revenue Funds

Probate Court Dispute Resolution	County Tax Increment Financing Fund	Veteran's Court	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program
\$ 96,131	\$ 6,103	\$ 19,222	\$ 125,712	\$ 37,302	\$ 32,933
-	-	-	-	-	-
-	-	40,777	3,165	63,302	241,222
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 96,131</u>	<u>\$ 6,103</u>	<u>\$ 59,999</u>	<u>\$ 128,877</u>	<u>\$ 100,604</u>	<u>\$ 274,155</u>
\$ -	\$ -	\$ 346	\$ -	\$ 5,480	\$ 4,593
-	-	-	-	-	-
-	-	-	-	3,429	3,165
-	-	-	-	38,500	33,000
-	-	-	-	-	-
-	-	346	-	47,409	40,758
-	-	-	-	-	-
-	-	40,440	-	62,050	241,108
-	-	-	-	-	-
-	-	40,440	-	62,050	241,108
-	-	-	-	-	-
96,131	6,103	19,213	128,877	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(8,855)	(7,711)
<u>96,131</u>	<u>6,103</u>	<u>19,213</u>	<u>128,877</u>	<u>(8,855)</u>	<u>(7,711)</u>
<u>\$ 96,131</u>	<u>\$ 6,103</u>	<u>\$ 59,999</u>	<u>\$ 128,877</u>	<u>\$ 100,604</u>	<u>\$ 274,155</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2013

			<u>Capital Project</u>		
	<u>Criminal Justice Services</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets					
Cash and Cash Equivalents	\$ -	\$ 38,461,062	\$ 1,218,813	\$ 141,314	\$ 39,821,189
Cash with Fiscal Agent	-	442,798	-	-	442,798
Cash in Segregated Accounts	-	1,195,400	-	-	1,195,400
Receivables, Net of Allowances	463,328	17,667,326	3,150,875	-	20,818,201
Notes Receivable	-	428,183	-	-	428,183
Due from Other Funds	-	51,463	-	-	51,463
Advance to other funds	-	5,100,000	-	-	5,100,000
Materials and Supplies Inventory	-	542,099	-	-	542,099
Total Assets	<u>\$ 463,328</u>	<u>\$ 63,888,331</u>	<u>\$ 4,369,688</u>	<u>\$ 141,314</u>	<u>\$ 68,399,333</u>
Liabilities					
Accounts Payable	\$ -	\$ 2,413,520	\$ -	\$ 2,255	\$ 2,415,775
Contracts Payable	-	655,206	-	-	655,206
Intergovernmental Payable	-	1,009,785	-	-	1,009,785
Advance from Other Funds	-	976,119	-	-	976,119
Due to Other Funds	-	504,735	-	-	504,735
Total Liabilities	<u>-</u>	<u>5,559,365</u>	<u>-</u>	<u>2,255</u>	<u>5,561,620</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	7,983,193	1,982,734	-	9,965,927
Deferred Property Taxes	433,397	3,954,336	1,083,754	-	5,038,090
Total Deferred Inflows of Resources	<u>433,397</u>	<u>11,937,529</u>	<u>3,066,488</u>	<u>-</u>	<u>15,004,017</u>
Fund Balances					
Nonspendable	-	970,282	-	-	970,282
Restricted	29,931	43,786,039	1,303,200	139,059	45,228,298
Committed	-	1,814,945	-	-	1,814,945
Assigned	-	32,517	-	-	32,517
Unassigned	-	(212,346)	-	-	(212,346)
	<u>29,931</u>	<u>46,391,437</u>	<u>1,303,200</u>	<u>139,059</u>	<u>47,833,696</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 463,328</u>	<u>\$ 63,888,331</u>	<u>\$ 4,369,688</u>	<u>\$ 141,314</u>	<u>\$ 68,399,333</u>

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Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	425,239
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	3,442,890	13,344	287,347	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	5,553	-	-
Miscellaneous Revenue	96,041	503	-	-	2,258
Total Revenues	<u>3,538,931</u>	<u>13,847</u>	<u>292,900</u>	<u>-</u>	<u>427,497</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	207,755
Judicial	-	-	-	-	-
Public Safety	-	15,768	-	-	-
Public Works	-	-	-	-	-
Health	3,064,509	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	319,971	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>3,064,509</u>	<u>15,768</u>	<u>319,971</u>	<u>-</u>	<u>207,755</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>474,422</u>	<u>(1,921)</u>	<u>(27,071)</u>	<u>-</u>	<u>219,742</u>
Other Financing Sources (Uses)					
Transfers In	-	1,577	-	-	-
Transfers Out	-	-	-	-	(46,620)
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,577</u>	<u>-</u>	<u>-</u>	<u>(46,620)</u>
Net Change in Fund Balances	<u>474,422</u>	<u>(344)</u>	<u>(27,071)</u>	<u>-</u>	<u>173,122</u>
Fund Balance at Beginning of Year, Restated	<u>99,582</u>	<u>28,797</u>	<u>831,347</u>	<u>203,816</u>	<u>1,103,697</u>
Increase (Decrease) in Reserve for Inventory	<u>(261)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 573,743</u>	<u>\$ 28,453</u>	<u>\$ 804,276</u>	<u>\$ 203,816</u>	<u>\$ 1,276,819</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,592,951	-	-	-	-	-
-	370,343	-	2,062,311	-	13,919
21,500	585	-	-	-	3,539,618
-	30,845	-	-	-	-
-	-	234,750	-	-	-
-	-	-	-	-	-
-	-	-	3,221	-	-
41,830	19,512	500	5,243	-	7,779
<u>8,656,281</u>	<u>421,285</u>	<u>235,250</u>	<u>2,070,775</u>	<u>-</u>	<u>3,561,316</u>
-	-	-	-	-	3,361,843
12,156,458	-	-	-	22,985	-
-	503,021	472,100	2,085,088	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,156,458</u>	<u>503,021</u>	<u>472,100</u>	<u>2,085,088</u>	<u>22,985</u>	<u>3,361,843</u>
<u>(3,500,177)</u>	<u>(81,736)</u>	<u>(236,850)</u>	<u>(14,313)</u>	<u>(22,985)</u>	<u>199,473</u>
3,375,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,597	(20,597)	-	-
<u>3,375,000</u>	<u>-</u>	<u>20,597</u>	<u>(20,597)</u>	<u>-</u>	<u>-</u>
(125,177)	(81,736)	(216,253)	(34,910)	(22,985)	199,473
1,055,839	278,200	208,646	2,904,623	22,985	5,892,144
-	-	-	-	-	-
<u>\$ 930,662</u>	<u>\$ 196,464</u>	<u>\$ (7,607)</u>	<u>\$ 2,869,713</u>	<u>\$ -</u>	<u>\$ 6,091,617</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	146,848	-	13,137
Charges for Services	708,406	1,776,499	-	-	80,556
Fines and Forfeitures	-	-	-	-	212,744
Intergovernmental Revenue	-	-	-	1,192,946	7,026,473
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	932
Miscellaneous Revenue	6,807	4,385	1,848	6,717	636,228
Total Revenues	<u>715,213</u>	<u>1,780,884</u>	<u>148,696</u>	<u>1,199,663</u>	<u>7,970,070</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	601,585	798,848	117,861	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	1,090,681	-
Public Works	-	-	-	-	8,433,376
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>601,585</u>	<u>798,848</u>	<u>117,861</u>	<u>1,090,681</u>	<u>8,433,376</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>113,628</u>	<u>982,036</u>	<u>30,835</u>	<u>108,982</u>	<u>(463,306)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	(500,000)	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>113,628</u>	<u>482,036</u>	<u>30,835</u>	<u>108,982</u>	<u>(463,306)</u>
Fund Balance at Beginning of Year, Restated	<u>599,111</u>	<u>147,491</u>	<u>79,036</u>	<u>325,831</u>	<u>2,668,125</u>
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,510</u>
Fund Balance at End of Year	<u>\$ 712,739</u>	<u>\$ 629,527</u>	<u>\$ 109,871</u>	<u>\$ 434,813</u>	<u>\$ 2,281,329</u>

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,564
-	-	-	-	-	-
-	-	-	164,997	-	-
61,985	395,754	-	28,177	1,387,734	-
-	-	-	-	-	-
3,540	2,100	-	38,325	8,458	-
<u>65,525</u>	<u>397,854</u>	<u>-</u>	<u>231,499</u>	<u>1,396,192</u>	<u>405,564</u>
-	-	-	-	-	-
-	-	-	-	-	-
111,798	390,992	-	-	-	-
-	-	-	-	-	-
-	-	-	559,859	1,352,221	448,546
-	-	137	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>111,798</u>	<u>390,992</u>	<u>137</u>	<u>559,859</u>	<u>1,352,221</u>	<u>448,546</u>
<u>(46,273)</u>	<u>6,862</u>	<u>(137)</u>	<u>(328,360)</u>	<u>43,971</u>	<u>(42,982)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(46,273)</u>	<u>6,862</u>	<u>(137)</u>	<u>(328,360)</u>	<u>43,971</u>	<u>(42,982)</u>
106,745	(60,244)	74,675	621,813	781,909	258,538
-	-	-	-	-	-
<u>\$ 60,472</u>	<u>\$ (53,382)</u>	<u>\$ 74,538</u>	<u>\$ 293,453</u>	<u>\$ 825,880</u>	<u>\$ 215,556</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Property Taxes	\$ -	\$ -	\$ 344,360	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	34,178	190,634	-	152,650	-
Charges for Services	-	250,621	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	50,137	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	5,655
Miscellaneous Revenue	65	1,138	2,589	685	-
Total Revenues	<u>34,243</u>	<u>442,393</u>	<u>397,086</u>	<u>153,335</u>	<u>5,655</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	7,470	-	-	-	-
Public Safety	-	416,266	-	172,923	-
Public Works	-	-	-	-	147,188
Health	-	-	820,542	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>7,470</u>	<u>416,266</u>	<u>820,542</u>	<u>172,923</u>	<u>147,188</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,773</u>	<u>26,127</u>	<u>(423,456)</u>	<u>(19,588)</u>	<u>(141,533)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	26,773	26,127	(423,456)	(19,588)	(141,533)
Fund Balance at Beginning of Year, Restated	79,309	659,574	1,372,854	187,382	241,540
Increase (Decrease) in Reserve for Inventory	-	-	(9,531)	-	-
Fund Balance at End of Year	<u>\$ 106,082</u>	<u>\$ 685,701</u>	<u>\$ 939,867</u>	<u>\$ 167,794</u>	<u>\$ 100,007</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 307,879	\$ 153,939	\$ 1,700,701	\$ -
-	-	-	-	-	-
-	3,703,429	-	-	615,538	1,194,375
-	-	-	-	-	-
4,170,735	-	458,571	17,539	317,916	3,630,662
-	-	-	-	-	-
-	-	-	-	-	-
51,858	28,632	22,167	782	29,611	15,622
<u>4,222,593</u>	<u>3,732,061</u>	<u>788,617</u>	<u>172,260</u>	<u>2,663,766</u>	<u>4,840,659</u>
-	-	-	-	-	-
-	-	1,228,846	223,194	3,248,469	-
-	-	-	-	-	-
4,076,921	4,384,953	-	-	-	4,824,870
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,076,921</u>	<u>4,384,953</u>	<u>1,228,846</u>	<u>223,194</u>	<u>3,248,469</u>	<u>4,824,870</u>
145,672	(652,892)	(440,229)	(50,934)	(584,703)	15,789
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	382,706	-	-	-
-	(46,802)	-	-	-	-
-	<u>(46,802)</u>	<u>382,706</u>	-	-	-
145,672	(699,694)	(57,523)	(50,934)	(584,703)	15,789
4,365,625	1,914,072	809,969	481,712	7,867,569	3,770,263
-	(4,403)	-	-	-	(1,030)
<u>\$ 4,511,297</u>	<u>\$ 1,209,975</u>	<u>\$ 752,446</u>	<u>\$ 430,778</u>	<u>\$ 7,282,866</u>	<u>\$ 3,785,022</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	39,467	169,657	-	-	-
Intergovernmental Revenue	22,271	-	-	409,368	-
Special Assessments	-	-	44,910	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	<u>61,738</u>	<u>169,657</u>	<u>44,910</u>	<u>409,368</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	29,890	251,253	-	921,185	-
Public Works	-	-	24,996	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>29,890</u>	<u>251,253</u>	<u>24,996</u>	<u>921,185</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>31,848</u>	<u>(81,596)</u>	<u>19,914</u>	<u>(511,817)</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	57,852	-	-	-
Transfers Out	-	-	-	-	(629)
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>57,852</u>	<u>-</u>	<u>-</u>	<u>(629)</u>
Net Change in Fund Balances	31,848	(23,744)	19,914	(511,817)	(629)
Fund Balance at Beginning of Year, Restated	60,941	1,033,537	231,241	575,622	629
Increase (Decrease) in Reserve for Inventory	<u>(40)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u><u>\$ 92,749</u></u>	<u><u>\$ 1,009,793</u></u>	<u><u>\$ 251,155</u></u>	<u><u>\$ 63,805</u></u>	<u><u>\$ -</u></u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	57,239	-	10,349
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	192	12,775	-	-
-	-	192	70,014	-	10,349
-	-	-	-	-	-
-	-	-	-	-	-
-	2,144	17,477	-	-	13,612
-	-	-	-	-	-
-	-	-	79,228	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,144	17,477	79,228	-	13,612
-	(2,144)	(17,285)	(9,214)	-	(3,263)
-	-	-	-	-	-
(18)	-	-	-	(1)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	25,000	-	-	-
(18)	-	25,000	-	(1)	-
(18)	(2,144)	7,715	(9,214)	(1)	(3,263)
18	92,688	2,334	35,204	1	92,488
-	-	-	-	-	-
\$ -	\$ 90,544	\$ 10,049	\$ 25,990	\$ -	\$ 89,225

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	614	-
Intergovernmental Revenue	-	-	77,336	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	11,019	614	-	-
Total Revenues	<u>-</u>	<u>11,019</u>	<u>77,950</u>	<u>614</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	84,813	4,940	-
Public Works	-	-	-	-	-
Health	-	2,587,073	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,587,073</u>	<u>84,813</u>	<u>4,940</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,576,054)</u>	<u>(6,863)</u>	<u>(4,326)</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	3,250,000	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	673,946	(6,863)	(4,326)	-
Fund Balance at Beginning of Year, Restated	8,506	1,533,679	37,776	7,296	15,600
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 8,506</u>	<u>\$ 2,207,625</u>	<u>\$ 30,913</u>	<u>\$ 2,970</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sherriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	79,610	-	-
-	-	-	65,201	-	-
-	-	2,132,199	-	436	-
-	-	560,847	-	-	-
-	-	<u>2,693,046</u>	<u>144,811</u>	<u>436</u>	-
-	-	-	-	-	-
-	-	-	94,359	-	-
-	-	2,477,220	-	-	-
-	-	-	-	-	-
-	-	<u>2,477,220</u>	<u>94,359</u>	-	-
-	-	<u>215,826</u>	<u>50,452</u>	<u>436</u>	-
(2,798)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(2,798)</u>	-	-	-	-	-
(2,798)	-	215,826	50,452	436	-
2,798	244,418	(19,324)	98,267	5,669	18,860
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 244,418</u>	<u>\$ 196,502</u>	<u>\$ 148,719</u>	<u>\$ 6,105</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, 2013

Nonmajor Special Revenue Funds

	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	3,250	-	-	12,131	383,199
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	888,020	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	50	-	7,215	-	3,021
Total Revenues	<u>3,300</u>	<u>-</u>	<u>895,235</u>	<u>12,131</u>	<u>386,220</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	1,550,367	-	605,660
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,550,367</u>	<u>-</u>	<u>605,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,300</u>	<u>-</u>	<u>(655,132)</u>	<u>12,131</u>	<u>(219,440)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	(424)	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(424)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,300	(424)	(655,132)	12,131	(219,440)
Fund Balance at Beginning of Year, Restated	9,973	424	1,023,483	20,386	422,539
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 13,273</u>	<u>\$ -</u>	<u>\$ 368,351</u>	<u>\$ 32,517</u>	<u>\$ 203,099</u>

Nonmajor Special Revenue Funds

Golden Acres Medicare	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
765,000	-	-	-	-	367,675
-	247,167	88,532	-	43,970	-
-	-	-	-	-	-
-	-	-	-	-	1,275
<u>765,000</u>	<u>247,167</u>	<u>88,532</u>	<u>-</u>	<u>43,970</u>	<u>368,950</u>
-	-	-	-	-	-
-	-	85,339	-	69,925	439,230
534,721	-	-	-	-	-
-	259,567	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>534,721</u>	<u>259,567</u>	<u>85,339</u>	<u>-</u>	<u>69,925</u>	<u>439,230</u>
<u>230,279</u>	<u>(12,400)</u>	<u>3,193</u>	<u>-</u>	<u>(25,955)</u>	<u>(70,280)</u>
-	-	-	-	-	-
-	-	-	(24)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(24)	-	-
<u>230,279</u>	<u>(12,400)</u>	<u>3,193</u>	<u>(24)</u>	<u>(25,955)</u>	<u>(70,280)</u>
<u>207,317</u>	<u>117,833</u>	<u>33,851</u>	<u>24</u>	<u>166,815</u>	<u>784,720</u>
-	-	-	-	-	-
<u>\$ 437,596</u>	<u>\$ 105,433</u>	<u>\$ 37,044</u>	<u>\$ -</u>	<u>\$ 140,860</u>	<u>\$ 714,440</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

Nonmajor Special Revenue Funds

	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund	Home Septic Treatment Systems
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	6,750	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	410,010	-	-
Intergovernmental Revenue	-	818,329	-	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	34,069	-	193,205	-	-
Total Revenues	<u>34,069</u>	<u>818,329</u>	<u>609,965</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	428,329	-	-
Public Safety	128,879	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	961,043	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>128,879</u>	<u>961,043</u>	<u>428,329</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(94,810)</u>	<u>(142,714)</u>	<u>181,636</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(1)	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Allocations	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Net Change in Fund Balances	(94,810)	(142,714)	181,636	(1)	-
Fund Balance at Beginning of Year, Restated	132,595	410,793	526,426	1	23,094
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u><u>\$ 37,785</u></u>	<u><u>\$ 268,079</u></u>	<u><u>\$ 708,062</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 23,094</u></u>

Nonmajor Special Revenue Funds

Probate Court Dispute Resolution	County Tax Increment Financing Fund	Veteran's Court	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program
\$ -	\$ 92,671	\$ -	\$ -	\$ -	\$ -
37,995	-	-	-	-	-
-	-	-	48,498	-	-
-	11,534	19,559	-	144,306	117,360
-	-	-	-	-	-
-	-	-	-	54	47
<u>37,995</u>	<u>104,205</u>	<u>19,559</u>	<u>48,498</u>	<u>144,360</u>	<u>117,407</u>
-	-	-	-	-	-
200	-	346	-	-	-
-	-	-	-	175,918	142,737
-	-	-	-	-	-
-	98,548	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>200</u>	<u>98,548</u>	<u>346</u>	<u>-</u>	<u>175,918</u>	<u>142,737</u>
<u>37,795</u>	<u>5,657</u>	<u>19,213</u>	<u>48,498</u>	<u>(31,558)</u>	<u>(25,330)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>37,795</u>	<u>5,657</u>	<u>19,213</u>	<u>48,498</u>	<u>(31,558)</u>	<u>(25,330)</u>
58,336	446	-	80,379	22,703	17,619
-	-	-	-	-	-
<u>\$ 96,131</u>	<u>\$ 6,103</u>	<u>\$ 19,213</u>	<u>\$ 128,877</u>	<u>\$ (8,855)</u>	<u>\$ (7,711)</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

