

Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2014

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Assistant Chief Deputy / Finance

Barry J. Habony
Comptroller

**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

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OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 26, 2015

Lorain County Commissioners:

Honorable Lori Kokoski, President
Honorable Matt Lundy
Honorable Ted Kalo

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, 2014. 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 2014 Census Bureau mid-year population estimate, the County had a population of 303,285, 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 2014, continued numerous others projects, and despite the distressed financial times has been able to commence and invest in a number of new projects. In 2014, the County invested \$6.2 million in infrastructure with the repaving of roadways and state routes at more than 18.4 highway miles, completed work on replacing three bridges, widening and rehabilitation of state routes and county roadways, 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 five bridges in 2015 and completing \$9.1 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 proceeding with a force main sewer improvement project of Redfern Road, awarded at \$2.1 million to be completed in 2015. Also, the Board of Commissioners spent \$234,998 in 2014 for the design phase of the transportation center passenger rail platform and walkway. Federal grant funding of \$1,054,018 has been encumbered for the ongoing architectural and engineering services for the Passenger Rail Platforms & Pedestrian Bridge Project for 2015. Also, the new 911 software system improvements costs in 2014 are \$1.9 million with completion scheduled in 2015.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes A, B and C. A total of \$638,788 has been spent over several years. These taxi lane improvements will be completed in 2015 and a new rehabilitation project of the public apron at the Airport is expected to commence in 2015.

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 Veterans Service Commission, a department of the County General fund is dedicated to delivering the finest quality service to our County veterans, their dependents and their survivors. The Commission is governed by a five member board which works closely with the Department of Human Services, Social Security Administration, Department of Veteran Affairs, and various other Federal, State, and local agencies. These and other veteran service groups help to establish a network of support systems to help meet the needs of all of Lorain County veterans.

The Commission's Veteran Service Officers hold accreditation through the Ohio Department of Veterans Services and the National Association of Veterans Service Officers. They are the duty experts on the claims process and serve as the veteran's liaison to the Department of Veterans Affairs.

Veterans or their widows who show a need and meet the eligibility requirements as established by the Commission can apply for temporary financial assistance. Assistance is based on household income and may be given for rent/mortgage, property taxes, utilities, car payment, car/home/life/and medical insurances, along with food or personal item vouchers. There is a review of household income, living expenses, available assets, medical expenses, and the special needs of each applicant when determining the client's eligibility and amount of assistance. The Lorain County veteran must have been discharged under honorable conditions and must have served on active duty for purposes other than training.

The Commission also provides veterans no cost transportation to their VA medical appointments at the Lorain Outpatient Clinic, Parma Outpatient Clinic, and Wade Park Medical Facility in Cleveland, Monday thru Friday (excluding holidays). Availability of a ride is on a first come, first served basis, as seating is limited. Local veterans who have medical appointments at the Lorain County Veterans Affairs Clinic may schedule round trip transportation from their home to their appointment. Veterans who have VA appointments at the Parma and Wade Park Facilities may be picked up at any of three locations in the County and transported to their appointments and then brought back to the County when all veterans are finished with their appointments.

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, 2014. 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 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, 2013. 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.

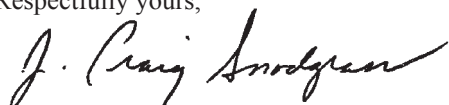
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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 and Charles P. Battiato Jr., CPA of Walthall, LLP CPAs for their consultation and assistance in this project. Also, I thank the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2014

Board of Commissioners

Ted Kalo

Lori Kokoski

Tom Williams
(term expired 12-31-14)

Matt Lundy
(term commenced 1-1-15)

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

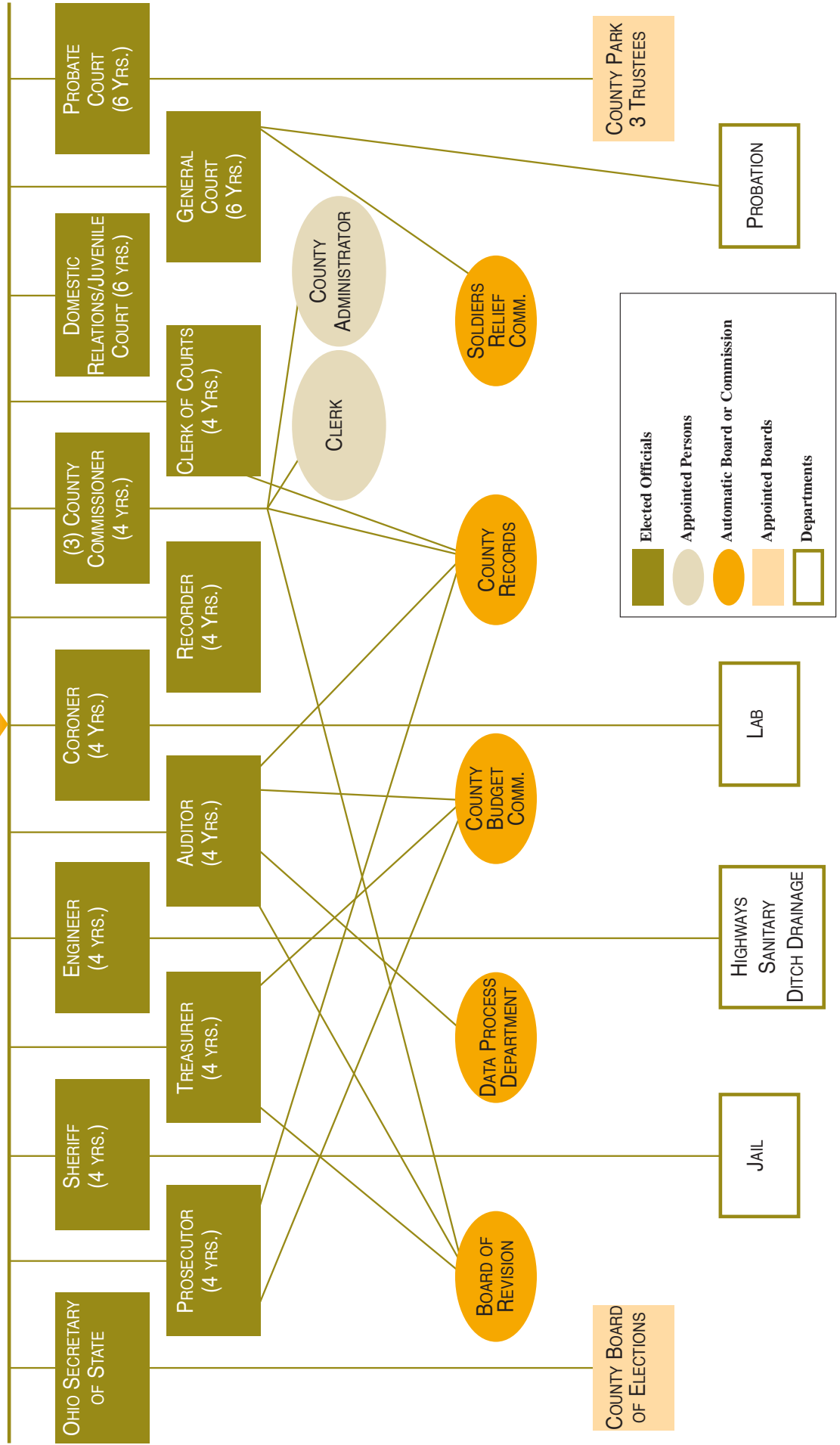
Debra Boros

Clerk of Courts

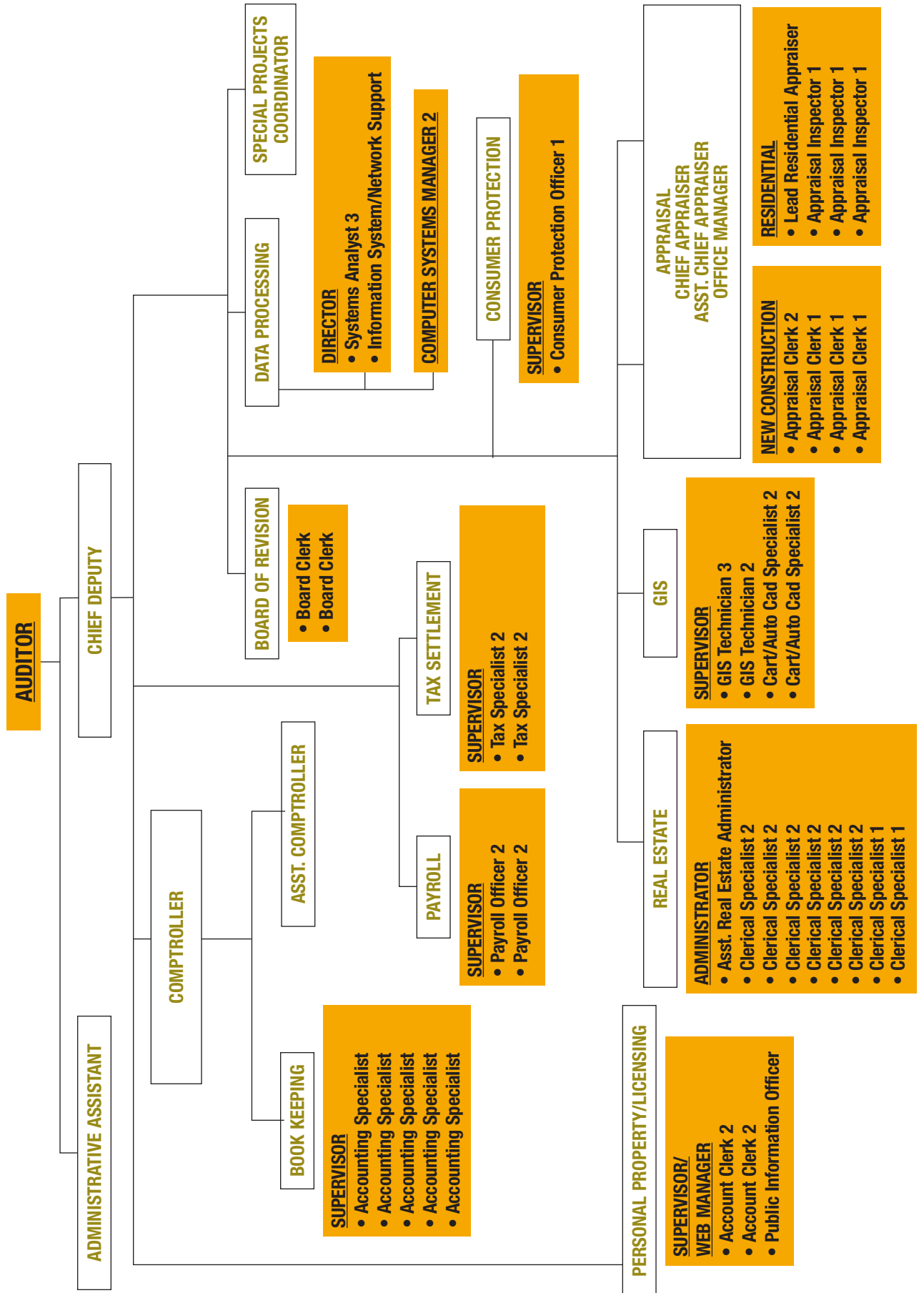
Ron Nabakowski

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





ALL AMERICAN SPORTS CENTER NORTH RIDGEVILLE



AMHERST QUARRIES







FRENCH CREEK RESERVATION



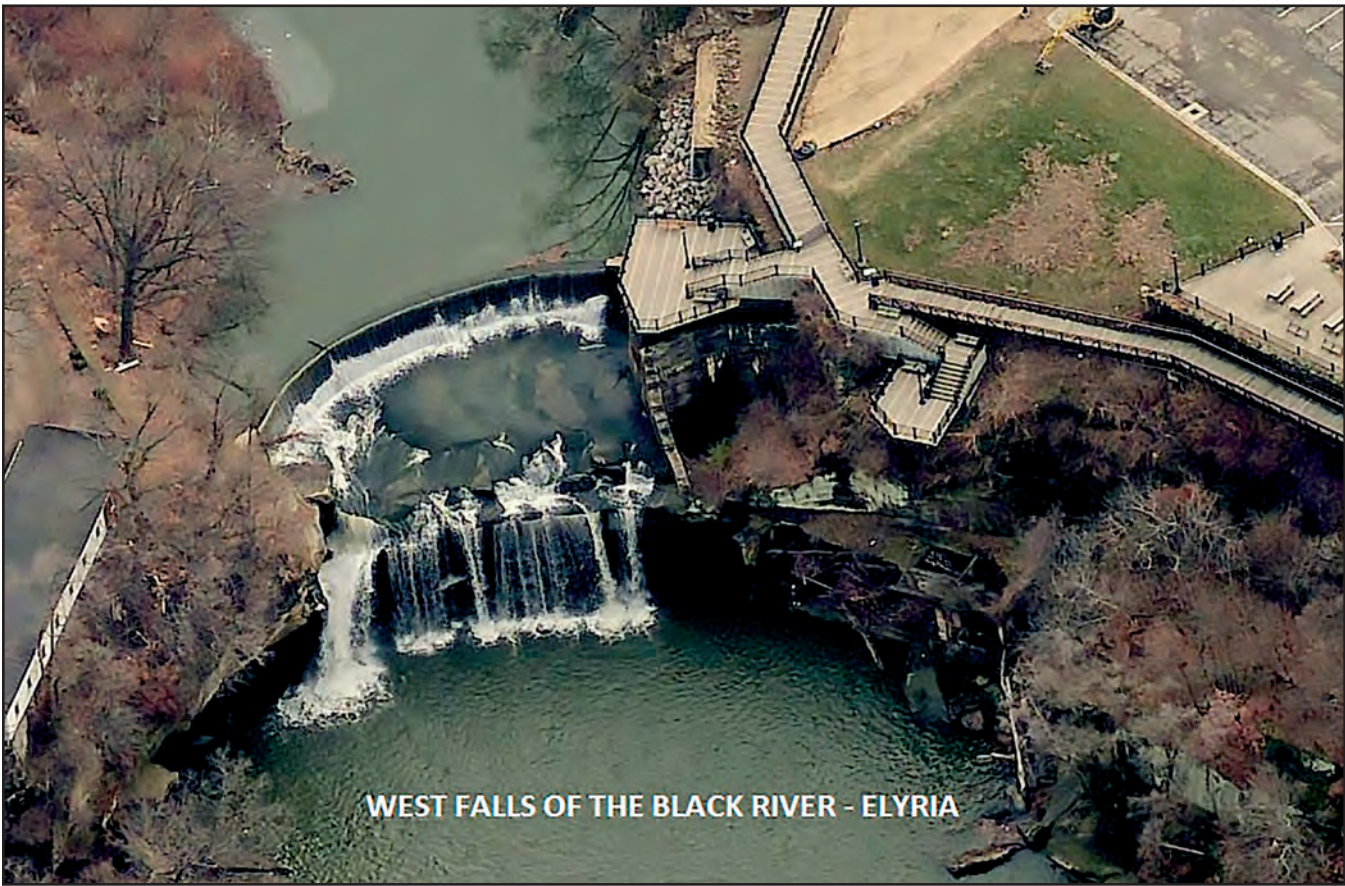
LAKE ERIE SHORE - AVON LAKE



LITTLE LEAGUE VETERANS MEMORIAL PARK - AVON



MILL HOLLOW VERMILION RIVER PARK





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, 2013

Executive Director/CEO



Financial Section

Financial Section



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, 2014, 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 13 percent, 23 percent, and 41 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 conducted our audit 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.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2014, 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.

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, 2015, 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 initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2015

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2014
Unaudited

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, 2014. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

- The assets for the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2014 by \$263,702,168 (net position). Half of the County's net position of \$131,961,097 (50.0%) is invested in capital assets and is not available for future spending. The County's total net position decreased \$5,526,586 and the unrestricted net position is \$27,904,212.
- At the close of the fiscal year ended December 31, 2014, the County's governmental funds reported combined ending fund balances of \$101,432,274, a decrease of \$2,170,097 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$5,604,980 or 10.4% of total General fund expenditures plus other financing sources and uses. This represents a \$16,929 increase from the prior fiscal year.

Overview of the Financial Statements

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

The Statement of Net Position and the Statement of Activities (on pages 13 and 14-15) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 16. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2014
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements include the Balance Sheet which begins on page 16 and the Statement of Revenues, Expenditures and Changes in Fund Balances which begins on page 20. These statements provide detailed information about the most significant funds—not the County as a whole. Some funds are required to be established by State statute, while many other funds are established by the County to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The County's three types of funds—governmental, proprietary and fiduciary—use different accounting approaches.

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are nonspendable, restricted, committed, assigned, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the County's fund balances by law, creditors, the County Commissioners, and the County's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the fund financial statements on pages 19 and 22.

The County maintains 75 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Community Mental Health fund, LCBDD fund, and Q Construction fund which are considered to be major funds. Data from the other 69 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but are more detailed and provide additional information, such as cash flows. The County has three enterprise funds, two of which are considered major funds of the County, the Sewer System fund and the Lorain County Regional Airport fund. We use internal service funds (the other component of proprietary funds) to report activities that provide services for the County's other programs and activities. The County has two internal service funds to account for its medical self-insurance program and workers' compensation reserves. Because these services predominately benefit governmental rather than business-type functions they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements which begin on page 28. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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The County as Fiscal Agent or Custodian

Fiduciary funds—The County maintains 21 agency funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 32. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements begin on page 36.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets exceeded liabilities and deferred inflows of resources, was \$263.7 million at the close of the most recent fiscal year. A comparative analysis of fiscal year 2014 to fiscal year 2013 follows:

	Condensed Net Position (in Millions)				Total Primary Government	
	Governmental Activities		Business-type Activities		2014	2013
	2014	2013	2014	2013	2014	2013
Current and Other Assets	\$ 204.7	\$ 215.3	\$ 8.5	\$ 5.3	\$ 213.2	\$ 220.6
Capital Assets, Net	134.7	130.9	28.1	29.1	162.8	160.0
Total Assets	<u>339.4</u>	<u>346.2</u>	<u>36.6</u>	<u>34.4</u>	<u>376.0</u>	<u>380.6</u>
Long-term Liabilities	36.3	37.7	7.7	8.0	44.0	45.7
Other Liabilities	17.2	17.3	2.6	0.3	19.8	17.6
Total Liabilities	<u>53.5</u>	<u>55.0</u>	<u>10.3</u>	<u>8.3</u>	<u>63.8</u>	<u>63.3</u>
Total Deferred Inflows of Resources	<u>48.5</u>	<u>48.1</u>	<u>-</u>	<u>-</u>	<u>48.5</u>	<u>48.1</u>
Net Position:						
Net Investment in Capital Assets	113.9	108.7	18.0	21.1	131.9	129.8
Restricted	103.9	106.5	-	-	103.9	106.5
Unrestricted	19.6	27.9	8.3	5.0	27.9	32.9
Total Net Position	<u>\$ 237.4</u>	<u>\$ 243.1</u>	<u>\$ 26.3</u>	<u>\$ 26.1</u>	<u>\$ 263.7</u>	<u>\$ 269.2</u>

The largest portion of the County's net position (50.0%) reflects its net investment in capital assets, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position (39.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (10.6%) may be used to meet the County's ongoing activities.

During the current fiscal year, net position for governmental activities decreased \$5.7 million from the prior fiscal year for an ending balance of \$237.4 million. This decrease arose primarily because of two combining factors. While there was an

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decrease in receivables related to state and federal grants and entitlements offset this increase resulting in an overall decrease in net position for governmental activities.

The net position for business-type activities increased slightly \$.2 million from the prior fiscal year for an ending balance of \$26.3 million. The County generally can only use this net position to finance continuing sewer, transit and airport operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2014 to fiscal year 2013 follows:

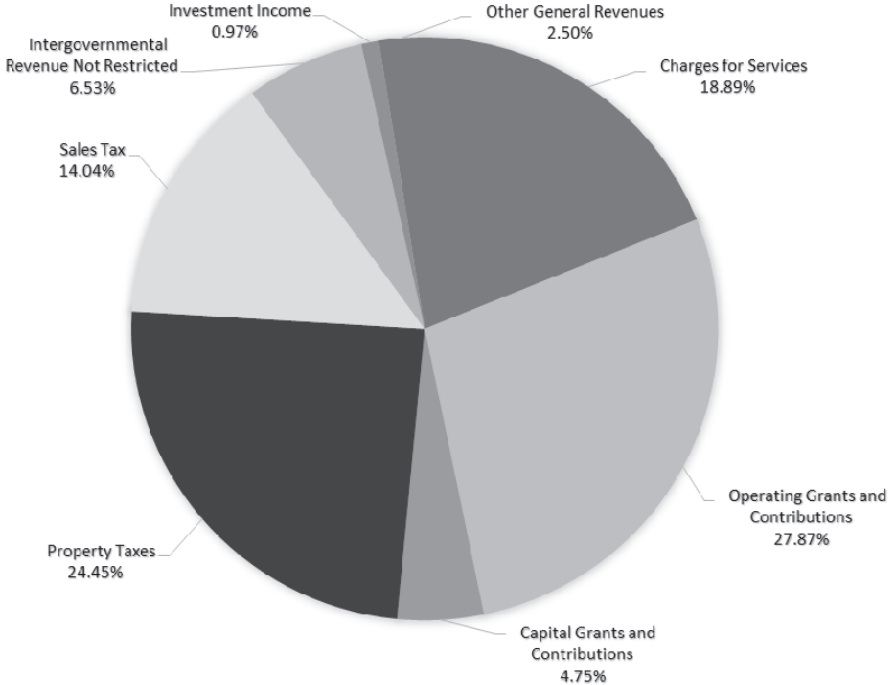
	Changes in Net Position (in Millions)				Total Primary Government	
	Governmental Activities		Business-type Activities			
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services	\$ 34.8	\$ 36.8	\$ 2.2	\$ 1.7	\$ 37.0	\$ 38.5
Operating Grants and Contributions	54.6	63.3	-	0.4	54.6	63.7
Capital Grants and Contributions	7.6	12.6	1.7	-	9.3	12.6
General						
Property Taxes	47.9	44.2	-	-	47.9	44.2
Sales Tax	27.5	25.9	-	-	27.5	25.9
Intergovernmental Revenue Not Restricted	12.8	14.1	-	-	12.8	14.1
Investment Income	1.9	0.2	-	-	1.9	0.2
Other General Revenues	4.6	3.7	0.3	0.1	4.9	3.8
Total Revenues	<u>191.7</u>	<u>200.8</u>	<u>4.2</u>	<u>2.2</u>	<u>195.9</u>	<u>203.0</u>
Program Expenses						
General Government:						
Legislative and Executive	33.0	35.9	-	-	33.0	35.9
Judicial	21.3	19.7	-	-	21.3	19.7
Public Safety	27.1	26.5	-	-	27.1	26.5
Public Works	15.7	13.9	-	-	15.7	13.9
Health	26.3	30.7	-	-	26.3	30.7
Human Services	70.6	64.6	-	-	70.6	64.6
Economic Development and Assistance	1.8	1.5	-	-	1.8	1.5
Interest on Long-term Debt	1.2	1.2	-	-	1.2	1.2
Airport	-	-	0.6	0.6	0.6	0.6
Transit	-	-	2.4	1.9	2.4	1.9
Total Expenses	<u>197.0</u>	<u>194.0</u>	<u>4.4</u>	<u>3.9</u>	<u>201.4</u>	<u>197.9</u>
Increase (Decrease) in Net Position Before Transfers	(5.3)	6.8	(0.2)	(1.7)	(5.5)	5.1
Transfers	(0.4)	(0.1)	0.4	0.1	-	-
Increase (Decrease) in Net Position	(5.7)	6.7	0.2	(1.6)	(5.5)	5.1
Net Position - Beginning	243.1	236.4	26.1	27.7	269.2	264.1
Net Position - Ending	<u>\$ 237.4</u>	<u>\$ 243.1</u>	<u>\$ 26.3</u>	<u>\$ 26.1</u>	<u>\$ 263.7</u>	<u>\$ 269.2</u>

Total revenue of the governmental activities decreased \$9.1 million. Most of this decrease in governmental revenue was from state and federal grants and entitlements which decreased \$15.0 million. This was slightly offset by an increase in property and sales taxes of \$5.3 million. Total expenses of governmental activities increased \$3.0 million.

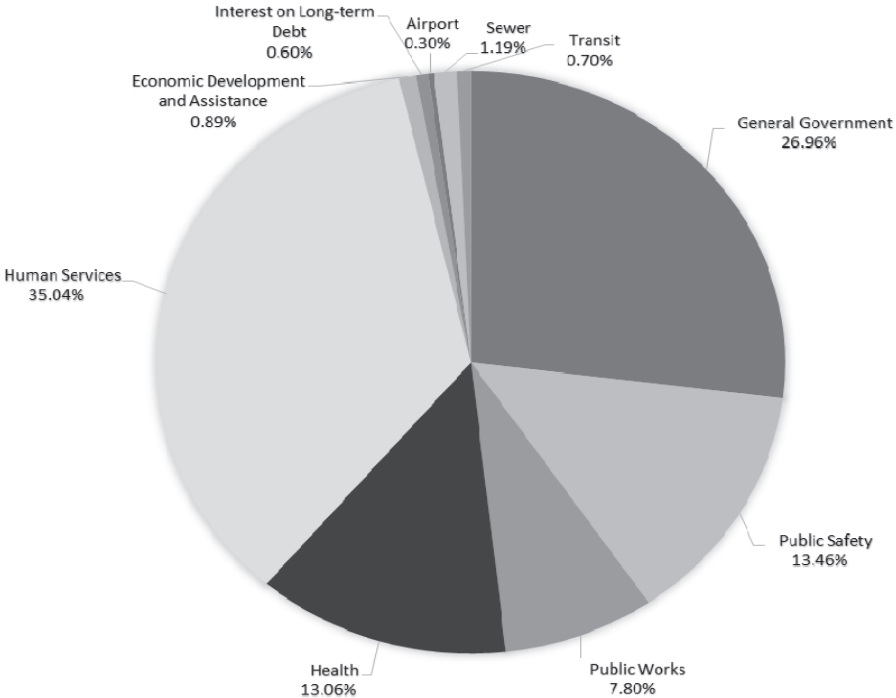
Total revenue of the business-type activities increased \$2.0 million. Charges for services in the business-type activities increased \$.5 million due to revenue received from other entities for charges related to current year sewer projects. Grants and contributions increased \$1.3 million due to an increase in federal grants for transit operations.

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Total Sources of Revenue



Total Expenses by Activity



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Financial Analysis of the County's Funds

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$101,432,274. Of this total, \$93,138,692 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$15,323,325 is considered nonspendable because it has been used for loans and inventory. A total of \$654,421 has been assigned meaning there are limitations resulting from its intended use, such as construction of capital assets, payment of debt service, and for other purposes. A total of \$917,079 is committed by the County Commissioners for specific purposes imposed by resolution. The remaining is unassigned and can be used for any lawful purpose. At the end of the current fiscal year the County had an overall deficit of \$8,601,243 in unassigned fund balances. The overall negative assigned fund balance is due primarily to the Q Construction fund recording of manuscript debt as an interfund payable for which the deficit will be alleviated as the debt is paid.

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$5,604,980, while total fund balance is \$20,416,300. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing sources and uses. Unassigned General fund balance represents 10.4% of total General fund expenditures plus other financing sources and uses, while total fund balance represents 37.8% of that same amount.

The fund balance of the General fund decreased by \$2,156,955 during the fiscal year. Revenues were \$2,882,266 higher than the prior year. Sales tax revenue increased \$1,057,236 reflecting an improving area economy and interest income increased \$1,732,823 reflecting a higher return on investments in government subsidies. Expenditures were \$5,469,892 higher than the prior year.