			<u>Capital Project</u>		
	<u>Criminal Justice Services</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues					
Property Taxes	\$ -	\$ 3,005,114	\$ 1,313,343	\$ -	\$ 4,318,457
Sales Tax	-	8,592,951	-	-	8,592,951
Licenses, Permits and Fees	-	4,557,756	-	-	4,557,756
Charges for Services	-	12,744,524	-	-	12,744,524
Fines and Forfeitures	-	863,337	-	-	863,337
Intergovernmental Revenue	29,931	27,767,278	473,882	-	28,241,160
Special Assessments	-	44,910	309,970	-	354,880
Interest Income	-	15,361	-	-	15,361
Miscellaneous Revenue	-	1,859,606	305,398	12,894	2,177,898
Total Revenues	<u>29,931</u>	<u>59,450,837</u>	<u>2,402,593</u>	<u>12,894</u>	<u>61,866,324</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	5,087,892	110,438	-	5,198,330
Judicial	-	3,031,602	-	-	3,031,602
Public Safety	-	20,709,859	-	15,198	20,725,057
Public Works	-	8,996,552	-	-	8,996,552
Health	-	18,528,928	-	-	18,528,928
Human Services	-	9,741,944	-	-	9,741,944
Economic Development and Assistance	-	1,639,266	-	-	1,639,266
Debt Service:					
Principal Paid	-	-	1,530,000	-	1,530,000
Interest Paid	-	-	943,698	-	943,698
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>67,736,043</u>	<u>2,584,136</u>	<u>15,198</u>	<u>70,335,377</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>29,931</u>	<u>(8,285,206)</u>	<u>(181,543)</u>	<u>(2,304)</u>	<u>(8,469,053)</u>
Other Financing Sources (Uses)					
Transfers In	-	6,684,429	-	-	6,684,429
Transfers Out	-	(550,515)	-	-	(550,515)
Payment to Refunded Bond Escrow Agent	-	-	(2,344,416)	-	(2,344,416)
Proceeds of Refunding Bonds	-	-	2,385,000	-	2,385,000
Premium on Refunding Bonds	-	-	37,088	-	37,088
Insurance Recoveries	-	382,706	-	-	382,706
Allocations	-	(21,802)	321,001	-	299,199
Total Other Financing Sources (Uses)	<u>-</u>	<u>6,133,914</u>	<u>398,673</u>	<u>-</u>	<u>6,893,491</u>
Net Change in Fund Balances	29,931	(1,790,388)	217,130	(2,304)	(1,575,562)
Fund Balance at Beginning of Year, Restated	-	48,120,580	1,086,070	141,363	49,348,013
Increase (Decrease) in Reserve for Inventory	-	61,245	-	-	61,245
Fund Balance at End of Year	<u>\$ 29,931</u>	<u>\$ 46,391,437</u>	<u>\$ 1,303,200</u>	<u>\$ 139,059</u>	<u>\$ 47,833,696</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Addiction Services Board
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,179,013	\$ 3,358,027	\$ 3,358,027	\$ -	\$ 3,358,027	\$ -
Other	21,200	96,041	96,041	-	96,041	-
Total Revenues	3,200,213	3,454,068	3,454,068	-	3,454,068	-
Expenditures						
Current:						
Health:						
Salaries and Wages	268,261	372,261	368,749	-	368,749	3,512
Fringe Benefits	123,557	171,060	161,024	-	161,024	10,036
Supplies and Materials	12,531	27,806	12,265	-	12,265	15,541
Equipment	3,085	9,510	7,120	-	7,120	2,390
Contractual Services	2,656,865	2,704,117	2,604,395	23,231	2,627,626	76,491
Other	139,804	137,042	110,813	-	110,813	26,229
Total Expenditures	3,204,103	3,421,796	3,264,366	23,231	3,287,597	134,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,890)	32,272	189,702	(23,231)	166,471	134,199
Other Financing Sources (Uses)						
Advances In	-	455,936	455,936	-	455,936	-
Advances Out	-	(455,936)	(455,936)	-	(455,936)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,890)	32,272	189,702	<u>\$ (23,231)</u>	<u>\$ 166,471</u>	<u>\$ 134,199</u>
Fund Balance at Beginning of Year	321,201	321,201	321,201			
Fund Balance at End of Year	<u>\$ 317,311</u>	<u>\$ 353,473</u>	<u>\$ 510,903</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 30,000	\$ 10,643	\$ 10,643	\$ -	\$ 10,643	\$ -
Other	-	503	503	-	503	-
Total Revenues	30,000	11,146	11,146	-	11,146	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	28,000	15,878	15,878	-	15,878	-
Other	2,000	-	-	-	-	-
Total Expenditures	30,000	15,878	15,878	-	15,878	-
(Deficiency) of Revenues (Under) Expenditures	-	(4,732)	(4,732)	-	(4,732)	-
Other Financing Sources						
Transfers In	-	1,577	1,577	-	1,577	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(3,155)	(3,155)	<u>\$ -</u>	<u>\$ (3,155)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	33,495	33,495	33,495			
Fund Balance at End of Year	<u>\$ 33,495</u>	<u>\$ 30,340</u>	<u>\$ 30,340</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 339,000	\$ 247,794	\$ 247,794	\$ -	\$ 247,794	\$ -
Total Revenues	339,000	247,794	247,794	-	247,794	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	1,305	1,305	-	1,305	-
Equipment	-	24,249	24,249	-	24,249	-
Contractual Services	750	255,424	211,470	17,533	229,003	26,421
Fees	-	887	887	-	887	-
Other	-	221,692	150,937	-	150,937	70,755
Total Expenditures	750	503,557	388,848	17,533	406,381	97,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	338,250	(255,763)	(141,054)	(17,533)	(158,587)	97,176
Other Financing Sources (Uses)						
Advances In	-	100,000	100,000	-	100,000	-
Advances Out	-	(315,500)	(315,500)	-	(315,500)	-
Total Other Financing Sources (Uses)	-	(215,500)	(215,500)	-	(215,500)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	338,250	(471,263)	(356,554)	<u>\$ (17,533)</u>	<u>\$ (374,087)</u>	<u>\$ 97,176</u>
Fund Balance at Beginning of Year	554,640	554,640	554,640			
Fund Balance at End of Year	\$ 892,890	\$ 83,377	\$ 198,086			

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, 2013

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

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 361,700	\$ 425,809	\$ 428,941	\$ -	\$ 428,941	\$ 3,132
Other	-	2,258	2,258	-	2,258	-
Total Revenues	361,700	428,067	431,199	-	431,199	3,132
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	5,000	-	-	-	5,000
Fringe Benefits	-	3,970	-	-	-	3,970
Supplies and Materials	142,250	151,400	19,489	-	19,489	131,911
Equipment	95,097	97,097	22,161	-	22,161	74,936
Contractual Services	322,574	336,624	152,228	11,074	163,302	173,322
Other	48,075	55,875	10,898	-	10,898	44,977
Total Expenditures	607,996	649,966	204,776	11,074	215,850	434,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	(246,296)	(221,899)	226,423	(11,074)	215,349	437,248
Other Financing (Uses)						
Operating Transfers Out	-	(46,620)	(46,620)	-	(46,620)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(246,296)	(268,519)	179,803	\$ (11,074)	\$ 168,729	\$ 437,248
Fund Balance at Beginning of Year	1,127,067	1,127,067	1,127,067			
Fund Balance at End of Year	\$ 880,771	\$ 858,548	\$ 1,306,870			

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, 2013

	<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	\$ 8,200,000	\$ 8,531,912	\$ 8,531,912	\$ -	\$ 8,531,912	\$ -
Charges for Services	-	21,500	21,500	-	21,500	-
Other	2,000	41,830	41,830	-	41,830	-
Total Revenues	8,202,000	8,595,242	8,595,242	-	8,595,242	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	3,400,000	7,743,900	7,700,764	-	7,700,764	43,136
Fringe Benefits	3,429,500	3,295,800	3,271,862	-	3,271,862	23,938
Supplies and Materials	304,102	278,733	251,241	20,205	271,446	7,287
Equipment	56,385	26,335	24,171	1,932	26,103	232
Contractual Services	1,219,946	1,175,530	1,049,367	97,422	1,146,789	28,741
Other	14,935	9,465	9,128	-	9,128	337
Total Expenditures	8,424,868	12,529,763	12,306,533	119,559	12,426,092	103,671
(Deficiency) of Revenues (Under) Expenditures	(222,868)	(3,934,521)	(3,711,291)	(119,559)	(3,830,850)	103,671
Other Financing Sources						
Operating Transfers In	-	3,375,000	3,375,000	-	3,375,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(222,868)	(559,521)	(336,291)	\$ (119,559)	\$ (455,850)	\$ 103,671
Fund Balance at Beginning of Year	865,069	865,069	865,069			
Fund Balance at End of Year	\$ 642,201	\$ 305,548	\$ 528,778			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 5,000	\$ 585	\$ 585	\$ -	\$ 585	\$ -
Licenses, Permits and Fees	392,200	410,969	411,746	-	411,746	777
Fines and Forfeitures	26,700	30,845	30,845	-	30,845	-
Intergovernmental	2,000	-	-	-	-	-
Other	9,250	19,512	19,512	-	19,512	-
Total Revenues	435,150	461,911	462,688	-	462,688	777
Expenditures						
Current:						
Health:						
Salaries and Wages	255,156	252,656	245,026	-	245,026	7,630
Fringe Benefits	112,500	107,500	93,503	-	93,503	13,997
Supplies and Materials	35,871	37,371	26,985	2,335	29,320	8,051
Equipment	3,500	3,500	2,079	-	2,079	1,421
Contractual Services	91,158	134,485	103,173	85	103,258	31,227
Fees	2,500	2,500	-	-	-	2,500
Other	43,950	53,950	32,863	9,745	42,608	11,342
Total Expenditures	544,635	591,962	503,629	12,165	515,794	76,168
(Deficiency) of Revenues (Under) Expenditures	(109,485)	(130,051)	(40,941)	<u>\$ (12,165)</u>	<u>\$ (53,106)</u>	<u>\$ 76,945</u>
Fund Balance at Beginning of Year	213,564	213,564	213,564			
Fund Balance at End of Year	\$ 104,079	\$ 83,513	\$ 172,623			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 235,250	\$ 235,250	\$ -	\$ 235,250	\$ -
Other	-	500	500	-	500	-
Total Revenues	-	235,750	235,750	-	235,750	-
Expenditures						
Current:						
Health:						
Supplies and Materials	-	600	600	-	600	-
Equipment	10,167	52,748	52,748	-	52,748	-
Contractual Services	-	13,919	13,919	-	13,919	-
Other	-	415,000	415,000	-	415,000	-
Total Expenditures	10,167	482,267	482,267	-	482,267	-
(Deficiency) of Revenues (Under) Expenditures	(10,167)	(246,517)	(246,517)	-	(246,517)	-
Other Financing Sources (Uses)						
Allocations	-	20,597	20,597	-	20,597	-
Advances In	-	16,500	16,500	-	16,500	-
Advances Out	-	(11,750)	(11,750)	-	(11,750)	-
Total Other Financing Sources (Uses)	-	25,347	25,347	-	25,347	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(10,167)	(221,170)	(221,170)	\$ -	\$ (221,170)	\$ -
Fund Balance at Beginning of Year	230,063	230,063	230,063			
Fund Balance at End of Year	\$ 219,896	\$ 8,893	\$ 8,893			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits, and Fees	\$ 2,080,000	\$ 2,225,320	\$ 2,225,320	\$ -	\$ 2,225,320	\$ -
Interest	4,378	3,221	3,221	-	3,221	-
Other	510,613	89,067	89,067	-	89,067	-
Total Revenues	2,594,991	2,317,608	2,317,608	-	2,317,608	-
Expenditures						
Current:						
Health:						
Salaries and Wages	465,663	486,663	473,139	-	473,139	13,524
Fringe Benefits	225,058	233,490	214,982	-	214,982	18,508
Supplies and Materials	76,303	78,703	58,622	8,977	67,599	11,104
Equipment	7,500	88,583	80,170	-	80,170	8,413
Contractual Services	1,107,592	1,244,161	870,435	233,845	1,104,280	139,881
Capital Outlay	5,000	25,260	19,086	5,940	25,026	234
Fees	105,900	87,500	87,126	-	87,126	374
Other	485,250	403,594	338,901	-	338,901	64,693
Total Expenditures	2,478,266	2,647,954	2,142,461	248,762	2,391,223	256,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	116,725	(330,346)	175,147	(248,762)	(73,615)	256,731
Other Financing Sources (Uses)						
Allocations	-	(20,597)	(20,597)	-	(20,597)	-
Advances In	-	11,750	11,750	-	11,750	-
Advances Out	-	(16,500)	(16,500)	-	(16,500)	-
Total Other Financing Sources (Uses)	-	(25,347)	(25,347)	-	(25,347)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	116,725	(355,693)	149,800	<u>\$ (248,762)</u>	<u>\$ (98,962)</u>	<u>\$ 256,731</u>
Fund Balance at Beginning of Year	2,806,122	2,806,122	2,806,122			
Fund Balance at End of Year	\$ 2,922,847	\$ 2,450,429	\$ 2,955,922			

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, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	42,394	42,394	42,394	-	42,394	-
Total Expenditures	<u>42,394</u>	<u>42,394</u>	<u>42,394</u>	<u>-</u>	<u>42,394</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(42,394)	(42,394)	(42,394)	\$ -	\$ (42,394)	\$ -
Fund Balance at Beginning of Year	42,394	42,394	42,394			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

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, 2013

	<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	\$ 3,430,025	\$ 3,539,618	\$ 3,539,618	\$ -	\$ 3,539,618	\$ -
Licenses, Permits and Fees	9,500	13,754	13,919	-	13,919	165
Other	1,000	7,779	7,779	-	7,779	-
Total Revenues	<u>3,440,525</u>	<u>3,561,151</u>	<u>3,561,316</u>	<u>-</u>	<u>3,561,316</u>	<u>165</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,720,000	1,720,000	1,435,642	-	1,435,642	284,358
Fringe Benefits	886,000	886,000	616,421	-	616,421	269,579
Supplies and Materials	609,069	609,069	252,255	-	252,255	356,814
Equipment	856,060	856,060	102,524	1,160	103,684	752,376
Contractual Services	2,292,043	2,218,497	1,003,166	343,066	1,346,232	872,265
Capital Outlay	10,000	10,000	2,150	-	2,150	7,850
Other	81,140	81,140	30,262	-	30,262	50,878
Total Expenditures	<u>6,454,312</u>	<u>6,380,766</u>	<u>3,442,420</u>	<u>344,226</u>	<u>3,786,646</u>	<u>2,594,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,013,787)	(2,819,615)	118,896	<u>\$ (344,226)</u>	<u>\$ (225,330)</u>	<u>\$ 2,594,285</u>
Fund Balance at Beginning of Year	<u>6,187,230</u>	<u>6,187,230</u>	<u>6,187,230</u>			
Fund Balance at End of Year	<u>\$ 3,173,443</u>	<u>\$ 3,367,615</u>	<u>\$ 6,306,126</u>			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,013,121	\$ 708,406	\$ 708,406	\$ -	\$ 708,406	\$ -
Other	131,190	6,807	6,807	-	6,807	-
Total Revenues	1,144,311	715,213	715,213	-	715,213	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	526,635	542,167	421,279	-	421,279	120,888
Fringe Benefits	201,600	205,100	91,925	-	91,925	113,175
Supplies and Materials	23,100	9,068	1,871	-	1,871	7,197
Equipment	16,000	16,000	744	-	744	15,256
Contractual Services	155,100	55,100	29,489	32	29,521	25,579
Fees	2,624	101,000	31,832	-	31,832	69,168
Other	19,500	14,500	8,483	-	8,483	6,017
Total Expenditures	944,559	942,935	585,623	32	585,655	357,280
Excess (Deficiency) of Revenues Over (Under) Expenditures	199,752	(227,722)	129,590	<u>\$ (32)</u>	<u>\$ 129,558</u>	<u>\$ 357,280</u>
Fund Balance at Beginning of Year	622,702	622,702	622,702			
Fund Balance at End of Year	\$ 822,454	\$ 394,980	\$ 752,292			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,600,000	\$ 1,768,455	\$ 1,768,455	\$ -	\$ 1,768,455	\$ -
Other	-	4,385	4,385	-	4,385	-
Total Revenues	1,600,000	1,772,840	1,772,840	-	1,772,840	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	750,000	750,000	727,923	-	727,923	22,077
Fringe Benefits	493,300	485,500	411,126	-	411,126	74,374
Supplies and Materials	26,500	25,500	21,095	-	21,095	4,405
Equipment	15,000	19,000	16,971	-	16,971	2,029
Contractual Services	80,658	110,300	92,413	6,718	99,131	11,169
Capital Outlay	25,000	-	-	-	-	-
Other	32,000	32,000	23,263	-	23,263	8,737
Total Expenditures	1,422,458	1,422,300	1,292,791	6,718	1,299,509	122,791
Excess (Deficiency) of Revenues Over (Under) Expenditures	177,542	350,540	480,049	(6,718)	473,331	122,791
Other Financing (Uses)						
Transfers Out	-	(500,000)	(500,000)	-	(500,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	177,542	(149,460)	(19,951)	<u>\$ (6,718)</u>	<u>\$ (26,669)</u>	<u>\$ 122,791</u>
Fund Balance at Beginning of Year	658,130	658,130	658,130			
Fund Balance at End of Year	\$ 835,672	\$ 508,670	\$ 638,179			

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, 2013

	<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	\$ 111,000	\$ 145,888	\$ 146,848	\$ -	\$ 146,848	\$ 960
Other	10,250	1,848	1,848	-	1,848	-
Total Revenues	121,250	147,736	148,696	-	148,696	960
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	10,000	15,000	9,459	-	9,459	5,541
Equipment	30,344	75,236	59,504	-	59,504	15,732
Contractual Services	67,500	72,300	48,795	-	48,795	23,505
Other	1,500	1,500	103	-	103	1,397
Total Expenditures	109,344	164,036	117,861	-	117,861	46,175
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,906	(16,300)	30,835	\$ -	\$ 30,835	\$ 47,135
Fund Balance at Beginning of Year	79,036	79,036	79,036			
Fund Balance at End of Year	\$ 90,942	\$ 62,736	\$ 109,871			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 1,065,489	\$ 1,135,290	\$ 1,135,290	\$ -	\$ 1,135,290	\$ -
Other	-	6,717	6,717	-	6,717	-
Total Revenues	1,065,489	1,142,007	1,142,007	-	1,142,007	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	714,792	727,199	714,359	-	714,359	12,840
Fringe Benefits	321,109	304,023	287,930	-	287,930	16,093
Supplies and Materials	19,027	36,854	29,623	-	29,623	7,231
Equipment	-	13,700	13,367	-	13,367	333
Contractual Services	3,920	10,227	8,330	-	8,330	1,897
Other	6,641	94,657	94,413	-	94,413	244
Total Expenditures	1,065,489	1,186,660	1,148,022	-	1,148,022	38,638
(Deficiency) of Revenues (Under) Expenditures	-	(44,653)	(6,015)	\$ -	\$ (6,015)	\$ 38,638
Fund Balance at Beginning of Year	179,361	179,361	179,361			
Fund Balance at End of Year	\$ 179,361	\$ 134,708	\$ 173,346			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 50,000	\$ 13,137	\$ 13,137	\$ -	\$ 13,137	\$ -
Charges for Services	70,000	80,556	80,556	-	80,556	-
Fines and Forfeitures	220,000	207,582	207,777	-	207,777	195
Intergovernmental	7,290,000	6,832,365	6,832,365	-	6,832,365	-
Interest	1,000	932	932	-	932	-
Other	465,000	621,584	621,584	-	621,584	-
Total Revenues	8,096,000	7,756,156	7,756,351	-	7,756,351	195
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,109,500	3,109,500	2,941,721	-	2,941,721	167,779
Fringe Benefits	1,353,800	1,355,800	1,272,455	-	1,272,455	83,345
Supplies and Materials	2,011,698	2,182,988	1,953,232	168,434	2,121,666	61,322
Equipment	311,336	342,369	169,866	78,962	248,828	93,541
Contractual Services	628,277	846,309	612,366	51,352	663,718	182,591
Capital Outlay	861,849	1,507,868	964,841	460,756	1,425,597	82,271
Fees	38,204	10,600	1,234	8,000	9,234	1,366
Other	192,480	126,266	103,424	3,653	107,077	19,189
OPWC Loan Principal Retirement	250,000	83,914	83,914	-	83,914	-
Total Expenditures	8,757,144	9,565,614	8,103,053	771,157	8,874,210	691,404
(Deficiency) of Revenues (Under) Expenditures	(661,144)	(1,809,458)	(346,702)	<u>\$ (771,157)</u>	<u>\$ (1,117,859)</u>	<u>\$ 691,599</u>
Fund Balance at Beginning of Year	2,155,123	2,155,123	2,155,123			
Fund Balance at End of Year	<u>\$ 1,493,979</u>	<u>\$ 345,665</u>	<u>\$ 1,808,421</u>			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 132,140	\$ 41,324	\$ 41,324	\$ -	\$ 41,324	\$ -
Other	5,000	3,540	3,540	-	3,540	-
Total Revenues	137,140	44,864	44,864	-	44,864	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	80,000	50,000	45,323	-	45,323	4,677
Fringe Benefits	42,410	18,210	15,550	-	15,550	2,660
Supplies and Materials	1,000	1,000	-	-	-	1,000
Contractual Services	15,000	50,400	47,669	-	47,669	2,731
Other	7,500	5,000	3,495	-	3,495	1,505
Total Expenditures	145,910	124,610	112,037	-	112,037	12,573
(Deficiency) of Revenues (Under) Expenditures	(8,770)	(79,746)	(67,173)	\$ -	\$ (67,173)	\$ 12,573
Fund Balance at Beginning of Year	89,293	89,293	89,293			
Fund Balance at End of Year	\$ 80,523	\$ 9,547	\$ 22,120			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 525,350	\$ 395,170	\$ 395,170	\$ -	\$ 395,170	\$ -
Other	-	2,100	2,100	-	2,100	-
Total Revenues	525,350	397,270	397,270	-	397,270	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	270,000	238,000	228,165	-	228,165	9,835
Fringe Benefits	141,350	122,450	111,768	-	111,768	10,682
Supplies and Materials	22,591	20,101	13,877	3,564	17,441	2,660
Equipment	11,000	6,000	1,973	-	1,973	4,027
Contractual Services	93,728	59,993	39,972	4,238	44,210	15,783
Other	1,500	1,500	-	-	-	1,500
Total Expenditures	540,169	448,044	395,755	7,802	403,557	44,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,819)	(50,774)	1,515	<u>\$ (7,802)</u>	<u>\$ (6,287)</u>	<u>\$ 44,487</u>
Fund Balance at Beginning of Year	71,809	71,809	71,809			
Fund Balance at End of Year	\$ 56,990	\$ 21,035	\$ 73,324			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 50,000	\$ 42,188	\$ 42,188	\$ -	\$ 42,188	\$ -
Total Revenues	50,000	42,188	42,188	-	42,188	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	500	109	-	109	391
Contractual Services	8,461	-	-	-	-	-
Other	-	500	28	-	28	472
Total Expenditures	8,461	1,000	137	-	137	863
Excess of Revenues Over Expenditures	41,539	41,188	42,051	\$ -	\$ 42,051	\$ 863
Fund Balance at Beginning of Year	132,487	132,487	132,487			
Fund Balance at End of Year	\$ 174,026	\$ 173,675	\$ 174,538			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 135,000	\$ 164,997	\$ 164,997	\$ -	\$ 164,997	\$ -
Intergovernmental	65,000	33,828	33,828	-	33,828	-
Other	138,000	89,571	89,571	-	89,571	-
Total Revenues	338,000	288,396	288,396	-	288,396	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	111,000	442,500	323,875	-	323,875	118,625
Fringe Benefits	41,050	206,725	159,858	-	159,858	46,867
Supplies and Materials	14,100	24,100	16,069	-	16,069	8,031
Equipment	12,500	8,500	7,367	-	7,367	1,133
Contractual Services	59,285	45,279	36,828	2,414	39,242	6,037
Other	25,750	22,995	15,542	-	15,542	7,453
Total Expenditures	263,685	750,099	559,539	2,414	561,953	188,146
Excess (Deficiency) of Revenues Over (Under) Expenditures	74,315	(461,703)	(271,143)	(2,414)	(273,557)	188,146
Other Financing (Uses)						
Advances Out	-	(20,000)	(20,000)	-	(20,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	74,315	(481,703)	(291,143)	<u>\$ (2,414)</u>	<u>\$ (293,557)</u>	<u>\$ 188,146</u>
Fund Balance at Beginning of Year	642,439	642,439	642,439			
Fund Balance at End of Year	\$ 716,754	\$ 160,736	\$ 351,296			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 1,600,000	\$ 1,443,289	\$ 1,443,289	\$ -	\$ 1,443,289	\$ -
Other	500	8,458	8,458	-	8,458	-
Total Revenues	1,600,500	1,451,747	1,451,747	-	1,451,747	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	746,000	693,345	655,323	-	655,323	38,022
Fringe Benefits	571,955	495,525	349,978	-	349,978	145,547
Supplies and Materials	21,500	21,500	16,024	-	16,024	5,476
Equipment	6,000	6,000	3,363	-	3,363	2,637
Contractual Services	446,016	558,013	334,942	11,140	346,082	211,931
Other	181,900	58,669	17,564	-	17,564	41,105
Total Expenditures	1,973,371	1,833,052	1,377,194	11,140	1,388,334	444,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(372,871)	(381,305)	74,553	<u>\$ (11,140)</u>	<u>\$ 63,413</u>	<u>\$ 444,718</u>
Fund Balance at Beginning of Year	492,056	492,056	492,056			
Fund Balance at End of Year	\$ 119,185	\$ 110,751	\$ 566,609			