In order to further understand what makes up the increase in General fund expenditures for the current year, a comparative analysis of fiscal year 2014 to fiscal year 2013 follows:

Service Component	2014 Expenditures	% of Total 2014 Expenditures	2013 Expenditures	% of Total 2013 Expenditures	\$ Increase/ (Decrease)	% Increase/ -Decrease
General Government:						
Legislative and Executive	\$ 25,499,678	51.4%	\$ 23,485,980	53.3%	\$ 2,013,698	8.6%
Judicial	15,889,393	32.1%	13,485,345	30.6%	2,404,048	17.8%
Public Safety	6,148,689	12.4%	5,835,701	13.2%	312,988	5.4%
Public Works	58,677	0.1%	57,081	0.1%	1,596	2.8%
Health	2,810	0.0%	2,828	0.0%	(18)	-0.6%
Human Services	1,523,795	3.1%	1,093,846	2.5%	429,949	39.3%
Intergovernmental	987	0.0%	1,277	0.0%	(290)	-22.7%
Capital Outlay	456,581	0.9%	148,660	0.3%	307,921	207.1%
Total Expenditures	<u>\$ 49,580,610</u>	<u>100.0%</u>	<u>\$ 44,110,718</u>	<u>100.0%</u>	<u>\$ 5,469,892</u>	<u>12.4%</u>

The increase in General fund expenditures from 2013 to 2014 is primarily due to:

- Increases in departmental salaries and benefits
- Increase in indigent attorney fees
- Legal fees paid upon be-half of the Court of Common Pleas General Division
- Relief allowances paid to veterans of the U.S. Armed Forces
- Purchase of replacement vehicles for the County Sheriff's Department

Job & Family Services fund balance increased \$1,142,009 due to increased federal and state subsidies and relatively flat expenditures. Children Services fund balance increased \$2,044,249 due to a decline of expenditures. Community Mental Health fund balance increased \$2,296,690 due to decreased health services expended as a result of a reduction of

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intergovernmental revenues received to fund the health services to the public. LCBDD fund balance decreased \$1,538,367 due to a higher increase in expenditures over an increase in property taxes collected due to a renewal levy passed in 2013. Q Construction fund balance decreased \$3,121,618 due to an increase in current year construction activity for which proceeds were received in a prior year.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General fund, the final budgeted revenues increased \$2,840,368 compared to the original budgeted revenues. The budget for sales tax revenues increased \$1,320,020 and the budget for miscellaneous revenue increased \$1,322,876. Final total budgeted expenditures increased \$19,182,313 compared to the original budgeted expenditures. The variance between original and final budgeted expenditure amounts is due to payroll and benefit quarterly allocation amendments done throughout the year.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2014, amounts to \$162,819,911 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery and equipment, furniture and fixtures, intangible assets, infrastructure, sewer plants and sewer and water lines.

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

Completed Projects

- North Ridge Road Relocation and Slide Repair for \$752,418
- Purchase of 26 vehicles for \$669,465
- Virtual Server for 911 System for \$360,656
- Sugar Ridge Road Bridge Replacement for \$310,230

Amounts Spent for Ongoing Projects

- Griswold Road Widening for \$3,987,293
- Software for 911 System for \$1,614,408
- Dean Road Bridge Rehabilitation for \$610,465
- Gore Orphanage Road Bridge Replacement for \$344,411
- Chamberlain Road Bridge Replacement for \$319,655

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

	Governmental		Business-type		Totals	
	Activities		Activities			
	2014	2013	2014	2013	2014	2013
Land	\$ 5,395,280	\$ 5,400,550	\$ 4,531,484	\$ 4,531,484	\$ 9,926,764	\$ 9,932,034
Construction in Progress	9,323,204	4,205,322	631,911	490,071	9,955,115	4,695,393
Buildings, Structures and Improvements	80,853,817	82,824,729	6,744,858	7,148,788	87,598,675	89,973,517
Vehicles	3,257,800	2,672,981	777,036	1,028,428	4,034,836	3,701,409
Machinery & Equipment	2,930,499	2,485,775	20,960	24,930	2,951,459	2,510,705
Furniture & Fixtures	30,705	32,643	-	-	30,705	32,643
Intangible Assets	1,357,651	1,474,545	-	-	1,357,651	1,474,545
Infrastructure	31,578,954	31,881,639	-	-	31,578,954	31,881,639
Sewer Plants	-	-	3,522,007	3,605,464	3,522,007	3,605,464
Sewer Lines	-	-	11,487,360	11,826,010	11,487,360	11,826,010
Water Lines	-	-	376,385	395,135	376,385	395,135
Totals	<u>\$ 134,727,910</u>	<u>\$ 130,978,184</u>	<u>\$ 28,092,001</u>	<u>\$ 29,050,310</u>	<u>\$ 162,819,911</u>	<u>\$ 160,028,494</u>

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

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Debt Administration

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

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2014 (unchanged from Year 2013) and Fitch's had assigned an "AA-" rating to the County in Year 2014 (downgraded from AA 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.

At the end of the current fiscal year, the County had a total bonded debt of \$26,690,000. Of this amount, \$17,620,000 comprises bonded debt backed by the full faith and credit of the County, \$6,765,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$2,305,000 is to be repaid by special assessments levied on benefited property owners and is backed by the full faith and credit of the County. In 2014 the County issued \$4,615,000 in bond anticipation notes, \$2,215,000 are for capital improvements and \$2,400,000 are for sanitary sewer and water line projects, all of which are backed by the full faith and credit of the County.

Outstanding Debt at Year End

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Bond Anticipation Notes	\$ 2,215,000	\$ -	\$ 2,400,000	\$ -	\$ 4,615,000	\$ -
General Obligation Bonds	17,620,000	18,985,000	6,765,000	6,925,000	24,385,000	25,910,000
Special Assessment Debt	2,305,000	2,580,000	-	-	2,305,000	2,580,000
OWDA Loans	222,127	242,303	801,082	912,976	1,023,209	1,155,279
OPWC Loans	437,087	498,532	106,518	115,741	543,605	614,273
SIB Loan	202,000	-	-	-	202,000	-
Totals	<u>\$ 23,001,214</u>	<u>\$ 22,305,835</u>	<u>\$ 10,072,600</u>	<u>\$ 7,953,717</u>	<u>\$ 33,073,814</u>	<u>\$ 30,259,552</u>

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

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

Economic Factors and Next Year's Budgets and Rates

The fiscal year 2015 budget has been constructed to take advantage of positive economic trends. The budget emphasizes investment in infrastructure and equipment including maintenance of various County buildings and replacement of fleet vehicles. The budget also reflects increases for contractual raises for employees including benefits, health care premiums and costs of state mandated expenditures.

Request for Information

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

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Lorain County, Ohio
Statement of Net Position
December 31, 2014

Primary Government

	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 110,195,030	\$ 4,788,724	\$ 114,983,754	\$ -
Cash with Fiscal Agent	425,976	-	425,976	-
Cash and Cash Equivalents in Segregated Accounts	1,151,844	3,294	1,155,138	3,127,756
Investments	-	-	-	1,275,359
Receivables, Net of Allowances	88,602,372	6,337,487	94,939,859	3,341,460
Internal Balances	2,650,776	(2,650,776)	-	-
Due from Component Units	391,221	-	391,221	-
Material and Supplies Inventory	1,291,156	32,554	1,323,710	-
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	699,465
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,503,261
Capital Assets not being Depreciated	14,718,484	5,163,395	19,881,879	568,688
Capital Assets, net of Depreciation	120,009,426	22,928,606	142,938,032	2,389,930
Total Assets	339,436,285	36,603,284	376,039,569	13,906,919
Liabilities:				
Accounts Payable	9,585,124	123,121	9,708,245	3,075,843
Claims and Judgements Payable	2,081,152	-	2,081,152	-
Intergovernmental Payable	3,206,387	63,646	3,270,033	35,447
Accrued Interest	83,161	26,202	109,363	-
Notes Payable	2,215,000	2,400,000	4,615,000	2,746,814
Noncurrent Liabilities:				
Due within One Year	2,916,014	249,325	3,165,339	9,944
Due in more than One Year	33,376,890	7,454,552	40,831,442	398,858
Total Liabilities	53,463,728	10,316,846	63,780,574	6,266,906
Deferred Inflows of Resources:				
Deferred Property Taxes	48,556,827	-	48,556,827	-
Net Position:				
Net Investment in Capital Assets	113,941,696	18,019,401	131,961,097	2,958,618
Restricted for:				
Judicial Programs and Services	2,289,205	-	2,289,205	-
Public Safety Programs and Services	12,001,990	-	12,001,990	-
Health Programs and Services	47,009,786	-	47,009,786	-
Human Service Programs and Services	27,204,719	-	27,204,719	793,770
Bond Fund Program Reserves	-	-	-	2,503,261
Community and Economic Development and Assistance	2,755,617	-	2,755,617	16,680
Real Estate Assessment	4,765,767	-	4,765,767	-
Highways, Streets, Roads and Bridges	2,153,979	-	2,153,979	-
Capital Projects	2,210,523	-	2,210,523	-
Debt Service	2,767,438	-	2,767,438	-
Other Governmental Purposes	677,835	-	677,835	-
Unrestricted	19,637,175	8,267,037	27,904,212	1,367,684
Total Net Position	\$ 237,415,730	\$ 26,286,438	\$ 263,702,168	\$ 7,640,013

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, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 33,029,716	\$ 20,968,382	\$ 988,891	\$ 6,760,634
Judicial	21,268,984	2,711,105	923,681	-
Public Safety	27,068,208	1,907,824	2,376,611	-
Public Works	15,679,967	317,419	6,903,330	814,059
Health	26,278,715	6,170,416	9,031,640	-
Human Services	70,637,794	2,684,331	32,407,556	-
Economic Development and Assistance	1,754,430	-	1,916,408	-
Interest on Long-term Debt	1,242,572	-	-	-
Total Governmental Activities	<u>196,960,386</u>	<u>34,759,477</u>	<u>54,548,117</u>	<u>7,574,693</u>
Business-type Activities:				
Lorain County Regional Airport	642,260	70,412	-	176,400
Sewer System	2,377,196	1,995,974	-	97,449
County Transit	1,386,409	150,442	-	1,389,553
Total Business-type Activities	<u>4,405,865</u>	<u>2,216,828</u>	<u>-</u>	<u>1,663,402</u>
Total Primary Government	<u>\$ 201,366,251</u>	<u>\$ 36,976,305</u>	<u>\$ 54,548,117</u>	<u>\$ 9,238,095</u>
Component Units:				
Lorain County Port Authority	\$ 1,485,250	\$ 262,304	\$ 1,287,154	\$ 525,270
Murray Ridge Production Center, Inc.	1,587,540	1,717,781	-	-
Total Component Units	<u>\$ 3,072,790</u>	<u>\$ 1,980,085</u>	<u>\$ 1,287,154</u>	<u>\$ 525,270</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			Component Units
Governmental Activities	Business-type Activities	Total	
\$ (4,311,809)		\$ (4,311,809)	
(17,634,198)		(17,634,198)	
(22,783,773)		(22,783,773)	
(7,645,159)		(7,645,159)	
(11,076,659)		(11,076,659)	
(35,545,907)		(35,545,907)	
161,978		161,978	
(1,242,572)		(1,242,572)	
<u>(100,078,099)</u>		<u>(100,078,099)</u>	
-	\$ (395,448)	(395,448)	
-	(283,773)	(283,773)	
-	153,586	153,586	
-	<u>(525,635)</u>	<u>(525,635)</u>	
<u>(100,078,099)</u>	<u>(525,635)</u>	<u>(100,603,734)</u>	
			\$ 589,478
			<u>130,241</u>
			<u>719,719</u>
47,928,188	-	47,928,188	-
27,539,424	-	27,539,424	-
12,755,408	-	12,755,408	377,565
1,930,141	-	1,930,141	124,071
4,598,201	325,786	4,923,987	156,965
(400,000)	400,000	-	-
<u>94,351,362</u>	<u>725,786</u>	<u>95,077,148</u>	<u>658,601</u>
(5,726,737)	200,151	(5,526,586)	1,378,320
243,142,467	26,086,287	269,228,754	6,261,693
<u>\$ 237,415,730</u>	<u>\$ 26,286,438</u>	<u>\$ 263,702,168</u>	<u>\$ 7,640,013</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>
ASSETS			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,732,968	\$ 2,850,996	\$ 8,342,245
Cash with Fiscal Agent	-	-	-
Cash in Segregated Accounts	1,326	-	69,323
Receivables	13,327,407	4,736,691	13,901,134
Notes Receivable	-	-	-
Due from Other Funds	479,617	-	-
Due from Component Units	391,221	-	-
Advances to Other Funds	14,032,169	-	-
Material and Supplies Inventory	167,408	11,847	6,357
Total Assets	<u>\$ 32,132,116</u>	<u>\$ 7,599,534</u>	<u>\$ 22,319,059</u>
LIABILITIES			
Accounts Payable	\$ 2,262,761	\$ 567,443	\$ 472,575
Contracts Payable	-	-	-
Intergovernmental Payable	866,608	205,131	204,690
Advances from Other Funds	-	-	-
Due to Other Funds	11,434	34,699	21,615
Notes Payable	-	-	-
Total Liabilities	<u>3,140,803</u>	<u>807,273</u>	<u>698,880</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	924,703	2,873,973	4,242,959
Deferred Property Taxes	7,650,310	-	8,191,142
Total Deferred Inflows of Resources	<u>8,575,013</u>	<u>2,873,973</u>	<u>12,434,101</u>
FUND BALANCES			
Nonspendable	14,199,577	11,847	6,357
Restricted	-	3,906,441	9,179,721
Committed	-	-	-
Assigned	611,743	-	-
Unassigned	5,604,980	-	-
Total Fund Balances	<u>20,416,300</u>	<u>3,918,288</u>	<u>9,186,078</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 32,132,116</u>	<u>\$ 7,599,534</u>	<u>\$ 22,319,059</u>

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

Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 18,205,925	\$ 19,278,666	\$ 4,286,838	\$ 34,788,435	\$ 91,486,073
-	-	-	425,976	425,976
-	-	-	1,081,195	1,151,844
11,127,897	21,540,486	1,618,849	20,416,490	86,668,954
-	-	-	412,651	412,651
-	-	-	42,127	521,744
-	-	-	-	391,221
-	-	-	4,931,500	18,963,669
1,476	154,716	-	949,352	1,291,156
<u>\$ 29,335,298</u>	<u>\$ 40,973,868</u>	<u>\$ 5,905,687</u>	<u>\$ 63,047,726</u>	<u>\$ 201,313,288</u>
\$ 506,369	\$ 1,289,379	\$ 244,474	\$ 2,330,107	\$ 7,673,108
-	-	607,504	126,671	734,175
28,316	793,054	171,610	936,978	3,206,387
-	-	15,467,981	841,673	16,309,654
-	7,689	-	440,371	515,808
-	-	2,215,000	-	2,215,000
<u>534,685</u>	<u>2,090,122</u>	<u>18,706,569</u>	<u>4,675,800</u>	<u>30,654,132</u>
668,323	1,152,158	1,323,376	9,484,563	20,670,055
9,487,649	18,146,513	-	5,081,213	48,556,827
<u>10,155,972</u>	<u>19,298,671</u>	<u>1,323,376</u>	<u>14,565,776</u>	<u>69,226,882</u>
1,476	154,716	-	949,352	15,323,325
18,643,165	19,430,359	-	41,979,006	93,138,692
-	-	-	917,079	917,079
-	-	-	42,678	654,421
-	-	(14,124,258)	(81,965)	(8,601,243)
<u>18,644,641</u>	<u>19,585,075</u>	<u>(14,124,258)</u>	<u>43,806,150</u>	<u>101,432,274</u>
<u>\$ 29,335,298</u>	<u>\$ 40,973,868</u>	<u>\$ 5,905,687</u>	<u>\$ 63,047,726</u>	<u>\$ 201,313,288</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, 2014

Total governmental funds balances	\$	101,432,274
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.		134,727,910
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.		(15,506,690)
Deferrals from prior period already recorded in the net position are now due and recorded in the fund balances.		20,670,055
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(20,869,375)
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.		16,961,556
Net position of governmental activities	\$	237,415,730

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, 2014

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Property Taxes	\$ 7,535,226	\$ -	\$ 7,580,863	\$ 9,316,324
Sales Tax	18,376,073	-	-	-
Charges for Services	5,597,330	-	-	1,164,682
Licenses, Permits and Fees	8,405,716	-	-	-
Fines and Forfeitures	785,678	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	7,475,441	15,280,118	8,618,081	4,027,442
Interest Income	1,919,242	-	-	-
Miscellaneous Revenue	1,769,139	208,263	110,505	326,674
Total Revenues	<u>51,863,845</u>	<u>15,488,381</u>	<u>16,309,449</u>	<u>14,835,122</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	25,499,678	-	-	-
Judicial	15,889,393	-	-	-
Public Safety	6,148,689	-	-	-
Public Works	58,677	-	-	-
Health	2,810	-	-	12,536,826
Human Services	1,523,795	14,854,445	14,758,162	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	987	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	456,581	-	-	-
Total Expenditures	<u>49,580,610</u>	<u>14,854,445</u>	<u>14,758,162</u>	<u>12,536,826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,283,235</u>	<u>633,936</u>	<u>1,551,287</u>	<u>2,298,296</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	39,894	1,010,124	500,000	-
Operating Transfers Out	(4,441,772)	(500,000)	-	-
Loan Proceeds	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,401,878)</u>	<u>510,124</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balances	(2,118,643)	1,144,060	2,051,287	2,298,296
Fund Balances at Beginning of Year, Restated	22,573,255	2,776,279	7,141,829	16,347,951
Increase (Decrease) in Reserve for Inventory	<u>(38,312)</u>	<u>(2,051)</u>	<u>(7,038)</u>	<u>(1,606)</u>
Fund Balances at End of Year	<u>\$ 20,416,300</u>	<u>\$ 3,918,288</u>	<u>\$ 9,186,078</u>	<u>\$ 18,644,641</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>
\$ 17,857,698	\$ -	\$ 5,637,997	\$ 47,928,108
-	-	9,163,351	27,539,424
1,210,292	-	9,759,472	17,731,776
-	372,567	4,710,548	13,488,831
-	-	765,192	1,550,870
-	12,952	565,281	578,233
12,390,242	10,974,421	28,353,360	87,119,105
-	-	10,899	1,930,141
1,292,218	32,703	2,597,698	6,337,200
<u>32,750,450</u>	<u>11,392,643</u>	<u>61,563,798</u>	<u>204,203,688</u>
-	-	6,209,806	31,709,484
-	-	1,528,163	17,417,556
-	-	19,721,233	25,869,922
-	-	9,003,557	9,062,234
-	-	14,480,612	27,020,248
34,304,436	-	10,578,181	76,019,019
-	-	1,939,132	1,939,132
-	-	-	987
-	-	1,721,621	1,721,621
-	391,767	857,545	1,249,312
-	14,122,494	-	14,579,075
<u>34,304,436</u>	<u>14,514,261</u>	<u>66,039,850</u>	<u>206,588,590</u>
<u>(1,553,986)</u>	<u>(3,121,618)</u>	<u>(4,476,052)</u>	<u>(2,384,902)</u>
-	-	3,777,793	5,327,811
-	-	(786,039)	(5,727,811)
-	-	200,000	200,000
-	-	40,940	40,940
<u>-</u>	<u>-</u>	<u>3,232,694</u>	<u>(159,060)</u>
(1,553,986)	(3,121,618)	(1,243,358)	(2,543,962)
21,123,442	(11,002,640)	44,642,255	103,602,371
<u>15,619</u>	<u>-</u>	<u>407,253</u>	<u>373,865</u>
<u>\$ 19,585,075</u>	<u>\$ (14,124,258)</u>	<u>\$ 43,806,150</u>	<u>\$ 101,432,274</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, 2014

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

Net change in fund balance - total governmental funds	\$	(2,543,962)
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.		(11,422,535)
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.		3,779,711
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.		(77,658)
Expenses incurred as a result of asset disposition in the current period.		(29,985)
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.		1,519,621
Expenses related to changes in inventory not included with governmental activities.		373,865
Net revenue of certain activities of internal service funds is reported with governmental activities.		<u>2,674,206</u>
Change in net position of governmental activities	\$	<u><u>(5,726,737)</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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,328,756	\$ 7,535,226	\$ 7,535,226	\$ -	\$ 7,535,226	\$ -
Sales Tax	16,850,000	18,170,020	18,170,020	-	18,170,020	-
Charges for Services	3,074,939	3,756,516	3,757,987	-	3,757,987	1,471
Licenses, Permits and Fees	7,710,650	8,132,673	8,297,779	-	8,297,779	165,106
Fines and Forfeitures	977,000	762,177	771,033	-	771,033	8,856
Intergovernmental Revenue	8,368,417	8,322,667	8,322,667	-	8,322,667	-
Interest Income	1,006,700	1,154,675	1,164,178	-	1,164,178	9,503
Miscellaneous Revenue	441,935	1,764,811	1,763,561	-	1,763,561	(1,250)
Total Revenues	46,758,397	49,598,765	49,782,451	-	49,782,451	183,686
Expenditures						
Current:						
General Government:						
Legislative and Executive	21,285,488	27,540,676	23,953,030	426,152	24,379,182	3,161,494
Judicial	7,302,938	15,892,535	15,378,024	89,323	15,467,347	425,188
Public Safety	2,459,869	6,378,038	6,074,344	68,712	6,143,056	234,982
Public Works	16,014	59,481	59,292	-	59,292	189
Health	4,000	4,000	2,810	-	2,810	1,190
Human Services	1,379,545	1,755,631	1,501,890	16,752	1,518,642	236,989
Capital Outlay	771,718	771,524	456,581	10,805	467,386	304,138
Intergovernmental	3,400	3,400	987	-	987	2,413
Total Expenditures	33,222,972	52,405,285	47,426,958	611,744	48,038,702	4,366,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,535,425	(2,806,520)	2,355,493	(611,744)	1,743,749	4,550,269
Other Financing Sources (Uses)						
Advances In	-	1,379,784	1,379,784	-	1,379,784	-
Advances Out	(332,000)	(747,077)	(747,077)	-	(747,077)	-
Operating Transfers In	-	539,894	539,894	-	539,894	-
Operating Transfers Out	(23,802,773)	(5,237,859)	(4,441,772)	-	(4,441,772)	796,087
Total Other Financing (Uses)	(24,134,773)	(4,065,258)	(3,269,171)	-	(3,269,171)	796,087
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(10,599,348)	(6,871,778)	(913,678)	\$ (611,744)	\$ (1,525,422)	\$ 5,346,356
Fund Balance at Beginning of Year	10,145,643	10,145,643	10,145,643			
Fund Balance at End of Year	\$ (453,705)	\$ 3,273,865	\$ 9,231,965			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 14,254,672	\$ 14,716,812	\$ 14,721,748	\$ -	\$ 14,721,748	\$ 4,936
Miscellaneous Revenue	190,000	207,581	208,263	-	208,263	682
Total Revenues	14,444,672	14,924,393	14,930,011	-	14,930,011	5,618
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,065,800	6,745,800	6,700,156	-	6,700,156	45,644
Fringe Benefits	3,686,931	3,746,931	3,499,435	-	3,499,435	247,496
Material and Supplies	258,500	307,000	292,421	-	292,421	14,579
Equipment	145,540	118,885	80,280	9,092	89,372	29,513
Contractual Services	3,240,241	4,256,766	3,490,783	321,498	3,812,281	444,485
Capital Outlay	5,000	17,000	16,080	240	16,320	680
Other	175,000	786,000	752,148	-	752,148	33,852
Total Expenditures	14,577,012	15,978,382	14,831,303	330,830	15,162,133	816,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(132,340)	(1,053,989)	98,708	(330,830)	(232,122)	821,867
Other Financing Sources (Uses)						
Operating Transfers In	-	1,098,174	1,098,174	-	1,098,174	-
Operating Transfers Out	-	(500,000)	(500,000)	-	(500,000)	-
Total Other Financing Sources	-	598,174	598,174	-	598,174	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(132,340)	(455,815)	696,882	<u>\$ (330,830)</u>	<u>\$ 366,052</u>	<u>\$ 821,867</u>
Fund Balance at Beginning of Year	2,154,114	2,154,114	2,154,114			
Fund Balance at End of Year	\$ 2,021,774	\$ 1,698,299	\$ 2,850,996			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,430,838	\$ 7,580,863	\$ 7,580,863	\$ -	\$ 7,580,863	\$ -
Intergovernmental Revenue	6,293,635	8,367,397	8,367,397	-	8,367,397	-
Miscellaneous Revenue	19,084	108,651	108,651	-	108,651	-
Total Revenues	14,743,557	16,056,911	16,056,911	-	16,056,911	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,154,151	7,242,106	6,703,506	-	6,703,506	538,600
Fringe Benefits	2,935,071	2,960,817	2,733,872	-	2,733,872	226,945
Material and Supplies	123,774	120,843	100,699	6,396	107,095	13,748
Equipment	138,554	117,554	80,825	-	80,825	36,729
Contractual Services	5,243,217	5,223,987	4,607,991	180,850	4,788,841	435,146
Fees	186,280	28,786	22,450	6,000	28,450	336
Other	868,319	903,238	851,109	9,536	860,645	42,593
Total Expenditures	16,649,366	16,597,331	15,100,452	202,782	15,303,234	1,294,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,905,809)	(540,420)	956,459	(202,782)	753,677	1,294,097
Other Financing Sources						
Operating Transfers In	-	500,000	500,000	-	500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(1,905,809)	(40,420)	1,456,459	<u>\$ (202,782)</u>	<u>\$ 1,253,677</u>	<u>\$ 1,294,097</u>
Fund Balance at Beginning of Year	6,885,786	6,885,786	6,885,786			
Fund Balance at End of Year	<u>\$ 4,979,977</u>	<u>\$ 6,845,366</u>	<u>\$ 8,342,245</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)
Community Mental Health
For the Year Ended December 31, 2014

	<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	\$ 10,373,758	\$ 9,316,324	\$ 9,316,324	\$ -	\$ 9,316,324	\$ -
Charges for Services	1,164,682	1,164,682	1,164,682	-	1,164,682	-
Intergovernmental Revenue	1,611,589	4,426,143	4,456,390	-	4,456,390	30,247
Miscellaneous Revenue	320,652	327,573	335,062	-	335,062	7,489
Total Revenues	<u>13,470,681</u>	<u>15,234,722</u>	<u>15,272,458</u>	<u>-</u>	<u>15,272,458</u>	<u>37,736</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,020,000	1,014,500	980,787	-	980,787	33,713
Fringe Benefits	367,590	373,090	336,167	-	336,167	36,923
Material and Supplies	78,950	72,481	39,541	-	39,541	32,940
Equipment	81,954	91,181	80,994	-	80,994	10,187
Contractual Services	16,150,508	15,279,291	11,118,790	675,729	11,794,519	3,484,772
Capital Outlay	80,000	80,000	69,076	2,419	71,495	8,505
Other	513,302	500,643	353,519	2,240	355,759	144,884
Total Expenditures	<u>18,292,304</u>	<u>17,411,186</u>	<u>12,978,874</u>	<u>680,388</u>	<u>13,659,262</u>	<u>3,751,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,821,623)	(2,176,464)	2,293,584	<u>\$ (680,388)</u>	<u>\$ 1,613,196</u>	<u>\$ 3,789,660</u>
Fund Balance at Beginning of Year	15,912,341	15,912,341	15,912,341			
Fund Balance at End of Year	<u>\$ 11,090,718</u>	<u>\$ 13,735,877</u>	<u>\$ 18,205,925</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)
LCBDD
For the Year Ended December 31, 2014

	<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	\$ 19,744,782	\$ 17,857,698	\$ 17,857,698	\$ -	\$ 17,857,698	\$ -
Charges for Services	985,595	1,200,887	1,200,887	-	1,200,887	-
Intergovernmental Revenue	8,631,761	13,303,709	13,303,709	-	13,303,709	-
Miscellaneous Revenue	1,134,157	1,292,218	1,292,218	-	1,292,218	-
Total Revenues	30,496,295	33,654,512	33,654,512	-	33,654,512	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	14,855,000	16,422,000	15,026,320	-	15,026,320	1,395,680
Fringe Benefits	9,154,701	9,859,701	8,383,100	-	8,383,100	1,476,601
Material and Supplies	426,234	471,015	373,377	23,630	397,007	74,008
Equipment	579,387	879,097	286,748	194,556	481,304	397,793
Contractual Services	5,458,907	8,614,688	6,446,359	1,096,852	7,543,211	1,071,477
Capital Outlay	117,677	147,346	64,195	24,035	88,230	59,116
Fees	-	40,000	30,090	-	30,090	9,910
Other	3,303,091	3,526,751	3,207,658	11,418	3,219,076	307,675
Total Expenditures	33,894,997	39,960,598	33,817,847	1,350,491	35,168,338	4,792,260
(Deficiency) of Revenues						
(Under) Expenditures	(3,398,702)	(6,306,086)	(163,335)	(1,350,491)	(1,513,826)	4,792,260
Other Financing (Uses)						
Operating Transfers Out	-	(3,000,000)	-	-	-	3,000,000
(Deficiency) of Revenues (Under)						
Expenditures and Other Financing (Uses)	(3,398,702)	(9,306,086)	(163,335)	<u>\$ (1,350,491)</u>	<u>\$ (1,513,826)</u>	<u>\$ 7,792,260</u>
Fund Balance at Beginning of Year, Restated	19,442,001	19,442,001	19,442,001			
Fund Balance at End of Year	<u>\$ 16,043,299</u>	<u>\$ 10,135,915</u>	<u>\$ 19,278,666</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, 2014

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,470,649	\$ 242,066	\$ 76,009	\$ 4,788,724	\$ 18,708,957
Cash and Cash Equivalents in Segregated Accounts	-	-	3,294	3,294	-
Receivables, Net of Allowance	3,680,459	379,233	2,277,795	6,337,487	1,520,767
Due from Other Funds	6,773	-	2,402	9,175	-
Inventory	32,554	-	-	32,554	-
Total Current Assets	<u>8,190,435</u>	<u>621,299</u>	<u>2,359,500</u>	<u>11,171,234</u>	<u>20,229,724</u>
Noncurrent Assets:					
Capital Assets, Nondepreciable					
Land	51,684	4,479,800	-	\$ 4,531,484	-
Construction In Progress	-	631,911	-	631,911	-
Capital Assets, Net of Depreciation					
Vehicles	12,162	204,784	560,090	777,036	-
Buildings, Structures & Improvements	-	6,321,137	423,721	6,744,858	-
Machinery & Equipment	-	-	20,960	20,960	-
Sewer Plant	3,522,007	-	-	3,522,007	-
Sewer Lines	11,487,360	-	-	11,487,360	-
Water Lines	376,385	-	-	376,385	-
Total Noncurrent Assets	<u>15,449,598</u>	<u>11,637,632</u>	<u>1,004,771</u>	<u>28,092,001</u>	<u>-</u>
Total Assets	<u>\$ 23,640,033</u>	<u>\$ 12,258,931</u>	<u>\$ 3,364,271</u>	<u>\$ 39,263,235</u>	<u>\$ 20,229,724</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 41,836	\$ 1,115	\$ 74,397	\$ 117,348	\$ 21,036
Contracts Payable	-	5,773	-	5,773	1,156,805
Matured Compensated Absences	1,147	-	1,139	2,286	-
Claims Payable	-	-	-	-	2,081,152
Due to Other Funds	5,936	-	-	5,936	9,175
Intergovernmental Payable	62,646	-	1,000	63,646	-
Accrued Interest	26,202	-	-	26,202	-
OWDA Loan - Current	52,816	-	-	52,816	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	2,400,000	-	-	2,400,000	-
General Obligation Bonds - Current	185,000	-	-	185,000	-
Total Current Liabilities	<u>2,784,806</u>	<u>6,888</u>	<u>76,536</u>	<u>2,868,230</u>	<u>3,268,168</u>
Noncurrent Liabilities:					
Compensated Absences	13,445	-	15,546	28,991	-
OWDA Loan	748,266	-	-	748,266	-
OPWC Loan	97,295	-	-	97,295	-
Advances from Other Funds	1,772,424	87,591	794,000	2,654,015	-
General Obligation Bonds	6,580,000	-	-	6,580,000	-
Total Noncurrent Liabilities	<u>9,211,430</u>	<u>87,591</u>	<u>809,546</u>	<u>10,108,567</u>	<u>-</u>
Total Liabilities	<u>11,996,236</u>	<u>94,479</u>	<u>886,082</u>	<u>12,976,797</u>	<u>3,268,168</u>
NET POSITION					
Net Investment in Capital Assets	5,376,998	11,637,632	1,004,771	18,019,401	-
Unrestricted	6,266,799	526,820	1,473,418	8,267,037	16,961,556
Total Net Position	<u>11,643,797</u>	<u>12,164,452</u>	<u>2,478,189</u>	<u>26,286,438</u>	<u>16,961,556</u>
Total Liabilities and Net Position	<u>\$ 23,640,033</u>	<u>\$ 12,258,931</u>	<u>\$ 3,364,271</u>	<u>\$ 39,263,235</u>	<u>\$ 20,229,724</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, 2014

	Business-type Activities				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Operating Revenues:					
Charges for Services	\$ 1,995,974	\$ 70,412	\$ 150,442	\$ 2,216,828	\$ 25,971,589
Miscellaneous Revenue	78,030	187,679	38,621	304,330	8,488
Total Operating Revenues	<u>2,074,004</u>	<u>258,091</u>	<u>189,063</u>	<u>2,521,158</u>	<u>25,980,077</u>
Operating Expenses:					
Contract Services	1,068,183	184,847	1,035,502	2,288,532	2,161,446
Personal Services	237,563	-	50,629	288,192	97,379
Fringe Benefits	88,668	-	27,694	116,362	48,836
Depreciation	442,209	397,179	100,637	940,025	-
Claims Expense	-	-	-	-	20,966,217
Materials and Supplies	28,010	53,748	7,840	89,598	1,949
Miscellaneous	70,461	6,486	23,004	99,951	30,044
Total Operating Expenses	<u>1,935,094</u>	<u>642,260</u>	<u>1,245,306</u>	<u>3,822,660</u>	<u>23,305,871</u>
Operating Income/(Loss)	<u>138,910</u>	<u>(384,169)</u>	<u>(1,056,243)</u>	<u>(1,301,502)</u>	<u>2,674,206</u>
Nonoperating Revenues (Expenses):					
Grants and Contributions	97,449	176,400	1,389,553	1,663,402	-
Premium on Debt Issuance	21,456	-	-	21,456	-
Interest and Fiscal Charges	(442,102)	-	-	(442,102)	-
Loss on Sale of Capital Assets	-	-	(141,103)	(141,103)	-
Total Nonoperating Revenues (Expenses)	<u>(323,197)</u>	<u>176,400</u>	<u>1,248,450</u>	<u>1,101,653</u>	<u>-</u>
Income (Loss) Before Transfers	<u>(184,287)</u>	<u>(207,769)</u>	<u>192,207</u>	<u>(199,849)</u>	<u>2,674,206</u>
Transfers In	<u>300,000</u>	<u>50,000</u>	<u>50,000</u>	<u>400,000</u>	<u>-</u>
Change in Net Position	115,713	(157,769)	242,207	200,151	2,674,206
Net Position at Beginning of Year	<u>11,528,084</u>	<u>12,322,221</u>	<u>2,235,982</u>	<u>26,086,287</u>	<u>14,287,350</u>
Net Position at End of Year	<u>\$ 11,643,797</u>	<u>\$ 12,164,452</u>	<u>\$ 2,478,189</u>	<u>\$ 26,286,438</u>	<u>\$ 16,961,556</u>

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

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 2,111,835	\$ 70,250	\$ 152,778	\$ 2,334,863	\$ 25,524,551
Cash Paid to Suppliers	(1,132,309)	(252,615)	(1,190,276)	(2,575,200)	(1,022,088)
Cash Paid for Claims	-	-	-	-	(22,649,975)
Cash Paid to Employees	(325,351)	-	(78,699)	(404,050)	(141,473)
Other Receipts	1,565	187,679	38,621	227,865	8,488
Net Cash Provided (Used) by Operating Activities	655,740	5,314	(1,077,576)	(416,522)	1,719,503
Cash Flows from Noncapital Financing Activities:					
Transfers In	300,000	50,000	50,000	400,000	-
Net Cash Provided by Noncapital Financing Activities	300,000	50,000	50,000	400,000	-
Cash Flows from Capital and Related Financing Activities:					
Grants and Contributions	19,449	77,040	1,044,408	1,140,897	-
Capital Outlay	-	(141,840)	-	(141,840)	-
Proceeds from Sale of Capital Assets	-	-	19,021	19,021	-
Principal Payments - OWDA Loans	(111,894)	-	-	(111,894)	-
Principal Payments - OPWC Loans	(9,223)	-	-	(9,223)	-
Principal Payments - Bonds	(160,000)	-	-	(160,000)	-
Interest Paid	(364,464)	-	-	(364,464)	-
Note Proceeds	2,400,000	-	-	2,400,000	-
Premium on Debt Issuance	21,456	-	-	21,456	-
Advances Out	(175,000)	-	-	(175,000)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	1,620,324	(64,800)	1,063,429	2,618,953	-
Net Increase (Decrease) in Cash	2,576,064	(9,486)	35,853	2,602,431	1,719,503
Cash and Cash Equivalents, January 1, 2014	1,894,585	251,552	43,450	2,189,587	16,989,454
Cash and Cash Equivalents, December 31, 2014	<u>\$ 4,470,649</u>	<u>\$ 242,066</u>	<u>\$ 79,303</u>	<u>\$ 4,792,018</u>	<u>\$ 18,708,957</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, 2014

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

	Business-type Activities				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Operating Income (Loss)	\$ 138,910	\$ (384,169)	\$ (1,056,243)	\$ (1,301,502)	\$ 2,674,206
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Cash Flows Reported in Other Categories:					
Depreciation Expense	442,209	397,179	100,637	940,025	-
(Increase) Decrease in Operating Assets:					
Accounts Receivable	(66,373)	(162)	184	(66,351)	(335,196)
Intergovernmental Receivable	109,584	-	4,076	113,660	(111,896)
Due from Other Funds	(3,815)	-	(1,924)	(5,739)	54
Inventory	(31,244)	-	-	(31,244)	-
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	19,087	(7,485)	24,209	35,811	(86,586)
Contracts Payable	(5,874)	(49)	(148,021)	(153,944)	-
Claims Payable	-	-	-	-	(426,947)
Sick Leave, Vacation Payable	290	-	(669)	(379)	-
Due to Other Funds	5,896	-	(14)	5,882	6,550
Intergovernmental Payable	47,070	-	189	47,259	(682)
Total Adjustments	<u>516,830</u>	<u>389,483</u>	<u>(21,333)</u>	<u>884,980</u>	<u>(954,703)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 655,740</u>	<u>\$ 5,314</u>	<u>\$ (1,077,576)</u>	<u>\$ (416,522)</u>	<u>\$ 1,719,503</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, 2014

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 24,505,468
Cash and Cash Equivalents in Segregated Accounts	5,235,843
Receivables:	
Property and Other Taxes	426,958,635
Special Assessments	36,850,880
Intergovernmental	21,782,153
Total Assets	\$ 515,332,979
 Liabilities:	
Local Government Taxes Payable	\$ 10,385,512
Intergovernmental Payable	57,205,386
Undistributed Monies	434,914,429
Deposits Held in Custody for Others	12,827,652
Total Liabilities	\$ 515,332,979

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, 2014
Murray Ridge Production Center, Inc. - June 30, 2014

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 2,923,039	\$ 204,717	\$ 3,127,756
Investments	-	1,275,359	1,275,359
Receivables, Net of Allowances	2,917,543	343,997	3,261,540
Intergovernmental Receivable	79,920	-	79,920
Deposits	-	1,000	1,000
Assets Held for Resale	699,465	-	699,465
Total Current Assets	<u>6,619,967</u>	<u>1,825,073</u>	<u>8,445,040</u>
Noncurrent Assets:			
Restricted Bond Fund Program Reserves	<u>2,503,261</u>	-	<u>2,503,261</u>
Total Noncurrent Assets	<u>2,503,261</u>	<u>-</u>	<u>2,503,261</u>
Capital Assets, Nondepreciable			
Land	568,688	-	568,688
Capital Assets, Net of Depreciation			
Buildings	2,038,024	-	2,038,024
Building and Improvements	291,168	-	291,168
Machinery and Equipment	22,252	38,486	60,738
Total Capital Assets	<u>2,920,132</u>	<u>38,486</u>	<u>2,958,618</u>
Total Assets	<u>12,043,360</u>	<u>1,863,559</u>	<u>13,906,919</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	3,005,152	70,691	3,075,843
Bond Anticipation Note	2,746,814	-	2,746,814
Lease Payable	9,944	-	9,944
Intergovernmental Payable	35,447	-	35,447
Total Current Liabilities	<u>5,797,357</u>	<u>70,691</u>	<u>5,868,048</u>
Noncurrent Liabilities:			
Loan Payable	391,221	-	391,221
Lease Payable	7,637	-	7,637
Total Noncurrent Liabilities	<u>398,858</u>	<u>-</u>	<u>398,858</u>
Total Liabilities	<u>6,196,215</u>	<u>70,691</u>	<u>6,266,906</u>
Net Position:			
Net Investment in Capital Assets	2,920,132	38,486	2,958,618
Restricted	2,519,941	793,770	3,313,711
Unrestricted	407,072	960,612	1,367,684
Total Net Position	<u>\$ 5,847,145</u>	<u>\$ 1,792,868</u>	<u>\$ 7,640,013</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, 2014
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2014

Functions/Programs	Expenses	Charges for Services	Program Revenues
			Operating Grants and Contributions
Lorain County Port Authority			
Economic Development	\$ 1,485,250	\$ 262,304	\$ 1,287,154
Murray Ridge Production Center, Inc.			
Production	1,587,540	1,717,781	-
Total Component Units	\$ 3,072,790	\$ 1,980,085	\$ 1,287,154

General Revenues:
Intergovernmental Revenue
not Restricted to Specific Programs
Investment Income
Other 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 Revenue and
Changes in Net Position**

Capital Grants and Contributions	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
\$ 525,270	\$ 589,478	\$ -	\$ 589,478
<u>-</u>	<u>-</u>	<u>130,241</u>	<u>130,241</u>
<u><u>\$ 525,270</u></u>	<u><u>589,478</u></u>	<u><u>130,241</u></u>	<u><u>719,719</u></u>
	377,565	-	377,565
	5,101	118,970	124,071
	<u>156,965</u>	<u>-</u>	<u>156,965</u>
	<u>539,631</u>	<u>118,970</u>	<u>658,601</u>
	1,129,109	249,211	1,378,320
	<u>4,718,036</u>	<u>1,543,657</u>	<u>6,261,693</u>
	<u><u>\$ 5,847,145</u></u>	<u><u>\$ 1,792,868</u></u>	<u><u>\$ 7,640,013</u></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. (the Workshop). The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Developmental Disabilities (LCBDD), provides sheltered employment for developmentally disabled adults in Lorain County. The LCBDD has substantive authority to approve and modify the Workshop's budget. The LCBDD provides the Workshop with staff salaries, transportation, and equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and since the Workshop is fiscally dependent on the County and the County has a financial benefit/burden relationship with the Workshop, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center, Inc. of Lorain County, 1095 Infirmary Road, Elyria, Ohio 44035.

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

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, 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 funds are:

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and 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, 2014, but which were levied to finance fiscal year 2015 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 fund) for “centralized” expenses, which may include an administrative overhead component. These charges are included in the direct expenses of the respective fund.

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2014.

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 2014, 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 2014. 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, 2014.

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 2014 amounted to \$1,919,242, which includes \$1,847,599 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 government-wide Statement of Net Position, except for any residual amounts outstanding between the governmental and business-type activities, which are reported as "Internal Balances."

I. Capital Assets and Depreciation

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

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their 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, 2014

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 nor committed. In the General fund, assigned amounts represent intended uses expressed by the County Commissioners through the Budget Commission or a County official delegated that authority by resolution or State Statute.

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

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

M. Net Position

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

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

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

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

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

N. Operating Revenues and Expenses

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

O. Interfund Transactions

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

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

P. Estimates

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

Q. 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 \$20,869,375 difference are as follows:

General Obligation Bonds	\$	17,620,000
Special Assessment Bonds		2,305,000
OWDA Loans		222,127
OPWC Loans		437,087
SIB Loan		202,000
Accrued Interest Payable		83,161
		83,161
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities		20,869,375
	\$	20,869,375

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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 capital outlay exceeds depreciation in the current period.” The details of the \$3,779,711 differences are as follows:

Capital Outlay	\$	8,881,675
Depreciation Expense		(5,101,964)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		3,779,711

Another element of that reconciliation states that “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.” The details of this \$77,658 difference are as follows:

Compensated Absences	\$	(84,398)
Accrued Interest on Long-term Debt		6,740
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		(77,658)

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 \$1,519,621 difference are as follows:

Debt Issued or Incurred:		
SIB Loan Issued	\$	(202,000)
Principal Repayments:		
General Obligation Debt		1,640,000
Special Revenue Debt		81,621
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		1,519,621

R. Changes in Accounting Principles and Restatement of Fund Balance

Changes in Accounting Principles. For 2014, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 67, “Financial Reporting for Pension Plans” and GASB Statement No. 70, “Accounting and Financial Reporting for Nonexchange Financial Guarantees”.

GASB Statement No. 67 improves financial reporting by state and local governmental pension plans. The implementation of this statement did not result in any change to the County’s financial statements.

GASB Statement No. 70 improves accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The implementation of this statement did not result in any change to the County’s financial statements.

Restatement of Fund Balance. During 2014 it was determined that the Certificate of Title and Recorder’s Equipment funds should be combined with the General fund per GASB 54 for financial reporting purposes. It was also determined that

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

the LCBDD-Medicaid and LCBDD-Capital funds will be combined with the LCBDD fund for financial reporting purposes. These restatements had the following effect on fund balance of the major and nonmajor governmental funds of the County as they were previously reported:

	General	LCBDD	Nonmajor Governmental Funds
Fund Balance December 31, 2013	\$ 21,833,857	\$ 18,671,399	\$ 47,833,696
Adjustment for Certificate of Title fund	629,527	-	(629,527)
Adjustment for Recorder's Equipment fund	109,871	-	(109,871)
Adjustment for LCBDD-Medicaid fund	-	2,207,625	(2,207,625)
Adjustment for LCBDD-Capital fund	-	244,418	(244,418)
Fund Balance December 31, 2013, Restated	\$ 22,573,255	\$ 21,123,442	\$ 44,642,255

During 2014 the Lorain County Port Authority, a component unit of Lorain County, did not include the Lorain County Land Reutilization Corporation, a component unit of the Authority, on its financial statements as a component unit, but rather as an Agency Fund. This restatement had the following effect on net position of the component units of the County as they were previously reported:

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Net Position December 31, 2013	\$ 4,486,744	\$ 1,543,657	\$ 6,030,401
Adjustment to record component unit	231,292	-	231,292
Net Position December 31, 2013, Restated	\$ 4,718,036	\$ 1,543,657	\$ 6,261,693

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2014:

	Deficit
Special Revenue Fund:	
Bascule Bridge	\$ (81,965)
Q Construction	(14,124,258)

The deficit fund balance in the special revenue fund resulted from the application of generally accepted accounting principles. The General fund is liable for any deficit in this fund 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.

Lorain County, Ohio
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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, 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 \$5,991 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."

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 \$42,582,450 and the bank balance was \$44,384,807. Of the County’s bank balance \$41,013,395 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 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, 2014, the County had the following investments and maturities (in years):

<u>Investment</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>% of Portfolio</u>
STAR Ohio	\$ 6,733,238	\$ 6,733,238	\$ -	6.49%
US Treasury Notes	3,986,800	-	3,986,800	3.84%
FFCB	16,828,816	4,002,380	12,826,436	16.23%
FNMA	32,570,899	2,001,900	30,568,999	31.40%
FHLB	19,694,975	3,000,580	16,694,395	18.99%
FHLMC	23,903,010	1,001,870	22,901,140	23.05%
Total Investments	<u>\$ 103,717,738</u>	<u>\$16,739,968</u>	<u>\$86,977,770</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 2014 for real and public utility property taxes represents collections of 2013 taxes.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The 2014 real property taxes are levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2014 real property taxes are collected in and intended to finance 2015 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 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2014 was \$14.482 per \$1,000 of assessed value. The assessed values upon which the 2014 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 5,963,795,600
Public Utilities Personal Property	233,194,810
Total	<u>\$ 6,196,990,410</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, 2014.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 2014.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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
Receivables:						
Interest	\$ 211,937	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,650,310	-	8,191,142	9,487,649	18,146,513	-
Sales Tax	2,984,733	-	-	-	-	-
Accounts	309,117	-	1,854	-	113,824	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	825,874	4,736,691	5,708,138	1,640,248	3,280,149	1,618,849
Local Government	1,345,436	-	-	-	-	-
Net Total Receivables	<u>\$ 13,327,407</u>	<u>\$4,736,691</u>	<u>\$13,901,134</u>	<u>\$11,127,897</u>	<u>\$21,540,486</u>	<u>\$ 1,618,849</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	5,081,213	-	-	-	-
Sales Tax	1,492,139	-	-	-	-
Accounts	345,536	76,465	2,044	3,155	421,436
Special Assessments	1,625,915	3,603,994	-	-	-
Intergovernmental	11,871,687	-	377,189	2,274,640	1,099,331
Local Government	-	-	-	-	-
Net Total Receivables	<u>\$ 20,416,490</u>	<u>\$3,680,459</u>	<u>\$ 379,233</u>	<u>\$ 2,277,795</u>	<u>\$ 1,520,767</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 - CAPITAL ASSETS

Construction in Progress: The County has active construction projects as of December 31, 2014 of more than \$9.96 million for road, bridge, sewer and improvement projects.

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

Governmental Activities:	
Legislative & Executive	\$ 796,638
Judicial	1,023,966
Public Safety	595,130
Public Works	2,111,766
Health	133,798
Human Services	439,135
Economic Development and Assistance	1,531
Total Depreciation Expense-Governmental Activities	<u>\$ 5,101,964</u>
Business-type Activities:	
Buildings, Structures & Improvements	\$ 403,930
Vehicles	91,268
Machinery & Equipment	3,970
Sewer Plants	83,457
Sewer Lines	338,650
Water Lines	18,750
Total Depreciation Expense-Business-type Activities	<u>\$ 940,025</u>

Activity for the Component Units for the years ended December 31, 2014 and June 30, 2014 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:			
Land	<u>\$ 350,482</u>	<u>\$ 218,206</u>	<u>\$ 568,688</u>
Capital Assets Being Depreciated:			
Buildings	1,241,518	951,106	2,192,624
Building & Improvements	317,532	-	317,532
Vehicle	31,789	-	31,789
Machinery & Equipment	270,651	14,733	285,384
Total Capital Assets, Being Depreciated	<u>1,861,490</u>	<u>965,839</u>	<u>2,827,329</u>
Less Accumulated Depreciation:			
Buildings	122,847	31,753	154,600
Building & Improvements	20,090	6,274	26,364
Vehicle	3,179	6,358	9,537
Machinery & Equipment	239,751	7,147	246,898
Total Accumulated Depreciation	<u>385,867</u>	<u>51,532</u>	<u>437,399</u>
Total Capital Assets, Being Depreciated, Net	<u>1,475,623</u>	<u>914,307</u>	<u>2,389,930</u>
Total Component Units Capital Assets, Net	<u>\$ 1,826,105</u>	<u>\$ 1,132,513</u>	<u>\$ 2,958,618</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Activity for the Governmental Activities for the year ended December 31, 2014 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	\$ -	\$ 5,270	\$ 5,395,280
Construction In Progress	4,205,322	7,693,299	2,575,417	9,323,204
Total Capital Assets, Not Being Depreciated	<u>9,605,872</u>	<u>7,693,299</u>	<u>2,580,687</u>	<u>14,718,484</u>
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	118,922,198	514,797	-	119,436,995
Vehicles	6,647,980	669,465	408,105	6,909,340
Machinery & Equipment	7,413,602	909,547	41,119	8,282,030
Furniture & Fixtures	154,640	-	-	154,640
Intangible Assets	2,351,881	-	-	2,351,881
Infrastructure	93,639,315	1,672,561	-	95,311,876
Total Capital Assets, Being Depreciated	<u>229,129,616</u>	<u>3,766,370</u>	<u>449,224</u>	<u>232,446,762</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	36,097,469	2,485,709	-	38,583,178
Vehicles	3,974,999	57,354	380,813	3,651,540
Machinery & Equipment	4,927,827	464,823	41,119	5,351,531
Furniture & Fixtures	121,997	1,938	-	123,935
Intangible Assets	877,336	116,894	-	994,230
Infrastructure	61,757,676	1,975,246	-	63,732,922
Total Accumulated Depreciation	<u>107,757,304</u>	<u>5,101,964</u>	<u>421,932</u>	<u>112,437,336</u>
Total Capital Assets, Being Depreciated, Net	<u>121,372,312</u>	<u>(1,335,594)</u>	<u>27,292</u>	<u>120,009,426</u>
Governmental Activities Capital Assets, Net	<u>\$ 130,978,184</u>	<u>\$ 6,357,705</u>	<u>\$ 2,607,979</u>	<u>\$ 134,727,910</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Activity for the Business-type Activities for the year ended December 31, 2014 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	490,071	141,840	-	631,911
Total Capital Assets, Not Being Depreciated	<u>5,021,555</u>	<u>141,840</u>	<u>-</u>	<u>5,163,395</u>
Capital Assets, Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	2,044,235	-	533,748	1,510,487
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>533,748</u>	<u>34,884,889</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	2,852,054	403,930	-	3,255,984
Vehicles	1,015,807	91,268	373,624	733,451
Machinery & Equipment	45,460	3,970	-	49,430
Sewer Plants	567,396	83,457	-	650,853
Sewer Lines	5,441,500	338,650	-	5,780,150
Water Lines	1,467,665	18,750	-	1,486,415
Total Accumulated Depreciation	<u>11,389,882</u>	<u>940,025</u>	<u>373,624</u>	<u>11,956,283</u>
Total Capital Assets, Being Depreciated, Net	<u>24,028,755</u>	<u>(940,025)</u>	<u>160,124</u>	<u>22,928,606</u>
Business-type Activities Capital Assets, Net	<u>\$ 29,050,310</u>	<u>\$ (798,185)</u>	<u>\$ 160,124</u>	<u>\$ 28,092,001</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 2014, 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$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 \$2,081,152 reported in the fund at December 31, 2014, 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 2012, 2013 and 2014 were:

		Balance at Beginning of Year		Current Year Claims		Claim Payments		Balance at End of Year
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
2014		2,506,476		22,766,198		23,191,522		2,081,152

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 2014 was \$693,414.

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 2014 the County contributed \$96,968 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 2014.

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 2014.

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 2014.

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 Pension Plan, the Member-Directed Plan and the Combined Plan. The Traditional Pension 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. 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. 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.

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety officers participate in only the Traditional Pension Plan. The 2014 member contribution rates were 10.0% of earnable salary for members in state and local classifications. Public Safety and law enforcement members contributed 12.0% and 13.0%, respectively. The 2014 employer contribution rate for state and local employers was 14.0% of earnable salary. The law enforcement and public safety division employer contribution rate was 18.1% of earnable salary. The County's required contributions to OPERS for the years ended December 31, 2014, 2013 and 2012 were \$11,065,197, \$11,826,016, \$12,026,971, respectively. The full amount has been contributed for 2013 and 2012. 92.8% has been contributed for 2014 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 9.5% 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 9.5% 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 – For members who select the Combined Plan, 10% of the 11% member contribution rate is deposited into the member's defined contribution account and the remaining amount is applied to the DB Plan. 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 with five years of service credit. 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 Ohio 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.

The DB and Combined Plans offer access to health care 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, 2014 were 11.0% of covered payroll for members and 14.0% for employers. The County's required contribution to STRS for the years ended December 31, 2014, 2013 and 2012 were \$189,585, \$188,369, and \$210,647 respectively. The full amount has been contributed for 2014, 2013 and 2012.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2014 *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 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-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. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details. The Ohio Revised Code permits, but does not require, OPERS to provide OPEB benefits to its eligible benefit recipients. Authority to establish and amend health care coverage 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. Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2014, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contributions rates permitted by the Ohio Revised Code. Active member contributions do not fund the OPEB Plan. The County's required contributions to OPERS which were used to fund post-employment benefits for the year ended December 31, 2014, 2013 and 2012 were \$1,658,978, \$833,487 and \$3,390,375 respectively. The full amount has been contributed for 2013 and 2012. 92.8% has been contributed for 2014 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. The portion of the employer contribution allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 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 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 4.0% of the employer contributions toward the health care fund after the end of the transition period.

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

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible 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 14.0% employer contribution rate, 1.0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2014, 2013, and 2012. Effective July 1, 2014, 0.0% of covered payroll was allocated to post-employment health care. The 14.0% employer contribution rate is the maximum rate established under Ohio law. For the County, this amount equaled \$923, \$1,884 and \$2,106 during the years 2014, 2013 and 2012, respectively.