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, 2013

	<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	\$ 405,564	\$ 405,564	\$ 405,564	\$ -	\$ 405,564	-
Total Revenues	405,564	405,564	405,564	-	405,564	-
Expenditures						
Current:						
Human Services:						
Other	350,000	699,602	399,414	-	399,414	300,188
Total Expenditures	350,000	699,602	399,414	-	399,414	300,188
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,564	(294,038)	6,150	\$ -	\$ 6,150	\$ 300,188
Fund Balance at Beginning of Year	294,038	294,038	294,038			
Fund Balance at End of Year	\$ 349,602	\$ -	\$ 300,188			

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, 2013

	<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	\$ 32,000	\$ 34,178	\$ 34,178	\$ -	\$ 34,178	\$ -
Other	-	65	65	-	65	-
Total Revenues	<u>32,000</u>	<u>34,243</u>	<u>34,243</u>	<u>-</u>	<u>34,243</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	3,120	3,120	-	3,120	-
Fringe Benefits	578	614	609	-	609	5
Other	4,600	8,564	3,751	-	3,751	4,813
Total Expenditures	<u>8,298</u>	<u>12,298</u>	<u>7,480</u>	<u>-</u>	<u>7,480</u>	<u>4,818</u>
Excess of Revenues Over Expenditures	23,702	21,945	26,763	\$ -	\$ 26,763	\$ 4,818
Fund Balance at Beginning of Year	<u>79,521</u>	<u>79,521</u>	<u>79,521</u>			
Fund Balance at End of Year	<u>\$ 103,223</u>	<u>\$ 101,466</u>	<u>\$ 106,284</u>			

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, 2013

	<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	\$ -	\$ 249,469	\$ 250,621	\$ -	\$ 250,621	\$ 1,152
Licenses, Permits and Fees	386,617	185,390	185,390	-	185,390	-
Other	-	1,138	1,138	-	1,138	-
Total Revenues	386,617	435,997	437,149	-	437,149	1,152
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	176,539	188,329	187,677	-	187,677	652
Fringe Benefits	111,078	130,356	121,098	-	121,098	9,258
Supplies and Materials	39,000	22,361	8,702	-	8,702	13,659
Equipment	5,000	17,657	15,421	-	15,421	2,236
Contractual Services	52,543	88,203	60,573	16,123	76,696	11,507
Other	9,000	12,363	9,448	-	9,448	2,915
Total Expenditures	393,160	459,269	402,919	16,123	419,042	40,227
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,543)	(23,272)	34,230	<u>\$ (16,123)</u>	<u>\$ 18,107</u>	<u>\$ 41,379</u>
Fund Balance at Beginning of Year	668,605	668,605	668,605			
Fund Balance at End of Year	\$ 662,062	\$ 645,333	\$ 702,835			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 385,247	\$ 344,360	\$ 344,360	\$ -	\$ 344,360	\$ -
Intergovernmental	-	49,261	49,261	-	49,261	-
Other	-	2,589	2,589	-	2,589	-
Total Revenues	385,247	396,210	396,210	-	396,210	-
Expenditures						
Current:						
Health:						
Fringe Benefits	17,000	16,958	4,249	-	4,249	12,709
Contractual Services	350,000	350,000	320,000	-	320,000	30,000
Fees	-	433,783	433,783	-	433,783	-
Other	-	20,642	15,416	-	15,416	5,226
Total Expenditures	367,000	821,383	773,448	-	773,448	47,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,247	(425,173)	(377,238)	\$ -	\$ (377,238)	\$ 47,935
Fund Balance at Beginning of Year	1,345,232	1,345,232	1,345,232			
Fund Balance at End of Year	\$ 1,363,479	\$ 920,059	\$ 967,994			

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, 2013

	<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	\$ 176,000	\$ 153,600	\$ 153,600	\$ -	\$ 153,600	\$ -
Other	-	685	685	-	685	-
Total Revenues	176,000	154,285	154,285	-	154,285	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	140,000	140,000	123,502	-	123,502	16,498
Fringe Benefits	58,500	58,500	46,225	-	46,225	12,275
Supplies and Materials	6,000	5,750	779	-	779	4,971
Equipment	11,000	11,000	387	-	387	10,613
Contractual Services	5,000	5,000	154	-	154	4,846
Other	8,000	8,250	1,975	-	1,975	6,275
Total Expenditures	228,500	228,500	173,022	-	173,022	55,478
(Deficiency) of Revenues (Under) Expenditures	(52,500)	(74,215)	(18,737)	\$ -	\$ (18,737)	\$ 55,478
Fund Balance at Beginning of Year	185,384	185,384	185,384			
Fund Balance at End of Year	\$ 132,884	\$ 111,169	\$ 166,647			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ 23,134	\$ 23,134	\$ -	\$ 23,134	\$ -
Total Revenues	<u>-</u>	<u>23,134</u>	<u>23,134</u>	<u>-</u>	<u>23,134</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	-	56,352	56,352	-	56,352	-
Total Expenditures	<u>-</u>	<u>56,352</u>	<u>56,352</u>	<u>-</u>	<u>56,352</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(33,218)	(33,218)	-	(33,218)	-
Other Financing Sources						
Advances In	-	20,000	20,000	-	20,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(13,218)	(13,218)	<u>\$ -</u>	<u>\$ (13,218)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	16,655	16,655	16,655			
Fund Balance at End of Year	<u>\$ 16,655</u>	<u>\$ 3,437</u>	<u>\$ 3,437</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, 2013

	<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	\$ 3,745,120	\$ 4,058,929	\$ 4,058,929	\$ -	\$ 4,058,929	\$ -
Other	500	51,858	51,858	-	51,858	-
Total Revenues	<u>3,745,620</u>	<u>4,110,787</u>	<u>4,110,787</u>	<u>-</u>	<u>4,110,787</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	2,466,681	2,498,681	2,424,571	-	2,424,571	74,110
Fringe Benefits	1,239,525	1,215,525	1,173,906	-	1,173,906	41,619
Supplies and Materials	97,658	58,495	24,676	3,573	28,249	30,246
Equipment	23,900	46,900	23,559	7,934	31,493	15,407
Contractual Services	589,558	524,172	418,454	58,278	476,732	47,440
Capital Outlay	10,000	70,000	15,955	-	15,955	54,045
Other	9,200	10,200	4,310	-	4,310	5,890
Total Expenditures	<u>4,436,522</u>	<u>4,423,973</u>	<u>4,085,431</u>	<u>69,785</u>	<u>4,155,216</u>	<u>268,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(690,902)	(313,186)	25,356	<u>\$ (69,785)</u>	<u>\$ (44,429)</u>	<u>\$ 268,757</u>
Fund Balance at Beginning of Year	<u>4,390,956</u>	<u>4,390,956</u>	<u>4,390,956</u>			
Fund Balance at End of Year	<u>\$ 3,700,054</u>	<u>\$ 4,077,770</u>	<u>\$ 4,416,312</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 4,878,300	\$ 3,772,143	\$ 3,792,429	\$ -	\$ 3,792,429	\$ 20,286
Other	9,200	28,632	28,632	-	28,632	-
Total Revenues	4,887,500	3,800,775	3,821,061	-	3,821,061	20,286
Expenditures						
Current:						
Health:						
Salaries and Wages	2,600,000	2,300,000	2,257,764	-	2,257,764	42,236
Fringe Benefits	1,290,000	1,151,500	1,077,287	-	1,077,287	74,213
Supplies and Materials	312,324	303,197	200,891	43,091	243,982	59,215
Equipment	22,234	21,837	10,635	1,231	11,866	9,971
Contractual Services	562,868	917,602	635,652	152,144	787,796	129,806
Capital Outlay	5,000	5,000	-	-	-	5,000
Fees	196,100	155,499	154,867	-	154,867	632
Other	41,805	50,795	38,208	305	38,513	12,282
Total Expenditures	5,030,331	4,905,430	4,375,304	196,771	4,572,075	333,355
(Deficiency) of Revenues (Under) Expenditures	(142,831)	(1,104,655)	(554,243)	(196,771)	(751,014)	353,641
Other Financing (Uses)						
Allocations	-	(46,802)	(46,802)	-	(46,802)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(142,831)	(1,151,457)	(601,045)	\$ (196,771)	\$ (797,816)	\$ 353,641
Fund Balance at Beginning of Year	1,792,802	1,792,802	1,792,802			
Fund Balance at End of Year	\$ 1,649,971	\$ 641,345	\$ 1,191,757			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 347,452	\$ 307,879	\$ 307,879	\$ -	\$ 307,879	\$ -
Intergovernmental	78,000	484,324	484,324	-	484,324	-
Other	377,250	23,457	23,457	-	23,457	-
Total Revenues	802,702	815,660	815,660	-	815,660	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	442,000	455,290	412,448	-	412,448	42,842
Fringe Benefits	324,303	312,303	152,472	-	152,472	159,831
Supplies and Materials	50,605	41,453	26,120	8,953	35,073	6,380
Equipment	37,305	164,804	133,203	-	133,203	31,601
Contractual Services	86,670	479,092	438,667	-	438,667	40,425
Other	70,091	28,256	5,660	-	5,660	22,596
Total Expenditures	1,010,974	1,481,198	1,168,570	8,953	1,177,523	303,675
(Deficiency) of Revenues (Under) Expenditures	(208,272)	(665,538)	(352,910)	(8,953)	(361,863)	303,675
Other Financing Sources						
Insurance Recoveries	-	382,706	382,706	-	382,706	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(208,272)	(282,832)	29,796	<u>\$ (8,953)</u>	<u>\$ 20,843</u>	<u>\$ 303,675</u>
Fund Balance at Beginning of Year	724,691	724,691	724,691			
Fund Balance at End of Year	\$ 516,419	\$ 441,859	\$ 754,487			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 168,061	\$ 153,939	\$ 153,939	\$ -	\$ 153,939	\$ -
Intergovernmental	-	17,222	17,222	-	17,222	-
Other	-	782	782	-	782	-
Total Revenues	168,061	171,943	171,943	-	171,943	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	142,000	142,000	119,559	-	119,559	22,441
Fringe Benefits	64,800	64,800	56,623	-	56,623	8,177
Supplies and Materials	31,495	27,019	15,584	1,578	17,162	9,857
Equipment	3,000	3,500	722	-	722	2,778
Contractual Services	23,776	24,178	21,445	367	21,812	2,366
Capital Outlay	30,000	30,000	25,916	-	25,916	4,084
Other	13,097	13,097	9,491	-	9,491	3,606
Total Expenditures	308,168	304,594	249,340	1,945	251,285	53,309
(Deficiency) of Revenues (Under) Expenditures	(140,107)	(132,651)	(77,397)	<u>\$ (1,945)</u>	<u>\$ (79,342)</u>	<u>\$ 53,309</u>
Fund Balance at Beginning of Year	508,624	508,624	508,624			
Fund Balance at End of Year	\$ 368,517	\$ 375,973	\$ 431,227			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 1,932,422	\$ 1,700,701	\$ 1,700,701	\$ -	\$ 1,700,701	\$ -
Licenses, Permits and Fees	700,000	679,031	679,031	-	679,031	-
Intergovernmental	-	245,058	245,058	-	245,058	-
Other	-	29,611	29,611	-	29,611	-
Total Revenues	2,632,422	2,654,401	2,654,401	-	2,654,401	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,300,000	1,450,000	1,375,907	-	1,375,907	74,093
Fringe Benefits	511,000	616,000	548,380	-	548,380	67,620
Supplies and Materials	46,092	2,483,257	44,338	-	44,338	2,438,919
Equipment	443,149	887,306	654,100	129,814	783,914	103,392
Contractual Services	604,066	595,884	508,859	32,176	541,035	54,849
Capital Outlay	1,000	73,055	68,321	300	68,621	4,434
Fees	100	100	-	-	-	100
Other	110,515	95,995	87,608	-	87,608	8,387
Total Expenditures	3,015,922	6,201,597	3,287,513	162,290	3,449,803	2,751,794
(Deficiency) of Revenues						
(Under) Expenditures	(383,500)	(3,547,196)	(633,112)	<u>\$ (162,290)</u>	<u>\$ (795,402)</u>	<u>\$ 2,751,794</u>
Fund Balance at Beginning of Year	7,843,524	7,843,524	7,843,524			
Fund Balance at End of Year	\$ 7,460,024	\$ 4,296,328	\$ 7,210,412			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 950,000	\$ 1,187,778	\$ 1,187,799	\$ -	\$ 1,187,799	\$ 21
Intergovernmental	4,750,000	3,839,476	3,839,476	-	3,839,476	-
Other	30,000	15,622	15,622	-	15,622	-
Total Revenues	5,730,000	5,042,876	5,042,897	-	5,042,897	21
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,935,000	1,935,000	1,907,221	-	1,907,221	27,779
Fringe Benefits	977,900	1,012,900	982,486	-	982,486	30,414
Supplies and Materials	60,000	25,000	2,823	-	2,823	22,177
Equipment	26,000	26,000	551	-	551	25,449
Contractual Services	1,770,668	1,628,680	1,027,372	362,635	1,390,007	238,673
Capital Outlay	2,000	2,000	-	-	-	2,000
Fees	40,000	40,000	31,592	-	31,592	8,408
Other	1,213,200	1,213,200	1,037,019	-	1,037,019	176,181
Total Expenditures	6,024,768	5,882,780	4,989,064	362,635	5,351,699	531,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	(294,768)	(839,904)	53,833	<u>\$ (362,635)</u>	<u>\$ (308,802)</u>	<u>\$ 531,102</u>
Fund Balance at Beginning of Year	3,013,317	3,013,317	3,013,317			
Fund Balance at End of Year	\$ 2,718,549	\$ 2,173,413	\$ 3,067,150			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 22,271	\$ 22,271	\$ -	\$ 22,271	\$ -
Total Revenues	<u>-</u>	<u>22,271</u>	<u>22,271</u>	<u>-</u>	<u>22,271</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	1,734	1,734	-	1,734	-
Other	-	22,389	22,389	-	22,389	-
Total Expenditures	<u>-</u>	<u>24,123</u>	<u>24,123</u>	<u>-</u>	<u>24,123</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(1,852)	(1,852)	<u>\$ -</u>	<u>\$ (1,852)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>16,126</u>	<u>16,126</u>	<u>16,126</u>			
Fund Balance at End of Year	<u>\$ 16,126</u>	<u>\$ 14,274</u>	<u>\$ 14,274</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Special Assessments	\$ 57,732	\$ 44,910	\$ 44,910	\$ -	\$ 44,910	\$ -
Total Revenues	57,732	44,910	44,910	-	44,910	-
Expenditures						
Current:						
Public Works:						
Other	3,572	27,366	24,996	-	24,996	2,370
Total Expenditures	3,572	27,366	24,996	-	24,996	2,370
Excess of Revenues Over Expenditures	54,160	17,544	19,914	\$ -	\$ 19,914	\$ 2,370
Fund Balance at Beginning of Year	249,534	249,534	249,534			
Fund Balance at End of Year	\$ 303,694	\$ 267,078	\$ 269,448			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 279,293	\$ 409,368	\$ 409,368	\$ -	\$ 409,368	\$ -
Total Revenues	279,293	409,368	409,368	-	409,368	-
Expenditures						
Current:						
Public Safety:						
Equipment	62,370	398,094	265,819	129,316	395,135	2,959
Contractual Services	-	16,325	16,325	-	16,325	-
Capital Outlay	-	50,556	-	50,556	50,556	-
Other	-	473,647	470,213	-	470,213	3,434
Total Expenditures	62,370	938,622	752,357	179,872	932,229	6,393
Excess (Deficiency) of Revenues Over (Under) Expenditures	216,923	(529,254)	(342,989)	(179,872)	(522,861)	6,393
Other Financing Sources (Uses)						
Advances In	-	60,000	60,000	-	60,000	-
Advances Out	-	(60,000)	(60,000)	-	(60,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	216,923	(529,254)	(342,989)	<u>\$ (179,872)</u>	<u>\$ (522,861)</u>	<u>\$ 6,393</u>
Fund Balance at Beginning of Year	575,622	575,622	575,622			
Fund Balance at End of Year	\$ 792,545	\$ 46,368	\$ 232,633			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Litter Control
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Operating Transfers Out	-	(629)	(629)	-	(629)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(629)	(629)	\$ -	\$ (629)	\$ -
Fund Balance at Beginning of Year	629	629	629			
Fund Balance at End of Year	<u>\$ 629</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Linkages Plus/Byrne Memorial
For the Year Ended December 31, 2013

	<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						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-
Other Financing (Uses)						
Operating Transfers Out	-	(18)	(18)	-	(18)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	-	(18)	(18)	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18</u>	<u>18</u>	<u>18</u>			
Fund Balance at End of Year	<u>\$ 18</u>	<u>\$ -</u>	<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, 2013

	<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	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,000	-	-	-	-	-
Total Revenues	7,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	2,000	1,206	-	1,206	794
Contractual Services	25,000	23,000	580	-	580	22,420
Other	7,000	7,000	358	-	358	6,642
Total Expenditures	32,000	32,000	2,144	-	2,144	29,856
(Deficiency) of Revenues (Under) Expenditures	(25,000)	(32,000)	(2,144)	<u>\$ -</u>	<u>\$ (2,144)</u>	<u>\$ 29,856</u>
Fund Balance at Beginning of Year	92,688	92,688	92,688			
Fund Balance at End of Year	\$ 67,688	\$ 60,688	\$ 90,544			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ 192	\$ 192	\$ -	\$ 192	\$ -
Total Revenues	<u>-</u>	<u>192</u>	<u>192</u>	<u>-</u>	<u>192</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	12,000	-	-	-	-	-
Fringe Benefits	26,210	18,150	18,014	-	18,014	136
Other	1,550	-	-	-	-	-
Total Expenditures	<u>39,760</u>	<u>18,150</u>	<u>18,014</u>	<u>-</u>	<u>18,014</u>	<u>136</u>
(Deficiency) of Revenues (Under) Expenditures	(39,760)	(17,958)	(17,822)	-	(17,822)	136
Other Financing Sources						
Allocations	39,120	25,000	25,000	-	25,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(640)	7,042	7,178	<u>\$ -</u>	<u>\$ 7,178</u>	<u>\$ 136</u>
Fund Balance at Beginning of Year	2,871	2,871	2,871			
Fund Balance at End of Year	<u>\$ 2,231</u>	<u>\$ 9,913</u>	<u>\$ 10,049</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, 2013

	<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						
Licences, Permits and Fees	\$ 70,000	\$ 56,782	\$ 56,782	\$ -	\$ 56,782	\$ -
Other	15,000	12,775	12,775	-	12,775	-
Total Revenues	85,000	69,557	69,557	-	69,557	-
Expenditures						
Current:						
Human Services:						
Other	80,000	90,000	79,228	-	79,228	10,772
Total Expenditures	80,000	90,000	79,228	-	79,228	10,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(20,443)	(9,671)	<u>\$ -</u>	<u>\$ (9,671)</u>	<u>\$ 10,772</u>
Fund Balance at Beginning of Year	65,180	65,180	65,180			
Fund Balance at End of Year	<u>\$ 70,180</u>	<u>\$ 44,737</u>	<u>\$ 55,509</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medicaid Outreach
For the Year Ended December 31, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Operating Transfers - Out	-	(1)	(1)	-	(1)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(1)	(1)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>1</u>	<u>1</u>	<u>1</u>			
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 10,500	\$ 9,850	\$ 10,349	\$ -	\$ 10,349	\$ 499
Total Revenues	10,500	9,850	10,349	-	10,349	499
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	10,000	10,000	2,440	-	2,440	7,560
Equipment	10,000	5,000	-	-	-	5,000
Contractual Services	10,000	15,000	11,172	-	11,172	3,828
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	32,000	32,000	13,612	-	13,612	18,388
(Deficiency) of Revenues (Under) Expenditures	(21,500)	(22,150)	(3,263)	\$ -	\$ (3,263)	\$ 18,887
Fund Balance at Beginning of Year	92,488	92,488	92,488			
Fund Balance at End of Year	\$ 70,988	\$ 70,338	\$ 89,225			

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, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) 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>\$ 8,506</u>	<u>\$ 8,506</u>	<u>\$ 8,506</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Medicaid
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ 11,019	\$ 11,019	\$ -	\$ 11,019	\$ -
Total Revenues	<u>-</u>	<u>11,019</u>	<u>11,019</u>	<u>-</u>	<u>11,019</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,800,448	1,805,448	1,726,513	-	1,726,513	78,935
Fringe Benefits	781,332	776,332	765,096	-	765,096	11,236
Supplies and Materials	4,000	2,500	1,915	-	1,915	585
Equipment	8,500	21,000	12,986	-	12,986	8,014
Contractual Services	113,684	95,703	53,914	22,416	76,330	19,373
Other	32,250	32,250	27,331	-	27,331	4,919
Total Expenditures	<u>2,740,214</u>	<u>2,733,233</u>	<u>2,587,755</u>	<u>22,416</u>	<u>2,610,171</u>	<u>123,062</u>
(Deficiency) of Revenues (Under) Expenditures	(2,740,214)	(2,722,214)	(2,576,736)	(22,416)	(2,599,152)	123,062
Other Financing Sources						
Operating Transfers In	3,250,000	3,250,000	3,250,000	-	3,250,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	509,786	527,786	673,264	<u>\$ (22,416)</u>	<u>\$ 650,848</u>	<u>\$ 123,062</u>
Fund Balance at Beginning of Year	1,667,443	1,667,443	1,667,443			
Fund Balance at End of Year	<u>\$ 2,177,229</u>	<u>\$ 2,195,229</u>	<u>\$ 2,340,707</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, 2013

	<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	\$ 147,700	\$ 89,142	\$ 89,142	\$ -	\$ 89,142	\$ -
Other	-	614	614	-	614	-
Total Revenues	147,700	89,756	89,756	-	89,756	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	91,954	72,670	68,865	-	68,865	3,805
Fringe Benefits	55,746	44,246	17,352	-	17,352	26,894
Total Expenditures	147,700	116,916	86,217	-	86,217	30,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(27,160)	3,539	<u>\$ -</u>	<u>\$ 3,539</u>	<u>\$ 30,699</u>
Fund Balance at Beginning of Year	79,641	79,641	79,641			
Fund Balance at End of Year	\$ 79,641	\$ 52,481	\$ 83,180			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ -	\$ 614	\$ 614	\$ -	\$ 614	\$ -
Total Revenues	<u>-</u>	<u>614</u>	<u>614</u>	<u>-</u>	<u>614</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	5,000	4,940	-	4,940	60
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>4,940</u>	<u>-</u>	<u>4,940</u>	<u>60</u>
(Deficiency) of Revenues (Under) Expenditures	-	(4,386)	(4,326)	<u>\$ -</u>	<u>\$ (4,326)</u>	<u>\$ 60</u>
Fund Balance at Beginning of Year	7,296	7,296	7,296			
Fund Balance at End of Year	<u>\$ 7,296</u>	<u>\$ 2,910</u>	<u>\$ 2,970</u>			

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, 2013

	<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						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>15,600</u>	<u>15,600</u>	<u>15,600</u>			
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)
Help America Vote Act
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Equipment	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Operating Transfers Out	-	(2,798)	(2,798)	-	(2,798)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(2,798)	(2,798)	\$ -	\$ (2,798)	\$ -
Fund Balance at Beginning of Year	2,798	2,798	2,798			
Fund Balance at End of Year	\$ 2,798	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Capital
For the Year Ended December 31, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Capital Outlay	5,000	5,000	-	-	-	5,000
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
(Deficiency) of Revenues (Under) Expenditures	(5,000)	(5,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Fund Balance at Beginning of Year	<u>244,418</u>	<u>244,418</u>	<u>244,418</u>			
Fund Balance at End of Year	<u>\$ 239,418</u>	<u>\$ 239,418</u>	<u>\$ 244,418</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, 2013

	<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	\$ 3,715,000	\$ 1,970,199	\$ 1,970,199	\$ -	\$ 1,970,199	\$ -
Other	5,500	560,847	560,847	-	560,847	-
Total Revenues	3,720,500	2,531,046	2,531,046	-	2,531,046	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	50,000	588,403	585,653	-	585,653	2,750
Fringe Benefits	9,300	160,543	151,918	-	151,918	8,625
Supplies and Materials	9,000	34,300	29,434	-	29,434	4,866
Equipment	22,500	28,500	20,952	3,998	24,950	3,550
Contractual Services	3,205,500	1,976,168	1,917,428	180	1,917,608	58,560
Other	10,500	10,848	8,645	-	8,645	2,203
Total Expenditures	3,306,800	2,798,762	2,714,030	4,178	2,718,208	80,554
Excess (Deficiency) of Revenues Over (Under) Expenditures	413,700	(267,716)	(182,984)	(4,178)	(187,162)	80,554
Other Financing Sources (Uses)						
Advances In	-	125,000	125,000	-	125,000	-
Advances Out	-	(125,000)	(125,000)	-	(125,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	413,700	(267,716)	(182,984)	<u>\$ -</u>	<u>\$ (187,162)</u>	<u>\$ 80,554</u>
Fund Balance at Beginning of Year	342,880	342,880	342,880			
Fund Balance at End of Year	\$ 756,580	\$ 75,164	\$ 159,896			

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, 2013

	<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	\$ -	\$ 65,201	\$ 65,201	\$ -	\$ 65,201	\$ -
Licenses, Permits and Fees	65,500	77,772	77,772	-	77,772	-
Total Revenues	65,500	142,973	142,973	-	142,973	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	2,000	3,000	2,657	-	2,657	343
Equipment	-	11,000	10,160	-	10,160	840
Contractual Services	90,771	96,118	76,746	16,872	93,618	2,500
Total Expenditures	92,771	110,118	89,563	16,872	106,435	3,683
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,271)	32,855	53,410	<u>\$ (16,872)</u>	<u>\$ 36,538</u>	<u>\$ 3,683</u>
Fund Balance at Beginning of Year	107,624	107,624	107,624			
Fund Balance at End of Year	\$ 80,353	\$ 140,479	\$ 161,034			

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, 2013

	<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	\$ 1,000	\$ 165	\$ 436	\$ -	\$ 436	\$ 271
Total Revenues	<u>1,000</u>	<u>165</u>	<u>436</u>	<u>-</u>	<u>436</u>	<u>271</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	4,000	-	-	-	-	-
Other	2,000	-	-	-	-	-
Total Expenditures	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	165	436	<u>\$ -</u>	<u>\$ 436</u>	<u>\$ 271</u>
Fund Balance at Beginning of Year	5,669	5,669	5,669			
Fund Balance at End of Year	<u>\$ 669</u>	<u>\$ 5,834</u>	<u>\$ 6,105</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, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
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	18,860	18,860	18,860			
Fund Balance at End of Year	<u>\$ 18,860</u>	<u>\$ 18,860</u>	<u>\$ 18,860</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, 2013

	<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	\$ 4,000	\$ 3,250	\$ 3,250	\$ -	\$ 3,250	\$ -
Other	-	50	50	-	50	-
Total Revenues	4,000	3,300	3,300	-	3,300	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	8,000	8,000	-	-	-	8,000
Fringe Benefits	1,476	1,476	-	-	-	1,476
Total Expenditures	9,476	9,476	-	-	-	9,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,476)	(6,176)	3,300	<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ 9,476</u>
Fund Balance at Beginning of Year	9,973	9,973	9,973			
Fund Balance at End of Year	\$ 4,497	\$ 3,797	\$ 13,273			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
AIM Program
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Transfers Out	-	(424)	(424)	-	(424)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(424)	(424)	\$ -	\$ (424)	\$ -
Fund Balance at Beginning of Year	424	424	424			
Fund Balance at End of Year	\$ 424	\$ -	\$ -			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 1,000,000	\$ 1,016,682	\$ 1,016,682	\$ -	\$ 1,016,682	\$ -
Other	2,000	7,215	7,215	-	7,215	-
Total Revenues	1,002,000	1,023,897	1,023,897	-	1,023,897	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	1,000,000	1,225,000	1,093,493	-	1,093,493	131,507
Fringe Benefits	421,000	423,000	351,869	-	351,869	71,131
Supplies and Materials	13,000	2,100	1,185	-	1,185	915
Equipment	4,000	-	-	-	-	-
Contractual Services	66,102	75,527	73,289	-	73,289	2,238
Other	14,000	17,100	15,702	-	15,702	1,398
Total Expenditures	1,518,102	1,742,727	1,535,538	-	1,535,538	207,189
(Deficiency) of Revenues (Under) Expenditures	(516,102)	(718,830)	(511,641)	\$ -	\$ (511,641)	\$ 207,189
Fund Balance at Beginning of Year	927,075	927,075	927,075			
Fund Balance at End of Year	\$ 410,973	\$ 208,245	\$ 415,434			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 10,000	\$ 12,131	\$ 12,131	\$ -	\$ 12,131	\$ -
Total Revenues	<u>10,000</u>	<u>12,131</u>	<u>12,131</u>	<u>-</u>	<u>12,131</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	5,260	40,260	-	-	-	40,260
Total Expenditures	<u>5,260</u>	<u>40,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,740	(28,129)	12,131	-	12,131	40,260
Other Financing (Uses)						
Advances Out	-	(5,260)	(5,260)	-	(5,260)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	4,740	(33,389)	6,871	<u>\$ -</u>	<u>\$ 6,871</u>	<u>\$ 40,260</u>
Fund Balance at Beginning of Year	41,406	41,406	41,406			
Fund Balance at End of Year	<u>\$ 46,146</u>	<u>\$ 8,017</u>	<u>\$ 48,277</u>			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 530,000	\$ 385,574	\$ 385,574	\$ -	\$ 385,574	\$ -
Other	-	3,021	3,021	-	3,021	-
Total Revenues	530,000	388,595	388,595	-	388,595	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	500,000	500,000	467,359	-	467,359	32,641
Fringe Benefits	173,250	173,250	148,023	-	148,023	25,227
Supplies and Materials	5,000	5,000	-	-	-	5,000
Equipment	50,000	44,000	52	-	52	43,948
Contractual Services	10,000	10,000	-	-	-	10,000
Other	25,000	31,000	10,105	-	10,105	20,895
Total Expenditures	763,250	763,250	625,539	-	625,539	137,711
(Deficiency) of Revenues (Under) Expenditures	(233,250)	(374,655)	(236,944)	<u>\$ -</u>	<u>\$ (236,944)</u>	<u>\$ 137,711</u>
Fund Balance at Beginning of Year	426,490	426,490	426,490			
Fund Balance at End of Year	\$ 193,240	\$ 51,835	\$ 189,546			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Medicare
For the Year Ended December 31, 2013

	<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	\$ 717,200	\$ 775,000	\$ 775,000	\$ -	\$ 775,000	\$ -
Total Revenues	717,200	775,000	775,000	-	775,000	-
Expenditures						
Current:						
Health:						
Supplies and Materials	337,348	455,471	218,892	150,124	369,016	86,455
Contractual Services	452,318	449,039	329,951	59,113	389,064	59,975
Total Expenditures	789,666	904,510	548,843	209,237	758,080	146,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,466)	(129,510)	226,157	<u>\$ (209,237)</u>	<u>\$ 16,920</u>	<u>\$ 146,430</u>
Fund Balance at Beginning of Year	202,310	202,310	202,310			
Fund Balance at End of Year	\$ 129,844	\$ 72,800	\$ 428,467			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 260,922	\$ 260,922	\$ -	\$ 260,922	\$ -
Total Revenues	<u>-</u>	<u>260,922</u>	<u>260,922</u>	<u>-</u>	<u>260,922</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	-	97,183	91,681	-	91,681	5,502
Fringe Benefits	-	14,251	13,990	-	13,990	261
Supplies and Materials	1,650	5,252	3,582	-	3,582	1,670
Equipment	1,500	36,473	32,664	-	32,664	3,809
Contractual Services	10,480	137,490	126,525	-	126,525	10,965
Fees	300	300	-	-	-	300
Other	2,150	3,711	1,561	-	1,561	2,150
Total Expenditures	<u>16,080</u>	<u>294,660</u>	<u>270,003</u>	<u>-</u>	<u>270,003</u>	<u>24,657</u>
(Deficiency) of Revenues (Under) Expenditures	(16,080)	(33,738)	(9,081)	-	(9,081)	24,657
Other Financing Sources						
Advances In	-	100,000	100,000	-	100,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(16,080)	66,262	90,919	<u>\$ -</u>	<u>\$ 90,919</u>	<u>\$ 24,657</u>
Fund Balance at Beginning of Year	112,398	112,398	112,398			
Fund Balance at End of Year	<u>\$ 96,318</u>	<u>\$ 178,660</u>	<u>\$ 203,317</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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 36,000	\$ 88,532	\$ 88,532	\$ -	\$ 88,532	\$ -
Total Revenues	36,000	88,532	88,532	-	88,532	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	62,920	62,920	-	62,920	-
Other	36,000	31,875	22,419	8,083	30,502	1,373
Total Expenditures	36,000	94,795	85,339	8,083	93,422	1,373
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,263)	3,193	<u>\$ (8,083)</u>	<u>\$ (4,890)</u>	<u>\$ 1,373</u>
Fund Balance at Beginning of Year	33,851	33,851	33,851			
Fund Balance at End of Year	\$ 33,851	\$ 27,588	\$ 37,044			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Continuing Professional Training
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Transfers Out	-	(24)	(24)	-	(24)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(24)	(24)	\$ -	\$ (24)	\$ -
Fund Balance at Beginning of Year	24	24	24			
Fund Balance at End of Year	\$ 24	\$ -	\$ -			

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, 2013

	<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	\$ 39,000	\$ 43,970	\$ 43,970	\$ -	\$ 43,970	\$ -
Total Revenues	39,000	43,970	43,970	-	43,970	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	15,000	15,000	93	-	93	14,907
Equipment	-	30,000	13,000	2,655	15,655	14,345
Contractual Services	20,000	25,000	21,654	-	21,654	3,346
Other	106,000	71,000	23,940	11,238	35,178	35,822
Total Expenditures	141,000	141,000	58,687	13,893	72,580	68,420
(Deficiency) of Revenues	(102,000)	(97,030)	(14,717)	<u>\$ (13,893)</u>	<u>\$ (28,610)</u>	<u>\$ 68,420</u>
(Under) Expenditures						
Fund Balance at Beginning of Year	166,815	166,815	166,815			
Fund Balance at End of Year	\$ 64,815	\$ 69,785	\$ 152,098			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project Fund
For the Year Ended December 31, 2013

	<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	\$ 500,000	\$ 374,825	\$ 374,825	\$ -	\$ 374,825	\$ -
Other	-	1,275	1,275	-	1,275	-
Total Revenues	500,000	376,100	376,100	-	376,100	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	210,000	375,591	372,561	-	372,561	3,030
Fringe Benefits	73,500	99,451	97,191	-	97,191	2,260
Supplies and Materials	17,000	21,944	11,100	-	11,100	10,844
Equipment	13,000	13,000	-	-	-	13,000
Contractual Services	3,000	3,000	-	-	-	3,000
Other	215,500	19,014	2,427	-	2,427	16,587
Total Expenditures	532,000	532,000	483,279	-	483,279	48,721
(Deficiency) of Revenues	(32,000)	(155,900)	(107,179)	\$ -	\$ (107,179)	\$ 48,721
(Under) Expenditures				\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	814,508	814,508	814,508			
Fund Balance at End of Year	\$ 782,508	\$ 658,608	\$ 707,329			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Fund
For the Year Ended December 31, 2013

	<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						
Other	\$ -	\$ 34,069	\$ 34,069	\$ -	\$ 34,069	\$ -
Total Revenues	<u>-</u>	<u>34,069</u>	<u>34,069</u>	<u>-</u>	<u>34,069</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	130,000	128,879	-	128,879	1,121
Total Expenditures	<u>-</u>	<u>130,000</u>	<u>128,879</u>	<u>-</u>	<u>128,879</u>	<u>1,121</u>
(Deficiency) of Revenues (Under) Expenditures	-	(95,931)	(94,810)	<u>\$ -</u>	<u>\$ (94,810)</u>	<u>\$ 1,121</u>
Fund Balance at Beginning of Year	<u>132,595</u>	<u>132,595</u>	<u>132,595</u>			
Fund Balance at End of Year	<u>\$ 132,595</u>	<u>\$ 36,664</u>	<u>\$ 37,785</u>			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 750,000	\$ 1,675,859	\$ 1,675,859	\$ -	\$ 1,675,859	\$ -
Total Revenues	750,000	1,675,859	1,675,859	-	1,675,859	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	350	217	155	-	155	62
Contractual Services	843,857	1,668,963	1,494,086	-	1,494,086	174,877
Capital Outlay	75,000	-	-	-	-	-
Fees	500	-	-	-	-	-
Other	2,150	157,868	32,920	-	32,920	124,948
Total Expenditures	921,857	1,827,048	1,527,161	-	1,527,161	299,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,857)	(151,189)	148,698	\$ -	\$ 148,698	\$ 299,887
Fund Balance at Beginning of Year	174,296	174,296	174,296			
Fund Balance at End of Year	\$ 2,439	\$ 23,107	\$ 322,994			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources Fund
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 428,000	\$ 6,750	\$ 6,750	\$ -	\$ 6,750	\$ -
Fines and Forfeitures	-	404,293	404,293	-	404,293	-
Other	97,000	131,350	131,350	-	131,350	-
Total Revenues	525,000	542,393	542,393	-	542,393	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	101,325	106,325	104,237	-	104,237	2,088
Fringe Benefits	54,150	55,150	48,903	-	48,903	6,247
Supplies and Materials	367,814	352,108	263,057	20,029	283,086	69,022
Equipment	9,000	9,000	-	-	-	9,000
Contractual Services	9,500	9,500	2,455	-	2,455	7,045
Other	12,500	12,500	5,735	-	5,735	6,765
Total Expenditures	554,289	544,583	424,387	20,029	444,416	100,167
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,289)	(2,190)	118,006	<u>\$ (20,029)</u>	<u>\$ 97,977</u>	<u>\$ 100,167</u>
Fund Balance at Beginning of Year	532,954	532,954	532,954			
Fund Balance at End of Year	\$ 503,665	\$ 530,764	\$ 650,960			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Storm Water Management
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Transfers Out	-	(1)	(1)	-	(1)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(1)	(1)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	1	1	1			
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>			

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, 2013

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
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>23,094</u>	<u>23,094</u>	<u>23,094</u>			
Fund Balance at End of Year	<u><u>\$ 23,094</u></u>	<u><u>\$ 23,094</u></u>	<u><u>\$ 23,094</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution Fund
For the Year Ended December 31, 2013

	<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	\$ 28,500	\$ 39,141	\$ 39,141	\$ -	\$ 39,141	\$ -
Total Revenues	28,500	39,141	39,141	-	39,141	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	3,000	9,000	200	-	200	8,800
Total Expenditures	3,000	9,000	200	-	200	8,800
Excess of Revenues Over Expenditures	25,500	30,141	38,941	\$ -	\$ 38,941	\$ 8,800
Fund Balance at Beginning of Year	57,190	57,190	57,190			
Fund Balance at End of Year	\$ 82,690	\$ 87,331	\$ 96,131			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing Fund
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 85,000	\$ 92,671	\$ 92,671	\$ -	\$ 92,671	\$ -
Intergovernmental	-	11,534	11,534	-	11,534	-
Total Revenues	85,000	104,205	104,205	-	104,205	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	85,000	103,646	103,298	-	103,298	348
Total Expenditures	85,000	103,646	103,298	-	103,298	348
Excess of Revenues Over Expenditures	-	559	907	<u>\$ -</u>	<u>\$ 907</u>	<u>\$ 348</u>
Fund Balance at Beginning of Year	5,196	5,196	5,196			
Fund Balance at End of Year	\$ 5,196	\$ 5,755	\$ 6,103			

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, 2013

	<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	\$ 60,000	\$ 19,222	\$ 19,222	\$ -	\$ 19,222	\$ -
Total Revenues	60,000	19,222	19,222	-	19,222	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	50,000	-	-	-	-	-
Total Expenditures	50,000	-	-	-	-	-
Excess of Revenues Over Expenditures	10,000	19,222	19,222	\$ -	\$ 19,222	\$ -
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 10,000	\$ 19,222	\$ 19,222			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project Fund
For the Year Ended December 31, 2013

	<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	\$ 25,000	\$ 48,768	\$ 48,768	\$ -	\$ 48,768	\$ -
Total Revenues	25,000	48,768	48,768	-	48,768	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	25,000	48,768	48,768	\$ -	\$ 48,768	\$ -
Fund Balance at Beginning of Year	76,944	76,944	76,944			
Fund Balance at End of Year	\$ 101,944	\$ 125,712	\$ 125,712			