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. Notes outstanding at December 31, 2014 are as follows:

	Balance		Balance
	01/01/14	Issued	(Retired)
			12/31/14
Governmental Activities			
2014 - 1.25% Capital Improvement Plan Bond Anticipation Notes due 07/07/2015	\$ -	\$2,215,000	\$ -
			\$2,215,000
Business-Type Activities			
2014 - 1.25% Sanitary Sewer Bond Anticipation Notes due 07/07/2015	-	2,400,000	-
			2,400,000
Total Short-Term Notes	\$ -	\$4,615,000	\$ -
			\$4,615,000

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2014 were as follows:

	<u>Balance 01/01/14</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/14</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)	\$ 185,000	\$ -	\$ (185,000)	\$ -	\$ -
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	1,660,000	-	(530,000)	1,130,000	550,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	1,100,000	-	(540,000)	560,000	560,000
2009-2.00% to 5.00% General Obligation Sewer System Improvement Bonds (Org. \$5,870,000)	5,560,000	-	(100,000)	5,460,000	120,000
2010-2.00% to 4.625% General Obligation Refunding Bonds (Org. \$13,730,000)	13,655,000	-	(80,000)	13,575,000	80,000
2011-1.20% to 4.60% General Obligation Sewer District Improvement Bonds (Org. \$1,560,000)	1,365,000	-	(60,000)	1,305,000	65,000
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	2,385,000	-	(30,000)	2,355,000	225,000
Total General Obligation Bonds- Unvoted	<u>25,910,000</u>	<u>-</u>	<u>(1,525,000)</u>	<u>24,385,000</u>	<u>1,600,000</u>
Special Assessment Bonds- Government Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	275,000	-	(35,000)	240,000	35,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	2,305,000	-	(240,000)	2,065,000	255,000
Total Special Assessment Bonds	<u>2,580,000</u>	<u>-</u>	<u>(275,000)</u>	<u>2,305,000</u>	<u>290,000</u>
Total Bonded Long-Term Debt	<u>\$ 28,490,000</u>	<u>\$ -</u>	<u>\$ (1,800,000)</u>	<u>\$26,690,000</u>	<u>\$ 1,890,000</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

C. Other Long-Term Debt

	<u>Balance 01/01/14</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/14</u>	<u>Amount Due In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 3753-5.34%	\$ 134,299	\$ -	\$ (15,280)	\$ 119,019	\$ 31,796
Coastal Erosion 4705-4.67%	108,004	-	(4,896)	103,108	10,138
Total OWDA Loans	<u>\$ 242,303</u>	<u>\$ -</u>	<u>\$ (20,176)</u>	<u>\$ 222,127</u>	<u>\$ 41,934</u>
OPWC Loans					
OPWC-CI12I-0.0%	\$ 112,800	\$ -	\$ (9,400)	\$ 103,400	\$ 9,400
OPWC-CI25K-0.0%	7,994	-	(1,333)	6,661	1,333
OPWC-CI44H-0.0%	91,780	-	(8,344)	83,436	8,344
OPWC-CI44B-0.0%	79,873	-	(14,522)	65,351	14,522
OPWC-CI43E-0.0%	6,419	-	(6,419)	-	-
OPWC-CI41E-0.0%	155,750	-	(15,575)	140,175	15,575
OPWC-CI25C-0.0%	27,892	-	(4,291)	23,601	4,291
OPWC-CI02F-0.0%	13,070	-	(1,376)	11,694	1,376
OPWC-CI23K-0.0%	2,954	-	(185)	2,769	185
Total OPWC Loans	<u>\$ 498,532</u>	<u>\$ -</u>	<u>\$ (61,445)</u>	<u>\$ 437,087</u>	<u>\$ 55,026</u>
SIB Loan 130011-3.00%	<u>\$ -</u>	<u>\$ 202,000</u>	<u>\$ -</u>	<u>\$ 202,000</u>	<u>\$ -</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement 2324-4.80%	\$ 46,615	\$ -	\$ (46,615)	\$ -	\$ -
Sewer Improvement 2325-4.56%	42,962	-	(28,318)	14,644	14,644
Sewer Improvement 5551-3.25%	823,399	-	(36,961)	786,438	38,172
Total OWDA Loans	<u>\$ 912,976</u>	<u>\$ -</u>	<u>\$ (111,894)</u>	<u>\$ 801,082</u>	<u>\$ 52,816</u>
OPWC Loans					
OPWC-CI47G-0.0%	\$ 69,238	\$ -	\$ (4,328)	\$ 64,910	\$ 4,328
OPWC-CI28D-0.0%	46,503	-	(4,895)	41,608	4,895
Total OPWC Loans	<u>\$ 115,741</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 106,518</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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
	2015	\$ 1,415,000	\$ 660,741	\$ 290,000	\$ 117,325	\$ 41,934
2016	1,435,000	618,191	300,000	102,563	44,134	8,435
2017	885,000	569,966	320,000	87,283	46,448	6,121
2018	905,000	545,666	335,000	70,943	30,020	3,683
2019	930,000	520,766	350,000	53,833	12,194	2,642
2020-2024	5,115,000	2,121,469	710,000	52,928	47,397	4,529
2025-2029	4,735,000	1,159,794	-	-	-	-
2030	2,200,000	153,781	-	-	-	-
Total	<u>\$ 17,620,000</u>	<u>\$ 6,350,374</u>	<u>\$ 2,305,000</u>	<u>\$ 484,875</u>	<u>\$ 222,127</u>	<u>\$ 36,045</u>

Year Ending December 31,	Ohio Public Work Commission		State Infrastructure Bank	
	Principal	Interest	Principal	Interest
2015	\$ 55,026	\$ -	\$ -	\$ -
2016	55,026	-	23,379	6,068
2017	55,026	-	24,086	5,361
2018	55,026	-	24,814	4,633
2019	47,764	-	25,564	3,883
2020-2024	158,901	-	104,157	7,569
2025-2029	10,318	-	-	-
Total	<u>\$ 437,087</u>	<u>\$ -</u>	<u>\$ 202,000</u>	<u>\$ 27,514</u>

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 185,000	\$ 314,423	\$ 52,816	\$ 25,586	\$ 9,223	\$ -
2016	190,000	308,760	39,423	24,001	9,223	-
2017	195,000	302,923	40,715	22,709	9,223	-
2018	205,000	296,423	42,049	21,375	9,223	-
2019	210,000	289,260	43,426	19,998	9,223	-
2020-2024	1,190,000	1,304,110	239,430	77,690	38,773	-
2025-2029	1,500,000	995,840	281,310	35,810	21,630	-
2030-2034	1,420,000	625,810	61,913	1,511	-	-
2035-2039	1,670,000	259,250	-	-	-	-
Total	<u>\$ 6,765,000</u>	<u>\$ 4,696,799</u>	<u>\$ 801,082</u>	<u>\$ 228,680</u>	<u>\$ 106,518</u>	<u>\$ -</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2014, 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	\$ 18,985,000	\$ -	\$ (1,365,000)	\$17,620,000	\$1,415,000
Special Assessment Debt With Government Commitment	2,580,000	-	(275,000)	2,305,000	290,000
Total Bonds Payable	<u>21,565,000</u>	<u>-</u>	<u>(1,640,000)</u>	<u>19,925,000</u>	<u>1,705,000</u>
OWDA Loans	242,303	-	(20,176)	222,127	41,934
OPWC Loans	498,532	-	(61,445)	437,087	55,026
SIB Loan	-	202,000	-	202,000	-
Compensated Absences Governmental Activity	<u>15,422,292</u>	<u>7,422,447</u>	<u>(7,338,049)</u>	<u>15,506,690</u>	<u>1,114,054</u>
Long-Term Liabilities	<u>\$ 37,728,127</u>	<u>\$ 7,624,447</u>	<u>\$ (9,059,670)</u>	<u>\$36,292,904</u>	<u>\$2,916,014</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	\$ 6,925,000	\$ -	\$ (160,000)	\$ 6,765,000	\$ 185,000
OWDA Loans	912,976	-	(111,894)	801,082	52,816
OPWC Loans	115,741	-	(9,223)	106,518	9,223
Compensated Absences Business-type Activity	<u>31,656</u>	<u>23,282</u>	<u>(23,661)</u>	<u>31,277</u>	<u>2,286</u>
Long-Term Liabilities	<u>\$ 7,985,373</u>	<u>\$ 23,282</u>	<u>\$ (304,778)</u>	<u>\$ 7,703,877</u>	<u>\$ 249,325</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, 2014 was \$667,651.

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

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

	Community					Q	Construction	Nonmajor Governmental Funds	Total Governmental Funds
	General	Job & Family Services	Children Services	Mental Health	LCBDD				
Fund Balances:									
Nonspendable:									
Inventory	\$ 167,408	\$ 11,847	\$ 6,357	\$ 1,476	\$ 154,716	\$ -	\$ 949,352	\$ 1,291,156	
Long-Term Interfund Loans	14,032,169	-	-	-	-	-	-	14,032,169	
Total Nonspendable	14,199,577	11,847	6,357	1,476	154,716	-	949,352	15,323,325	
Restricted:									
Criminal and Administrative Justice Services	-	-	-	-	-	-	1,910,926	1,910,926	
Alcohol and Drug Programs	-	-	-	-	-	-	782,791	782,791	
Common Pleas Court Special Projects	-	-	-	-	-	-	609,534	609,534	
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	2,394,585	2,394,585	
Community Development Programs	-	-	-	-	-	-	1,345,248	1,345,248	
Dog Warden Operations	-	-	-	-	-	-	275,303	275,303	
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	3,265,155	3,265,155	
Public Safety Programs	-	-	-	-	-	-	7,841,650	7,841,650	
Law Enforcement	-	-	-	-	-	-	1,141,497	1,141,497	
Assessment and Collection Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	5,443,602	5,443,602	
Probation and Supervision Programs	-	-	-	-	-	-	2,145,481	2,145,481	
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	1,090,938	1,090,938	
Mental Health Programs	-	-	-	18,643,165	-	-	1,639,017	1,639,017	
Children Services Programs	-	-	9,179,721	-	-	-	13,115	18,656,280	
Public Assistance Programs	-	3,906,441	-	-	-	-	4,323,184	13,502,905	
Health Services	-	-	-	-	-	-	80,661	3,987,102	
Development Disabilities Programs	-	-	-	-	19,430,359	-	1,021,919	1,021,919	
Jail Facilities Operations	-	-	-	-	-	-	4,304,305	23,734,664	
Debt Service	-	-	-	-	-	-	1,024,847	1,024,847	
Total Restricted	-	3,906,441	9,179,721	18,643,165	19,430,359	-	41,979,006	93,138,692	
Committed:									
County Home	-	-	-	-	-	-	690,169	690,169	
Community Development Programs	-	-	-	-	-	-	226,910	226,910	
Total Committed	-	-	-	-	-	-	917,079	917,079	
Assigned:									
Maintenance of Watercourses	-	-	-	-	-	-	42,678	42,678	
Encumbrances	611,743	-	-	-	-	-	-	611,743	
Total Assigned	611,743	-	-	-	-	-	42,678	654,421	
Unassigned (Deficit):	5,604,980	-	-	-	-	(14,124,258)	(81,965)	(8,601,243)	
Total Fund Balances	\$ 20,416,300	\$ 3,918,288	\$ 9,186,078	\$ 18,644,641	\$ 19,585,075	\$ (14,124,258)	\$ 43,806,150	\$ 101,432,274	

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, 2014, there were seven series of Healthcare Revenue Bonds and four Economic Development Bonds outstanding with aggregate principal amounts payable of \$405,015,000 and \$9,590,000 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	\$ 11,434
Job & Family Services	General Fund	34,699
Children Services	General Fund	21,615
LCBDD	Nonmajor Governmental Funds	7,689
Nonmajor Governmental Funds	General Fund	423,303
Nonmajor Governmental Funds	Nonmajor Governmental Funds	17,068
Sewer System	Nonmajor Governmental Funds	5,936
Internal Service Funds	Sewer System	6,773
Internal Service Funds	Nonmajor Enterprise Fund	2,402
Total		<u>\$530,919</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>Q Construction</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	<u>Total</u>
Receivable Fund:						
General Fund	\$ 10,536,481	\$ 841,673	\$1,772,424	\$ 87,591	\$ 794,000	\$14,032,169
Nonmajor Governmental	4,931,500	-	-	-	-	4,931,500
Total	<u>\$ 15,467,981</u>	<u>\$ 841,673</u>	<u>\$1,772,424</u>	<u>\$ 87,591</u>	<u>\$ 794,000</u>	<u>\$18,963,669</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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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
2015	\$ 1,300,000	\$ -	\$ 365,000	\$ 393,400
2016	-	-	385,000	378,800
2017	-	-	395,000	363,400
2018	-	-	420,000	347,600
2019	-	-	435,000	330,800
2020-2024	-	-	2,435,000	1,379,600
2025-2029	-	-	2,970,000	851,600
2030-2033	-	-	2,430,000	225,200
Total	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$9,835,000</u>	<u>\$ 4,270,400</u>

Interfund Transfers:

	Transfers In:					Total
	General Fund	Job & Family Services	Children Services	Nonmajor Governmental	Enterprise	
Transfers Out:						
General Fund	\$ -	\$ 1,010,124	\$ -	\$ 3,031,648	\$ 400,000	\$ 4,441,772
Job & Family Services	-	-	500,000	-	-	500,000
Nonmajor Governmental	39,894	-	-	746,145	-	786,039
Total	<u>\$ 39,894</u>	<u>\$ 1,010,124</u>	<u>\$ 500,000</u>	<u>\$ 3,777,793</u>	<u>\$ 400,000</u>	<u>\$ 5,727,811</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) Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
- (3) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (4) Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- (5) Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
- (6) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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	\$(1,525,422)	\$ 366,052	\$1,253,677	\$1,613,196	\$(1,513,826)
Net Adjustment for Revenue Accruals	163,365	470,320	246,531	(437,336)	(904,062)
Unreported Cash	(15,584)	-	6,007	-	-
Net Adjustment for Expenditure Accruals	(552,584)	(23,142)	342,290	442,048	(486,589)
Advances	(632,707)	-	-	-	-
Encumbrances	611,744	330,830	202,782	680,388	1,350,491
Funds Budgeted Elsewhere	(167,455)	-	-	-	-
GAAP Basis	<u>\$(2,118,643)</u>	<u>\$ 1,144,060</u>	<u>\$2,051,287</u>	<u>\$2,298,296</u>	<u>\$(1,553,986)</u>

NOTE 21 - TRANSFER FROM PRIMARY GOVERNMENT

A component unit received \$25,000 of operating funds from the County. This amount is 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, 2014, 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, 2014 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 2014, the County entered into various contracts for construction and renovations totaling \$7,738,809. The amounts paid on the contracts were \$4,789,858 with \$6,480 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$2,942,471.

NOTE 25 - GUARANTEES

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

In an agreement dated November 3, 2014 the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$2,760,000 of Revenue Bond Anticipation Notes issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. The Notes will mature November 4, 2015.

On July 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Lorain National Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2014 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENTS

Subsequent events were evaluated by management through June 26, 2015, the date the financial statements were available to be issued.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2014 the value of these services was estimated to be \$1,430,600.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$343,997 at June 30, 2014.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Deposits and Investments

Deposits - At December 31, 2014, the bank balance of the Authority’s deposits was \$269,362. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2014, \$19,362 of the Authority’s bank balance was exposed to custodial credit risk, while \$250,000 was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2014, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,503,261	\$2,503,261

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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2. 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 \$2,503,261 at December 31, 2014 and are reflected in the Statement of Net Position.

3. 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
2015	11,750
2016	7,834
Total minimum lease payments	19,584
Less: Amount representing interest	(2,003)
Present value of net minimum lease payments	\$ 17,581

4. Related Party Activity

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

5. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with 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, 2014, 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.

6. 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, 2014 revenue bonds outstanding from the Authority’s Program Bond fund with an original issue amount of \$2,365,000 were \$1,500,000. However, the Authority’s total remaining reserve dollars from the Letter of Credit are \$6,450,000 or approximately 300% of the outstanding bonds.

In August 2014, the Authority issued revenue bond anticipation notes to repay year 2013 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, 2014 conduit debt-revenue bond anticipation notes with an original issue amount of \$2,746,814 remain outstanding.

7. Management Agreement

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

8. Loan Payable

Loan Payable – County represents the cumulative operating costs incurred by the Authority that have been paid by Lorain County. There is no repayment schedule. At December 31, 2014, the outstanding balance was \$391,221.

Loan payable activity for the year ended December 31, 2014, was as follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Loan Payable	\$391,221	\$ 3,060	\$ (3,060)	\$ 391,221

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,328,756	\$ 7,535,226	\$ 7,535,226	\$ -	\$ 7,535,226	\$ -
Sales Tax	16,850,000	18,170,020	18,170,020	-	18,170,020	-
Charges for Services	3,074,939	3,756,516	3,757,987	-	3,757,987	1,471
Licenses, Permits and Fees	7,710,650	8,132,673	8,297,779	-	8,297,779	165,106
Fines and Forfeitures	977,000	762,177	771,033	-	771,033	8,856
Intergovernmental Revenue	8,368,417	8,322,667	8,322,667	-	8,322,667	-
Interest Income	1,006,700	1,154,675	1,164,178	-	1,164,178	9,503
Miscellaneous Revenue	441,935	1,764,811	1,763,561	-	1,763,561	(1,250)
Total Revenues	46,758,397	49,598,765	49,782,451	-	49,782,451	183,686
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	421,996	982,700	783,355	-	783,355	199,345
Fringe Benefits	69,873	174,369	123,937	-	123,937	50,432
Material and Supplies	20,682	20,682	9,845	1,101	10,946	9,736
Equipment	42,703	42,461	24,128	545	24,673	17,788
Contractual Services	12,156	25,156	5,294	8,938	14,232	10,924
Other	35,000	34,500	8,217	-	8,217	26,283
Total Commissioners	602,410	1,279,868	954,776	10,584	965,360	314,508
Auditor:						
Salaries and Wages	324,679	1,087,245	1,087,205	-	1,087,205	40
Fringe Benefits	75,476	166,749	163,147	-	163,147	3,602
Material and Supplies	38,010	29,610	25,829	396	26,225	3,385
Equipment	2,910	3,810	3,302	247	3,549	261
Contractual Services	240,900	312,148	231,237	75,196	306,433	5,715
Other	27,296	27,496	22,862	-	22,862	4,634
Total Auditor	709,271	1,627,058	1,533,582	75,839	1,609,421	17,637
Treasurer:						
Salaries and Wages	128,719	304,480	304,473	-	304,473	7
Fringe Benefits	20,789	47,855	47,704	-	47,704	151
Material and Supplies	5,000	1,997	1,997	-	1,997	-
Contractual Services	56,000	54,897	54,897	-	54,897	-
Other	3,500	712	712	-	712	-
Total Treasurer	214,008	409,941	409,783	-	409,783	158
Prosecuting Attorney:						
Salaries and Wages	1,509,576	3,203,870	3,134,881	-	3,134,881	68,989
Fringe Benefits	454,358	697,389	653,475	-	653,475	43,914
Material and Supplies	75,084	84,374	74,351	4,043	78,394	5,980
Equipment	56,341	40,349	34,857	-	34,857	5,492
Contractual Services	60,493	65,735	60,840	1,246	62,086	3,649
Fees	1,750	1,000	83	-	83	917
Other	77,602	13,250	7,765	-	7,765	5,485
Total Prosecuting Attorney	2,235,204	4,105,967	3,966,252	5,289	3,971,541	134,426

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	27,545	110,180	94,823	-	94,823	15,357
Fringe Benefits	7,857	19,428	14,793	-	14,793	4,635
Material and Supplies	9,330	13,880	5,144	3,791	8,935	4,945
Equipment	20,000	15,450	5,889	7,717	13,606	1,844
Contractual Services	50,224	50,224	21,097	9,274	30,371	19,853
Other	1,150	1,150	205	-	205	945
Total Records Center	116,106	210,312	141,951	20,782	162,733	47,579
Board of Elections:						
Salaries and Wages	255,616	1,056,307	979,369	-	979,369	76,938
Fringe Benefits	61,136	157,971	153,799	-	153,799	4,172
Material and Supplies	253,180	216,140	211,851	2,858	214,709	1,431
Equipment	29,188	67,259	66,471	-	66,471	788
Contractual Services	531,143	474,959	471,848	-	471,848	3,111
Fees	400	353	353	-	353	-
Other	105,500	182,522	181,671	-	181,671	851
Total Board of Elections	1,236,163	2,155,511	2,065,362	2,858	2,068,220	87,291
Community Maintenance:						
Salaries and Wages	305,677	1,216,306	937,556	-	937,556	278,750
Fringe Benefits	91,258	214,527	145,439	-	145,439	69,088
Material and Supplies	928,589	897,375	507,036	15,773	522,809	374,566
Equipment	144,959	137,753	58,527	26,224	84,751	53,002
Contractual Services	3,335,611	3,049,177	2,450,638	231,666	2,682,304	366,873
Other	30,000	14,775	1,489	463	1,952	12,823
Total Community Maintenance	4,836,094	5,529,913	4,100,685	274,126	4,374,811	1,155,102
Community Development:						
Salaries and Wages	145,566	584,064	497,471	-	497,471	86,593
Fringe Benefits	47,705	110,372	77,899	-	77,899	32,473
Material and Supplies	8,650	7,422	4,988	-	4,988	2,434
Equipment	2,000	2,000	2,000	-	2,000	-
Contractual Services	23,600	23,323	14,079	8,136	22,215	1,108
Other	36,720	37,972	29,338	-	29,338	8,634
Total Community Development	264,241	765,153	625,775	8,136	633,911	131,242

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	166,262	469,262	397,686	-	397,686	71,576
Fringe Benefits	32,000	77,600	63,047	-	63,047	14,553
Material and Supplies	5,000	12,390	5,420	-	5,420	6,970
Other	5,000	3,010	785	-	785	2,225
Total Recorder	208,262	562,262	466,938	-	466,938	95,324
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:						
Fringe Benefits	1,000	1,000	631	-	631	369
Total Building Inspection	1,000	1,000	631	-	631	369
Insurance/Pensions/Taxes:						
Fringe Benefits	8,712,440	8,892,899	8,354,744	-	8,354,744	538,155
Contractual Services	25,000	25,000	743	-	743	24,257
Fees	132,175	132,175	84,466	-	84,466	47,709
Other	4,500	4,000	-	-	-	4,000
Total Insurance/Pensions/Taxes	8,874,115	9,054,074	8,439,953	-	8,439,953	614,121
Miscellaneous:						
Fringe Benefits	120,000	49,458	11,850	-	11,850	37,608
Contractual Services	874,189	1,041,597	698,369	28,538	726,907	314,690
Other	969,425	723,562	512,123	-	512,123	211,439
Total Miscellaneous	1,963,614	1,814,617	1,222,342	28,538	1,250,880	563,737
Total General Government - Legislative and Executive	21,285,488	27,540,676	23,953,030	426,152	24,379,182	3,161,494
Judicial:						
Court of Appeals:						
Fees	27,211	44,026	35,455	-	35,455	8,571
Other	170,000	147,685	72,044	-	72,044	75,641
Total Court of Appeals	197,211	191,711	107,499	-	107,499	84,212

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	699,925	2,594,468	2,587,833	-	2,587,833	6,635
Fringe Benefits	160,856	418,294	395,339	-	395,339	22,955
Material and Supplies	42,391	38,805	33,792	643	34,435	4,370
Equipment	37,000	50,712	44,817	2,944	47,761	2,951
Contractual Services	87,000	132,450	125,375	-	125,375	7,075
Fees	758,840	1,000,290	993,664	-	993,664	6,626
Other	36,500	52,908	44,228	-	44,228	8,680
Total Common Pleas Court	1,822,512	4,287,927	4,225,048	3,587	4,228,635	59,292
Domestic Relations-Domestic Relations:						
Salaries and Wages	436,831	1,652,757	1,643,762	-	1,643,762	8,995
Fringe Benefits	98,922	266,515	260,608	-	260,608	5,907
Material and Supplies	8,350	29,032	28,964	67	29,031	1
Equipment	19,770	37,421	37,421	-	37,421	-
Contractual Services	10,500	23,030	21,873	376	22,249	781
Fees	361,600	2,175	2,175	-	2,175	-
Other	27,800	25,586	25,584	-	25,584	2
Total Domestic Relations - Domestic Relations	963,773	2,036,516	2,020,387	443	2,020,830	15,686
Domestic Relations-Juvenile Probation:						
Salaries and Wages	517,580	1,829,102	1,750,445	-	1,750,445	78,657
Fringe Benefits	101,242	312,836	264,107	-	264,107	48,729
Material and Supplies	30,849	28,260	26,259	2,000	28,259	1
Equipment	27,430	61,467	60,647	786	61,433	34
Contractual Services	68,334	98,225	97,063	1,162	98,225	-
Fees	982	476,751	452,643	-	452,643	24,108
Other	50,600	49,601	49,599	-	49,599	2
Total Domestic Relations - Juvenile Probation	797,017	2,856,242	2,700,763	3,948	2,704,711	151,531
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	359,070	1,580,271	1,560,985	-	1,560,985	19,286
Fringe Benefits	78,051	246,015	242,366	-	242,366	3,649
Material and Supplies	73,917	85,213	82,607	2,605	85,212	1
Equipment	23,511	14,574	14,573	-	14,573	1
Contractual Services	417,448	414,671	374,773	39,880	414,653	18
Other	6,950	3,682	3,681	-	3,681	1
Total Domestic Relations-Juvenile Detention Home	958,947	2,344,426	2,278,985	42,485	2,321,470	22,956
Domestic Relations-Child Support:						
Salaries and Wages	363,854	419,569	412,768	-	412,768	6,801
Fringe Benefits	209,506	225,718	220,467	-	220,467	5,251
Material and Supplies	42,451	44,694	40,449	4,244	44,693	1
Equipment	2,800	27,348	27,348	-	27,348	-
Contractual Services	10,221	6,944	6,939	-	6,939	5
Other	6,750	3,847	3,846	-	3,846	1
Total Domestic Relations-Child Support:	635,582	728,120	711,817	4,244	716,061	12,059

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	98,819	364,415	353,928	-	353,928	10,487
Fringe Benefits	24,025	59,665	57,818	-	57,818	1,847
Material and Supplies	5,556	4,519	4,103	-	4,103	416
Equipment	2,082	37,150	6,726	30,416	37,142	8
Contractual Services	40,983	38,815	34,148	4,200	38,348	467
Other	700	775	774	-	774	1
Total Domestic Relations-Hazel Webber Home	172,165	505,339	457,497	34,616	492,113	13,226
Probate Court:						
Salaries and Wages	122,957	460,763	460,763	-	460,763	-
Fringe Benefits	30,546	70,906	70,906	-	70,906	-
Material and Supplies	5,901	5,932	5,932	-	5,932	-
Equipment	9,533	9,533	9,533	-	9,533	-
Contractual Services	2,992	2,177	2,177	-	2,177	-
Other	3,000	5,180	4,933	-	4,933	247
Total Probate Court	174,929	554,491	554,244	-	554,244	247
Clerk of Courts:						
Salaries and Wages	289,588	910,864	910,414	-	910,414	450
Fringe Benefits	62,037	139,607	139,468	-	139,468	139
Material and Supplies	39,000	32,398	29,564	-	29,564	2,834
Equipment	4,500	2,089	2,077	-	2,077	12
Contractual Services	37,000	22,018	21,014	-	21,014	1,004
Fees	37,075	21,575	20,036	-	20,036	1,539
Other	17,102	14,712	13,863	-	13,863	849
Total Clerk of Courts	486,302	1,143,263	1,136,436	-	1,136,436	6,827
Municipal Court:						
Salaries and Wages	541,000	520,600	486,281	-	486,281	34,319
Fringe Benefits	130,875	138,875	123,732	-	123,732	15,143
Contractual Services	32,625	40,025	38,459	-	38,459	1,566
Fees	389,500	531,500	523,726	-	523,726	7,774
Other	500	13,500	13,150	-	13,150	350
Total Municipal Courts	1,094,500	1,244,500	1,185,348	-	1,185,348	59,152
Total General Government - Judicial	7,302,938	15,892,535	15,378,024	89,323	15,467,347	425,188

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	171,401	342,295	341,998	-	341,998	297
Fringe Benefits	21,164	57,240	53,492	-	53,492	3,748
Material and Supplies	3,000	3,000	2,113	-	2,113	887
Equipment	1,250	1,250	500	-	500	750
Contractual Services	116,424	194,845	136,892	20,619	157,511	37,334
Other	14,467	14,257	10,524	-	10,524	3,733
Total Coroner	327,706	612,887	545,519	20,619	566,138	46,749
Sheriff:						
Salaries and Wages	1,096,145	4,193,943	4,080,248	-	4,080,248	113,695
Fringe Benefits	281,965	763,720	756,351	-	756,351	7,369
Material and Supplies	276,535	273,009	244,448	22,881	267,329	5,680
Equipment	110,238	137,667	116,408	18,257	134,665	3,002
Contractual Services	83,083	99,685	92,911	3,651	96,562	3,123
Other	153,929	19,269	14,286	1,671	15,957	3,312
Total Sheriff	2,001,895	5,487,293	5,304,652	46,460	5,351,112	136,181
Hazardous Materials Coordination:						
Salaries and Wages	33,833	80,708	80,404	-	80,404	304
Fringe Benefits	5,600	11,900	9,468	-	9,468	2,432
Material and Supplies	250	250	-	-	-	250
Equipment	2,000	2,000	-	-	-	2,000
Contractual Services	500	500	-	-	-	500
Other	2,500	2,500	-	-	-	2,500
Total Hazardous Materials Coordination	44,683	97,858	89,872	-	89,872	7,986
Community Disaster Services:						
Salaries and Wages	28,000	112,000	89,430	-	89,430	22,570
Fringe Benefits	8,000	20,000	14,273	-	14,273	5,727
Material and Supplies	8,500	12,250	10,856	-	10,856	1,394
Equipment	1,000	1,000	407	-	407	593
Contractual Services	35,385	30,800	18,264	1,633	19,897	10,903
Other	4,700	3,950	1,071	-	1,071	2,879
Total Community Disaster Services	85,585	180,000	134,301	1,633	135,934	44,066
Total Public Safety	2,459,869	6,378,038	6,074,344	68,712	6,143,056	234,982

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	12,589	51,248	51,082	-	51,082	166
Fringe Benefits	3,425	8,233	8,210	-	8,210	23
Total Public Works	16,014	59,481	59,292	-	59,292	189
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	2,810	-	2,810	1,190
Total Health	4,000	4,000	2,810	-	2,810	1,190
Soldiers' Relief Commission Board:						
Salaries and Wages	109,921	439,684	426,098	-	426,098	13,586
Fringe Benefits	27,574	73,897	65,812	-	65,812	8,085
Material and Supplies	100,000	111,000	91,158	2,713	93,871	17,129
Equipment	29,500	70,700	48,846	-	48,846	21,854
Contractual Services	255,500	153,500	89,885	11,794	101,679	51,821
Other	857,050	906,850	780,091	2,245	782,336	124,514
Total Soldiers' Relief Commission Board	1,379,545	1,755,631	1,501,890	16,752	1,518,642	236,989
Total Human Services	1,379,545	1,755,631	1,501,890	16,752	1,518,642	236,989
Capital Outlay:						
Material and Supplies	15,000	15,000	4,210	-	4,210	10,790
Equipment	330,616	380,422	364,171	10,805	374,976	5,446
Contractual Services	75,000	68,400	-	-	-	68,400
Capital Improvements	351,102	307,702	88,200	-	88,200	219,502
Total Capital Outlay	771,718	771,524	456,581	10,805	467,386	304,138

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	3,400	3,400	987	-	987	2,413
Total Intergovernmental	3,400	3,400	987	-	987	2,413
Total Expenditures	33,222,972	52,405,285	47,426,958	611,744	48,038,702	4,366,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,535,425	(2,806,520)	2,355,493	(611,744)	1,743,749	4,550,269
Other Financing Sources (Uses)						
Advances In	-	1,379,784	1,379,784	-	1,379,784	-
Advances Out	(332,000)	(747,077)	(747,077)	-	(747,077)	-
Operating Transfers In	-	539,894	539,894	-	539,894	-
Operating Transfers Out	(23,802,773)	(5,237,859)	(4,441,772)	-	(4,441,772)	796,087
Total Other Financing Uses	(24,134,773)	(4,065,258)	(3,269,171)	-	(3,269,171)	796,087
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(10,599,348)	(6,871,778)	(913,678)	\$ (611,744)	\$ (1,525,422)	\$ 5,346,356
Fund Balance at Beginning of Year	10,145,643	10,145,643	10,145,643			
Fund Balance at End of Year	\$ (453,705)	\$ 3,273,865	\$ 9,231,965			

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 the 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.