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, 2013

	<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	\$ 197,550	\$ 170,293	\$ 170,293	\$ -	\$ 170,293	\$ -
Other	-	54	54	-	54	-
Total Revenues	197,550	170,347	170,347	-	170,347	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	118,800	118,800	118,168	-	118,168	632
Fringe Benefits	47,250	58,142	57,730	-	57,730	412
Contractual Services	1,500	-	-	-	-	-
Total Expenditures	167,550	176,942	175,898	-	175,898	1,044
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,000	(6,595)	(5,551)	<u>\$ -</u>	<u>\$ (5,551)</u>	<u>\$ 1,044</u>
Fund Balance at Beginning of Year	42,853	42,853	42,853			
Fund Balance at End of Year	\$ 72,853	\$ 36,258	\$ 37,302			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 145,150	\$ 139,007	\$ 139,007	\$ -	\$ 139,007	\$ -
Other	-	47	47	-	47	-
Total Revenues	145,150	139,054	139,054	-	139,054	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	103,106	99,006	98,337	-	98,337	669
Fringe Benefits	42,044	46,144	44,211	-	44,211	1,933
Total Expenditures	145,150	145,150	142,548	-	142,548	2,602
(Deficiency) of Revenues						
(Under) Expenditures	-	(6,096)	(3,494)	\$ -	\$ (3,494)	\$ 2,602
Fund Balance at Beginning of Year	36,427	36,427	36,427			
Fund Balance at End of Year	\$ 36,427	\$ 30,331	\$ 32,933			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 1,188,797	\$ 1,313,343	\$ 1,313,343	\$ -	\$ 1,313,343	\$ -
Intergovernmental	1,275,943	776,421	776,421	-	776,421	-
Special Assessments	408,000	320,482	321,838	-	321,838	1,356
Other	-	457,533	457,533	-	457,533	-
Total Revenues	2,872,740	2,867,779	2,869,135	-	2,869,135	1,356
Expenditures						
General Obligation Bonds Principal Retirement	2,070,000	1,270,000	1,270,000	-	1,270,000	-
General Obligation Bonds Interest	1,000,000	819,800	800,433	-	800,433	19,367
Special Assessment Bonds Principal Retirement	250,000	260,000	260,000	-	260,000	-
Special Assessment Bonds Interest	155,000	155,000	143,265	-	143,265	11,735
Manuscript Debt Principal Retirement	-	175,000	175,000	-	175,000	-
Manuscript Debt Interest	-	289,200	289,200	-	289,200	-
Refunding Bonds Issuance Costs	-	77,672	77,672	-	77,672	-
Other	38,700	45,566	32,766	-	32,766	12,800
Total Expenditures	3,513,700	3,092,238	3,048,336	-	3,048,336	43,902
(Deficiency) of Revenues (Under) Expenditures	(640,960)	(224,459)	(179,201)	-	(179,201)	45,258
Other Financing Sources (Uses)						
Proceeds of Refunding Bonds	-	2,385,000	2,385,000	-	2,385,000	-
Premium on Refunding Bonds	-	37,088	37,088	-	37,088	-
Payment to Bond Escrow Agent Allocations	-	(2,344,416)	(2,344,416)	-	(2,344,416)	-
Allocations	300,000	321,001	321,001	-	321,001	-
Total Other Financing Sources	300,000	398,673	398,673	-	398,673	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(340,960)	174,214	219,472	\$ -	\$ 219,472	\$ 45,258
Fund Balance at Beginning of Year	999,341	999,341	999,341			
Fund Balance at End of Year	\$ 658,381	\$ 1,173,555	\$ 1,218,813			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Construction
For the Year Ended December 31, 2013

	<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						
Other	\$ -	\$ 12,894	\$ 12,894	\$ -	\$ 12,894	\$ -
Total Revenues	<u>-</u>	<u>12,894</u>	<u>12,894</u>	<u>-</u>	<u>12,894</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	2,500	725	33	-	33	692
Equipment	2,500	30,500	3,378	-	3,378	27,122
Contractual Services	4,400	13,964	11,432	2,255	13,687	277
Capital Outlay	5,000	18,605	-	18,605	18,605	-
Total Expenditures	<u>14,400</u>	<u>63,794</u>	<u>14,843</u>	<u>20,860</u>	<u>35,703</u>	<u>28,091</u>
(Deficiency) of Revenues (Under) Expenditures	(14,400)	(50,900)	(1,949)	<u>\$ (20,860)</u>	<u>\$ (22,809)</u>	<u>\$ 28,091</u>
Fund Balance at Beginning of Year	143,263	143,263	143,263			
Fund Balance at End of Year	<u>\$ 128,863</u>	<u>\$ 92,363</u>	<u>\$ 141,314</u>			

Capital Projects Fund

The Capital 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.)

Q Construction – 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)
Q Construction
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 5,009,860	\$ 6,341,666	\$ 6,341,666	\$ -	\$ 6,341,666	\$ -
Other	-	36,931	76,050	-	76,050	39,119
Total Revenues	5,009,860	6,378,597	6,417,716	-	6,417,716	39,119
Expenditures						
Capital Outlay:						
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	-	118,800	18,059	30,811	48,870	69,930
Energy Conservation Project	-	19,077	19,077	-	19,077	-
Ditches	-	1,476	1,191	-	1,191	285
Issue II	1,479,225	1,033,644	1,033,644	-	1,033,644	-
ODOT Federal Awards	3,530,635	5,308,022	5,308,022	-	5,308,022	-
Highway Planning/Construction	299,669	622,177	313,593	189,750	503,343	118,834
Issuance Costs	-	100,000	100,000	-	100,000	-
Total Expenditures	5,340,201	7,233,868	6,793,586	251,233	7,044,819	189,049
(Deficiency) of Revenues (Under) Expenditures	(330,341)	(855,271)	(375,870)	(251,233)	(627,103)	228,168
Other Financing Sources						
Bond Proceeds	-	5,100,000	5,100,000	-	5,100,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(330,341)	4,244,729	4,724,130	\$ (251,233)	\$ 4,472,897	\$ 228,168
Fund Balance at Beginning of Year Restated, See Note 2(R)	1,257,612	1,257,612	1,257,612			
Fund Balance at End of Year	\$ 927,271	\$ 5,502,341	\$ 5,981,742			

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

Lorain County Regional Airport – The County Regional Airport Fund is used 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.

Sewer System- The Sanitary Sewer enterprise fund is used 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.

County Transit- The County Transit Enterprise Fund is used 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 Fund - The Internal Service Fund is used to account for the activity of the County's selffunded insurance programs.

Workers' Compensation Reserve Fund - The Workers' Compensation Reserve Fund is used to account for the State Workers' Compensation Retrospective Rating Plan.

Lorain County, Ohio
Combining Statement of Net Position
Nonmajor Enterprise Funds
As of December 31, 2013

	<u>Lorain County Regional Airport</u>	<u>County Transit</u>	<u>Total</u>
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 251,552	\$ 40,774	\$ 292,326
Cash and Cash Equivalents in Segregated Accounts	-	2,676	2,676
Receivables, Net of Allowance	279,711	1,936,910	2,216,621
Due from Other Funds	-	478	478
Total Current Assets	<u>531,263</u>	<u>1,980,838</u>	<u>2,512,101</u>
Noncurrent Assets:			
Capital Assets, Nondepreciable			
Land	4,479,800	-	4,479,800
Construction In Progress	490,071	-	490,071
Capital Assets, Net of Depreciation			
Vehicles	223,401	791,513	1,014,914
Buildings, Structures & Improvements	6,699,699	449,089	7,148,788
Machinery & Equipment	-	24,930	24,930
Total Noncurrent Assets	<u>11,892,971</u>	<u>1,265,532</u>	<u>13,158,503</u>
Total Assets	<u>\$ 12,424,234</u>	<u>\$ 3,246,370</u>	<u>\$ 15,670,604</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 8,600	\$ 50,188	58,788
Contracts Payable	5,822	148,021	153,843
Matured Compensated Absences	-	1,120	1,120
Due to Other Funds	-	14	14
Intergovernment Payable	-	811	811
Total Current Liabilities	<u>14,422</u>	<u>200,154</u>	<u>214,576</u>
Noncurrent Liabilities:			
Compensated Absences	-	16,234	16,234
Advances From Other Funds	87,591	794,000	881,591
Total Noncurrent Liabilities	<u>87,591</u>	<u>810,234</u>	<u>897,825</u>
Total Liabilities	<u>102,013</u>	<u>1,010,388</u>	<u>1,112,401</u>
NET POSITION			
Net Investment in Capital Assets	11,892,971	1,265,532	13,158,503
Unrestricted	429,250	970,450	1,399,700
Total Net Position	<u>12,322,221</u>	<u>2,235,982</u>	<u>14,558,203</u>
Total Liabilities and Net Position	<u>\$ 12,424,234</u>	<u>\$ 3,246,370</u>	<u>\$ 15,670,604</u>

Lorain County, Ohio
Combining Statement of Revenues, Expenses and
Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013

	Lorain County Regional Airport	County Transit	Total
Operating Revenues:			
Charges for Services	\$ 68,679	\$ 194,053	\$ 262,732
Other	142,849	1,843	144,692
Total Operating Revenues	211,528	195,896	407,424
Operating Expenses:			
Contract Services	180,674	1,193,932	1,374,606
Personal Services	-	45,526	45,526
Fringe Benefits	-	25,602	25,602
Depreciation	405,655	154,012	559,667
Materials and Supplies	32,598	7,169	39,767
Miscellaneous	7,011	15,497	22,508
Total Operating Expenses	625,938	1,441,738	2,067,676
Operating Income/(Loss)	(414,410)	(1,245,842)	(1,660,252)
Nonoperating Revenues (Expenses):			
Grants and Contributions	-	386,146	386,146
Total Nonoperating Revenues (Expenses)	-	386,146	386,146
(Loss) Before Transfers	(414,410)	(859,696)	(1,274,106)
Transfers In	50,000	50,000	100,000
Change in Net Position	(364,410)	(809,696)	(1,174,106)
Net Position at Beginning of Year	12,686,631	3,045,678	15,732,309
Net Position at End of Year	\$ 12,322,221	\$ 2,235,982	\$ 14,558,203

Lorain County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013

	Lorain County Regional Airport	County Transit	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 66,797	\$ 170,056	\$ 236,853
Cash Paid to Suppliers	(211,599)	(1,264,819)	(1,476,418)
Cash Paid to Employees	-	(70,944)	(70,944)
Other Receipts	181,096	730,299	911,395
Net Cash Provided (Used) by Operating Activities	36,294	(435,408)	(399,114)
Cash Flows from Noncapital Financing Activities:			
Transfers In	50,000	50,000	100,000
Grants and Contributions	-	386,146	386,146
Net Cash Provided by Noncapital Financing Activities	50,000	436,146	486,146
Cash Flows from Capital and Related Financing Activities:			
Capital Outlay	(19,040)	-	(19,040)
Net Cash (Used) by Capital and Related Financing Activities	(19,040)	-	(19,040)
Net Increase in Cash	67,254	738	67,992
Cash and Cash Equivalents, January 1, 2013	184,298	42,712	227,010
Cash and Cash Equivalents, December 31, 2013	\$ 251,552	\$ 43,450	\$ 295,002

Lorain County, Ohio
Combining Statement of Cash Flows (continued)
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013

Reconciliation of Operating Income (Loss) to Net Cash Provided
by Operating Activities

	Lorain County Regional Airport	County Transit	Total
Operating Income (Loss)	\$ (414,410)	\$ (1,245,842)	\$ (1,660,252)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Cash Flows Reported in Other Categories:			
Depreciation Expense	405,655	154,012	559,667
(Increase) Decrease in Operating Assets:			
Accounts Receivable	36,365	1,233	37,598
Intergovernment Receivable	-	702,969	702,969
Due from Other Funds	-	257	257
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	4,073	47,369	51,442
Contracts Payable	4,611	(92,196)	(87,585)
Sick Leave, Vacation Payable	-	(30)	(30)
Due to Other Funds	-	14	14
Intergovernment Payable	-	(3,194)	(3,194)
Total Adjustments	450,704	810,434	1,261,138
Net Cash Provided (Used) by Operating Activities	\$ 36,294	\$ (435,408)	\$ (399,114)

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2013

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 12,928,906	\$ 4,060,548	\$ 16,989,454
Receivables, Net of Allowance	86,240	987,435	1,073,675
Due from Other Funds	54	-	54
Total Current Assets	<u>13,015,200</u>	<u>5,047,983</u>	<u>18,063,183</u>
Total Assets	<u>\$ 13,015,200</u>	<u>\$ 5,047,983</u>	<u>\$ 18,063,183</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,330	\$ 3,663	\$ 5,993
Claims and Judgments Payable	3,764,910	-	3,764,910
Due to Other Funds	-	3,436	3,436
Intergovernment Payable	682	812	1,494
Total Current Liabilities	<u>3,767,922</u>	<u>7,911</u>	<u>3,775,833</u>
Total Liabilities	<u>3,767,922</u>	<u>7,911</u>	<u>3,775,833</u>
NET POSITION			
Unrestricted	<u>9,247,278</u>	<u>5,040,072</u>	<u>14,287,350</u>
Total Net Position	<u>9,247,278</u>	<u>5,040,072</u>	<u>14,287,350</u>
Total Liabilities and Net Position	<u>\$ 13,015,200</u>	<u>\$ 5,047,983</u>	<u>\$ 18,063,183</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 25,103,208	\$ 1,060,410	\$ 26,163,618
Other	1,779	11,909	13,688
Total Operating Revenues	<u>25,104,987</u>	<u>1,072,319</u>	<u>26,177,306</u>
Operating Expenses:			
Contract Services	616,777	43,590	660,367
Personal Services	50,367	45,890	96,257
Fringe Benefits	22,024	18,643	40,667
Claims Expense	25,465,795	278,261	25,744,056
Supplies and Materials	1,197	-	1,197
Other Expense	511	-	511
Total Operating Expenses	<u>26,156,671</u>	<u>386,384</u>	<u>26,543,055</u>
Operating Income (Loss)	<u>(1,051,684)</u>	<u>685,935</u>	<u>(365,749)</u>
Change in Net Position	<u>(1,051,684)</u>	<u>685,935</u>	<u>(365,749)</u>
Net Position at Beginning of Year	<u>10,298,962</u>	<u>4,354,137</u>	<u>14,653,099</u>
Net Position at End of Year	<u>\$ 9,247,278</u>	<u>\$ 5,040,072</u>	<u>\$ 14,287,350</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 25,094,209	\$ 1,283,776	\$ 26,377,985
Cash Paid to Suppliers	(8,708)	(43,592)	(52,300)
Cash Paid for Claims	(25,030,323)	(278,261)	(25,308,584)
Cash Paid to Employees	(75,783)	(60,957)	(136,740)
Other Receipts	1,779	11,909	13,688
Net Cash Provided (Used) by Operating Activities	<u>(18,826)</u>	<u>912,875</u>	<u>894,049</u>
Net Increase (Decrease) in Cash	(18,826)	912,875	894,049
Cash and Cash Equivalents, January 1, 2013	<u>12,947,732</u>	<u>3,147,673</u>	<u>16,095,405</u>
Cash and Cash Equivalents, December 31, 2013	<u>\$ 12,928,906</u>	<u>\$ 4,060,548</u>	<u>\$ 16,989,454</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ (1,051,684)	\$ 685,935	\$ (365,749)
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(8,945)	-	(8,945)
Intergovernment Receivable	-	223,366	223,366
Due from Other Funds	(54)	-	(54)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	(378,113)	235	(377,878)
Claims Payable	1,423,536	-	1,423,536
Due to Other Funds	(3,456)	3,436	(20)
Intergovernment Payable	(110)	(97)	(207)
Total Adjustments	<u>1,032,858</u>	<u>226,940</u>	<u>1,259,798</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (18,826)</u>	<u>\$ 912,875</u>	<u>\$ 894,049</u>

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, 2013

	<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	\$ 312,000	\$ 3,177	\$ 3,177	\$ -	\$ 3,177	\$ -
Licenses, Permits and Fees	36,900	63,620	63,620	-	63,620	-
Intergovernmental	50,000	21,546	21,546	-	21,546	-
Other	120	159,550	159,550	-	159,550	-
Total Revenues	399,020	247,893	247,893	-	247,893	-
Expenses						
Current:						
Supplies and Materials	35,050	35,150	30,510	-	30,510	4,640
Equipment	11,000	9,000	2,088	3,780	5,868	3,132
Contractual Services	249,072	248,971	171,990	33,704	205,694	43,277
Capital Outlay	61,978	61,978	19,040	42,938	61,978	-
Other	1,500	9,500	7,011	-	7,011	2,489
Total Expenses	358,600	364,599	230,639	80,422	311,061	53,538
Excess (Deficiency) of Revenues Over (Under) Expenses	40,420	(116,706)	17,254	(80,422)	(63,168)	53,538
Other Financing Sources						
Transfers In	-	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	40,420	(66,706)	67,254	<u>\$ (80,422)</u>	<u>\$ (13,168)</u>	<u>\$ 53,538</u>
Fund Balance at Beginning of Year	184,298	184,298	184,298			
Fund Balance at End of Year	\$ 224,718	\$ 117,592	\$ 251,552			

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, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 2,368,500	\$ 2,133,128	\$ 2,136,682	\$ -	\$ 2,136,682	\$ 3,554
Other	-	44,326	44,326	-	44,326	-
Total Revenues	2,368,500	2,177,454	2,181,008	-	2,181,008	3,554
Expenses						
Current:						
Personal Services	270,000	254,625	254,625	-	254,625	-
Fringe Benefits	120,365	90,589	90,067	-	90,067	522
Supplies and Materials	55,500	49,686	40,771	-	40,771	8,915
Equipment	54,290	28,146	21,659	6,486	28,145	1
Contractual Services	478,324	761,252	611,111	113,722	724,833	36,419
OWDA Loan Principal Retirement	85,000	134,329	134,314	-	134,314	15
OWDA Loan Interest	272,000	22,049	22,049	-	22,049	-
OPWC Loan Principal Retirement	-	9,223	9,223	-	9,223	-
General Obligation Bonds Principal Retirement	60,000	155,000	155,000	-	155,000	-
General Obligation Bonds Interest	53,000	323,000	321,867	-	321,867	1,133
Other	357,550	201,235	193,045	8,190	201,235	-
Total Expenses	1,806,029	2,029,134	1,853,731	128,398	1,982,129	47,005
Excess (Deficiency) of Revenues Over (Under) Expenses	562,471	148,320	327,277	\$ (128,398)	\$ 198,879	\$ 50,559
Fund Balance at Beginning of Year Restated, See Note 2(R)	1,567,308	1,567,308	1,567,308			
Fund Balance at End of Year	\$ 2,129,779	\$ 1,715,628	\$ 1,894,585			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund-County Transit
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 35,000	\$ 58,973	\$ 58,973	\$ -	\$ 58,973	\$ -
Licenses, Permits and Fees	182,000	141,889	141,889	-	141,889	-
Intergovernmental	1,280,814	1,082,788	1,082,788	-	1,082,788	-
Other	3,000	1,843	1,843	-	1,843	-
Total Revenues	1,500,814	1,285,493	1,285,493	-	1,285,493	-
Expenses						
Current:						
Personal Services	42,307	45,357	45,356	-	45,356	1
Fringe Benefits	25,967	25,636	25,588	-	25,588	48
Supplies and Materials	3,700	9,302	7,169	-	7,169	2,133
Contractual Services	1,406,240	1,245,686	1,242,153	-	1,242,153	3,533
Other	20,600	20,872	15,497	-	15,497	5,375
Total Expenses	1,498,814	1,346,853	1,335,763	-	1,335,763	11,090
Excess (Deficiency) of Revenues Over (Under) Expenses	2,000	(61,360)	(50,270)	-	(50,270)	11,090
Other Financing Sources						
Transfers In	-	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	2,000	(11,360)	(270)	<u>\$ -</u>	<u>\$ (270)</u>	<u>\$ 11,090</u>
Fund Balance at Beginning of Year	41,044	41,044	41,044			
Fund Balance at End of Year	\$ 43,044	\$ 29,684	\$ 40,774			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund-Internal Service Fund
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 26,100,000	\$ 25,091,959	\$ 25,094,209	\$ -	\$ 25,094,209	\$ 2,250
Other	1,000	1,779	1,779	-	1,779	-
Total Revenues	26,101,000	25,093,738	25,095,988	-	25,095,988	2,250
Expenses						
Current:						
Personal Services	51,000	51,000	50,303	-	50,303	697
Fringe Benefits	25,480	25,480	25,480	-	25,480	-
Supplies and Materials	15,000	15,000	999	-	999	14,001
Equipment	4,500	4,500	198	-	198	4,302
Contractual Services	1,008,064	1,008,064	995,064	-	995,064	13,000
Claims & Judgments	25,526,019	25,191,653	24,042,259	91,751	24,134,010	1,057,643
Other	20,000	20,000	511	-	511	19,489
Total Expenses	26,650,063	26,315,697	25,114,814	91,751	25,206,565	1,109,132
(Deficiency) of Revenues (Under) Expenses	(549,063)	(1,221,959)	(18,826)	\$ (91,751)	\$ (110,577)	\$ 1,111,382
Fund Balance at Beginning of Year	12,947,732	12,947,732	12,947,732			
Fund Balance at End of Year	\$ 12,398,669	\$ 11,725,773	\$ 12,928,906			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund-Workers' Compensation Reserve Fund
 For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,750,000	\$ 1,283,776	\$ 1,283,776	\$ -	\$ 1,283,776	\$ -
Other	-	11,909	11,909	-	11,909	-
Total Revenues	1,750,000	1,295,685	1,295,685	-	1,295,685	-
Expenses						
Current:						
Personal Services	45,000	46,000	45,750	-	45,750	250
Fringe Benefits	19,610	20,469	15,207	-	15,207	5,262
Contractual Services	134,842	130,892	43,592	6,200	49,792	81,100
Claims & Judgments	250,000	299,591	278,261	-	278,261	21,330
Other	250	2,750	-	2,420	2,420	330
Total Expenses	449,702	499,702	382,810	8,620	391,430	108,272
Excess (Deficiency) of Revenues Over (Under) Expenses	1,300,298	795,983	912,875	<u>\$ (8,620)</u>	<u>\$ 904,255</u>	<u>\$ 108,272</u>
Fund Balance at Beginning of Year	3,147,673	3,147,673	3,147,673			
Fund Balance at End of Year	\$ 4,447,971	\$ 3,943,656	\$ 4,060,548			

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:

Family and Children 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.

Local Emergency Planning Commission - To account for revenues and expenditures of the Local Emergency Planning Commission for which the County serves as fiscal agent.

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.

Golden Acres – To account for the moneys held on behalf of the County home residents.

Benefit America Flex Plan – To account for 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.

Lorain County, Ohio
Agency Funds

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.

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2013

	<u>Family and Children 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	\$ 71,147	\$ 8,880,406	\$ 3,096,843	\$ 523	\$ 8,923,533	\$ 104,462
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	353,928,399	-	10,425,628	-	-
Special Assessments	-	34,094,438	-	-	-	-
Intergovernmental	-	21,706,259	-	-	-	-
Total Assets	\$ 71,147	\$ 418,609,502	\$ 3,096,843	\$ 10,426,151	\$ 8,923,533	\$ 104,462
Liabilities						
Local Government Taxes Payable	-	-	-	10,425,628	-	-
Intergovernmental Payable	-	375,608,816	-	-	-	-
Undistributed Monies	71,147	43,000,686	3,096,843	523	8,923,533	104,462
Total Liabilities	\$ 71,147	\$ 418,609,502	\$ 3,096,843	\$ 10,426,151	\$ 8,923,533	\$ 104,462

<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>
\$ 332,283	\$ -	\$ -	\$ -	\$ -	\$ 274,089	\$ -	\$ -
-	3,794,992	62,605	27,661	209,078	124,541	165,424	15,509
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 332,283</u>	<u>\$ 3,794,992</u>	<u>\$ 62,605</u>	<u>\$ 27,661</u>	<u>\$ 209,078</u>	<u>\$ 398,630</u>	<u>\$ 165,424</u>	<u>\$ 15,509</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332,283	3,794,992	62,605	27,661	209,078	398,630	165,424	15,509
<u>\$ 332,283</u>	<u>\$ 3,794,992</u>	<u>\$ 62,605</u>	<u>\$ 27,661</u>	<u>\$ 209,078</u>	<u>\$ 398,630</u>	<u>\$ 165,424</u>	<u>\$ 15,509</u>

(continued)

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds (continued)
December 31, 2013

	<u>Benefit America Flex Plan</u>	<u>U-Trust</u>	<u>Ohio Trust Fund</u>	<u>HB562</u>	<u>West Shore Commuter Rail Account</u>	<u>Totals</u>
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 127,867	\$ 2,389,534	\$ 289,352	\$ 44,005	\$ 8,724	\$ 24,542,768
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	4,399,810
Receivables:						
Property and Other Taxes	-	-	-	-	-	364,354,027
Special Assessments	-	-	-	-	-	34,094,438
Intergovernmental	-	-	-	-	-	21,706,259
Total Assets	<u>\$ 127,867</u>	<u>\$ 2,389,534</u>	<u>\$ 289,352</u>	<u>\$ 44,005</u>	<u>\$ 8,724</u>	<u>\$ 449,097,302</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,425,628
Intergovernmental Payable	-	-	-	-	-	375,608,816
Undistributed Monies	127,867	2,389,534	289,352	44,005	8,724	63,062,858
Total Liabilities	<u>\$ 127,867</u>	<u>\$ 2,389,534</u>	<u>\$ 289,352</u>	<u>\$ 44,005</u>	<u>\$ 8,724</u>	<u>\$ 449,097,302</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
ALL AGENCY FUNDS				
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 108,442	\$ 811,301	\$ 848,596	\$ 71,147
Total Assets	\$ 108,442	\$ 811,301	\$ 848,596	\$ 71,147
Liabilities				
Undistributed Monies	\$ 108,442	\$ 811,301	\$ 848,596	\$ 71,147
Total Liabilities	\$ 108,442	\$ 811,301	\$ 848,596	\$ 71,147
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 10,846,826	\$ 362,747,133	\$ 364,713,553	\$ 8,880,406
Receivables:				
Property and Other Taxes	333,624,217	353,928,399	333,624,217	353,928,399
Special Assessments	26,388,485	34,094,438	26,388,485	34,094,438
Intergovernmental	20,577,803	21,706,259	20,577,803	21,706,259
Total Assets	\$ 391,437,331	\$ 772,476,229	\$ 745,304,058	\$ 418,609,502
Liabilities				
Due to County Funds:				
Property Taxes	\$ -	\$ 51,577,611	\$ 51,577,611	\$ -
Special Assessments	-	6,221,510	6,221,510	-
Intergovernmental Payable	354,183,040	375,608,816	354,183,040	375,608,816
Undistributed Monies	37,254,291	339,068,292	333,321,897	43,000,686
Total Liabilities	\$ 391,437,331	\$ 772,476,229	\$ 745,304,058	\$ 418,609,502
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,080,900	\$ 6,576,502	\$ 6,560,559	\$ 3,096,843
Total Assets	\$ 3,080,900	\$ 6,576,502	\$ 6,560,559	\$ 3,096,843
Liabilities				
Undistributed Monies	\$ 3,080,900	\$ 6,576,502	\$ 6,560,559	\$ 3,096,843
Total Liabilities	\$ 3,080,900	\$ 6,576,502	\$ 6,560,559	\$ 3,096,843
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 797	\$ 388,302,446	\$ 388,302,720	\$ 523
Receivables:				
Property and Other Taxes	11,230,282	10,425,628	11,230,282	10,425,628
Total Assets	\$ 11,231,079	\$ 398,728,074	\$ 399,533,002	\$ 10,426,151
Liabilities				
Local Government Taxes Payable	\$ 11,230,282	\$ 10,425,628	\$ 11,230,282	\$ 10,425,628
Intergovernmental Payable	-	-	-	-
Undistributed Monies	797	388,302,446	388,302,720	523
Total Liabilities	\$ 11,231,079	\$ 398,728,074	\$ 399,533,002	\$ 10,426,151
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,068,236	\$ 7,970,939	\$ 7,115,642	\$ 8,923,533
Total Assets	\$ 8,068,236	\$ 7,970,939	\$ 7,115,642	\$ 8,923,533
Liabilities				
Intergovernmental Payable	\$ 1,147	\$ -	\$ 1,147	\$ -
Undistributed Monies	8,067,089	7,970,939	7,114,495	8,923,533
Total Liabilities	\$ 8,068,236	\$ 7,970,939	\$ 7,115,642	\$ 8,923,533

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2013

	<u>Balance 1/1/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 121,660	\$ 106,773	\$ 123,971	\$ 104,462
Total Assets	\$ 121,660	\$ 106,773	\$ 123,971	\$ 104,462
Liabilities				
Intergovernmental Payable	\$ -	\$ -	\$ -	\$ -
Undistributed Monies	121,660	106,773	123,971	104,462
Total Liabilities	\$ 121,660	\$ 106,773	\$ 123,971	\$ 104,462
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 660,983	\$ 43,135,599	\$ 43,464,299	\$ 332,283
Total Assets	\$ 660,983	\$ 43,135,599	\$ 43,464,299	\$ 332,283
Liabilities				
Undistributed Monies	\$ 660,983	\$ 43,135,599	\$ 43,464,299	\$ 332,283
Total Liabilities	\$ 660,983	\$ 43,135,599	\$ 43,464,299	\$ 332,283
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,487,104	\$ 45,051,817	\$ 44,743,929	\$ 3,794,992
Total Assets	\$ 3,487,104	\$ 45,051,817	\$ 44,743,929	\$ 3,794,992
Liabilities				
Undistributed Monies	\$ 3,487,104	\$ 45,051,817	\$ 44,743,929	\$ 3,794,992
Total Liabilities	\$ 3,487,104	\$ 45,051,817	\$ 44,743,929	\$ 3,794,992
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 458,026	\$ 4,493,473	\$ 4,888,894	\$ 62,605
Total Assets	\$ 458,026	\$ 4,493,473	\$ 4,888,894	\$ 62,605
Liabilities				
Undistributed Monies	\$ 458,026	\$ 4,493,473	\$ 4,888,894	\$ 62,605
Total Liabilities	\$ 458,026	\$ 4,493,473	\$ 4,888,894	\$ 62,605
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 11,004	\$ 2,136,976	\$ 2,120,319	\$ 27,661
Total Assets	\$ 11,004	\$ 2,136,976	\$ 2,120,319	\$ 27,661
Liabilities				
Undistributed Monies	\$ 11,004	\$ 2,136,976	\$ 2,120,319	\$ 27,661
Total Liabilities	\$ 11,004	\$ 2,136,976	\$ 2,120,319	\$ 27,661

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 176,391	\$ 94,490	\$ 61,803	\$ 209,078
Total Assets	\$ 176,391	\$ 94,490	\$ 61,803	\$ 209,078
Liabilities				
Undistributed Monies	\$ 176,391	\$ 94,490	\$ 61,803	\$ 209,078
Total Liabilities	\$ 176,391	\$ 94,490	\$ 61,803	\$ 209,078
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 293,332	\$ 1,899,631	\$ 1,918,874	\$ 274,089
Cash and Cash Equivalents in Segregated Accounts	89,648	142,464	107,571	124,541
Total Assets	\$ 382,980	\$ 2,042,095	\$ 2,026,445	\$ 398,630
Liabilities				
Intergovernmental Payable	\$ -	\$ -	\$ -	\$ -
Undistributed Monies	382,980	2,042,095	2,026,445	398,630
Total Liabilities	\$ 382,980	\$ 2,042,095	\$ 2,026,445	\$ 398,630
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 140,277	\$ 633,717	\$ 608,570	\$ 165,424
Total Assets	\$ 140,277	\$ 633,717	\$ 608,570	\$ 165,424
Liabilities				
Undistributed Monies	\$ 140,277	\$ 633,717	\$ 608,570	\$ 165,424
Total Liabilities	\$ 140,277	\$ 633,717	\$ 608,570	\$ 165,424
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 27,343	\$ 4,642,017	\$ 4,653,851	\$ 15,509
Total Assets	\$ 27,343	\$ 4,642,017	\$ 4,653,851	\$ 15,509
Liabilities				
Undistributed Monies	\$ 27,343	\$ 4,642,017	\$ 4,653,851	\$ 15,509
Total Liabilities	\$ 27,343	\$ 4,642,017	\$ 4,653,851	\$ 15,509
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 77,471	\$ 50,396	\$ -	\$ 127,867
Total Assets	\$ 77,471	\$ 50,396	\$ -	\$ 127,867
Liabilities				
Undistributed Monies	\$ 77,471	\$ 50,396	\$ -	\$ 127,867
Total Liabilities	\$ 77,471	\$ 50,396	\$ -	\$ 127,867

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,729,566	\$ 538,701	\$ 878,733	\$ 2,389,534
Total Assets	\$ 2,729,566	\$ 538,701	\$ 878,733	\$ 2,389,534
Liabilities				
Undistributed Monies	\$ 2,729,566	\$ 538,701	\$ 878,733	\$ 2,389,534
Total Liabilities	\$ 2,729,566	\$ 538,701	\$ 878,733	\$ 2,389,534
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 359,777	\$ 1,390,854	\$ 1,461,279	\$ 289,352
Total Assets	\$ 359,777	\$ 1,390,854	\$ 1,461,279	\$ 289,352
Liabilities				
Undistributed Monies	\$ 359,777	\$ 1,390,854	\$ 1,461,279	\$ 289,352
Total Liabilities	\$ 359,777	\$ 1,390,854	\$ 1,461,279	\$ 289,352
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 36,045	\$ 7,960	\$ -	\$ 44,005
Total Assets	\$ 36,045	\$ 7,960	\$ -	\$ 44,005
Liabilities				
Undistributed Monies	\$ 36,045	\$ 7,960	\$ -	\$ 44,005
Total Liabilities	\$ 36,045	\$ 7,960	\$ -	\$ 44,005
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 11,651	\$ 11,710	\$ 14,637	\$ 8,724
Total Assets	\$ 11,651	\$ 11,710	\$ 14,637	\$ 8,724
Liabilities				
Undistributed Monies	\$ 11,651	\$ 11,710	\$ 14,637	\$ 8,724
Total Liabilities	\$ 11,651	\$ 11,710	\$ 14,637	\$ 8,724
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 26,395,686	\$ 813,549,945	\$ 815,402,863	\$ 24,542,768
Cash and Cash Equivalents in Segregated Accounts	4,389,793	57,194,954	57,184,937	4,399,810
Receivables:				
Property and Other Taxes	344,854,499	364,354,027	344,854,499	364,354,027
Special Assessments	26,388,485	34,094,438	26,388,485	34,094,438
Intergovernmental	20,577,803	21,706,259	20,577,803	21,706,259
Total Assets	\$ 422,606,266	\$ 1,290,899,623	\$ 1,264,408,587	\$ 449,097,302
Liabilities				
Local Government Taxes Payable	\$ 11,230,282	\$ 10,425,628	\$ 11,230,282	\$ 10,425,628
Due to County Funds:				
Property Taxes	-	51,577,611	51,577,611	-
Special Assessments	-	6,221,510	6,221,510	-
Intergovernmental Payable	354,184,187	375,608,816	354,184,187	375,608,816
Undistributed Monies	57,191,797	847,066,058	841,194,997	63,062,858
Total Liabilities	\$ 422,606,266	\$ 1,290,899,623	\$ 1,264,408,587	\$ 449,097,302



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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities:										
Net Investment in Capital Assets	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005	\$ 107,113,398	\$ 109,793,906	\$ 110,847,774	\$ 109,806,034	\$ 108,122,863	\$ 102,255,536	\$ 108,672,349
Restricted for:										
Judicial Programs and Services	-	-	-	-	-	-	-	-	2,988,625	2,135,239
Public Safety Programs and Services	-	-	-	-	-	-	-	-	13,323,550	11,970,108
Health Programs and Services	-	-	-	-	-	-	-	-	43,188,571	46,417,771
Human Service Programs and Services	-	-	-	-	-	-	-	-	24,833,036	29,428,680
Community and Economic Development and Assistance	-	-	-	-	-	-	-	-	4,600,020	2,127,050
Real Estate Assessment	-	-	-	-	-	-	-	-	5,892,144	6,091,617
Highways, Streets, Roads and Bridges	6,526,138	798,615	2,324,739	3,151,231	2,062,321	1,242,279	2,724,707	2,174,143	2,578,514	2,091,558
Justice Center	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190	277,762	277,762	277,762	-	-
Sewer Projects	-	238,355	4,760,829	970,547	910,092	667,886	12,075	12,075	-	-
Capital Projects	-	4,125,574	361,381	1,299,508	1,731,584	1,747,699	1,086,800	500,448	3,666,232	2,420,331
Debt Service	-	-	-	-	-	-	-	-	2,731,132	3,196,033
Other Purposes	59,311,766	65,858,268	86,513,012	84,008,781	79,121,950	93,187,947	98,159,387	93,729,369	827,111	712,739
Unrestricted	105,197,372	101,537,491	81,832,412	39,771,230	35,927,018	20,636,108	22,249,570	30,662,693	29,504,947	27,878,992
Total Governmental Activities Net Position	\$ 280,895,602	\$ 283,541,698	\$ 288,906,624	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455	\$ 234,316,335	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467
Business-type Activities:										
Net Investment in Capital Assets	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218	\$ 21,162,617	\$ 21,375,038	\$ 22,627,900	\$ 21,096,593
Unrestricted (Deficit)	(84,774)	129,829	(111,006)	334,381	(162,598)	892,526	544,431	4,763,708	5,072,615	4,989,694
Total Business-type Activities Net Position	\$ 9,935,326	\$ 10,566,479	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287
Primary Government:										
Net Investment in Capital Assets	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125	\$ 130,225,306	\$ 132,492,381	\$ 132,312,992	\$ 130,968,651	\$ 129,497,901	\$ 124,883,436	\$ 129,768,942
Restricted	73,938,105	77,890,814	99,745,207	95,181,089	85,408,137	97,123,573	102,260,731	96,693,797	104,628,935	106,591,126
Unrestricted	105,112,598	101,667,320	81,721,406	40,105,611	35,764,420	21,528,634	22,794,001	35,426,401	34,577,562	32,868,686
Total Primary Government Net Position	\$ 290,830,928	\$ 294,108,177	\$ 313,529,738	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754

Source: Lorain County Financial Statements

Lorain County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899
Judicial	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509	19,493,086	18,903,502	19,784,105	20,293,911	19,746,040
Public Safety	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174	25,190,123	28,122,593	28,659,625	25,379,907	26,526,403
Public Works	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334	12,397,530	18,286,540	14,726,041	16,268,488	13,913,550
Health	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745	47,662,564	44,923,883	47,985,113	38,297,554	30,665,425
Human Services	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511	65,801,886	64,550,241
Economic Development & Assistance	585,003	1,125,992	840,819	657,234	532,681	408,312	1,323,316	446,951	2,551,169	1,495,348
Intergovernmental	557,397	588,937	-	-	-	-	-	-	-	-
Interest on Long-term Debt	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,588,641	1,834,661	1,366,773	1,536,567	1,210,815
Total Governmental Activities Expenses	207,033,396	224,847,298	227,738,822	238,678,136	238,218,090	229,893,211	223,968,004	208,465,929	201,894,955	193,958,721
Business-type Activities:										
Lorain County Regional Airport	-	-	-	1,099,007	659,923	665,371	626,738	708,591	657,095	625,938
Sewer System	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652	1,518,223	1,968,901	1,273,644	1,728,987	1,948,519
Lorain County Transit	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558	4,580,749	1,682,738	1,369,986	2,123,399	1,441,738
Total Business-type Activities Expenses	4,762,938	5,643,156	5,830,323	6,167,868	6,851,133	6,764,343	4,278,377	3,352,221	4,509,481	4,016,195
Total Primary Government Expenses	\$ 211,796,334	\$ 230,490,454	\$ 233,569,145	\$ 244,846,004	\$ 245,069,223	\$ 236,657,554	\$ 228,246,381	\$ 211,818,150	\$ 206,404,436	\$ 197,974,916
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857	\$ 23,113,011	\$ 20,626,581	\$ 20,645,348	\$ 21,572,885	\$ 23,140,990	\$ 23,701,217	\$ 21,679,847
Judicial	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425	3,663,986	5,404,955	5,028,033	3,857,389	3,159,429
Public Safety	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328	2,444,325	2,566,968	2,524,356	2,523,568	2,336,931
Public works	994,055	1,144,414	1,047,803	761,832	572,190	451,711	508,071	385,515	362,811	344,532
Health	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572	8,623,772	8,994,046	8,779,412	8,040,400	6,932,513
Human Services	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786	2,465,634	2,311,507	2,066,439	2,193,516	2,387,342
Economic Development & Assistance	-	-	-	-	-	-	7,627	66,788	-	-
Operating Grants and Contributions										
General Government:										
Legislative and Executive	367,054	449,461	360,192	473,830	784,476	531,527	675,398	542,344	723,136	364,450
Judicial	499,283	4,283,211	1,415,841	3,784,450	-	131,162	211,430	803,831	2,056,464	1,442,432
Public Safety	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905	2,781,916	2,776,072	2,849,409	4,048,968	1,959,830
Public works	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301	7,231,493	6,890,389	7,002,287	7,244,100	6,651,069
Health	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710	24,649,905	23,270,169	23,742,462	15,714,840	11,452,775
Human Services	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398	52,712,656	46,271,972	34,729,898	36,431,661	41,020,494
Economic Development & Assistance	432,217	1,548,232	342,975	317,353	-	480,625	2,947,306	2,641,781	1,636,472	383,591
Capital Grants and Contributions										
General Government:										
Legislative and Executive	3,084,634	4,663,300	3,401,796	1,877,241	284,540	3,987,323	10,421,442	6,083,767	6,623,743	11,825,616
Public Safety	3,122	-	-	-	382,000	-	-	-	-	-
Public Works	185,241	291,357	823,251	-	408,750	449,014	883,964	1,088,065	730,293	763,332
Total Governmental Activities Program Revenues	130,670,147	137,128,860	135,287,187	146,175,311	140,425,962	131,250,397	135,714,201	121,475,377	115,888,578	112,704,183