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.

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

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

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.

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	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	\$ 510,781	\$ 34,182	\$ 172,164	\$ 203,816	\$ 1,427,943
Cash with Fiscal Agent	-	-	425,976	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,489,195	2,701	342,466	-	9,493
Notes Receivable	-	-	177,856	-	-
Due from Other Funds	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,749	-	-	-	-
Total Assets	<u>\$ 2,002,730</u>	<u>\$ 36,883</u>	<u>\$ 1,118,462</u>	<u>\$ 203,816</u>	<u>\$ 1,437,436</u>
Liabilities					
Accounts Payable	\$ 205,592	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	11,398	-	-
Intergovernmental Payable	16,588	-	-	-	-
Advance from Other Funds	-	-	342	-	-
Due to Other Funds	-	-	50,000	-	-
Total Liabilities	<u>222,180</u>	<u>-</u>	<u>61,740</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	1,236,739	-	286,499	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>1,236,739</u>	<u>-</u>	<u>286,499</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	2,749	-	-	-	-
Restricted	541,062	36,883	770,223	-	1,437,436
Committed	-	-	-	203,816	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>543,811</u>	<u>36,883</u>	<u>770,223</u>	<u>203,816</u>	<u>1,437,436</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,002,730</u>	<u>\$ 36,883</u>	<u>\$ 1,118,462</u>	<u>\$ 203,816</u>	<u>\$ 1,437,436</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 516,563	\$ 221,994	\$ 106,707	\$ 3,087,251	\$ 607	\$ 4,961,350
-	-	-	-	-	-
-	44,565	-	-	-	-
1,496,077	44,564	184,650	-	-	-
-	-	-	15,809	-	-
-	-	-	11,956	-	-
-	-	-	16,500	-	-
-	-	-	-	-	-
<u>\$ 2,012,640</u>	<u>\$ 311,123</u>	<u>\$ 291,357</u>	<u>\$ 3,131,516</u>	<u>\$ 607</u>	<u>\$ 4,961,350</u>
\$ 482,207	\$ 28,801	\$ 2,500	\$ 115,364	\$ -	\$ 150,338
-	-	-	-	-	-
230,803	7,019	-	48,408	-	45,245
300,000	-	16,500	-	-	-
1,576	-	11,956	1,079	-	-
<u>1,014,586</u>	<u>35,820</u>	<u>30,956</u>	<u>164,851</u>	<u>-</u>	<u>195,583</u>
-	-	184,650	-	-	-
-	-	-	-	-	-
-	-	184,650	-	-	-
-	-	-	-	-	-
998,054	275,303	75,751	2,966,665	607	4,765,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>998,054</u>	<u>275,303</u>	<u>75,751</u>	<u>2,966,665</u>	<u>607</u>	<u>4,765,767</u>
<u>\$ 2,012,640</u>	<u>\$ 311,123</u>	<u>\$ 291,357</u>	<u>\$ 3,131,516</u>	<u>\$ 607</u>	<u>\$ 4,961,350</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2014

	Nonmajor Special Revenue Funds				
	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 730,239	\$ 230,284	\$ 1,295,522	\$ 65,903	\$ 38,746
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	692,612	770,743	25,350	47,897
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	27,910	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	882,492	-	-
Total Assets	<u>\$ 730,239</u>	<u>\$ 922,896</u>	<u>\$ 2,976,667</u>	<u>\$ 91,253</u>	<u>\$ 86,643</u>
Liabilities					
Accounts Payable	\$ 33,701	\$ 107,337	\$ 252,179	\$ 5,166	\$ 12,965
Contracts Payable	-	-	112,721	-	-
Intergovernmental Payable	18,703	27,570	89,834	-	6,643
Advance from Other Funds	-	-	-	-	149,000
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>52,404</u>	<u>134,907</u>	<u>454,734</u>	<u>5,166</u>	<u>168,608</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	338,106	250,000	25,350	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>338,106</u>	<u>250,000</u>	<u>25,350</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	882,492	-	-
Restricted	677,835	449,883	1,389,441	60,737	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(81,965)
	<u>677,835</u>	<u>449,883</u>	<u>2,271,933</u>	<u>60,737</u>	<u>(81,965)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 730,239</u>	<u>\$ 922,896</u>	<u>\$ 2,976,667</u>	<u>\$ 91,253</u>	<u>\$ 86,643</u>

Nonmajor Special Revenue Funds

Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ -	\$ 486,264	\$ 690,709	\$ 146,016	\$ 135,179	\$ 615,960
-	-	-	-	-	-
-	-	-	-	-	-
1,150,000	30,709	592,726	-	-	16,778
-	2,261	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,150,000</u>	<u>\$ 519,234</u>	<u>\$ 1,283,435</u>	<u>\$ 146,016</u>	<u>\$ 135,179</u>	<u>\$ 632,738</u>
\$ -	\$ 4,049	\$ 63,160	\$ -	\$ -	\$ 4,568
-	-	-	-	-	-
-	1,487	27,507	87,380	-	4,131
-	40,000	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>45,536</u>	<u>90,667</u>	<u>87,380</u>	<u>-</u>	<u>8,699</u>
1,150,000	28,150	-	-	-	-
-	-	-	-	-	-
<u>1,150,000</u>	<u>28,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	445,548	1,192,768	58,636	135,179	624,039
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>445,548</u>	<u>1,192,768</u>	<u>58,636</u>	<u>135,179</u>	<u>624,039</u>
<u>\$ 1,150,000</u>	<u>\$ 519,234</u>	<u>\$ 1,283,435</u>	<u>\$ 146,016</u>	<u>\$ 135,179</u>	<u>\$ 632,738</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2014

Nonmajor Special Revenue Funds					
	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 997,092	\$ 143,377	\$ 31,399	\$ 3,944,232	\$ 910,648
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	24,371
Receivables, Net of Allowances	379,776	9,484	-	591,212	24,000
Notes Receivable	-	-	218,986	-	-
Due from Other Funds	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	62,560
Total Assets	<u>\$ 1,376,868</u>	<u>\$ 152,861</u>	<u>\$ 250,385</u>	<u>\$ 4,535,444</u>	<u>\$ 1,021,579</u>
Liabilities					
Accounts Payable	\$ -	\$ 6,486	\$ -	\$ 153,926	\$ 211,510
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	3,381	-	77,213	57,340
Advance from Other Funds	-	-	138,228	-	-
Due to Other Funds	-	-	32,986	-	-
Total Liabilities	<u>-</u>	<u>9,867</u>	<u>171,214</u>	<u>231,139</u>	<u>268,850</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	354,949	-	-	-	-
Total Deferred Inflows of Resources	<u>354,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	62,560
Restricted	1,021,919	142,994	79,171	4,304,305	-
Committed	-	-	-	-	690,169
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>1,021,919</u>	<u>142,994</u>	<u>79,171</u>	<u>4,304,305</u>	<u>752,729</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,376,868</u>	<u>\$ 152,861</u>	<u>\$ 250,385</u>	<u>\$ 4,535,444</u>	<u>\$ 1,021,579</u>

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Law Enforcement Trust
\$ 697,607	\$ 377,693	\$ 2,590,004	\$ 3,575,314	\$ 2,124	\$ -
-	-	-	-	-	-
-	-	-	-	64,382	947,872
330,877	164,176	2,952,489	2,399,202	22,661	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,915,000	-	-	-
-	-	-	-	1,551	-
<u>\$ 1,028,484</u>	<u>\$ 541,869</u>	<u>\$ 10,457,493</u>	<u>\$ 5,974,516</u>	<u>\$ 90,718</u>	<u>\$ 947,872</u>
\$ 18,381	\$ 4,371	\$ 82,475	\$ 99,423	\$ -	\$ -
-	-	-	-	-	-
11,432	5,939	45,797	59,773	-	-
-	-	-	-	-	-
1,274	100,000	-	120,935	-	-
<u>31,087</u>	<u>110,310</u>	<u>128,272</u>	<u>280,131</u>	<u>-</u>	<u>-</u>
-	-	-	1,429,837	9,523	-
310,747	155,373	2,730,382	-	-	-
<u>310,747</u>	<u>155,373</u>	<u>2,730,382</u>	<u>1,429,837</u>	<u>9,523</u>	<u>-</u>
-	-	-	-	1,551	-
686,650	276,186	7,598,839	4,264,548	79,644	947,872
-	-	-	-	-	-
-	-	-	-	-	-
686,650	276,186	7,598,839	4,264,548	81,195	947,872
<u>\$ 1,028,484</u>	<u>\$ 541,869</u>	<u>\$ 10,457,493</u>	<u>\$ 5,974,516</u>	<u>\$ 90,718</u>	<u>\$ 947,872</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2014

Nonmajor Special Revenue Funds

	Ditch Maintenance	Public Safety	P.A.I.R.	Violent Offender	Marriage Licenses
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 272,560	\$ 113,660	\$ 90,924	\$ 13,115	\$ 44,213
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	100,564	126,909	-	-	1,806
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 373,124</u>	<u>\$ 240,569</u>	<u>\$ 90,924</u>	<u>\$ 13,115</u>	<u>\$ 46,019</u>
Liabilities					
Accounts Payable	\$ 14,062	\$ -	\$ -	\$ -	\$ 29,055
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	18,293	-	-	-	-
Due to Other Funds	-	80,504	-	-	-
Total Liabilities	<u>32,355</u>	<u>80,504</u>	<u>-</u>	<u>-</u>	<u>29,055</u>
Deferred Inflows of Resources					
Unavailable Revenue	100,564	126,909	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>100,564</u>	<u>126,909</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	240,205	33,156	90,924	13,115	16,964
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>240,205</u>	<u>33,156</u>	<u>90,924</u>	<u>13,115</u>	<u>16,964</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 373,124</u>	<u>\$ 240,569</u>	<u>\$ 90,924</u>	<u>\$ 13,115</u>	<u>\$ 46,019</u>

Nonmajor Special Revenue Funds

Court Security	Criminal History On-Line	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act
\$ 82,371	\$ 8,506	\$ 43,912	\$ 4,521	\$ 15,600	\$ 94,911
-	-	-	-	-	-
-	-	70,693	-	-	1,985,572
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 82,371</u>	<u>\$ 8,506</u>	<u>\$ 114,605</u>	<u>\$ 4,521</u>	<u>\$ 15,600</u>	<u>\$ 2,080,483</u>
\$ -	\$ -	\$ 3,529	\$ -	\$ -	\$ 105,256
-	-	-	-	-	-
-	-	1,262	-	-	35,285
-	-	21,310	-	-	-
-	-	-	-	-	28,709
<u>-</u>	<u>-</u>	<u>26,101</u>	<u>-</u>	<u>-</u>	<u>169,250</u>
-	-	56,354	-	-	1,830,572
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>56,354</u>	<u>-</u>	<u>-</u>	<u>1,830,572</u>
-	-	-	-	-	-
82,371	8,506	32,150	4,521	15,600	80,661
-	-	-	-	-	-
-	-	-	-	-	-
<u>82,371</u>	<u>8,506</u>	<u>32,150</u>	<u>4,521</u>	<u>15,600</u>	<u>80,661</u>
<u>\$ 82,371</u>	<u>\$ 8,506</u>	<u>\$ 114,605</u>	<u>\$ 4,521</u>	<u>\$ 15,600</u>	<u>\$ 2,080,483</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2014

	Nonmajor Special Revenue Funds				
	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutors Adult Diversion Program	Domestic Relations Title IV-E
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 176,022	\$ 10,424	\$ 18,860	\$ 17,016	\$ 629,018
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	2,639	-	-	-	83,898
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 178,661</u>	<u>\$ 10,424</u>	<u>\$ 18,860</u>	<u>\$ 17,016</u>	<u>\$ 712,916</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,807
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	5,062
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	2,261
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,130</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	178,661	10,424	18,860	17,016	703,786
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>178,661</u>	<u>10,424</u>	<u>18,860</u>	<u>17,016</u>	<u>703,786</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 178,661</u>	<u>\$ 10,424</u>	<u>\$ 18,860</u>	<u>\$ 17,016</u>	<u>\$ 712,916</u>

Nonmajor Special Revenue Funds

Ditch Rotary	Common Pleas Special Projects	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant Account	Foreclosure Special Project Fund Account
\$ 42,678	\$ 412,145	\$ 159,087	\$ 45,526	\$ 162,651	\$ 527,287
-	-	-	-	-	-
-	19,750	724,260	151,417	30,711	16,775
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 42,678</u>	<u>\$ 431,895</u>	<u>\$ 883,347</u>	<u>\$ 196,943</u>	<u>\$ 193,362</u>	<u>\$ 544,062</u>
\$ -	\$ -	\$ 80,676	\$ -	\$ -	\$ 10,520
-	-	-	-	-	-
-	1,262	4,584	-	-	6,151
-	-	25,000	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,262</u>	<u>110,260</u>	<u>-</u>	<u>-</u>	<u>16,671</u>
-	-	648,379	151,417	30,711	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>648,379</u>	<u>151,417</u>	<u>30,711</u>	<u>-</u>
-	-	-	-	-	-
-	430,633	124,708	45,526	162,651	527,391
-	-	-	-	-	-
42,678	-	-	-	-	-
-	-	-	-	-	-
<u>42,678</u>	<u>430,633</u>	<u>124,708</u>	<u>45,526</u>	<u>162,651</u>	<u>527,391</u>
<u>\$ 42,678</u>	<u>\$ 431,895</u>	<u>\$ 883,347</u>	<u>\$ 196,943</u>	<u>\$ 193,362</u>	<u>\$ 544,062</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2014

	Nonmajor Special Revenue Funds				
	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 37,785	\$ 118,589	\$ 699,036	\$ 23,094	\$ 117,528
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	46,414	20,297	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 37,785</u>	<u>\$ 165,003</u>	<u>\$ 719,333</u>	<u>\$ 23,094</u>	<u>\$ 117,528</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,478	\$ 16,723	\$ -	\$ 1,787
Contracts Payable	-	2,552	-	-	-
Intergovernmental Payable	-	-	7,592	-	-
Advance from Other Funds	-	100,000	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>104,030</u>	<u>24,315</u>	<u>-</u>	<u>1,787</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	13,339	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>13,339</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	37,785	47,634	695,018	-	115,741
Committed	-	-	-	23,094	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>37,785</u>	<u>47,634</u>	<u>695,018</u>	<u>23,094</u>	<u>115,741</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 37,785</u>	<u>\$ 165,003</u>	<u>\$ 719,333</u>	<u>\$ 23,094</u>	<u>\$ 117,528</u>

Nonmajor Special Revenue Funds

County Tax Increment Financing Fund	Veteran's Court	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services
\$ 9,371	\$ 18,608	\$ 169,935	\$ 400	\$ 12,812	\$ 365,522
-	-	-	-	-	-
-	-	2,766	-	92,526	467,417
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 9,371</u>	<u>\$ 18,608</u>	<u>\$ 172,701</u>	<u>\$ 400</u>	<u>\$ 105,338</u>	<u>\$ 832,939</u>
\$ -	\$ 2,300	\$ -	\$ -	\$ 5,560	\$ 4,032
-	-	-	-	-	-
-	-	-	-	3,587	-
-	-	-	-	33,000	-
-	9,091	-	-	-	-
<u>-</u>	<u>11,391</u>	<u>-</u>	<u>-</u>	<u>42,147</u>	<u>4,032</u>
-	-	-	-	62,113	-
-	-	-	-	-	436,861
-	-	-	-	62,113	436,861
-	-	-	-	-	-
9,371	7,217	172,701	400	1,078	392,046
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,371</u>	<u>7,217</u>	<u>172,701</u>	<u>400</u>	<u>1,078</u>	<u>392,046</u>
<u>\$ 9,371</u>	<u>\$ 18,608</u>	<u>\$ 172,701</u>	<u>\$ 400</u>	<u>\$ 105,338</u>	<u>\$ 832,939</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2014

	<u>Common Pleas Special Projects IJIS</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 6,200	\$ 33,511,557	\$ 1,241,262	\$ 35,616	\$ 34,788,435
Cash with Fiscal Agent	-	425,976	-	-	425,976
Cash in Segregated Accounts	-	1,081,195	-	-	1,081,195
Receivables, Net of Allowances	-	17,714,252	2,702,238	-	20,416,490
Notes Receivable	-	412,651	-	-	412,651
Due from Other Funds	-	42,127	-	-	42,127
Advance to Other Funds	-	4,931,500	-	-	4,931,500
Materials and Supplies Inventory	-	949,352	-	-	949,352
Total Assets	<u>\$ 6,200</u>	<u>\$ 59,068,610</u>	<u>\$ 3,943,500</u>	<u>\$ 35,616</u>	<u>\$ 63,047,726</u>
Liabilities					
Accounts Payable	\$ -	\$ 2,321,284	\$ -	\$ 8,823	\$ 2,330,107
Contracts Payable	-	126,671	-	-	126,671
Intergovernmental Payable	-	936,978	-	-	936,978
Advance from Other Funds	-	841,673	-	-	841,673
Due to Other Funds	-	440,371	-	-	440,371
Total Liabilities	<u>-</u>	<u>4,666,977</u>	<u>-</u>	<u>8,823</u>	<u>4,675,800</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	7,959,212	1,525,351	-	9,484,563
Deferred Property Taxes	-	3,988,312	1,092,901	-	5,081,213
Total Deferred Inflows of Resources	<u>-</u>	<u>11,947,524</u>	<u>2,618,252</u>	<u>-</u>	<u>14,565,776</u>
Fund Balances					
Nonspendable	-	949,352	-	-	949,352
Restricted	6,200	40,626,965	1,325,248	26,793	41,979,006
Committed	-	917,079	-	-	917,079
Assigned	-	42,678	-	-	42,678
Unassigned	-	(81,965)	-	-	(81,965)
	<u>6,200</u>	<u>42,454,109</u>	<u>1,325,248</u>	<u>26,793</u>	<u>43,806,150</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,200</u>	<u>\$ 59,068,610</u>	<u>\$ 3,943,500</u>	<u>\$ 35,616</u>	<u>\$ 63,047,726</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, 2014

	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	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	418,322
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	2,898,661	11,649	323,755	-	-
Interest Income	-	-	4,646	-	-
Miscellaneous Revenue	100,061	-	850	-	13,815
Total Revenues	<u>2,998,722</u>	<u>11,649</u>	<u>329,251</u>	<u>-</u>	<u>432,137</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	265,320
Judicial	-	-	-	-	-
Public Safety	-	4,419	-	-	-
Public Works	-	-	-	-	-
Health	3,029,310	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	363,277	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>3,029,310</u>	<u>4,419</u>	<u>363,277</u>	<u>-</u>	<u>265,320</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,588)</u>	<u>7,230</u>	<u>(34,026)</u>	<u>-</u>	<u>166,817</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	1,200	-	-	-
Operating Transfers Out	-	-	(27)	-	(6,200)
Loan Proceeds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,200</u>	<u>(27)</u>	<u>-</u>	<u>(6,200)</u>
Net Change in Fund Balances	(30,588)	8,430	(34,053)	-	160,617
Fund Balance at Beginning of Year, Restated	573,743	28,453	804,276	203,816	1,276,819
Increase (Decrease) in Reserve for Inventory	<u>656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 543,811</u>	<u>\$ 36,883</u>	<u>\$ 770,223</u>	<u>\$ 203,816</u>	<u>\$ 1,437,436</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,163,351	-	-	-	-	-
16,469	1,485	-	-	-	3,716,435
-	514,484	-	2,227,077	-	11,565
-	35,579	-	-	-	-
-	-	-	-	-	-
-	-	212,749	28,913	105,783	-
-	-	-	467	-	-
56,585	40,114	-	14,013	-	15,362
<u>9,236,405</u>	<u>591,662</u>	<u>212,749</u>	<u>2,270,470</u>	<u>105,783</u>	<u>3,743,362</u>
-	-	-	-	-	5,069,212
-	-	-	-	-	-
12,081,513	-	-	-	105,176	-
-	-	-	-	-	-
-	512,823	129,391	2,173,518	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,081,513</u>	<u>512,823</u>	<u>129,391</u>	<u>2,173,518</u>	<u>105,176</u>	<u>5,069,212</u>
<u>(2,845,108)</u>	<u>78,839</u>	<u>83,358</u>	<u>96,952</u>	<u>607</u>	<u>(1,325,850)</u>
2,912,500	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,912,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
67,392	78,839	83,358	96,952	607	(1,325,850)
930,662	196,464	(7,607)	2,869,713	-	6,091,617
-	-	-	-	-	-
<u>\$ 998,054</u>	<u>\$ 275,303</u>	<u>\$ 75,751</u>	<u>\$ 2,966,665</u>	<u>\$ 607</u>	<u>\$ 4,765,767</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

Nonmajor Special Revenue Funds

	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	801,250	-	144,913	61,975	-
Licenses, Permits, and Fees	-	-	9,929	-	-
Fines and Forfeitures	-	-	164,330	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	1,413,376	7,159,147	25,350	400,416
Interest Income	-	-	338	-	-
Miscellaneous Revenue	8,542	17,180	879,449	1,357	1,091
Total Revenues	<u>809,792</u>	<u>1,430,556</u>	<u>8,358,106</u>	<u>88,682</u>	<u>401,507</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	844,696	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	1,415,486	-	88,417	-
Public Works	-	-	8,507,417	-	430,090
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	61,445	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>844,696</u>	<u>1,415,486</u>	<u>8,568,862</u>	<u>88,417</u>	<u>430,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(34,904)</u>	<u>15,070</u>	<u>(210,756)</u>	<u>265</u>	<u>(28,583)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(402,264)	-	-
Loan Proceeds	-	-	200,000	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(202,264)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(34,904)	15,070	(413,020)	265	(28,583)
Fund Balance at Beginning of Year, Restated	712,739	434,813	2,281,329	60,472	(53,382)
Increase (Decrease) in Reserve for Inventory	-	-	403,624	-	-
Fund Balance at End of Year	<u>\$ 677,835</u>	<u>\$ 449,883</u>	<u>\$ 2,271,933</u>	<u>\$ 60,737</u>	<u>\$ (81,965)</u>

Nonmajor Special Revenue Funds

Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ -	\$ -	\$ -	\$ 490,627	\$ -	\$ -
-	-	-	-	-	-
-	205,760	-	-	-	146,579
-	-	-	-	35,407	184,798
-	-	-	-	-	-
-	47,825	2,027,002	-	-	651
-	-	-	-	-	-
-	67,532	4,330	-	24	732
-	321,117	2,031,332	490,627	35,431	332,760
-	-	-	-	-	-
-	-	-	-	6,334	-
-	-	-	-	-	394,422
-	-	-	-	-	-
-	179,258	1,664,444	647,547	-	-
52,020	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
52,020	179,258	1,664,444	647,547	6,334	394,422
(52,020)	141,859	366,888	(156,920)	29,097	(61,662)
-	10,236	-	-	-	-
(22,518)	-	-	-	-	-
-	-	-	-	-	-
(22,518)	10,236	-	-	-	-
(74,538)	152,095	366,888	(156,920)	29,097	(61,662)
74,538	293,453	825,880	215,556	106,082	685,701
-	-	-	-	-	-
\$ -	\$ 445,548	\$ 1,192,768	\$ 58,636	\$ 135,179	\$ 624,039

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

Nonmajor Special Revenue Funds

	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Revenues					
Property Taxes	\$ 349,761	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	3,391,791
Licenses, Permits, and Fees	-	152,411	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	50,109	-	-	3,783,313	-
Interest Income	-	-	5,448	-	-
Miscellaneous Revenue	2,182	450	-	49,749	23,539
Total Revenues	<u>402,052</u>	<u>152,861</u>	<u>5,448</u>	<u>3,833,062</u>	<u>3,415,330</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	177,661	-	-	-
Public Works	-	-	-	-	-
Health	320,000	-	-	4,040,054	4,275,516
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	20,176	-	-
Interest Paid	-	-	6,108	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>320,000</u>	<u>177,661</u>	<u>26,284</u>	<u>4,040,054</u>	<u>4,275,516</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>82,052</u>	<u>(24,800)</u>	<u>(20,836)</u>	<u>(206,992)</u>	<u>(860,186)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(37,680)
Loan Proceeds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,680)</u>
Net Change in Fund Balances	82,052	(24,800)	(20,836)	(206,992)	(897,866)
Fund Balance at Beginning of Year, Restated	939,867	167,794	100,007	4,511,297	1,647,571
Increase (Decrease) in Reserve for Inventory	-	-	-	-	3,024
Fund Balance at End of Year	<u>\$ 1,021,919</u>	<u>\$ 142,994</u>	<u>\$ 79,171</u>	<u>\$ 4,304,305</u>	<u>\$ 752,729</u>

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Law Enforcement Trust
\$ 312,261	\$ 156,130	\$ 2,690,498	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	242,971	1,211,454	-	-
-	-	-	-	40,383	171,504
-	-	-	-	-	-
319,911	17,659	385,460	4,672,554	24,215	-
-	-	-	-	-	-
13,816	1,333	43,583	14,149	734	-
<u>645,988</u>	<u>175,122</u>	<u>3,362,512</u>	<u>5,898,157</u>	<u>65,332</u>	<u>171,504</u>
-	-	-	-	-	-
-	-	-	-	-	-
711,784	329,714	3,046,539	-	76,835	291,278
-	-	-	-	-	-
-	-	-	5,418,631	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>711,784</u>	<u>329,714</u>	<u>3,046,539</u>	<u>5,418,631</u>	<u>76,835</u>	<u>291,278</u>
<u>(65,796)</u>	<u>(154,592)</u>	<u>315,973</u>	<u>479,526</u>	<u>(11,503)</u>	<u>(119,774)</u>
-	-	-	-	-	57,853
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	<u>57,853</u>
(65,796)	(154,592)	315,973	479,526	(11,503)	(61,921)
752,446	430,778	7,282,866	3,785,022	92,749	1,009,793
-	-	-	-	(51)	-
<u>\$ 686,650</u>	<u>\$ 276,186</u>	<u>\$ 7,598,839</u>	<u>\$ 4,264,548</u>	<u>\$ 81,195</u>	<u>\$ 947,872</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

Nonmajor Special Revenue Funds

	Ditch Maintenance	Public Safety	P.A.I.R.	Violent Offender	Marriage Licenses
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	56,825
Fines and Forfeitures	-	-	-	-	-
Special Assessments	44,956	-	-	-	-
Intergovernmental Revenue	-	60,898	-	12,500	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	1,500	114	13,261
Total Revenues	<u>44,956</u>	<u>60,898</u>	<u>1,500</u>	<u>12,614</u>	<u>70,086</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	91,547	1,120	9,548	-
Public Works	55,906	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	79,112
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>55,906</u>	<u>91,547</u>	<u>1,120</u>	<u>9,548</u>	<u>79,112</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,950)</u>	<u>(30,649)</u>	<u>380</u>	<u>3,066</u>	<u>(9,026)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(10,950)	(30,649)	380	3,066	(9,026)
Fund Balance at Beginning of Year, Restated	251,155	63,805	90,544	10,049	25,990
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 240,205</u>	<u>\$ 33,156</u>	<u>\$ 90,924</u>	<u>\$ 13,115</u>	<u>\$ 16,964</u>