Lorain County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

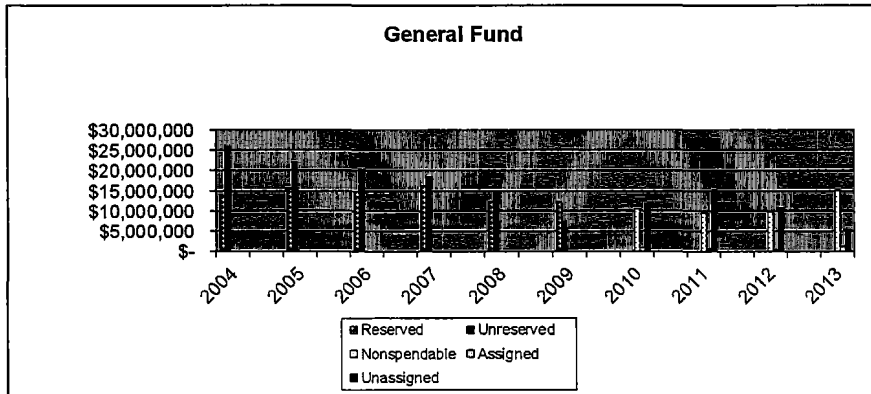
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>(continued)</i>										
Business-type Activities:										
Charges for Services										
Lorain County Regional Airport	-	-	-	83,852	138,664	124,904	197,095	204,564	216,845	68,679
Sewer System	938,008	1,064,909	1,238,699	1,036,430	1,245,593	852,252	2,333,165	4,922,570	2,124,426	1,464,071
Lorain County Transit	497,849	690,882	781,146	391,891	695,808	612,089	162,211	146,935	142,331	194,053
Operating Grants and Contributions										
Lorain County Regional Airport	-	-	-	639,737	100,511	4,502	-	-	-	-
Lorain County Transit	1,041,165	4,038,387	4,190,206	3,101,903	2,539,367	3,910,687	-	-	4,136,675	386,146
Capital Grants and Contributions										
Lorain County Regional Airport	-	-	-	-	-	-	-	109,464	782,583	-
Sewer System	-	-	-	-	-	-	-	64,653	36,384	44,326
Lorain County Transit	-	-	-	-	-	-	1,039,662	990,664	-	-
Total Business-type Activities Program Revenues	2,477,022	5,794,178	6,210,051	5,253,813	4,719,943	5,504,434	3,732,133	6,438,850	7,439,244	2,157,275
Total Primary Government Program Revenues	\$ 133,147,169	\$ 142,923,038	\$ 141,497,238	\$ 151,429,124	\$ 145,145,905	\$ 136,754,831	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822	\$ 114,861,458
Net (Expense)/Revenue										
Governmental Activities	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,825)	(97,792,128)	(98,642,814)	(88,253,803)	(86,990,552)	(86,006,377)	(81,254,538)
Business-type Activities	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)	(1,259,909)	(546,244)	3,086,629	2,929,763	(1,858,920)
Total Primary Government Net (Expense)/Revenue	\$ (78,649,165)	\$ (87,567,416)	\$ (92,071,907)	\$ (93,416,880)	\$ (99,923,318)	\$ (99,902,723)	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)	\$ (83,113,458)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489
Sales Tax	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788
Intergovernmental Revenue										
not Restricted to Specific Programs	10,693,280	10,611,950	8,455,970	5,559,749	11,496,091	15,559,362	16,197,866	15,217,298	11,510,109	14,082,346
Investment Income	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780
Other Income	860,761	819,486	1,476,390	634,235	1,705,814	2,051,351	3,022,217	1,987,056	2,203,439	3,744,184
Transfers	(1,040,000)	(461,646)	-	-	(726,463)	(600,000)	900,000	(150,000)	(100,000)	(100,000)
Total Governmental Activities	83,572,522	90,296,310	97,816,561	95,304,467	86,552,611	94,419,441	94,091,144	88,301,470	85,531,291	88,007,587
Business-type Activities:										
Other Income	7,949	18,485	14,957	10,855	24,360	481,776	795,548	10,165	64,560	144,692
Transfers/Capital Contribution	1,040,000	461,646	13,661,950	-	1,042,800	600,000	(900,000)	150,000	100,000	100,000
Total Business-type Activities	1,047,949	480,131	13,676,907	10,855	1,067,160	1,081,776	(104,452)	160,165	164,560	244,692
Total Primary Government	84,620,471	90,776,441	111,493,468	95,315,322	87,619,771	95,501,217	93,986,692	88,461,635	85,695,851	88,252,279
Change in Net Position										
Governmental Activities	7,209,273	2,577,872	5,364,926	2,801,642	(11,239,517)	(4,223,373)	5,837,341	1,310,918	(475,086)	6,753,049
Business-type Activities	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794	3,094,323	(1,614,228)
Total Primary Government Change in Net Position	\$ 5,971,306	\$ 3,209,025	\$ 19,421,561	\$ 1,898,442	\$ (12,303,547)	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237	\$ 5,138,821

Source: Lorain County Financial Statements

Lorain County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ -	\$ -	\$ -	\$ -
Unreserved	26,035,198	22,041,962	20,363,189	18,383,293	14,835,997	7,475,323	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	-	10,510,986	9,473,613	9,906,178	15,047,653
Assigned	-	-	-	-	-	-	844,676	634,441	483,766	1,198,153
Unassigned	-	-	-	-	-	-	11,920,289	15,180,966	10,873,354	5,588,051
Total General Fund	39,881,461	37,680,396	35,102,640	34,660,137	27,256,375	19,801,919	23,275,951	25,289,020	21,263,298	21,833,857
All Other Governmental Funds										
Reserved	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114	8,439,557	-	-	-	-
Unreserved Reported in:										
Special Revenue Funds	64,795,115	68,033,182	75,809,555	78,467,620	76,559,825	88,052,583	-	-	-	-
Debt Service Funds	-	-	(3,705,173)	(4,661,610)	(1,209,806)	(5,155,129)	-	-	-	-
Capital Projects Funds	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)	(9,005,126)	(9,399,861)	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	-	1,845,538	1,612,933	1,578,844	1,139,754
Restricted	-	-	-	-	-	-	97,305,861	92,044,343	89,236,037	89,996,284
Committed	-	-	-	-	-	-	3,424,629	2,689,115	2,905,972	1,814,945
Assigned	-	-	-	-	-	-	-	-	-	32,517
Unassigned (Deficit)	-	-	-	-	-	-	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)
Total All Other Governmental Funds	70,257,209	69,145,359	76,915,155	76,088,594	71,879,007	81,937,150	87,656,082	81,223,907	84,256,144	81,768,514
Total Governmental Funds	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,748,731	\$ 99,135,382	\$ 101,739,069	\$ 110,932,033	\$ 106,512,927	\$ 105,519,442	\$ 103,602,371

Note: The County implemented GASB 54 in 2011.



Source: Lorain County Financial Statements

Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Property Taxes	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489
Sales Tax	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788
Charges for Services	11,224,140	11,405,186	14,398,417	15,487,613	17,376,725	17,232,553	18,315,674	17,621,682	17,532,175	16,629,886
Licenses, Permits and Fees	15,633,634	15,485,650	15,738,978	14,344,861	13,755,976	12,924,606	13,862,127	13,335,567	13,548,467	13,275,478
Fines and Forfeitures	2,534,153	3,712,337	2,978,753	2,767,674	2,479,521	2,095,486	1,941,391	1,870,842	1,918,198	1,818,141
Special Assessments	99,566	356,428	362,600	365,890	252,572	254,650	432,218	519,326	590,850	354,880
Intergovernmental Revenue	102,330,963	110,690,257	108,983,335	112,025,514	112,814,605	117,188,904	114,877,355	93,762,624	90,736,566	86,391,570
Interest Income	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780
Miscellaneous Revenue	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832	3,190,392	3,514,214	3,388,053	3,229,156	5,466,796
Total Revenues	205,895,094	219,655,906	231,676,447	236,347,767	224,144,723	230,295,319	226,914,040	201,745,210	199,473,155	194,217,808
Expenditures										
Current										
General Government										
Legislative and Executive	29,192,955	36,821,120	33,905,413	32,025,352	33,187,329	28,567,485	25,291,962	27,887,835	29,676,996	28,784,310
Judicial	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290	16,513,753	17,145,948	16,754,595	16,373,669	16,516,947
Public Safety	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517	24,973,341	27,216,231	27,936,205	26,374,399	26,560,758
Public Works	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712	8,163,969	8,910,676	8,100,822	7,994,006	9,053,633
Health	44,930,436	43,530,572	44,663,658	51,506,457	50,049,363	47,344,172	45,280,237	47,467,667	39,385,930	31,769,676
Human Services	73,125,563	83,549,588	88,039,482	94,367,372	91,688,022	92,131,181	78,283,520	66,813,385	68,765,829	70,196,844
Economic Development & Assistance	490,792	1,105,103	901,695	794,886	431,020	399,263	1,388,309	472,661	2,565,388	1,639,266
Intergovernmental	557,397	588,937	545,241	532,263	579,343	482,752	264,872	199,430	115,010	1,277
Debt Service:										
Principal Paid	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678	2,152,722	2,261,639	2,317,088	2,444,396	1,530,000
Interest Paid	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,568,601	1,879,790	1,362,276	1,526,555	1,232,898
Capital Outlay	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283	6,500,673	9,189,371
Total Expenditures	211,504,251	222,639,375	230,934,577	237,872,808	235,110,058	227,028,088	218,416,913	205,909,247	201,722,851	196,475,180
Excess of Revenues Over (Under) Expenditures	(5,609,157)	(2,983,469)	741,870	(1,525,041)	(10,965,335)	3,267,231	8,497,127	(4,164,037)	(2,249,696)	(2,257,372)
Other Financing Sources (Uses)										
Transfers In	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205	9,241,115	7,457,868	6,587,344	4,589,523	8,273,368
Transfers Out	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)	(9,841,115)	(6,557,868)	(6,737,344)	(4,689,523)	(8,373,368)
Insurance Recoveries	-	-	-	-	-	-	-	-	-	382,706
Payment of Refunded Bond Escrow Agent	-	(5,726,245)	-	-	-	-	(13,418,286)	-	-	(2,344,416)
Proceeds of Issuance of Debt	-	5,560,000	4,220,000	-	-	3,693	13,730,000	-	-	2,385,000
Premium (Discount) on Issuance of Debt	-	310,053	114,518	-	-	-	(81,519)	-	-	37,088
Accrued Interest on Refunding Bonds	-	12,642	2,344	-	-	-	-	-	-	-
Premium on Notes	-	36,668	-	36,748	-	-	-	-	-	-
Proceeds of Sale of Bonds	3,870,000	-	-	-	-	-	-	-	5,280,000	-
Total Other Financing Sources (Uses)	2,731,369	(447,118)	4,336,862	36,748	(726,463)	(596,307)	1,130,195	(150,000)	5,180,000	360,378
Net Change in Fund Balances	\$ (2,877,788)	\$ (3,430,587)	\$ 5,078,732	\$ (1,488,293)	\$ (11,691,798)	\$ 2,670,924	\$ 9,627,322	\$ (4,314,037)	\$ 2,930,304	\$ (1,896,994)
Debt Service as a Percentage of Noncapital Expenditures	1.6%	1.4%	1.5%	1.8%	1.8%	1.7%	1.9%	1.8%	2.0%	1.5%

Source: Lorain County Financial Statements

Lorain County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

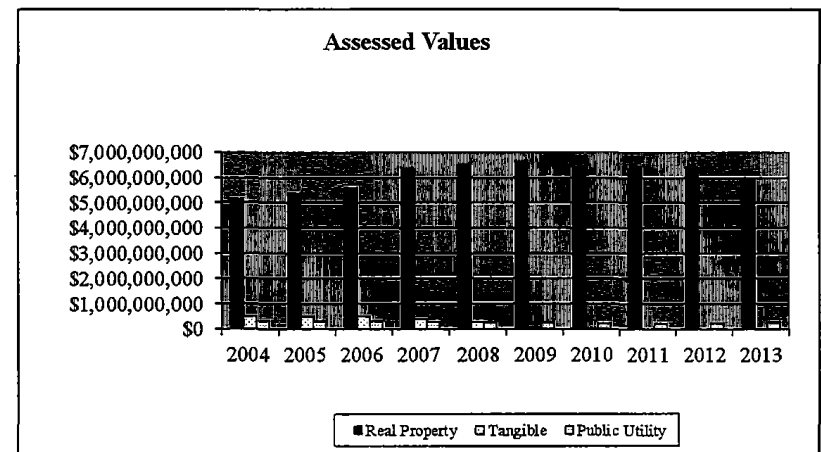
Collection Year	Real Property			Tangible Personal Property		Public Utility Personal Property		Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/Agricultural	Commercial/Industrial/PU									
2004	4,236,988,230	922,311,190	14,740,855,486	493,410,240	2,055,876,000	306,638,130	348,452,421	5,959,347,790	17,145,183,907	34.76%	12.89
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	13.19
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	13.19
2007	5,256,630,020	1,112,047,700	18,196,222,057	380,078,622	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	13.49
2008	5,378,352,410	1,145,411,920	18,639,326,657	278,161,040	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	13.39
2009	5,456,205,080	1,164,894,920	18,917,428,571	6,541,303	19,822,130	240,743,430	273,572,080	6,868,384,733	19,210,822,781	35.75%	13.39
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%	13.39
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%	13.69
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%	13.69
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%	13.655

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 10%, 2 1/2% and homestead exemptions 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>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>
COUNTY UNITS										
GENERAL FUND	1.60	1.60	1.30	1.30	1.275	1.275	1.250	1.250	1.250	1.40
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Developmental Disabilities	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.10	0.10	0.10	0.10	0.10	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	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
DEBT SERVICE FUND	0.00	0.00	0.30	0.30	0.325	0.325	0.350	0.350	0.350	0.20
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Lorain Community College	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.30	3.30	3.30
Total County Rate	12.89	13.19	13.19	13.49	13.39	13.39	13.39	13.69	13.69	13.655

OVERLAPPING RATES BY TAXING DISTRICT

TOWNSHIPS										
Amherst	5.90	5.90	5.90	5.90	6.53	6.53	6.53	6.53	6.30	6.30
Brighton	12.95	12.95	12.70	12.70	12.47	12.47	12.47	12.47	11.97	11.97
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	12.23	12.23	11.80	11.80	11.80	8.77	8.77	8.77	7.58	8.73
Carlisle	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.25	6.25
Columbia	7.74	7.74	7.74	7.74	7.74	7.74	7.74	8.04	8.04	8.04
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	6.78	6.78	6.78	6.78	6.78	6.78	6.78	7.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Hennietta	7.76	7.76	7.33	7.33	7.58	6.20	6.20	6.20	5.01	6.16
Huntington	12.05	12.05	11.80	10.80	10.80	11.57	11.57	11.57	11.07	11.07
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	7.28	7.08	7.01	7.01
Penfield	11.03	11.03	10.78	9.78	9.78	9.78	9.78	9.78	9.28	9.28
Pittsfield	10.78	10.78	10.10	10.10	10.10	8.72	8.72	8.72	7.50	8.65
Rochester	9.60	9.60	9.60	9.60	9.37	8.60	8.60	8.60	8.18	8.18
New Russia	5.40	5.40	4.97	4.97	4.97	3.59	3.59	3.59	2.40	3.55
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	12.13	12.13
Wellington	10.63	10.63	10.38	10.38	10.15	10.15	10.15	10.15	9.65	9.65

SCHOOL DISTRICTS

Amherst EVSD	62.05	61.98	61.98	61.66	61.56	68.68	68.83	68.85	68.95	74.65
Avon LSD	46.85	49.61	49.50	50.63	50.49	50.44	50.49	56.05	56.57	57.28
Avon Lake CSD	62.16	62.06	62.06	66.17	65.82	65.69	67.83	67.69	68.37	70.03
Columbia LSD	56.66	55.98	54.83	53.52	53.53	53.37	50.78	52.78	54.54	55.06
Elyria CSD	56.73	56.48	60.23	59.40	63.30	63.50	64.32	69.58	69.73	71.35
Firelands LSD	47.62	47.49	47.49	47.01	47.06	47.02	47.07	47.03	51.98	52.48
Keystone LSD	50.21	50.21	50.21	49.91	49.75	49.60	49.90	49.83	50.10	49.82
Lorain CSD	62.45	62.10	62.10	63.49	63.55	63.76	64.11	64.16	64.29	70.72

Lorain County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>
<i>(continued)</i>										
Midview LSD	47.12	46.87	46.87	46.46	46.45	46.42	45.56	47.81	47.80	48.08
North Ridgeville CSD	44.79	44.04	43.92	42.62	42.28	42.01	42.19	44.79	44.63	51.90
Oberlin CSD	65.97	65.97	67.97	67.97	68.27	55.27	55.27	55.27	60.30	60.72
Sheffield-Clearview LSD	47.10	47.34	46.34	46.09	52.29	52.51	53.53	54.76	54.91	59.26
Sheffield Lake CSD	51.87	51.33	57.16	56.14	56.31	56.47	57.02	57.10	62.04	63.58
Wellington EVSD	28.00	28.00	28.00	28.00	31.94	28.00	28.00	28.00	33.05	36.97
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	56.83	56.83	55.83	55.83	46.90	46.90	46.00	46.00	46.00	46.00
Mapleton LSD	48.90	48.90	48.80	48.80	48.80	48.30	48.30	48.50	48.60	48.60
New London LSD	35.10	35.10	35.10	34.85	34.75	34.75	34.30	34.30	34.25	34.25
Olmsted Falls CSD	90.00	89.80	89.70	89.80	91.80	91.90	93.00	101.70	101.60	102.20
Strongsville CSD	74.90	74.90	74.90	74.80	81.30	81.20	81.29	81.19	80.98	81.68
Vermilion LSD	64.45	64.45	64.45	69.30	69.80	68.67	69.17	69.17	69.10	70.345
JOINT VOCATIONAL SCHOOLS										
Ashland 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.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	4.75	4.75	4.75	4.70	4.70	4.69	4.73	4.71	4.70	4.71
Avon	9.48	9.47	9.47	9.43	9.41	9.26	9.27	9.26	9.25	9.23
Avon Lake	6.95	6.95	6.95	6.95	6.95	7.36	7.35	7.34	7.34	8.13
Elyria	4.20	5.20	5.20	5.20	5.20	5.20	6.10	6.10	6.10	6.10
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	12.36	12.56	12.36	12.06	11.95	11.71	11.71	11.71	11.71	11.71
Oberlin	14.25	14.11	13.38	13.83	13.83	15.01	15.37	15.37	14.49	14.49
Sheffield Lake	19.99	19.99	19.99	18.65	18.65	18.65	18.65	18.65	18.61	18.61
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	21.85	21.85	21.42	21.42	17.42	9.09	13.09	13.09	11.90	11.90
Lagrange	11.68	11.68	11.68	11.68	11.68	5.23	5.23	5.23	5.30	5.30
Rochester	12.40	12.90	12.90	11.90	11.90	9.08	9.08	9.08	5.50	5.50
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.60	3.55
South Amherst	3.26	3.26	3.26	3.26	3.14	3.14	3.14	3.14	3.14	3.14
Wellington	12.25	12.25	12.00	11.40	10.40	10.40	10.40	10.40	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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, 2013	
	Assessed Value	Percent of Real Property Assessed Value
Wal Mart Real Estate	\$ 20,951,020	0.44%
Orion Power Midwest LP	18,858,560	0.39%
First Interstate Avon LTD	17,948,770	0.37%
Centro Midway LLC	12,697,850	0.26%
SIR Properties Trust	9,818,630	0.20%
Ford Motor Company	8,389,100	0.17%
Lowes Home Centers Inc	7,934,390	0.17%
Rowland Billy	7,617,160	0.16%
Green Circle Growers Inc	7,002,300	0.15%
AERC Avon LLC	6,822,430	0.14%
Totals	<u>\$ 118,040,210</u>	<u>2.45%</u>
Total Assessed Valuation	<u>\$ 4,794,261,510</u>	

Name of Taxpayer	December 31, 2004	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 77,281,420	1.82%
Ford Motor Company	35,770,590	0.84%
First Interstate Avon LTD	15,011,340	0.35%
WEA Midway LLC	14,522,380	0.34%
Oster Construction Inc.	7,268,900	0.17%
AERC Avon LLC	6,919,500	0.16%
New Plan of Midway Inc.	6,870,810	0.16%
Republic Engineered	6,465,780	0.15%
Timber Lake Apartments	6,037,500	0.14%
First Interstate Elyria	6,018,100	0.14%
Green Circle	5,185,200	0.12%
Totals	<u>\$ 187,351,520</u>	<u>4.42%</u>
Total Assessed Valuation	<u>\$ 4,236,988,230</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, 2013	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 82,688,770	34.42%
American Transmission	30,769,110	12.81%
Cleveland Electric	26,131,890	10.88%
Firstenergy Generation	25,494,670	10.61%
Columbia Gas of Ohio Inc	23,420,500	9.75%
Genon Power Midwest LP	16,372,880	6.82%
Total	\$ 204,877,820	85.28%
Total Assessed Valuation	\$ 240,232,040	

Name of Taxpayer	December 31, 2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 56,974,650	18.58%
Firstenergy Generation	39,443,790	12.86%
American Transmission	25,891,860	8.44%
Cleveland Electric	18,670,020	6.09%
Alltel Ohio	18,517,610	6.04%
Centurytel of Ohio	17,337,330	5.65%
Total	\$ 176,835,260	57.65%
Total Assessed Valuation	\$ 306,638,130	

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
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,366	99.45%
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%
2010	51,500,605	49,158,664	95.45%	1,697,510	50,856,175	98.75%
2011	52,669,153	50,367,406	95.63%	1,748,493	52,115,899	98.95%
2012	52,720,910	50,739,528	96.24%	1,417,512	52,157,040	98.93%
2013	50,909,609	48,899,511	96.05%	1,101,992	50,001,503	98.22%

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) The County does not identify delinquent tax collections by tax year. The County is currently working on the appropriate tax system changes to track this information in the future.

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	Special Assessment Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	General Obligations Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable			
2004	28,165,000	4,889,555	-	-	1,057,139	-	-	1,328,076	90,558	35,530,328	0.42%	121.63
2005	26,890,000	4,603,893	4,690,000	-	1,168,969	-	-	1,210,417	85,663	38,648,942	0.43%	131.07
2006	29,840,000	4,308,195	2,370,000	-	1,083,399	-	5,110,000	1,086,936	80,767	43,879,297	0.46%	147.61
2007	28,220,000	3,997,459	3,450,000	-	1,013,820	-	5,355,000	957,344	162,422	43,156,045	0.44%	144.52
2008	26,435,000	3,781,683	3,290,000	-	926,918	-	5,600,000	821,339	157,527	41,012,467	0.40%	136.79
2009	24,595,000	3,555,864	3,330,000	392,846	843,707	5,870,000	1,900,000	678,603	152,633	41,318,653	0.41%	137.32
2010	24,185,000	3,330,000	5,095,000	359,158	756,620	5,820,000	1,480,000	528,802	143,410	41,697,990	0.40%	138.29
2011	22,195,000	3,090,000	5,365,000	323,707	669,533	7,225,000	-	371,584	134,187	39,374,011	0.35%	130.45
2012	20,125,000	2,840,000	-	286,398	582,446	7,080,000	-	206,580	124,964	31,245,388	0.27%	103.64
2013	18,985,000	2,580,000	-	242,303	498,532	6,925,000	-	912,976	115,741	30,259,552	0.25%	100.31

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S15 for Personal Income and Per Capita Data.

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	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	Debt Service Monies Available	Net General Bonded Debt		
2004	292,125	17,145,183,907	28,165,000	2,388,147	25,776,853	0.15%	88.24
2005	294,873	17,771,475,769	26,890,000	231,421	26,658,579	0.15%	90.41
2006	297,259	18,384,065,249	29,840,000	115,184	29,724,816	0.16%	100.00
2007	298,609	20,550,979,018	28,220,000	223,283	27,996,717	0.14%	93.76
2008	299,814	21,628,459,651	26,435,000	175,218	26,259,782	0.12%	87.59
2009	300,893	19,210,822,781	30,465,000	231,824	30,233,176	0.16%	100.48
2010	301,533	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.52
2011	301,821	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.98
2012	301,478	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.08
2013	301,673 (2)	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	83.24

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.

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*

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Valuation (a)	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622	\$ 7,044,248,110	\$ 6,868,384,733	\$ 6,584,120,729	\$ 6,634,584,090	\$ 6,644,357,120	\$ 6,157,796,830
Debt Limit - Assessed Value (1)	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203	\$ 170,209,618	\$ 163,103,018	\$ 164,364,602	\$ 164,608,928	\$ 152,444,921
Amount of Debt Applicable to Debt Limit (b)										
General Obligation Bonds	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000	30,465,000	30,005,000	29,420,000	27,205,000	25,910,000
Less Debt Service Monies Available	(2,388,147)	(231,421)	(115,184)	(223,283)	(175,218)	(231,824)	(296,690)	(451,647)	(651,235)	(799,385)
Amount of Debt Subject to Limit	25,776,853	26,658,579	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765	25,110,615
Legal Debt Margin	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 146,207,974	\$ 148,346,421	\$ 139,976,442	\$ 133,394,708	\$ 135,396,249	\$ 138,055,163	\$ 127,334,306
Legal Debt Margin as a Percentage of the Debt Limit	82.52%	82.54%	81.20%	83.93%	84.96%	82.24%	81.79%	82.38%	83.87%	83.53%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847	\$ 65,841,207	\$ 66,345,841	\$ 66,443,571	\$ 61,577,968
Amount of Debt Subject to Limit	25,776,853	26,658,579	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765	25,110,615
Unvoted Legal Debt Margin	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,285,159	\$ 44,182,699	\$ 38,450,671	\$ 36,132,897	\$ 37,377,488	\$ 39,889,806	\$ 36,467,353
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	56.75%	56.78%	53.45%	60.17%	62.72%	55.98%	54.88%	56.34%	60.04%	59.22%

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>
2004	292,125	29,263	8,548,453,875	152,300	9,000	5.9%
2005	294,873	30,360	8,952,344,280	153,700	8,900	5.8%
2006	297,259	31,871	9,473,941,589	158,200	9,300	5.9%
2007	298,609	33,091	9,881,270,419	160,600	10,200	6.4%
2008	299,814	33,956	10,180,484,184	161,600	11,700	7.2%
2009	300,893	33,651	10,125,350,343	159,500	15,800	9.9%
2010	301,533	34,466	10,392,636,378	155,900	14,700	9.4%
2011	301,821	36,903	11,138,100,363	155,200	12,800	8.2%
2012	301,478	38,365	11,566,203,470	155,400	12,600	8.1%
2013	301,673 (4)	39,503 (4)	11,916,988,519	155,400	12,600	8.1%

- 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	2013			2004		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
EMH Regional Healthcare System	Health Care	2,092	(1)	1	1.35%	1,289	4
Lorain County	Government	2,059	(1)	2	1.32%	2,274	2
Mercy Regional Medical Center (Community Hlt Partners)	Health Care	2,035	(1)	3	1.31%	1,443	3
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,700	(1)	4	1.09%	3,693	1
Lorain County Community College	Education	1,640	(1)	5	1.06%		
Lorain City School District	Education	1,149	(1)	6	0.74%	1,084	7
Oberlin College	Education	1,010	(1)	7	0.65%	982	9
Invacare Corporation	Surgical Supplies	912	(1)	8	0.59%	1,200	5
Elyria City School District	Education	908	(1)	9	0.58%	850	10
Avon Lake City School District	Education	752	(1)	10	0.48%		
Republic Technologies	Steel Manufacturing					1,100	6
State of Ohio	Government					1,067	8
Total		<u>14,257</u>			<u>9.18%</u>	<u>14,982</u>	
Total Employment within the County		<u>155,400</u>	(2)				

Sources: (1) Office of the Auditor, Lorain County, Ohio

(2) Ohio Department of Job & Family Services - Ohio Labor Market Information

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Legislative and Executive										
Commissioners	77	75	79	82	82	60	51	47	49	39
Commissioner's - Records Center	4	3	3	4	4	3	3	4	3	3
Commissioner's - Community Development	12	15	14	15	13	11	11	10	11	13
Auditor	38	37	40	32	35	24	25	27	26	21
Auditor - Real Estate Assessment	23	23	23	29	24	28	26	21	27	32
Treasurer	9	10	10	10	10	8	8	7	7	7
Treasurer - DRETAC	3	4	4	4	4	7	7	6	7	7
Treasurer - Board of Revision	3	3	3	3	3	2	2	2	-	-
Prosecuting Attorney	71	76	81	81	81	79	80	85	75	79
Prosecutor - DRETAC	6	8	9	10	11	13	15	-	-	16
Board of Elections	28	27	30	35	30	28	24	29	40	27
Recorder	22	21	20	18	17	13	13	14	10	10
Judicial										
Common Pleas Court	43	43	46	50	51	43	43	37	43	44
Common Pleas - Law Library	3	3	3	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	-	-	-	6	6	5	5	1
Community Based Correctional Facility	31	36	37	39	35	37	34	35	35	32
Probate Court	15	15	15	14	14	13	13	11	12	10
Probate Court - Indigent Guardianship	-	1	1	1	2	2	1	6	1	1
Probate Court - Computerization	-	-	-	-	1	2	1	-	-	-
Probate Court - Microfilm	-	-	-	-	-	-	1	-	-	-
Municipal Court	23	23	22	22	11	22	23	12	23	12
Clerk of Courts	41	42	38	40	40	35	34	33	33	33
Clerk of Courts - Certificate of Title	31	27	27	27	26	23	22	24	25	27
Clerk of Courts - Foreclosure Special Projects	-	-	-	-	2	3	3	3	3	3
Domestic Relations	156	161	163	154	163	162	149	160	153	139
Domestic Relations - Violent Offender	1	1	1	1	1	1	1	1	-	-
Domestic Relations - Drug Court	2	2	2	2	2	2	2	2	1	1
Domestic Relations - Juvenile School Liason	1	1	-	-	-	-	-	-	-	-
Public Safety										
Sheriff	91	89	89	84	87	74	72	72	69	68
Sheriff - Jail Facility	156	158	158	156	162	152	147	142	143	144
Sheriff - Rotary	3	3	3	3	6	3	10	7	9	4
Sheriff - MEG	7	13	10	10	11	14	14	11	9	9
Sheriff - Crime Lab	1	1	3	3	3	5	4	4	4	4
Commissioner's - Hazardous Materials	3	3	3	3	2	3	3	2	2	2
Commissioner's - Community Disaster Services	4	4	4	4	3	4	4	3	3	3
Commissioner's - 911 Services	14	15	15	15	16	16	16	16	24	27
T- Federal	2	1	1	1	1	1	1	-	-	-

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Coroner	8	8	8	7	7	6	6	6	6	5
Common Pleas - Intensive Supervision	8	8	8	10	11	13	13	19	20	26
Common Pleas - County Probation Services	4	4	5	5	5	7	7	7	7	8
Common Pleas - Court Mediation	2	2	2	3	2	2	2	2	2	2
Prosecutor's Victim Witness	4	5	4	4	4	5	3	3	4	3
Public Works										
Engineer Tax Map	7	7	6	6	7	6	1	1	1	1
Engineer - Motor Vehilce Gas Tax	84	76	79	75	78	76	71	64	65	60
Commissioner's - Bascule Bridge	9	9	9	9	9	9	9	7	6	6
Health										
LCBDD	401	415	426	417	395	371	380	361	349	382
LCBDD - Supportive Living	77	77	77	78	88	86	87	100	100	106
Commissioner's - Dog & Kennel	4	5	5	5	6	5	7	7	7	6
Commissioner's - Solid Waste	5	7	7	8	8	6	16	16	16	17
Commissioner's - Golden Acres	88	72	75	125	75	77	76	74	72	59
Sheriff's - Solid Waste	-	-	-	-	-	-	2	2	2	2
Auditor - Dog & Kennel	3	2	-	4	2	2	2	1	2	3
Alcohol, Drug Abuse and Mental Health	5	5	5	5	5	5	6	6	8	5
TB Clinic	8	8	8	8	7	7	7	7	-	-
Community Mental Health	11	12	11	11	12	11	11	11	12	13
Human Services										
Commissioner's - Workforce Development Agency	7	7	6	7	5	114	6	7	16	14
Commissioner's - Jobs & Family Services	226	220	228	234	247	214	203	180	183	174
Children's Services	140	146	158	155	159	157	149	135	131	110
Child Support Enforcement Agency	74	76	81	87	71	60	57	52	53	53
Domestic Relations - Youth Services	10	11	4	4	4	1	3	4	6	7
Domestic Relations - Reclaim Ohio	35	36	40	37	43	36	35	23	30	21
Domestic Relations - IV E Grant	-	-	14	27	7	4	17	9	2	13
Veteran Services	11	11	12	12	7	12	14	14	12	16
LCBDD - Medicaid	28	31	31	33	36	36	37	34	36	39
Personal Services										
Sanitary Sewer	9	9	10	9	9	7	9	6	6	6
Transit Authority	5	5	5	4	5	6	1	2	1	3
Other/Agency	77	78	79	83	81	84	80	88	85	79
Total	<u>2,274</u>	<u>2,296</u>	<u>2,360</u>	<u>2,426</u>	<u>2,350</u>	<u>2,326</u>	<u>2,188</u>	<u>2,088</u>	<u>2,094</u>	<u>2,059</u>

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	N/A	N/A	48	55	53	54	51	54	51	53
Auditor										
Number of non-exempt conveyances	8,991	8,860	8,035	6,845	6,215	5,414	5,410	5,061	5,602	6,571
Number of exempt conveyances	6,147	5,767	4,934	4,972	4,942	4,635	4,270	4,686	4,325	4,687
Number of real estate transfers	20,509	21,180	17,965	15,962	15,181	12,811	13,207	15,369	13,534	13,899
Number of parcels	155,032	158,154	159,979	160,132	162,026	165,454	165,910	167,145	162,210	162,678
Number of personal property returns	4,823	4,756	4,362	4,466	3,881	346	6	-	-	-
Number of checks issued	64,388	65,465	66,297	69,166	69,921	65,469	60,775	57,044	54,215	53,430
Treasurer										
Number of parcels collected	148,813	151,468	152,623	154,725	154,224	153,538	154,539	146,120	140,617	144,676
Return on portfolio	1.73%	2.90%	4.59%	5.06%	3.55%	1.33%	2.07%	1.45%	1.10%	0.94%
Prosecuting Attorney										
Number of cases - criminal	3,553	3,941	4,259	4,714	4,080	3,565	2,764	3,297	3,293	3,357
Number of cases - active civil lawsuits	31	37	49	62	56	363	279	307	46	49
Number of civil and miscellaneous legal opinions	690	703	808	683	3,000	3,000	2,500	2,400	2,080	2,030
Board of Elections										
Number of registered voters	196,596	185,550	190,767	186,007	204,400	203,555	208,660	204,770	212,372	202,286
Number of voters last general election	143,043	84,141	104,008	62,169	148,218	87,169	102,071	95,925	144,318	58,541
Percentage of registered voters that voted	72.76%	45.35%	54.52%	33.42%	72.51%	42.82%	48.92%	46.85%	67.96%	28.94%
Recorder										
Number of deeds recorded	14,973	14,942	13,742	12,659	11,584	10,402	9,271	8,958	8,802	9,990
Number of mortgages recorded	26,102	24,743	21,474	36,637	28,443	28,700	11,020	10,651	13,750	14,591
Number of military discharges recorded	100	55	105	64	55	53	51	52	96	89
Buildings and Grounds										
Number of buildings	N/A	N/A	75	75	75	75	73	76	70	70
Square footage of buildings	N/A	N/A	1,144,617	1,144,617	1,144,617	1,144,617	1,236,631	1,496,278	1,336,037	1,336,037
Central Purchasing										
Number of purchase orders issued	N/A	N/A	4,400	4,600	4,900	3,977	3,712	3,175	3,267	3,351
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	5,797	6,959	7,562	7,926	8,304	8,109	9,359	6,452	9,092	7,854
Probate Court										
Number of civil cases filed	82	70	60	66	55	35	63	72	74	76
Juvenile Court										
Number of juveniles charged	2,029	2,047	2,155	1,893	1,537	1,467	1,366	1,292	1,068	1,197
Number of cases reviewed	3,499	3,544	3,505	3,107	2,649	2,441	2,081	2,130	1,748	1,599
Bindovers	18	12	45	17	14	11	15	12	7	2
Number of adjudged delinquent cases filed	2,148	1,267	2,099	2,299	1,611	1,980	1,692	1,689	1,346	1,124

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Clerk of Courts										
Number of civil cases filed	2,605	2,946	3,091	2,763	2,560	2,590	12,377	11,942	11,779	11,204
Number of criminal cases filed	3,443	3,985	4,336	5,334	5,750	5,810	2,333	2,214	2,253	2,148
Number of appeals cases filed	230	231	205	233	215	221	206	193	191	189
Number of domestic cases filed	1,453	1,376	1,394	1,435	1,428	1,451	1,611	1,576	1,627	1,533
Number of liens filed	3,624	4,049	5,017	5,169	7,252	7,008	7,026	7,701	4,940	5,498
Domestic Relations										
Number of cases filed	6,864	6,814	6,795	7,183	5,393	4,678	4,504	4,524	4,233	4,293
Number of disposition of cases	7,676	7,075	7,405	7,242	5,441	3,933	3,192	5,973	3,303	7,031
Number of traffic dispositions	2,186	1,961	2,005	2,098	1,476	1,352	1,250	1,268	1,254	1,231
Law Library										
Number of volumes in collection	21,122	21,187	21,273	21,373	21,432	21,488	19,833	19,942	20,024	20,084
Public Safety										
Sheriff										
Average daily jail census	403	448	485	454	445	426	391	392	415	424
Prisoners booked	8,218	8,621	8,374	8,185	8,095	7,879	7,508	7,600	7,964	8,098
Prisoners released	8,151	8,560	8,303	8,204	8,045	7,758	7,479	7,569	7,960	8,123
Cost of Prisoner Meals	\$447,476	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133	\$503,660	\$506,660	\$498,267	\$539,000
Number of traffic citations issued	213	191	161	180	1,613	510	766	1,139	1,904	1,523
Number of calls for service	52,722	49,520	52,104	50,605	45,297	39,188	39,943	42,912	43,738	48,344
Coroner										
Number of cases investigated	201	212	217	206	203	210	193	212	248	268
Number of autopsies performed	52	46	51	50	17	31	28	36	55	59
Cases relinquished to attending physicians	N/A	N/A	N/A	293	289	276	310	364	328	363
Public Works										
Engineer										
Miles of roads resurfaced	21	5	5	4	4	4	7	17	20	11
Number of bridges replaced/improved	21	7	14	7	7	10	2	1	2	3
Number of culverts built/replaced/improved	9	12	10	34	11	7	4	14	15	15
Building Department										
Number of permits issued - Additions	19	43	53	36	39	25	32	33	14	0
Number of permits issued - New Dwelling	66	57	81	58	52	21	21	40	13	3
Number of inspections performed	1,015	2,049	1,404	1,620	1,361	1,788	1,187	1,249	755	0
Contractors Registered	43	98	302	260	242	266	270	283	206	2
Sewer District										
Average daily sewage treated - gallons	427,586	433,183	481,383	482,383	482,383	482,383	482,383	450,000	265,700	250,927
Number of tap-ins	7	8	9	3	5	-	1	3	23	23
Number of customers	2,627	2,635	2,644	2,647	2,652	2,652	3,102	3,105	3,092	3,196

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Health										
LCBDD										
Number of students enrolled										
Early intervention program	522	624	632	623	598	638	659	682	710	680
Preschool	79	74	81	78	81	52	30	17	20	21
School age	122	133	136	155	137	150	139	142	142	140
Mental Health										
Total client count - intensive	3,726	4,186	4,193	4,597	4,639	5,304	5,629	5,312	5,559	4,541
Total client count - non-intensive	4,237	4,335	4,435	4,470	4,478	5,596	6,101	5,578	5,985	6,419
Total client count - early intervention	897	757	1,425	2,269	2,659	2,350	2,397	2,176	2,120	1,851
Human Services										
Jobs & Family Services/Child Support										
Total client count - Food Stamp Recipients	25,758	26,527	27,090	26,940	28,098	31,135	37,349	41,431	43,116	43,250
Total client count - Child Care Children Served	1,920	1,836	2,215	2,403	2,501	2,424	2,244	2,225	2,619	2,509
Total client count - Ohio Works First Recipients	5,038	5,088	5,187	4,445	4,068	4,198	5,425	5,031	3,028	2,810
Total client count - Disability Assistance Recipients	271	303	285	328	394	353	264	231	248	203
Total client count - Medicaid Eligible Recipients	33,321	39,429	39,915	39,672	40,342	42,779	46,799	49,061	54,457	56,015
Children Services										
Intake Workload - Abuse	586	515	464	612	694	918	950	998	1,218	1,041
Intake Workload - Emotional Maltreatment	4	1	9	20	180	187	240	238	318	313
Intake Workload - Neglect	672	615	758	896	995	1,319	1,228	1,288	1,354	1,333
Intake Workload - Medical Neglect	N/A	N/A	N/A	15	56	105	100	110	107	113
Intake Workload - Sex Abuse	322	262	288	311	314	389	309	343	364	300
Intake Workload - PL/Req Agn/OTI/Misc	23	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intake Workload - Family in Need of Services	N/A	N/A	N/A	68	380	72	92	227	193	170
Intake Workload - Dependency	19	20	43	6	8	9	17	18	22	9
Intake Workload - Information & Referral	227	138	131	144	842	908	1,029	1,018	1,172	1,402
Veteran Services										
Veterans Requesting Financial Assistance	N/A	N/A	1,340	3,025	475	297	188	221	223	203
Veterans Receiving Financial Assistance	N/A	N/A	1,299	2,951	411	242	147	200	215	189
Total Veteran Service Commission Contacts	N/A	N/A	3,412	7,560	6,108	10,248	5,570	6,000	5,810	1,059
Total Veteran Service Office Contacts	N/A	N/A	4,106	5,868	5,718	4,155	4,743	7,262	7,159	3,591
Amount of benefits paid to county residents	N/A	N/A	\$309,691	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490	\$380,525	\$402,660

Source: Lorain County Departments

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government:										
Legislative and Executive:										
Commissioners										
Administrative office space (sq. ft.)	8,587	8,587	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor										
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer										
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895	895	895
Prosecuting Attorney										
Administrative office space	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections										
Administrative office space	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder										
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds										
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing										
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing										
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	10	10	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466	2,616	2,616	2,616	2,616	2,616
Domestic Relations										
Administrative office space	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Law Library										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology										
Administrative office space	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Public Safety:										
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	31	36	41	48	48	48	48	43	43	43
Probation										
Administrative office space	355	355	355	355	355	355	355	355	355	355

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Disaster Services										
Number of emergency response vehicles	4	4	5	5	5	5	5	5	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	264	264
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	91	91	91	95	96	111	115	110	113	105
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	6	6	6	4	4	4	4	4	4	4
Number of pumping stations	1	1	1	4	4	4	4	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42	42	42
Health:										
LCBDD										
Number and type of facilities	7	7	7	8	8	8	8	8	8	8
Number of busses	15	16	39	39	39	39	38	36	36	36
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	1	1	1	1	1	1	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	19	19	19	19	22	22	22	22	22	22
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	1	1	1	1	1

Source: Various County Departments, square footage approximated

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Dave Yost • Auditor of State

LORAIN COUNTY

LORAIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 15, 2014