Nonmajor Special Revenue Funds

Court Security	Criminal History On-Line	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
10,069	-	-	-	-	-
-	-	-	1,551	-	-
-	-	-	-	-	-
-	-	79,062	-	-	1,670,225
-	-	-	-	-	-
-	-	401	-	-	803,123
<u>10,069</u>	<u>-</u>	<u>79,463</u>	<u>1,551</u>	<u>-</u>	<u>2,473,348</u>
-	-	-	-	-	-
-	-	-	-	-	-
16,923	-	101,840	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,589,189
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,923</u>	<u>-</u>	<u>101,840</u>	<u>-</u>	<u>-</u>	<u>2,589,189</u>
<u>(6,854)</u>	<u>-</u>	<u>(22,377)</u>	<u>1,551</u>	<u>-</u>	<u>(115,841)</u>
-	-	23,614	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>23,614</u>	<u>-</u>	<u>-</u>	<u>-</u>
(6,854)	-	1,237	1,551	-	(115,841)
89,225	8,506	30,913	2,970	15,600	196,502
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 82,371</u>	<u>\$ 8,506</u>	<u>\$ 32,150</u>	<u>\$ 4,521</u>	<u>\$ 15,600</u>	<u>\$ 80,661</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

Nonmajor Special Revenue Funds					
	Sherriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutors Adult Diversion Program	Domestic Relations Title IV-E
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	61,361	-	-	-	-
Licenses, Permits, and Fees	138,789	-	-	3,993	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	4,319	-	-	813,338
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	5,408
Total Revenues	<u>200,150</u>	<u>4,319</u>	<u>-</u>	<u>3,993</u>	<u>818,746</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	250	-
Judicial	-	-	-	-	483,311
Public Safety	170,208	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>170,208</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>483,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>29,942</u>	<u>4,319</u>	<u>-</u>	<u>3,743</u>	<u>335,435</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	29,942	4,319	-	3,743	335,435
Fund Balance at Beginning of Year, Restated	148,719	6,105	18,860	13,273	368,351
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 178,661</u>	<u>\$ 10,424</u>	<u>\$ 18,860</u>	<u>\$ 17,016</u>	<u>\$ 703,786</u>

Nonmajor Special Revenue Funds

Ditch Rotary	Common Pleas Special Projects	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant Account	Foreclosure Special Project Fund Account
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	333,579	-	-	-	279,125
-	-	-	-	-	-
-	-	505,720	135,076	40,289	-
-	-	-	-	-	-
20,305	2,087	10	-	-	1,019
<u>20,305</u>	<u>335,666</u>	<u>505,730</u>	<u>135,076</u>	<u>40,289</u>	<u>280,144</u>
-	-	-	-	-	-
-	108,132	-	-	-	467,193
-	-	-	126,594	18,498	-
10,144	-	-	-	-	-
-	-	-	-	-	-
-	-	486,455	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,144</u>	<u>108,132</u>	<u>486,455</u>	<u>126,594</u>	<u>18,498</u>	<u>467,193</u>
-	-	-	-	-	-
<u>10,161</u>	<u>227,534</u>	<u>19,275</u>	<u>8,482</u>	<u>21,791</u>	<u>(187,049)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,161</u>	<u>227,534</u>	<u>19,275</u>	<u>8,482</u>	<u>21,791</u>	<u>(187,049)</u>
32,517	203,099	105,433	37,044	140,860	714,440
-	-	-	-	-	-
<u>\$ 42,678</u>	<u>\$ 430,633</u>	<u>\$ 124,708</u>	<u>\$ 45,526</u>	<u>\$ 162,651</u>	<u>\$ 527,391</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

Nonmajor Special Revenue Funds

	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources Fund	Home Septic Treatment Systems	Probate Court Dispute Resolution
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	8,000	-	39,380
Fines and Forfeitures	-	-	351,845	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	623,474	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	48,496	35,447	-	-
Total Revenues	<u>-</u>	<u>671,970</u>	<u>395,292</u>	<u>-</u>	<u>39,380</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	408,336	-	2,420
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	892,415	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>892,415</u>	<u>408,336</u>	<u>-</u>	<u>2,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(220,445)</u>	<u>(13,044)</u>	<u>-</u>	<u>36,960</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(17,350)
Loan Proceeds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,350)</u>
Net Change in Fund Balances	-	(220,445)	(13,044)	-	19,610
Fund Balance at Beginning of Year, Restated	37,785	268,079	708,062	23,094	96,131
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 37,785</u>	<u>\$ 47,634</u>	<u>\$ 695,018</u>	<u>\$ 23,094</u>	<u>\$ 115,741</u>

Nonmajor Special Revenue Funds

County Tax Increment Financing Fund	Veteran's Court	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services
\$ 131,793	\$ -	\$ -	\$ -	\$ -	\$ 430,472
-	-	-	-	-	-
-	-	43,824	-	-	-
-	-	-	-	-	-
15,917	40,441	-	57,708	178,994	61,672
-	-	-	-	-	-
523	-	-	400	358	-
<u>148,233</u>	<u>40,441</u>	<u>43,824</u>	<u>58,108</u>	<u>179,352</u>	<u>492,144</u>
-	-	-	-	-	-
-	52,437	-	-	-	-
-	-	-	48,853	170,563	130,029
-	-	-	-	-	-
144,965	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>144,965</u>	<u>52,437</u>	<u>-</u>	<u>48,853</u>	<u>170,563</u>	<u>130,029</u>
3,268	(11,996)	43,824	9,255	8,789	362,115
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,268</u>	<u>(11,996)</u>	<u>43,824</u>	<u>9,255</u>	<u>8,789</u>	<u>362,115</u>
6,103	19,213	128,877	(8,855)	(7,711)	29,931
-	-	-	-	-	-
<u>\$ 9,371</u>	<u>\$ 7,217</u>	<u>\$ 172,701</u>	<u>\$ 400</u>	<u>\$ 1,078</u>	<u>\$ 392,046</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Common Pleas Special Projects LJIS	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$ -	\$ 4,561,542	\$ 1,076,455	\$ -	\$ 5,637,997
Sales Tax	-	9,163,351	-	-	9,163,351
Charges for Services	-	9,759,472	-	-	9,759,472
Licenses, Permits, and Fees	-	4,710,548	-	-	4,710,548
Fines and Forfeitures	-	765,192	-	-	765,192
Special Assessments	-	44,956	520,325	-	565,281
Intergovernmental Revenue	-	28,208,131	145,229	-	28,353,360
Interest Income	-	10,899	-	-	10,899
Miscellaneous Revenue	-	2,303,024	294,674	-	2,597,698
Total Revenues	<u>-</u>	<u>59,527,115</u>	<u>2,036,683</u>	<u>-</u>	<u>61,563,798</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	6,179,478	30,328	-	6,209,806
Judicial	-	1,528,163	-	-	1,528,163
Public Safety	-	19,608,967	-	112,266	19,721,233
Public Works	-	9,003,557	-	-	9,003,557
Health	-	14,480,612	-	-	14,480,612
Human Services	-	10,578,181	-	-	10,578,181
Economic Development and Assistance	-	1,939,132	-	-	1,939,132
Debt Service:					
Principal Paid	-	81,621	1,640,000	-	1,721,621
Interest Paid	-	6,108	851,437	-	857,545
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>63,405,819</u>	<u>2,521,765</u>	<u>112,266</u>	<u>66,039,850</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(3,878,704)</u>	<u>(485,082)</u>	<u>(112,266)</u>	<u>(4,476,052)</u>
Other Financing Sources (Uses)					
Operating Transfers In	6,200	3,011,603	766,190	-	3,777,993
Operating Transfers Out	-	(486,039)	(300,000)	-	(786,039)
Loan Proceeds	-	200,000	-	-	200,000
Premium on Debt Issuance	-	-	40,940	-	40,940
Total Other Financing Sources (Uses)	<u>6,200</u>	<u>2,725,564</u>	<u>507,130</u>	<u>-</u>	<u>3,232,694</u>
Net Change in Fund Balances	6,200	(1,153,140)	22,048	(112,266)	(1,243,358)
Fund Balance at Beginning of Year, Restated	-	43,199,996	1,303,200	139,059	44,642,255
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>407,253</u>	<u>-</u>	<u>-</u>	<u>407,253</u>
Fund Balance at End of Year	<u>\$ 6,200</u>	<u>\$ 42,454,109</u>	<u>\$ 1,325,248</u>	<u>\$ 26,793</u>	<u>\$ 43,806,150</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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 2,914,072	\$ 2,851,340	\$ 2,851,340	\$ -	\$ 2,851,340	\$ -
Miscellaneous Revenue	18,950	100,061	100,061	-	100,061	-
Total Revenues	2,933,022	2,951,401	2,951,401	-	2,951,401	-
Expenditures						
Current:						
Health:						
Salaries and Wages	269,967	283,467	263,391	-	263,391	20,076
Fringe Benefits	136,308	172,249	145,475	-	145,475	26,774
Material and Supplies	14,332	15,032	10,999	-	10,999	4,033
Equipment	5,968	6,268	5,226	-	5,226	1,042
Contractual Services	2,444,450	2,570,433	2,462,347	14,005	2,476,352	94,081
Other	85,228	73,700	64,085	-	64,085	9,615
Total Expenditures	2,956,253	3,121,149	2,951,523	14,005	2,965,528	155,621
(Deficiency) of Revenues (Under) Expenditures	(23,231)	(169,748)	(122)	(14,005)	(14,127)	155,621
Other Financing Sources (Uses)						
Advances In	-	250,000	250,000	-	250,000	-
Advances Out	-	(250,000)	(250,000)	-	(250,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(23,231)	(169,748)	(122)	\$ (14,005)	\$ (14,127)	\$ 155,621
Fund Balance at Beginning of Year	510,903	510,903	510,903			
Fund Balance at End of Year	\$ 487,672	\$ 341,155	\$ 510,781			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 25,800	\$ 11,649	\$ 11,649	\$ -	\$ 11,649	\$ -
Total Revenues	25,800	11,649	11,649	-	11,649	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	25,000	9,007	9,007	-	9,007	-
Total Expenditures	25,000	9,007	9,007	-	9,007	-
Excess of Revenues Over Expenditures	800	2,642	2,642	-	2,642	-
Other Financing Sources						
Operating Transfers In	-	1,200	1,200	-	1,200	-
Excess of Revenues and Other Financing Sources Over Expenditures	800	3,842	3,842	<u>\$ -</u>	<u>\$ 3,842</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	30,340	30,340	30,340			
Fund Balance at End of Year	<u>\$ 31,140</u>	<u>\$ 34,182</u>	<u>\$ 34,182</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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 36,000	\$ 377,192	\$ 377,192	\$ -	\$ 377,192	\$ -
Miscellaneous Revenue	-	850	850	-	850	-
Total Revenues	36,000	378,042	378,042	-	378,042	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	800	272	-	272	528
Contractual Services	33,533	101,625	98,625	-	98,625	3,000
Capital Outlay	-	204,591	186,845	5,614	192,459	12,132
Fees	-	1,000	983	-	983	17
Other	40,000	121,072	60,012	-	60,012	61,060
Total Expenditures	73,533	429,088	346,737	5,614	352,351	76,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,533)	(51,046)	31,305	(5,614)	25,691	76,737
Other Financing Sources (Uses)						
Operating Transfers Out	-	(27)	(27)	-	(27)	-
Advances In	-	50,000	50,000	-	50,000	-
Advances Out	-	(107,200)	(107,200)	-	(107,200)	-
Total Other Financing (Uses)	-	(57,227)	(57,227)	-	(57,227)	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(37,533)	(108,273)	(25,922)	<u>\$ (5,614)</u>	<u>\$ (31,536)</u>	<u>\$ 76,737</u>
Fund Balance at Beginning of Year	198,086	198,086	198,086			
Fund Balance at End of Year	\$ 160,553	\$ 89,813	\$ 172,164			

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, 2014

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2014

	<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	\$ 412,500	\$ 415,433	\$ 418,457	\$ -	\$ 418,457	\$ 3,024
Miscellaneous Revenue	-	13,815	13,815	-	13,815	-
Total Revenues	412,500	429,248	432,272	-	432,272	3,024
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	5,000	30,000	18,331	-	18,331	11,669
Fringe Benefits	2,725	6,925	2,717	-	2,717	4,208
Material and Supplies	67,950	80,950	31,809	-	31,809	49,141
Equipment	113,000	179,000	78,537	60	78,597	100,403
Contractual Services	300,274	298,000	164,409	6,938	171,347	126,653
Other	78,650	72,200	9,196	-	9,196	63,004
Total Expenditures	567,599	667,075	304,999	6,998	311,997	355,078
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,099)	(237,827)	127,273	(6,998)	120,275	358,102
Other Financing (Uses)						
Operating Transfers Out	-	(6,200)	(6,200)	-	(6,200)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(155,099)	(244,027)	121,073	\$ (6,998)	\$ 114,075	\$ 358,102
Fund Balance at Beginning of Year	1,306,870	1,306,870	1,306,870			
Fund Balance at End of Year	\$ 1,151,771	\$ 1,062,843	\$ 1,427,943			

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, 2014

	<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	\$ 9,057,266	\$ 9,057,266	\$ -	\$ 9,057,266	\$ -
Charges for Services	15,000	16,469	16,469	-	16,469	-
Miscellaneous Revenue	-	52,647	52,647	-	52,647	-
Total Revenues	8,215,000	9,126,382	9,126,382	-	9,126,382	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	6,712,000	7,568,792	7,502,286	-	7,502,286	66,506
Fringe Benefits	3,385,200	3,288,572	3,222,589	-	3,222,589	65,983
Material and Supplies	266,205	256,557	229,632	25,767	255,399	1,158
Equipment	25,632	44,000	19,388	22,934	42,322	1,678
Contractual Services	1,088,922	1,144,165	1,065,655	62,781	1,128,436	15,729
Fees	-	50	12	-	12	38
Other	11,500	16,800	11,535	3,074	14,609	2,191
Total Expenditures	11,489,459	12,318,936	12,051,097	114,556	12,165,653	153,283
(Deficiency) of Revenues (Under) Expenditures	(3,274,459)	(3,192,554)	(2,924,715)	(114,556)	(3,039,271)	153,283
Other Financing Sources						
Operating Transfers In	4,500,000	2,912,500	2,912,500	-	2,912,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	1,225,541	(280,054)	(12,215)	<u>\$ (114,556)</u>	<u>\$ (126,771)</u>	<u>\$ 153,283</u>
Fund Balance at Beginning of Year	528,778	528,778	528,778			
Fund Balance at End of Year	\$ 1,754,319	\$ 248,724	\$ 516,563			

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, 2014

	<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	\$ 3,000	\$ 1,485	\$ 1,485	\$ -	\$ 1,485	\$ -
Licenses, Permits and Fees	406,000	480,905	487,238	-	487,238	6,333
Fines and Forfeitures	26,000	35,438	35,579	-	35,579	141
Intergovernmental Revenue	2,000	-	-	-	-	-
Miscellaneous Revenue	9,250	39,580	40,114	-	40,114	534
Total Revenues	446,250	557,408	564,416	-	564,416	7,008
Expenditures						
Current:						
Health:						
Salaries and Wages	256,535	252,235	223,904	-	223,904	28,331
Fringe Benefits	116,500	114,500	97,771	-	97,771	16,729
Material and Supplies	38,335	43,457	25,021	1,733	26,754	16,703
Equipment	3,500	28,700	26,536	-	26,536	2,164
Contractual Services	62,085	103,383	79,418	6,309	85,727	17,656
Fees	2,500	2,500	-	-	-	2,500
Other	42,745	80,745	62,395	8,421	70,816	9,929
Total Expenditures	522,200	625,520	515,045	16,463	531,508	94,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,950)	(68,112)	49,371	<u>\$ (16,463)</u>	<u>\$ 32,908</u>	<u>\$ 101,020</u>
Fund Balance at Beginning of Year	172,623	172,623	172,623			
Fund Balance at End of Year	<u>\$ 96,673</u>	<u>\$ 104,511</u>	<u>\$ 221,994</u>			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 212,749	\$ 212,749	\$ -	\$ 212,749	\$ -
Total Revenues	-	212,749	212,749	-	212,749	-
Expenditures						
Current:						
Health:						
Equipment	-	10,455	-	10,455	10,455	-
Contractual Services	8,890	26,891	24,391	2,500	26,891	-
Other	-	179,750	102,500	77,250	179,750	-
Total Expenditures	8,890	217,096	126,891	90,205	217,096	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,890)	(4,347)	85,858	(90,205)	(4,347)	-
Other Financing Sources						
Advances In	-	11,956	11,956	-	11,956	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(8,890)	7,609	97,814	\$ (90,205)	\$ 7,609	\$ -
Fund Balance at Beginning of Year	8,893	8,893	8,893			
Fund Balance at End of Year	\$ 3	\$ 16,502	\$ 106,707			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 2,200,000	\$ 2,227,077	\$ 2,227,077	\$ -	\$ 2,227,077	\$ -
Intergovernmental Revenue	-	28,913	28,913	-	28,913	-
Interest Income	2,685	2,597	2,597	-	2,597	-
Miscellaneous Revenue	37,306	27,929	27,929	-	27,929	-
Total Revenues	2,239,991	2,286,516	2,286,516	-	2,286,516	-
Expenditures						
Current:						
Health:						
Salaries and Wages	474,414	521,409	485,359	-	485,359	36,050
Fringe Benefits	233,156	230,656	215,115	-	215,115	15,541
Material and Supplies	76,477	69,587	39,959	9,141	49,100	20,487
Equipment	17,000	14,770	9,016	-	9,016	5,754
Contractual Services	1,040,370	1,214,305	932,632	228,047	1,160,679	53,626
Capital Outlay	5,940	-	-	-	-	-
Fees	15,243	4,883	924	-	924	3,959
Other	524,652	492,172	460,226	734	460,960	31,212
Total Expenditures	2,387,252	2,547,782	2,143,231	237,922	2,381,153	166,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,261)	(261,266)	143,285	(237,922)	(94,637)	166,629
Other Financing (Uses)						
Advances Out	-	(11,956)	(11,956)	-	(11,956)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(147,261)	(273,222)	131,329	<u>\$ (237,922)</u>	<u>\$ (106,593)</u>	<u>\$ 166,629</u>
Fund Balance at Beginning of Year	2,955,922	2,955,922	2,955,922			
Fund Balance at End of Year	\$ 2,808,661	\$ 2,682,700	\$ 3,087,251			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 105,783	\$ 105,783	\$ -	\$ 105,783	\$ -
Total Revenues	<u>-</u>	<u>105,783</u>	<u>105,783</u>	<u>-</u>	<u>105,783</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	35,260	34,653	-	34,653	607
Other	-	70,523	70,523	-	70,523	-
Total Expenditures	<u>-</u>	<u>105,783</u>	<u>105,176</u>	<u>-</u>	<u>105,176</u>	<u>607</u>
Excess of Revenues Over Expenditures	-	-	607	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 607</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 607</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, 2014

	<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	\$ 3,716,435	\$ 3,716,435	\$ -	\$ 3,716,435	\$ -
Licenses, Permits and Fees	11,500	11,467	11,565	-	11,565	98
Miscellaneous Revenue	1,000	15,362	15,362	-	15,362	-
Total Revenues	<u>3,442,525</u>	<u>3,743,264</u>	<u>3,743,362</u>	<u>-</u>	<u>3,743,362</u>	<u>98</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,806,000	1,806,000	1,592,072	-	1,592,072	213,928
Fringe Benefits	961,000	961,000	650,869	-	650,869	310,131
Material and Supplies	567,500	567,500	207,813	-	207,813	359,687
Equipment	774,160	774,120	30,169	860	31,029	743,091
Contractual Services	2,225,066	2,181,202	754,896	505,822	1,260,718	920,484
Capital Outlay	10,000	10,000	-	-	-	10,000
Other	85,000	1,904,941	1,852,319	-	1,852,319	52,622
Total Expenditures	<u>6,428,726</u>	<u>8,204,763</u>	<u>5,088,138</u>	<u>506,682</u>	<u>5,594,820</u>	<u>2,609,943</u>
(Deficiency) of Revenues (Under) Expenditures	(2,986,201)	(4,461,499)	(1,344,776)	<u>\$ (506,682)</u>	<u>\$ (1,851,458)</u>	<u>\$ 2,610,041</u>
Fund Balance at Beginning of Year	6,306,126	6,306,126	6,306,126			
Fund Balance at End of Year	<u>\$ 3,319,925</u>	<u>\$ 1,844,627</u>	<u>\$ 4,961,350</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, 2014

	<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	\$ 967,700	\$ 801,250	\$ 801,250	\$ -	\$ 801,250	\$ -
Miscellaneous Revenue	28,000	8,542	8,542	-	8,542	-
Total Revenues	995,700	809,792	809,792	-	809,792	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	498,635	622,635	618,621	-	618,621	4,014
Fringe Benefits	113,650	132,650	119,761	-	119,761	12,889
Material and Supplies	20,100	8,100	4,086	-	4,086	4,014
Equipment	10,000	10,000	1,943	-	1,943	8,057
Contractual Services	53,632	61,600	57,725	-	57,725	3,875
Fees	100,000	100,000	22,514	-	22,514	77,486
Other	17,500	15,500	7,195	-	7,195	8,305
Total Expenditures	813,517	950,485	831,845	-	831,845	118,640
Excess (Deficiency) of Revenues Over (Under) Expenditures	182,183	(140,693)	(22,053)	<u>\$ -</u>	<u>\$ (22,053)</u>	<u>\$ 118,640</u>
Fund Balance at Beginning of Year	752,292	752,292	752,292			
Fund Balance at End of Year	\$ 934,475	\$ 611,599	\$ 730,239			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,800,000	\$ 1,836,206	\$ 1,865,405	\$ -	\$ 1,865,405	\$ 29,199
Miscellaneous Revenue	-	3,224	3,224	-	3,224	-
Total Revenues	1,800,000	1,839,430	1,868,629	-	1,868,629	29,199
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	830,000	830,000	797,464	-	797,464	32,536
Fringe Benefits	481,300	471,100	424,747	-	424,747	46,353
Material and Supplies	26,500	25,800	21,440	-	21,440	4,360
Equipment	20,000	20,700	15,787	-	15,787	4,913
Contractual Services	128,718	159,318	147,559	-	147,559	11,759
Capital Outlay	5,000	-	-	-	-	-
Other	43,600	26,600	20,277	-	20,277	6,323
Total Expenditures	1,535,118	1,533,518	1,427,274	-	1,427,274	106,244
Excess of Revenues Over Expenditures	264,882	305,912	441,355	-	441,355	135,443
Other Financing (Uses)						
Operating Transfers Out	-	(500,000)	(500,000)	-	(500,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	264,882	(194,088)	(58,645)	\$ -	\$ (58,645)	\$ 135,443
Fund Balance at Beginning of Year	638,179	638,179	638,179			
Fund Balance at End of Year	\$ 903,061	\$ 444,091	\$ 579,534			

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, 2014

	<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	\$ 130,000	\$ 113,338	\$ 116,644	\$ -	\$ 116,644	\$ 3,306
Miscellaneous Revenue	-	121	121	-	121	-
Total Revenues	130,000	113,459	116,765	-	116,765	3,306
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	10,000	13,000	1,194	-	1,194	11,806
Equipment	50,000	83,000	64,482	-	64,482	18,518
Contractual Services	70,000	92,000	45,430	-	45,430	46,570
Other	10,000	10,000	5,332	-	5,332	4,668
Total Expenditures	140,000	198,000	116,438	-	116,438	81,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(84,541)	327	<u>\$ -</u>	<u>\$ 327</u>	<u>\$ 84,868</u>
Fund Balance at Beginning of Year	109,871	109,871	109,871			
Fund Balance at End of Year	<u>\$ 99,871</u>	<u>\$ 25,330</u>	<u>\$ 110,198</u>			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,065,489	\$ 1,382,899	\$ 1,382,899	\$ -	\$ 1,382,899	\$ -
Miscellaneous Revenue	-	17,180	17,180	-	17,180	-
Total Revenues	<u>1,065,489</u>	<u>1,400,079</u>	<u>1,400,079</u>	<u>-</u>	<u>1,400,079</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	718,693	777,823	767,464	-	767,464	10,359
Fringe Benefits	328,636	369,596	348,324	-	348,324	21,272
Material and Supplies	19,947	31,804	21,440	-	21,440	10,364
Equipment	-	31,701	30,495	-	30,495	1,206
Contractual Services	5,563	159,233	118,329	-	118,329	40,904
Other	-	57,281	57,089	-	57,089	192
Total Expenditures	<u>1,072,839</u>	<u>1,427,438</u>	<u>1,343,141</u>	<u>-</u>	<u>1,343,141</u>	<u>84,297</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,350)	(27,359)	56,938	<u>\$ -</u>	<u>\$ 56,938</u>	<u>\$ 84,297</u>
Fund Balance at Beginning of Year	173,346	173,346	173,346			
Fund Balance at End of Year	<u>\$ 165,996</u>	<u>\$ 145,987</u>	<u>\$ 230,284</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ -	\$ 138,913	\$ 138,913	\$ -	\$ 138,913	\$ -
Licenses, Permits and Fees	120,000	9,929	9,929	-	9,929	-
Fines and Forfeitures	200,000	170,396	170,566	-	170,566	170
Intergovernmental Revenue	8,005,435	7,144,853	7,372,619	-	7,372,619	227,766
Interest Income	1,000	338	338	-	338	-
Miscellaneous Income	510,000	895,057	896,163	-	896,163	1,106
Total Revenues	8,836,435	8,359,486	8,588,528	-	8,588,528	229,042
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,110,000	3,130,000	3,028,292	-	3,028,292	101,708
Fringe Benefits	1,326,000	1,355,700	1,333,085	-	1,333,085	22,615
Material and Supplies	2,300,434	2,160,555	2,058,053	86,911	2,144,964	15,591
Equipment	288,962	275,065	236,192	18,680	254,872	20,193
Contractual Services	666,352	730,469	605,833	52,880	658,713	71,756
Capital Outlay	1,220,756	1,739,483	1,484,143	234,108	1,718,251	21,232
Fees	10,600	2,600	756	-	756	1,844
Other	273,653	118,555	91,364	-	91,364	27,191
Debt Service:						
OPWC Loan Principal Retirement	350,000	61,445	61,445	-	61,445	-
Total Expenditures	9,546,757	9,573,872	8,899,163	392,579	9,291,742	282,130
(Deficiency) of Revenues						
(Under) Expenditures	(710,322)	(1,214,386)	(310,635)	(392,579)	(703,214)	511,172
Other Financing Sources (Uses)						
Operating Transfers Out	-	(402,264)	(402,264)	-	(402,264)	-
Loan Proceeds	-	200,000	200,000	-	200,000	-
Total Other Financing (Uses)	-	(202,264)	(202,264)	-	(202,264)	-
(Deficiency) of Revenues (Under)						
Expenditures and Other Financing (Uses)	(710,322)	(1,416,650)	(512,899)	\$ (392,579)	\$ (905,478)	\$ 511,172
Fund Balance at Beginning of Year	1,808,421	1,808,421	1,808,421			
Fund Balance at End of Year	\$ 1,098,099	\$ 391,771	\$ 1,295,522			

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, 2014

	<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	\$ -	\$ 103,298	\$ 103,298	\$ -	\$ 103,298	\$ -
Intergovernmental Revenue	85,000	25,350	25,350	-	25,350	-
Miscellaneous Revenue	5,000	1,357	1,357	-	1,357	-
Total Revenues	90,000	130,005	130,005	-	130,005	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	30,000	46,865	46,504	-	46,504	361
Fringe Benefits	26,220	19,015	15,637	-	15,637	3,378
Material and Supplies	-	6,651	1,547	-	1,547	5,104
Contractual Services	-	23,849	19,026	-	19,026	4,823
Other	-	3,800	3,508	-	3,508	292
Total Expenditures	56,220	100,180	86,222	-	86,222	13,958
Excess of Revenues Over Expenditures	33,780	29,825	43,783	<u>\$ -</u>	<u>\$ 43,783</u>	<u>\$ 13,958</u>
Fund Balance at Beginning of Year	22,120	22,120	22,120			
Fund Balance at End of Year	\$ 55,900	\$ 51,945	\$ 65,903			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 518,350	\$ 393,771	\$ 393,771	\$ -	\$ 393,771	\$ -
Miscellaneous Revenue	-	1,091	1,091	-	1,091	-
Total Revenues	518,350	394,862	394,862	-	394,862	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	270,000	225,705	220,377	-	220,377	5,328
Fringe Benefits	139,850	116,850	110,694	-	110,694	6,156
Material and Supplies	20,564	19,500	16,174	1,482	17,656	1,844
Equipment	11,000	26,471	26,471	-	26,471	-
Contractual Services	83,238	65,412	55,715	3,918	59,633	5,779
Other	1,500	1,500	9	-	9	1,491
Total Expenditures	526,152	455,438	429,440	5,400	434,840	20,598
(Deficiency) of Revenues (Under) Expenditures	(7,802)	(60,576)	(34,578)	\$ (5,400)	\$ (39,978)	\$ 20,598
Fund Balance at Beginning of Year	73,324	73,324	73,324			
Fund Balance at End of Year	\$ 65,522	\$ 12,748	\$ 38,746			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	-	52,020	52,020	-	52,020	-
Total Expenditures	<u>-</u>	<u>52,020</u>	<u>52,020</u>	<u>-</u>	<u>52,020</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(52,020)	(52,020)	-	(52,020)	-
Other Financing (Uses)						
Operating Transfers Out	-	(22,518)	(22,518)	-	(22,518)	-
Advances Out	-	(100,000)	(100,000)	-	(100,000)	-
Total Other Financing (Uses)	<u>-</u>	<u>(122,518)</u>	<u>(122,518)</u>	<u>-</u>	<u>(122,518)</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(174,538)	(174,538)	\$ -	\$ (174,538)	\$ -
Fund Balance at Beginning of Year	<u>174,538</u>	<u>174,538</u>	<u>174,538</u>			
Fund Balance at End of Year	<u>\$ 174,538</u>	<u>\$ -</u>	<u>\$ -</u>			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 132,000	\$ 205,760	\$ 205,760	\$ -	\$ 205,760	\$ -
Intergovernmental Revenue	33,000	45,266	45,266	-	45,266	-
Miscellaneous Revenue	149,800	67,532	67,532	-	67,532	-
Total Revenues	314,800	318,558	318,558	-	318,558	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	228,000	102,000	77,098	-	77,098	24,902
Fringe Benefits	166,230	54,665	38,316	-	38,316	16,349
Material and Supplies	17,400	23,925	18,397	-	18,397	5,528
Equipment	10,000	4,850	4,522	-	4,522	328
Contractual Services	45,914	51,895	42,194	3,481	45,675	6,220
Other	30,000	26,450	13,299	-	13,299	13,151
Total Expenditures	497,544	263,785	193,826	3,481	197,307	66,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,744)	54,773	124,732	(3,481)	121,251	66,478
Other Financing Sources						
Operating Transfers In	-	10,236	10,236	-	10,236	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(182,744)	65,009	134,968	\$ (3,481)	\$ 131,487	\$ 66,478
Fund Balance at Beginning of Year	351,296	351,296	351,296			
Fund Balance at End of Year	\$ 168,552	\$ 416,305	\$ 486,264			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,200,000	\$ 1,761,448	\$ 1,761,448	\$ -	\$ 1,761,448	\$ -
Miscellaneous Revenue	-	4,330	4,330	-	4,330	-
Total Revenues	<u>1,200,000</u>	<u>1,765,778</u>	<u>1,765,778</u>	<u>-</u>	<u>1,765,778</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	503,000	917,900	850,187	-	850,187	67,713
Fringe Benefits	271,960	552,550	458,019	-	458,019	94,531
Material and Supplies	5,300	12,300	6,476	-	6,476	5,824
Equipment	1,500	3,000	479	-	479	2,521
Contractual Services	238,140	436,800	305,915	15,495	321,410	115,390
Other	121,200	88,169	20,602	-	20,602	67,567
Total Expenditures	<u>1,141,100</u>	<u>2,010,719</u>	<u>1,641,678</u>	<u>15,495</u>	<u>1,657,173</u>	<u>353,546</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,900	(244,941)	124,100	<u>\$ (15,495)</u>	<u>\$ 108,605</u>	<u>\$ 353,546</u>
Fund Balance at Beginning of Year	566,609	566,609	566,609			
Fund Balance at End of Year	<u>\$ 625,509</u>	<u>\$ 321,668</u>	<u>\$ 690,709</u>			

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, 2014

	<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	\$ 490,627	\$ 490,627	\$ 490,627	\$ -	\$ 490,627	-
Total Revenues	490,627	490,627	490,627	-	490,627	-
Expenditures						
Current:						
Human Services:						
Other	350,000	789,974	644,799	-	644,799	145,175
Total Expenditures	350,000	789,974	644,799	-	644,799	145,175
Excess (Deficiency) of Revenues Over (Under) Expenditures	140,627	(299,347)	(154,172)	\$ -	\$ (154,172)	\$ 145,175
Fund Balance at Beginning of Year	300,188	300,188	300,188			
Fund Balance at End of Year	\$ 440,815	\$ 841	\$ 146,016			

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, 2014

	<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	\$ 35,407	\$ 35,407	\$ -	\$ 35,407	\$ -
Miscellaneous Revenue	-	24	24	-	24	-
Total Revenues	32,000	35,431	35,431	-	35,431	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	3,120	3,116	-	3,116	4
Fringe Benefits	578	578	539	-	539	39
Other	5,000	5,000	2,881	-	2,881	2,119
Total Expenditures	8,698	8,698	6,536	-	6,536	2,162
Excess of Revenues Over Expenditures	23,302	26,733	28,895	<u>\$ -</u>	<u>\$ 28,895</u>	<u>\$ 2,162</u>
Fund Balance at Beginning of Year	106,284	106,284	106,284			
Fund Balance at End of Year	<u>\$ 129,586</u>	<u>\$ 133,017</u>	<u>\$ 135,179</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, 2014

	<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	\$ 437,614	\$ 139,750	\$ 139,750	\$ -	\$ 139,750	\$ -
Licenses, Permits and Fees	-	188,978	188,978	-	188,978	-
Intergovernmental	-	651	651	-	651	-
Miscellaneous Revenue	-	732	732	-	732	-
Total Revenues	437,614	330,111	330,111	-	330,111	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	171,306	169,806	147,345	-	147,345	22,461
Fringe Benefits	134,814	139,786	79,284	-	79,284	60,502
Material and Supplies	25,300	25,700	16,426	-	16,426	9,274
Equipment	15,000	3,539	2,882	-	2,882	657
Contractual Services	77,153	110,863	99,325	1,201	100,526	10,337
Other	5,500	110,900	71,724	-	71,724	39,176
Total Expenditures	429,073	560,594	416,986	1,201	418,187	142,407
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,541	(230,483)	(86,875)	\$ (1,201)	\$ (88,076)	\$ 142,407
Fund Balance at Beginning of Year	702,835	702,835	702,835			
Fund Balance at End of Year	\$ 711,376	\$ 472,352	\$ 615,960			

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, 2014

	<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	\$ 386,595	\$ 349,761	\$ 349,761	\$ -	\$ 349,761	\$ -
Intergovernmental Revenue	-	50,488	50,488	-	50,488	-
Miscellaneous Revenue	-	2,182	2,182	-	2,182	-
Total Revenues	386,595	402,431	402,431	-	402,431	-
Expenditures						
Current:						
Health:						
Contractual Services	325,000	337,000	329,726	-	329,726	7,274
Other	25,200	62,400	43,607	-	43,607	18,793
Total Expenditures	350,200	399,400	373,333	-	373,333	26,067
Excess of Revenues Over Expenditures	36,395	3,031	29,098	\$ -	\$ 29,098	\$ 26,067
Fund Balance at Beginning of Year	967,994	967,994	967,994			
Fund Balance at End of Year	\$ 1,004,389	\$ 971,025	\$ 997,092			

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, 2014

	<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	\$ 180,000	\$ 153,077	\$ 153,077	\$ -	\$ 153,077	\$ -
Miscellaneous Revenue	-	450	450	-	450	-
Total Revenues	180,000	153,527	153,527	-	153,527	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	130,000	130,000	126,880	-	126,880	3,120
Fringe Benefits	66,300	66,300	48,044	-	48,044	18,256
Material and Supplies	4,000	4,000	824	-	824	3,176
Equipment	10,000	10,000	-	-	-	10,000
Contractual Services	4,000	4,000	186	-	186	3,814
Other	6,500	6,500	863	-	863	5,637
Total Expenditures	220,800	220,800	176,797	-	176,797	44,003
(Deficiency) of Revenues (Under) Expenditures	(40,800)	(67,273)	(23,270)	\$ -	\$ (23,270)	\$ 44,003
Fund Balance at Beginning of Year	166,647	166,647	166,647			
Fund Balance at End of Year	\$ 125,847	\$ 99,374	\$ 143,377			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 12,493	\$ 21,260	\$ 21,260	\$ -	\$ 21,260	\$ -
Total Revenues	12,493	21,260	21,260	-	21,260	-
Expenditures						
Debt Service:						
OWDA Loan Principal Retirement	-	41,052	20,176	-	20,176	20,876
OWDA Loan Interest	-	11,693	6,108	-	6,108	5,585
Total Expenditures	-	52,745	26,284	-	26,284	26,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,493	(31,485)	(5,024)	-	(5,024)	26,461
Other Financing Sources						
Advances In	-	32,986	32,986	-	32,986	-
Excess of Revenues and Other Financing Sources Over Expenditures	12,493	1,501	27,962	<u>\$ -</u>	<u>\$ 27,962</u>	<u>\$ 26,461</u>
Fund Balance at Beginning of Year	3,437	3,437	3,437			
Fund Balance at End of Year	\$ 15,930	\$ 4,938	\$ 31,399			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 4,057,888	\$ 3,521,003	\$ 3,521,003	\$ -	\$ 3,521,003	\$ -
Miscellaneous Revenue	1,075	49,749	49,749	-	49,749	-
Total Revenues	4,058,963	3,570,752	3,570,752	-	3,570,752	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,450,000	2,640,000	2,458,365	-	2,458,365	181,635
Fringe Benefits	1,310,456	1,445,456	1,207,543	-	1,207,543	237,913
Material and Supplies	58,073	43,828	19,655	4,423	24,078	19,750
Equipment	107,934	79,127	17,117	-	17,117	62,010
Contractual Services	510,278	637,700	334,397	72,165	406,562	231,138
Capital Outlay	50,000	35,000	-	-	-	35,000
Other	9,000	9,000	5,755	-	5,755	3,245
Total Expenditures	4,495,741	4,890,111	4,042,832	76,588	4,119,420	770,691
(Deficiency) of Revenues (Under) Expenditures	(436,778)	(1,319,359)	(472,080)	\$ (76,588)	\$ (548,668)	\$ 770,691
Fund Balance at Beginning of Year	4,416,312	4,416,312	4,416,312			
Fund Balance at End of Year	\$ 3,979,534	\$ 3,096,953	\$ 3,944,232			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 5,631,700	\$ 3,563,220	\$ 3,626,420	\$ -	\$ 3,626,420	\$ 63,200
Miscellaneous Revenue	9,700	23,521	23,539	-	23,539	18
Total Revenues	5,641,400	3,586,741	3,649,959	-	3,649,959	63,218
Expenditures						
Current:						
Health:						
Salaries and Wages	2,400,000	1,915,000	1,909,147	-	1,909,147	5,853
Fringe Benefits	1,192,800	759,711	743,468	-	743,468	16,243
Material and Supplies	948,715	565,073	399,686	108,587	508,273	56,800
Equipment	24,231	14,588	13,501	-	13,501	1,087
Contractual Services	1,225,277	1,148,071	1,017,015	70,078	1,087,093	60,978
Capital Outlay	1,000	70,022	70,022	-	70,022	-
Fees	104,387	4,952	4,952	-	4,952	-
Other	113,318	164,419	164,064	355	164,419	-
Total Expenditures	6,009,728	4,641,836	4,321,855	179,020	4,500,875	140,961
(Deficiency) of Revenues						
(Under) Expenditures	(368,328)	(1,055,095)	(671,896)	(179,020)	(850,916)	204,179
Other Financing (Uses)						
Operating Transfers Out	(37,680)	(37,680)	(37,680)	-	(37,680)	-
Deficiency of Revenues (Under)						
Expenditures and Other Financing (Uses)	(406,008)	(1,092,775)	(709,576)	<u>\$ (179,020)</u>	<u>\$ (888,596)</u>	<u>\$ 204,179</u>
Fund Balance at Beginning of Year	1,620,224	1,620,224	1,620,224			
Fund Balance at End of Year	\$ 1,214,216	\$ 527,449	\$ 910,648			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 336,747	\$ 312,261	\$ 312,261	\$ -	\$ 312,261	\$ -
Intergovernmental Revenue	-	329,985	329,985	-	329,985	-
Miscellaneous Revenue	77,250	13,816	13,816	-	13,816	-
Total Revenues	413,997	656,062	656,062	-	656,062	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	307,260	472,760	405,077	-	405,077	67,683
Fringe Benefits	188,950	182,450	150,345	-	150,345	32,105
Material and Supplies	59,253	54,988	36,096	4,327	40,423	14,565
Equipment	67,000	74,710	38,816	-	38,816	35,894
Contractual Services	92,810	92,810	60,510	991	61,501	31,309
Other	74,473	65,973	22,098	-	22,098	43,875
Total Expenditures	789,746	943,691	712,942	5,318	718,260	225,431
(Deficiency) of Revenues (Under) Expenditures	(375,749)	(287,629)	(56,880)	\$ (5,318)	\$ (62,198)	\$ 225,431
Fund Balance at Beginning of Year	754,487	754,487	754,487			
Fund Balance at End of Year	\$ 378,738	\$ 466,858	\$ 697,607			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 168,373	\$ 156,130	\$ 156,130	\$ -	\$ 156,130	\$ -
Intergovernmental Revenue	-	17,665	17,665	-	17,665	-
Miscellaneous Revenue	-	1,333	1,333	-	1,333	-
Total Revenues	168,373	175,128	175,128	-	175,128	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	122,113	142,113	132,817	-	132,817	9,296
Fringe Benefits	62,300	72,200	55,130	-	55,130	17,070
Material and Supplies	17,128	15,600	12,537	1,281	13,818	1,782
Equipment	-	2,000	1,981	-	1,981	19
Contractual Services	20,867	31,050	22,772	4,295	27,067	3,983
Other	9,845	109,845	103,425	-	103,425	6,420
Total Expenditures	232,253	372,808	328,662	5,576	334,238	38,570
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(63,880)	(197,680)	(153,534)	(5,576)	(159,110)	38,570
Other Financing Sources						
Advances In	-	100,000	100,000	-	100,000	-
(Deficiency) of Revenues (Under) Expenditures	(63,880)	(97,680)	(53,534)	\$ (5,576)	\$ (59,110)	\$ 38,570
Fund Balance at Beginning of Year	431,227	431,227	431,227			
Fund Balance at End of Year	\$ 367,347	\$ 333,547	\$ 377,693			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 2,973,821	\$ 2,690,498	\$ 2,690,498	\$ -	\$ 2,690,498	\$ -
Licenses, Permits and Fees	700,000	584,409	584,409	-	584,409	-
Intergovernmental Revenue	-	388,368	388,368	-	388,368	-
Miscellaneous Revenue	-	43,583	43,583	-	43,583	-
Total Revenues	3,673,821	3,706,858	3,706,858	-	3,706,858	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,650,000	1,650,000	1,479,091	-	1,479,091	170,909
Fringe Benefits	688,300	688,300	597,516	-	597,516	90,784
Material and Supplies	51,800	61,800	15,209	-	15,209	46,591
Equipment	660,814	614,584	251,658	3,838	255,496	359,088
Contractual Services	706,176	785,951	605,128	60,220	665,348	120,603
Capital Outlay	300,300	300,300	2,925	-	2,925	297,375
Fees	500	500	-	-	-	500
Other	125,500	137,092	88,172	-	88,172	48,920
Principal	-	185,000	185,000	-	185,000	-
Interest	-	187,567	187,567	-	187,567	-
Total Expenditures	4,183,390	4,611,094	3,412,266	64,058	3,476,324	1,134,770
Excess (Deficiency) of Revenues Over (Under) Expenditures	(509,569)	(904,236)	294,592	\$ (64,058)	\$ 230,534	\$ 1,134,770
Fund Balance at Beginning of Year	7,210,412	7,210,412	7,210,412			
Fund Balance at End of Year	\$ 6,700,843	\$ 6,306,176	\$ 7,505,004			

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, 2014

	<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	\$ 966,614	\$ 1,215,299	\$ 1,215,355	\$ -	\$ 1,215,355	\$ 56
Intergovernmental Revenue	4,830,386	4,748,458	4,748,458	-	4,748,458	-
Miscellaneous Revenue	33,000	14,149	14,149	-	14,149	-
Total Revenues	5,830,000	5,977,906	5,977,962	-	5,977,962	56
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,993,050	2,024,050	2,006,718	-	2,006,718	17,332
Fringe Benefits	1,002,835	1,087,935	1,043,346	-	1,043,346	44,589
Material and Supplies	82,000	82,000	1,080	-	1,080	80,920
Equipment	14,000	14,000	-	-	-	14,000
Contractual Services	1,956,935	1,562,399	1,164,899	241,708	1,406,607	155,792
Capital Outlay	2,000	2,000	-	-	-	2,000
Other	1,137,000	1,259,000	1,253,755	-	1,253,755	5,245
Total Expenditures	6,187,820	6,031,384	5,469,798	241,708	5,711,506	319,878
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,820)	(53,478)	508,164	<u>\$ (241,708)</u>	<u>\$ 266,456</u>	<u>\$ 319,934</u>
Fund Balance at Beginning of Year	3,067,150	3,067,150	3,067,150			
Fund Balance at End of Year	\$ 2,709,330	\$ 3,013,672	\$ 3,575,314			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 11,077	\$ 11,077	\$ -	\$ 11,077	\$ -
Miscellaneous Revenue	-	734	734	-	734	-
Total Revenues	-	11,811	11,811	-	11,811	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	1,000	2,600	1,807	-	1,807	793
Other	-	22,154	22,154	-	22,154	-
Total Expenditures	1,000	24,754	23,961	-	23,961	793
(Deficiency) of Revenues						
(Under) Expenditures	(1,000)	(12,943)	(12,150)	<u>\$ -</u>	<u>\$ (12,150)</u>	<u>\$ 793</u>
Fund Balance at Beginning of Year	14,274	14,274	14,274			
Fund Balance at End of Year	\$ 13,274	\$ 1,331	\$ 2,124			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 48,313	\$ 44,956	\$ 44,956	\$ -	\$ 44,956	\$ -
Total Revenues	48,313	44,956	44,956	-	44,956	-
Expenditures						
Current:						
Public Works:						
Other	2,862	61,665	41,844	18,578	60,422	1,243
Total Expenditures	2,862	61,665	41,844	18,578	60,422	1,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,451	(16,709)	3,112	<u>\$ (18,578)</u>	<u>\$ (15,466)</u>	<u>\$ 1,243</u>
Fund Balance at Beginning of Year	269,448	269,448	269,448			
Fund Balance at End of Year	\$ 314,899	\$ 252,739	\$ 272,560			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 60,898	\$ 60,898	\$ -	\$ 60,898	\$ -
Total Revenues	-	60,898	60,898	-	60,898	-
Expenditures						
Current:						
Public Safety:						
Equipment	129,316	131,385	129,315	-	129,315	2,070
Capital Outlay	50,556	50,556	50,556	-	50,556	-
Total Expenditures	179,872	181,941	179,871	-	179,871	2,070
(Deficiency) of Revenues						
(Under) Expenditures	(179,872)	(121,043)	(118,973)	\$ -	\$ (118,973)	\$ 2,070
Fund Balance at Beginning of Year	232,633	232,633	232,633			
Fund Balance at End of Year	\$ 52,761	\$ 111,590	\$ 113,660			

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, 2014

	<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	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	5,500	-	-	-	-	-
Miscellaneous Revenue	1,000	1,500	1,500	-	1,500	-
Total Revenues	7,000	1,500	1,500	-	1,500	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	100	100	98	-	98	2
Equipment	-	36,500	702	-	702	35,798
Contractual Services	1,000	26,000	30	-	30	25,970
Other	2,000	2,000	290	-	290	1,710
Total Expenditures	3,100	64,600	1,120	-	1,120	63,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,900	(63,100)	380	\$ -	\$ 380	\$ 63,480
Fund Balance at Beginning of Year	90,544	90,544	90,544			
Fund Balance at End of Year	\$ 94,444	\$ 27,444	\$ 90,924			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 25,000	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ -
Miscellaneous Revenue	-	114	114	-	114	-
Total Revenues	25,000	12,614	12,614	-	12,614	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	5,000	-	-	-	-	-
Fringe Benefits	13,875	19,075	9,548	-	9,548	9,527
Total Expenditures	18,875	19,075	9,548	-	9,548	9,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,125	(6,461)	3,066	<u>\$ -</u>	<u>\$ 3,066</u>	<u>\$ 9,527</u>
Fund Balance at Beginning of Year	10,049	10,049	10,049			
Fund Balance at End of Year	\$ 16,174	\$ 3,588	\$ 13,115			

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, 2014

	<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	\$ 57,134	\$ 57,134	\$ -	\$ 57,134	\$ -
Miscellaneous Revenue	15,000	13,261	13,261	-	13,261	-
Total Revenues	85,000	70,395	70,395	-	70,395	-
Expenditures						
Current:						
Human Services:						
Equipment	-	3,000	3,000	-	3,000	-
Other	80,000	89,000	78,691	-	78,691	10,309
Total Expenditures	80,000	92,000	81,691	-	81,691	10,309
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(21,605)	(11,296)	<u>\$ -</u>	<u>\$ (11,296)</u>	<u>\$ 10,309</u>
Fund Balance at Beginning of Year	55,509	55,509	55,509			
Fund Balance at End of Year	<u>\$ 60,509</u>	<u>\$ 33,904</u>	<u>\$ 44,213</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, 2014

	<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	\$ 15,000	\$ 9,341	\$ 10,069	\$ -	\$ 10,069	\$ 728
Total Revenues	15,000	9,341	10,069	-	10,069	728
Expenditures						
Current:						
Public Safety:						
Material and Supplies	1,700	3,700	1,979	-	1,979	1,721
Equipment	24,500	12,500	-	-	-	12,500
Contractual Services	5,000	15,000	14,944	-	14,944	56
Other	1,800	1,800	-	-	-	1,800
Total Expenditures	33,000	33,000	16,923	-	16,923	16,077
(Deficiency) of Revenues (Under) Expenditures	(18,000)	(23,659)	(6,854)	<u>\$ -</u>	<u>\$ (6,854)</u>	<u>\$ 16,805</u>
Fund Balance at Beginning of Year	89,225	89,225	89,225			
Fund Balance at End of Year	\$ 71,225	\$ 65,566	\$ 82,371			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (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)
Prosecutor's Victim Witness
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 102,050	\$ 72,668	\$ 72,668	\$ -	\$ 72,668	\$ -
Miscellaneous Revenue	-	401	401	-	401	-
Total Revenues	102,050	73,069	73,069	-	73,069	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	67,268	70,568	70,444	-	70,444	124
Fringe Benefits	34,780	34,780	31,021	-	31,021	3,759
Total Expenditures	102,048	105,348	101,465	-	101,465	3,883
Excess (Deficiency) of Revenues Over (Under) Expenditures	2	(32,279)	(28,396)	-	(28,396)	3,883
Other Financing Sources (Uses)						
Operating Transfers In	-	23,614	23,614	-	23,614	-
Advances Out	-	(34,486)	(34,486)	-	(34,486)	-
Total Other Financing Sources (Uses)	-	(10,872)	(10,872)	-	(10,872)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	2	(43,151)	(39,268)	<u>\$ -</u>	<u>\$ (39,268)</u>	<u>\$ 3,883</u>
Fund Balance at Beginning of Year	83,180	83,180	83,180			
Fund Balance at End of Year	\$ 83,182	\$ 40,029	\$ 43,912			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 700	\$ 1,551	\$ 1,551	\$ -	\$ 1,551	\$ -
Total Revenues	700	1,551	1,551	-	1,551	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	700	1,551	1,551	<u>\$ -</u>	<u>\$ 1,551</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	2,970	2,970	2,970			
Fund Balance at End of Year	<u>\$ 3,670</u>	<u>\$ 4,521</u>	<u>\$ 4,521</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
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>15,600</u>	<u>15,600</u>	<u>15,600</u>			
Fund Balance at End of Year	<u><u>\$ 15,600</u></u>	<u><u>\$ 15,600</u></u>	<u><u>\$ 15,600</u></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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 3,715,000	\$ 1,777,225	\$ 1,777,225	\$ -	\$ 1,777,225	\$ -
Miscellaneous Revenue	5,500	803,123	803,123	-	803,123	-
Total Revenues	3,720,500	2,580,348	2,580,348	-	2,580,348	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	50,000	728,647	728,647	-	728,647	-
Fringe Benefits	12,300	171,722	171,722	-	171,722	-
Material and Supplies	33,000	63,054	63,054	-	63,054	-
Equipment	26,498	21,655	21,044	611	21,655	-
Contractual Services	3,020,259	1,491,409	1,491,403	6	1,491,409	-
Other	171,921	169,463	169,463	-	169,463	-
Total Expenditures	3,313,978	2,645,950	2,645,333	617	2,645,950	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	406,522	(65,602)	(64,985)	(617)	(65,602)	-
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)	406,522	(65,602)	(64,985)	<u>\$ -</u>	<u>\$ (65,602)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	159,896	159,896	159,896			
Fund Balance at End of Year	<u>\$ 566,418</u>	<u>\$ 94,294</u>	<u>\$ 94,911</u>			

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, 2014

	<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	\$ 68,000	\$ 61,138	\$ 61,361	\$ -	\$ 61,361	\$ 223
Licenses, Permits and Fees	50,000	136,450	137,988	-	137,988	1,538
Total Revenues	118,000	197,588	199,349	-	199,349	1,761
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	47,500	47,500	-	47,500	-
Fringe Benefits	-	21,357	21,180	-	21,180	177
Material and Supplies	4,060	5,860	4,675	-	4,675	1,185
Equipment	960	960	960	-	960	-
Contractual Services	97,852	115,533	110,046	5,487	115,533	-
Total Expenditures	102,872	191,210	184,361	5,487	189,848	1,362
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,128	6,378	14,988	<u><u>\$ (5,487)</u></u>	<u><u>\$ 9,501</u></u>	<u><u>\$ 3,123</u></u>
Fund Balance at Beginning of Year	161,034	161,034	161,034			
Fund Balance at End of Year	<u><u>\$ 176,162</u></u>	<u><u>\$ 167,412</u></u>	<u><u>\$ 176,022</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Indigent Alcohol Program
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,000	\$ 4,254	\$ 4,319	\$ -	\$ 4,319	\$ 65
Total Revenues	1,000	4,254	4,319	-	4,319	65
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	2,000	2,000	-	-	-	2,000
Other	100	100	-	-	-	100
Total Expenditures	2,100	2,100	-	-	-	2,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,100)	2,154	4,319	<u>\$ -</u>	<u>\$ 4,319</u>	<u>\$ 2,165</u>
Fund Balance at Beginning of Year	6,105	6,105	6,105			
Fund Balance at End of Year	\$ 5,005	\$ 8,259	\$ 10,424			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
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><u>\$ 18,860</u></u>	<u><u>\$ 18,860</u></u>	<u><u>\$ 18,860</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2014

	<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	\$ 3,000	\$ 3,993	\$ 3,993	\$ -	\$ 3,993	\$ -
Total Revenues	3,000	3,993	3,993	-	3,993	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	8,000	7,750	-	-	-	7,750
Fringe Benefits	1,456	1,456	-	-	-	1,456
Other	-	250	250	-	250	-
Total Expenditures	9,456	9,456	250	-	250	9,206
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,456)	(5,463)	3,743	<u>\$ -</u>	<u>\$ 3,743</u>	<u>\$ 9,206</u>
Fund Balance at Beginning of Year	13,273	13,273	13,273			
Fund Balance at End of Year	\$ 6,817	\$ 7,810	\$ 17,016			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,700,000	\$ 729,440	\$ 729,440	\$ -	\$ 729,440	\$ -
Miscellaneous Revenue	5,000	5,408	5,408	-	5,408	-
Total Revenues	1,705,000	734,848	734,848	-	734,848	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	1,200,000	346,000	261,458	-	261,458	84,542
Fringe Benefits	346,600	253,600	165,160	-	165,160	88,440
Material and Supplies	7,800	7,800	506	-	506	7,294
Equipment	2,000	2,000	-	-	-	2,000
Contractual Services	215,200	136,200	84,030	-	84,030	52,170
Other	18,600	22,600	10,110	-	10,110	12,490
Total Expenditures	1,790,200	768,200	521,264	-	521,264	246,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,200)	(33,352)	213,584	\$ -	\$ 213,584	\$ 246,936
Fund Balance at Beginning of Year	415,434	415,434	415,434			
Fund Balance at End of Year	\$ 330,234	\$ 382,082	\$ 629,018			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dutch Rotary
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 30,000	\$ 20,305	\$ 20,305	\$ -	\$ 20,305	\$ -
Total Revenues	30,000	20,305	20,305	-	20,305	-
Expenditures						
Current:						
Public Works:						
Equipment	-	11,000	10,124	-	10,124	876
Other	30,000	30,000	-	-	-	30,000
Total Expenditures	30,000	41,000	10,124	-	10,124	30,876
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(20,695)	10,181	-	10,181	30,876
Other Financing (Uses)						
Advances Out	-	(15,780)	(15,780)	-	(15,780)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(36,475)	(5,599)	<u>\$ -</u>	<u>\$ (5,599)</u>	<u>\$ 30,876</u>
Fund Balance at Beginning of Year	48,277	48,277	48,277			
Fund Balance at End of Year	<u>\$ 48,277</u>	<u>\$ 11,802</u>	<u>\$ 42,678</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, 2014

	<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	\$ 339,204	\$ 339,204	\$ -	\$ 339,204	\$ -
Miscellaneous Revenue	-	2,087	2,087	-	2,087	-
Total Revenues	500,000	341,291	341,291	-	341,291	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	80,000	74,000	73,820	-	73,820	180
Fringe Benefits	35,200	41,200	38,872	-	38,872	2,328
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	30,000	30,000	-	-	-	30,000
Contractual Services	50,500	50,500	-	-	-	50,500
Other	210,000	210,000	6,000	-	6,000	204,000
Total Expenditures	410,700	410,700	118,692	-	118,692	292,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,300	(69,409)	222,599	<u>\$ -</u>	<u>\$ 222,599</u>	<u>\$ 292,008</u>
Fund Balance at Beginning of Year	189,546	189,546	189,546			
Fund Balance at End of Year	\$ 278,846	\$ 120,137	\$ 412,145			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Project - IJIS
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Operating Transfers In	-	6,200	6,200	-	6,200	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	6,200	6,200	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ 6,200</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 409,734	\$ 435,223	\$ 435,223	\$ -	\$ 435,223	\$ -
Other	-	10	10	-	10	-
Total Revenues	409,734	435,233	435,233	-	435,233	-
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	193,938	158,738	157,079	-	157,079	1,659
Fringe Benefits	35,296	27,931	26,980	-	26,980	951
Material and Supplies	40,000	24,462	20,124	4,338	24,462	-
Equipment	40,000	97,176	94,450	2,726	97,176	-
Contractual Services	90,500	112,556	98,564	13,293	111,857	699
Other	10,000	8,191	7,266	69	7,335	856
Total Expenditures	409,734	429,054	404,463	20,426	424,889	4,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,179	30,770	(20,426)	10,344	4,165
Other Financing (Uses)						
Advances Out	-	(75,000)	(75,000)	-	(75,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	-	(68,821)	(44,230)	(20,426)	(64,656)	4,165
Fund Balance at Beginning of Year	203,317	203,317	203,317			
Fund Balance at End of Year	\$ 203,317	\$ 134,496	\$ 159,087			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 4,000	\$ 135,076	\$ 135,076	\$ -	\$ 135,076	\$ -
Total Revenues	4,000	135,076	135,076	-	135,076	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	11,320	11,309	-	11,309	11
Equipment	-	49,325	49,325	-	49,325	-
Contractual Services	-	2,967	2,933	-	2,933	34
Other	38,083	63,358	63,027	-	63,027	331
Total Expenditures	38,083	126,970	126,594	-	126,594	376
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,083)	8,106	8,482	<u>\$ -</u>	<u>\$ 8,482</u>	<u>\$ 376</u>
Fund Balance at Beginning of Year	37,044	37,044	37,044			
Fund Balance at End of Year	<u>\$ 2,961</u>	<u>\$ 45,150</u>	<u>\$ 45,526</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
SERC Grant
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 166,000	\$ 40,289	\$ 40,289	\$ -	\$ 40,289	\$ -
Total Revenues	166,000	40,289	40,289	-	40,289	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	10,000	10,000	-	-	-	10,000
Equipment	32,655	30,000	-	-	-	30,000
Contractual Services	30,000	50,000	-	-	-	50,000
Other	107,238	97,527	29,736	5,783	35,519	62,008
Total Expenditures	179,893	187,527	29,736	5,783	35,519	152,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,893)	(147,238)	10,553	<u>\$ (5,783)</u>	<u>\$ 4,770</u>	<u>\$ 152,008</u>
Fund Balance at Beginning of Year	152,098	152,098	152,098			
Fund Balance at End of Year	\$ 138,205	\$ 4,860	\$ 162,651			

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, 2014

	<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	\$ 520,000	\$ 284,625	\$ 284,625	\$ -	\$ 284,625	\$ -
Miscellaneous Revenue	-	1,019	1,019	-	1,019	-
Total Revenues	520,000	285,644	285,644	-	285,644	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	355,929	355,929	351,703	-	351,703	4,226
Fringe Benefits	120,090	120,090	101,139	-	101,139	18,951
Material and Supplies	15,697	15,697	9,152	-	9,152	6,545
Equipment	12,000	12,000	484	-	484	11,516
Contractual Services	2,000	2,000	-	-	-	2,000
Other	46,184	46,184	3,208	-	3,208	42,976
Total Expenditures	551,900	551,900	465,686	-	465,686	86,214
(Deficiency) of Revenues (Under) Expenditures	(31,900)	(266,256)	(180,042)	\$ -	\$ (180,042)	\$ 86,214
Fund Balance at Beginning of Year	707,329	707,329	707,329			
Fund Balance at End of Year	\$ 675,429	\$ 441,073	\$ 527,287			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
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>37,785</u>	<u>37,785</u>	<u>37,785</u>			
Fund Balance at End of Year	<u><u>\$ 37,785</u></u>	<u><u>\$ 37,785</u></u>	<u><u>\$ 37,785</u></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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 726,371	\$ 726,371	\$ -	\$ 726,371	\$ -
Miscellaneous Revenue	-	15,421	15,421	-	15,421	-
Total Revenues	-	741,792	741,792	-	741,792	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	359	344	-	344	15
Contractual Services	-	759,000	758,972	-	758,972	28
Other	-	186,885	186,881	-	186,881	4
Total Expenditures	-	946,244	946,197	-	946,197	47
(Deficiency) of Revenues						
(Under) Expenditures	-	(204,452)	(204,405)	<u>\$ -</u>	<u>\$ (204,405)</u>	<u>\$ 47</u>
Fund Balance at Beginning of Year	322,994	322,994	322,994			
Fund Balance at End of Year	<u>\$ 322,994</u>	<u>\$ 118,542</u>	<u>\$ 118,589</u>			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
Fines and Forfeitures	438,000	359,206	359,206	-	359,206	-
Miscellaneous Revenue	97,000	97,302	97,302	-	97,302	-
Total Revenues	543,000	464,508	464,508	-	464,508	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	110,000	110,000	108,839	-	108,839	1,161
Fringe Benefits	47,150	47,150	44,007	-	44,007	3,143
Material and Supplies	376,529	376,001	247,835	18,855	266,690	109,311
Equipment	8,000	7,500	2,022	-	2,022	5,478
Contractual Services	8,500	8,500	5,434	-	5,434	3,066
Other	12,850	12,850	8,295	-	8,295	4,555
Total Expenditures	563,029	562,001	416,432	18,855	435,287	126,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,029)	(97,493)	48,076	\$ (18,855)	\$ 29,221	\$ 126,714
Fund Balance at Beginning of Year	650,960	650,960	650,960			
Fund Balance at End of Year	\$ 630,931	\$ 553,467	\$ 699,036			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	23,094	23,094	23,094			
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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 28,500	\$ 39,380	\$ 39,380	\$ -	\$ 39,380	\$ -
Total Revenues	28,500	39,380	39,380	-	39,380	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	3,000	13,000	633	-	633	12,367
Total Expenditures	3,000	13,000	633	-	633	12,367
Excess of Revenues Over Expenditures	25,500	26,380	38,747	-	38,747	12,367
Other Financing (Uses)						
Operating Transfers Out	-	(17,350)	(17,350)	-	(17,350)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	25,500	9,030	21,397	<u>\$ -</u>	<u>\$ 21,397</u>	<u>\$ 12,367</u>
Fund Balance at Beginning of Year	96,131	96,131	96,131			
Fund Balance at End of Year	<u>\$ 121,631</u>	<u>\$ 105,161</u>	<u>\$ 117,528</u>			

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, 2014

	<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	\$ 112,100	\$ 131,793	\$ 131,793	\$ -	\$ 131,793	\$ -
Intergovernmental Revenue	\$ -	\$ 15,917	\$ 15,917	\$ -	15,917	-
Miscellaneous Revenue	-	523	523	-	523	-
Total Revenues	112,100	148,233	148,233	-	148,233	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	105,500	148,591	144,965	-	144,965	3,626
Total Expenditures	105,500	148,591	144,965	-	144,965	3,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,600	(358)	3,268	<u>\$ -</u>	<u>\$ 3,268</u>	<u>\$ 3,626</u>
Fund Balance at Beginning of Year	6,103	6,103	6,103			
Fund Balance at End of Year	\$ 12,703	\$ 5,745	\$ 9,371			

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, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 40,778	\$ 40,778	\$ -	\$ 40,778	\$ -
Total Revenues	-	40,778	40,778	-	40,778	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	-	44,991	44,060	-	44,060	931
Fringe Benefits	-	6,955	6,423	-	6,423	532
Total Expenditures	-	51,946	50,483	-	50,483	1,463
(Deficiency) of Revenues (Under) Expenditures	-	(11,168)	(9,705)	-	(9,705)	1,463
Other Financing Sources						
Advances In	-	9,091	9,091	-	9,091	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(2,077)	(614)	\$ -	\$ (614)	\$ 1,463
Fund Balance at Beginning of Year	19,222	19,222	19,222			
Fund Balance at End of Year	\$ 19,222	\$ 17,145	\$ 18,608			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 60,000	\$ 44,223	\$ 44,223	\$ -	\$ 44,223	\$ -
Total Revenues	60,000	44,223	44,223	-	44,223	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(35,777)	44,223	<u>\$ -</u>	<u>\$ 44,223</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	125,712	125,712	125,712			
Fund Balance at End of Year	<u>\$ 105,712</u>	<u>\$ 89,935</u>	<u>\$ 169,935</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Sexual Predator Program
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 34,000	\$ 58,960	\$ 58,960	\$ -	\$ 58,960	\$ -
Miscellaneous Revenue	-	400	400	-	400	-
Total Revenues	34,000	59,360	59,360	-	59,360	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	22,900	27,471	27,471	-	27,471	-
Fringe Benefits	11,135	16,944	16,944	-	16,944	-
Equipment	-	5,600	5,600	-	5,600	-
Contractual Services	-	5,690	5,690	-	5,690	-
Other	-	2,057	2,057	-	2,057	-
Total Expenditures	34,035	57,762	57,762	-	57,762	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	1,598	1,598	-	1,598	-
Other Financing (Uses)						
Advances Out	-	(38,500)	(38,500)	-	(38,500)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(35)	(36,902)	(36,902)	<u>\$ -</u>	<u>\$ (36,902)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	37,302	37,302	37,302			
Fund Balance at End of Year	\$ 37,267	\$ 400	\$ 400			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Hiring Program
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 156,000	\$ 148,695	\$ 148,695	\$ -	\$ 148,695	\$ -
Miscellaneous Revenue	-	358	358	-	358	-
Total Revenues	156,000	149,053	149,053	-	149,053	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	105,290	106,880	106,877	-	106,877	3
Fringe Benefits	50,550	63,580	62,297	-	62,297	1,283
Total Expenditures	155,840	170,460	169,174	-	169,174	1,286
Excess (Deficiency) of Revenues Over (Under) Expenditures	160	(21,407)	(20,121)	<u>\$ -</u>	<u>\$ (20,121)</u>	<u>\$ 1,286</u>
Fund Balance at Beginning of Year	32,933	32,933	32,933			
Fund Balance at End of Year	<u>\$ 33,093</u>	<u>\$ 11,526</u>	<u>\$ 12,812</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 475,813	\$ 430,472	\$ 430,472	\$ -	\$ 430,472	\$ -
Intergovernmental Revenue	-	61,047	61,047	-	61,047	-
Total Revenues	475,813	491,519	491,519	-	491,519	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	200,000	200,000	36,894	-	36,894	163,106
Fringe Benefits	100,000	100,000	5,370	-	5,370	94,630
Other	-	165,000	83,733	-	83,733	81,267
Total Expenditures	300,000	465,000	125,997	-	125,997	339,003
Excess of Revenues Over Expenditures	175,813	26,519	365,522	<u>\$ -</u>	<u>\$ 365,522</u>	<u>\$ 339,003</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 175,813</u>	<u>\$ 26,519</u>	<u>\$ 365,522</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,189,822	\$ 1,076,455	\$ 1,076,455	\$ -	\$ 1,076,455	\$ -
Special Assessments	408,000	516,469	520,325	-	520,325	3,856
Intergovernmental Revenue	1,485,000	612,830	612,830	-	612,830	-
Miscellaneous Revenue	625,902	294,674	294,674	-	294,674	-
Total Revenues	<u>3,708,724</u>	<u>2,500,428</u>	<u>2,504,284</u>	<u>-</u>	<u>2,504,284</u>	<u>3,856</u>
Expenditures						
General Obligation Bonds Principal Retirement	1,335,000	1,365,000	1,365,000	-	1,365,000	-
General Obligation Bonds Interest	750,000	720,000	705,477	-	705,477	14,523
Special Assessment Bonds Principal Retirement	275,000	275,000	275,000	-	275,000	-
Special Assessment Bonds Interest	131,600	131,600	131,320	-	131,320	280
Manuscript Debt Principal Retirement	185,000	185,000	185,000	-	185,000	-
Manuscript Debt Interest	282,200	282,200	282,200	-	282,200	-
Interest and Fiscal Charges	-	14,640	14,640	-	14,640	-
Other	-	42,100	30,328	-	30,328	11,772
Total Expenditures	<u>2,958,800</u>	<u>3,015,540</u>	<u>2,988,965</u>	<u>-</u>	<u>2,988,965</u>	<u>26,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	749,924	(515,112)	(484,681)	-	(484,681)	30,431
Other Financing Sources (Uses)						
Operating Transfers In	-	766,190	766,190	-	766,190	-
Operating Transfers Out	-	(300,000)	(300,000)	-	(300,000)	-
Premium on Debt Issuance	-	40,940	40,940	-	40,940	-
Total Other Financing Sources	<u>-</u>	<u>507,130</u>	<u>507,130</u>	<u>-</u>	<u>507,130</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	749,924	(7,982)	22,449	<u>\$ -</u>	<u>\$ 22,449</u>	<u>\$ 30,431</u>
Fund Balance at Beginning of Year	1,218,813	1,218,813	1,218,813			
Fund Balance at End of Year	<u>\$ 1,968,737</u>	<u>\$ 1,210,831</u>	<u>\$ 1,241,262</u>			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	2,000	-	1,710	1,710	290
Equipment	3,500	67,100	67,030	-	67,030	70
Contractual Services	4,755	28,570	20,063	5,969	26,032	2,538
Capital Outlay	28,605	23,705	18,605	5,100	23,705	-
Total Expenditures	36,860	121,375	105,698	12,779	118,477	2,898
(Deficiency) of Revenues	(36,860)	(121,375)	(105,698)	<u>\$ (12,779)</u>	<u>\$ (118,477)</u>	<u>\$ 2,898</u>
(Under) Expenditures	(36,860)	(121,375)	(105,698)	<u>\$ (12,779)</u>	<u>\$ (118,477)</u>	<u>\$ 2,898</u>
Fund Balance at Beginning of Year	141,314	141,314	141,314			
Fund Balance at End of Year	\$ 104,454	\$ 19,939	\$ 35,616			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ -	\$ 12,952	\$ 12,952	\$ -	\$ 12,952	\$ -
Intergovernmental Revenue	3,941,100	12,139,850	12,139,850	-	12,139,850	-
Miscellaneous Revenue	-	32,703	32,703	-	32,703	-
Total Revenues	<u>3,941,100</u>	<u>12,185,505</u>	<u>12,185,505</u>	<u>-</u>	<u>12,185,505</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	30,811	269,695	263,359	5,428	268,787	908
911 System	-	3,450,182	2,443,316	966,340	3,409,656	40,526
Energy Conservation Project	25,000	25,000	19,268	-	19,268	5,732
Capital Improvements	-	1,755,000	1,006,162	318,451	1,324,613	430,387
Ditches	-	127	127	-	127	-
Issue II	788,220	2,174,154	2,174,154	-	2,174,154	-
ODOT Federal Awards	3,152,915	9,713,841	9,713,841	-	9,713,841	-
Highway Planning/Construction	189,715	284,073	176,364	106,373	282,737	1,336
Total Expenditures	<u>4,217,333</u>	<u>17,702,744</u>	<u>15,796,591</u>	<u>1,427,264</u>	<u>17,223,855</u>	<u>478,889</u>
(Deficiency) of Revenues (Under) Expenditures	(276,233)	(5,517,239)	(3,611,086)	(1,427,264)	(5,038,350)	478,889
Other Financing Sources (Uses)						
Advances Out	-	(298,818)	(298,818)	-	(298,818)	-
Note Proceeds	-	2,215,000	2,215,000	-	2,215,000	-
Total Other Financing Sources	<u>-</u>	<u>1,916,182</u>	<u>1,916,182</u>	<u>-</u>	<u>1,916,182</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(276,233)	(3,601,057)	(1,694,904)	<u>\$ (1,427,264)</u>	<u>\$ (3,122,168)</u>	<u>\$ 478,889</u>
Fund Balance at Beginning of Year	5,981,742	5,981,742	5,981,742			
Fund Balance at End of Year	<u>\$ 5,705,509</u>	<u>\$ 2,380,685</u>	<u>\$ 4,286,838</u>			

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 self-funded 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
Internal Service Funds
As of December 31, 2014

	Internal Service Fund	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 14,108,940	\$ 4,600,017	\$ 18,708,957
Receivables, Net of Allowance	421,436	1,099,331	1,520,767
Total Current Assets	14,530,376	5,699,348	20,229,724
Total Assets	\$ 14,530,376	\$ 5,699,348	\$ 20,229,724
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 18,676	\$ 2,360	\$ 21,036
Contracts Payable	1,156,805	-	1,156,805
Claims and Judgments Payable	2,081,152	-	2,081,152
Due to Other Funds	7,362	1,813	9,175
Total Current Liabilities	3,263,995	4,173	3,268,168
Total Liabilities	3,263,995	4,173	3,268,168
NET POSITION			
Unrestricted	11,266,381	5,695,175	16,961,556
Total Net Position	11,266,381	5,695,175	16,961,556
Total Liabilities and Net Position	\$ 14,530,376	\$ 5,699,348	\$ 20,229,724

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 24,813,809	\$ 1,157,780	\$ 25,971,589
Other	<u>2,436</u>	<u>6,052</u>	<u>8,488</u>
Total Operating Revenues	<u>24,816,245</u>	<u>1,163,832</u>	<u>25,980,077</u>
Operating Expenses:			
Contract Services	2,119,286	42,160	2,161,446
Personal Services	51,052	46,327	97,379
Fringe Benefits	35,010	13,826	48,836
Claims Expense	20,566,469	399,748	20,966,217
Supplies and Materials	1,303	646	1,949
Other Expense	<u>24,022</u>	<u>6,022</u>	<u>30,044</u>
Total Operating Expenses	<u>22,797,142</u>	<u>508,729</u>	<u>23,305,871</u>
Operating Income	<u>2,019,103</u>	<u>655,103</u>	<u>2,674,206</u>
Change in Net Position	2,019,103	655,103	2,674,206
Net Position at Beginning of Year	<u>9,247,278</u>	<u>5,040,072</u>	<u>14,287,350</u>
Net Position at End of Year	<u>\$ 11,266,381</u>	<u>\$ 5,695,175</u>	<u>\$ 16,961,556</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	Internal Service Fund	Workers' Compensation Reserve	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 24,478,667	\$ 1,045,884	\$ 25,524,551
Cash Paid to Suppliers	(971,720)	(50,368)	(1,022,088)
Cash Paid for Claims	(22,250,227)	(399,748)	(22,649,975)
Cash Paid to Employees	(79,122)	(62,351)	(141,473)
Other Receipts	2,436	6,052	8,488
Net Cash Provided by Operating Activities	<u>1,180,034</u>	<u>539,469</u>	<u>1,719,503</u>
Net Increase in Cash	1,180,034	539,469	1,719,503
Cash and Cash Equivalents, January 1, 2014	<u>12,928,906</u>	<u>4,060,548</u>	<u>16,989,454</u>
Cash and Cash Equivalents, December 31, 2014	<u>\$ 14,108,940</u>	<u>\$ 4,600,017</u>	<u>\$ 18,708,957</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	Internal Service Fund	Workers' Compensation Reserve	Total
Operating Income	\$ 2,019,103	\$ 655,103	\$ 2,674,206
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(335,196)	-	(335,196)
Intergovernmental Receivable	-	(111,896)	(111,896)
Due from Other Funds	54	-	54
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	(85,283)	(1,303)	(86,586)
Claims Payable	(425,324)	(1,623)	(426,947)
Due to Other Funds	7,362	(812)	6,550
Intergovernmental Payable	(682)	-	(682)
Total Adjustments	<u>(839,069)</u>	<u>(115,634)</u>	<u>(954,703)</u>
Net Cash Provided by Operating Activities	<u>\$ 1,180,034</u>	<u>\$ 539,469</u>	<u>\$ 1,719,503</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, 2014

	<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	\$ 155,000	\$ 2,734	\$ 2,734	\$ -	\$ 2,734	\$ -
Licenses, Permits and Fees	96,750	67,516	67,516	-	67,516	-
Intergovernmental Revenue	50,000	77,040	77,040	-	77,040	-
Miscellaneous Revenue	100	187,679	187,679	-	187,679	-
Total Revenues	301,850	334,969	334,969	-	334,969	-
Expenses						
Current:						
Material and Supplies	35,100	47,600	44,192	-	44,192	3,408
Equipment	13,780	13,780	9,556	-	9,556	4,224
Contractual Services	283,704	467,209	270,386	128,323	398,709	68,500
Capital Outlay	42,938	83,938	63,835	19,191	83,026	912
Other	7,000	10,000	6,486	-	6,486	3,514
Total Expenses	382,522	622,527	394,455	147,514	541,969	80,558
(Deficiency) of Revenues (Under) Expenses	(80,672)	(287,558)	(59,486)	(147,514)	(207,000)	80,558
Other Financing Sources						
Operating Transfers In	-	50,000	50,000	-	50,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses	(80,672)	(237,558)	(9,486)	<u>\$ (147,514)</u>	<u>\$ (157,000)</u>	<u>\$ 80,558</u>
Fund Balance at Beginning of Year	251,552	251,552	251,552			
Fund Balance at End of Year	<u>\$ 170,880</u>	<u>\$ 13,994</u>	<u>\$ 242,066</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Sewer System
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,819,000	\$ 2,101,387	\$ 2,111,835	\$ -	\$ 2,111,835	\$ 10,448
Intergovernmental Revenue	-	19,449	19,449	-	19,449	-
Miscellaneous Revenue	-	1,565	1,565	-	1,565	-
Total Revenues	1,819,000	2,122,401	2,132,849	-	2,132,849	10,448
Expenses						
Current:						
Personal Services	260,000	260,000	236,643	-	236,643	23,357
Fringe Benefits	130,270	128,570	88,708	-	88,708	39,862
Material and Supplies	45,000	74,800	44,234	7,522	51,756	23,044
Equipment	40,986	35,986	15,020	-	15,020	20,966
Contractual Services	803,722	1,761,402	1,002,594	553,049	1,555,643	205,759
OWDA Loan Principal Retirement	111,893	111,932	111,894	-	111,894	38
OWDA Loan Interest	29,200	29,737	29,200	-	29,200	537
OPWC Loan Principal Retirement	9,223	9,853	9,223	-	9,223	630
General Obligation Bonds Principal Retirement	160,000	160,000	160,000	-	160,000	-
General Obligation Bonds Interest	320,000	320,000	318,773	-	318,773	1,227
Interest and Fiscal Charges	-	16,491	16,491	-	16,491	-
Other	381,924	208,736	70,461	6,185	76,646	132,090
Total Expenses	2,292,218	3,117,507	2,103,241	566,756	2,669,997	447,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(473,218)	(995,106)	29,608	(566,756)	(537,148)	457,958
Other Financing Sources (Uses)						
Operating Transfers In	300,000	300,000	300,000	-	300,000	-
Advances Out	-	(175,000)	(175,000)	-	(175,000)	-
Premium on Debt Issuance	-	21,456	21,456	-	21,456	-
Note Proceeds	-	2,400,000	2,400,000	-	2,400,000	-
Total Other Financing Sources	300,000	2,546,456	2,546,456	-	2,546,456	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(173,218)	1,551,350	2,576,064	\$ (566,756)	\$ 2,009,308	\$ 457,958
Fund Balance at Beginning of Year	1,894,585	1,894,585	1,894,585			
Fund Balance at End of Year	\$ 1,721,367	\$ 3,445,935	\$ 4,470,649			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Lorain County Transit
For the Year Ended December 31, 2014

	<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	\$ 15,000	\$ 39,172	\$ 39,172	\$ -	\$ 39,172	\$ -
Licenses, Permits and Fees	171,200	113,606	113,606	-	113,606	-
Intergovernmental Revenue	1,659,817	1,043,790	1,043,790	-	1,043,790	-
Miscellaneous Revenue	21,500	57,642	57,642	-	57,642	-
Total Revenues	<u>1,867,517</u>	<u>1,254,210</u>	<u>1,254,210</u>	<u>-</u>	<u>1,254,210</u>	<u>-</u>
Expenses						
Current:						
Personal Services	45,886	51,039	50,991	-	50,991	48
Fringe Benefits	27,569	28,087	27,708	-	27,708	379
Material and Supplies	11,400	10,644	7,840	-	7,840	2,804
Contractual Services	1,754,562	1,163,946	1,159,432	1,474	1,160,906	3,040
Other	28,100	23,379	23,004	-	23,004	375
Total Expenses	<u>1,867,517</u>	<u>1,277,095</u>	<u>1,268,975</u>	<u>1,474</u>	<u>1,270,449</u>	<u>6,646</u>
(Deficiency) of Revenues (Under) Expenses	-	(22,885)	(14,765)	(1,474)	(16,239)	6,646
Other Financing Sources						
Operating Transfers In	-	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	-	27,115	35,235	<u>(1,474)</u>	<u>\$ 33,761</u>	<u>\$ 6,646</u>
Fund Balance at Beginning of Year	40,774	40,774	40,774			
Fund Balance at End of Year	<u>\$ 40,774</u>	<u>\$ 67,889</u>	<u>\$ 76,009</u>			

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, 2014

	<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	\$ 26,500,000	\$ 24,478,667	\$ 24,478,667	\$ -	\$ 24,478,667	\$ -
Miscellaneous Revenue	1,000	2,436	2,436	-	2,436	-
Total Revenues	26,501,000	24,481,103	24,481,103	-	24,481,103	-
Expenses						
Current:						
Personal Services	53,000	53,000	51,474	-	51,474	1,526
Fringe Benefits	27,648	29,915	27,648	-	27,648	2,267
Supplies and Materials	15,000	15,000	1,303	-	1,303	13,697
Equipment	27,000	27,000	-	-	-	27,000
Contractual Services	961,295	1,000,000	946,395	30,000	976,395	23,605
Claims	26,152,723	26,050,000	22,250,227	331,616	22,581,843	3,468,157
Other	20,000	30,000	24,022	-	24,022	5,978
Total Expenses	27,256,666	27,204,915	23,301,069	361,616	23,662,685	3,542,230
Excess (Deficiency) of Revenues Over (Under) Expenses	(755,666)	(2,723,812)	1,180,034	\$ (361,616)	\$ 818,418	\$ 3,542,230
Fund Balance at Beginning of Year	12,928,906	12,928,906	12,928,906			
Fund Balance at End of Year	\$ 12,173,240	\$ 10,205,094	\$ 14,108,940			

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,200,000	\$ 1,045,884	\$ 1,045,884	\$ -	\$ 1,045,884	\$ -
Miscellaneous Revenue	-	6,052	6,052	-	6,052	-
Total Revenues	1,200,000	1,051,936	1,051,936	-	1,051,936	-
Expenses						
Current:						
Personal Services	47,000	47,000	46,902	-	46,902	98
Fringe Benefits	20,890	21,890	15,449	-	15,449	6,441
Equipment	-	650	646	-	646	4
Contractual Services	221,200	220,200	43,700	6,200	49,900	170,300
Claims	300,000	425,000	399,748	-	399,748	25,252
Other	2,920	7,420	6,022	880	6,902	518
Total Expenses	592,010	722,160	512,467	7,080	519,547	202,613
Excess (Deficiency) of Revenues Over (Under) Expenses	607,990	329,776	539,469	\$ (7,080)	\$ 532,389	\$ 202,613
Fund Balance at Beginning of Year	4,060,548	4,060,548	4,060,548			
Fund Balance at End of Year	\$ 4,668,538	\$ 4,390,324	\$ 4,600,017			

Lorain County, Ohio Agency Funds

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Children and Family First Council - To account for revenues and expenditures for the Family and Children First Council for which the County serves as fiscal agent.

Undivided Tax - To account for the collection of real estate taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County (including Lorain County itself).

Real Estate Escrow - To account for the monies received for taxes before their due date.

Undivided Government - To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis, allocated according to a formula agreed upon by the recipients.

Board of Health - To account for revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

Soil and Water - To account for revenues and expenditures of the soil and water conservation commission for which the County serves as fiscal agent.

Payroll - To account for the net payroll taxes and other related payroll deductions accumulated from the government, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

Courts - To account for the receipt and expenditure of various court monies that do not run through the County's accounting system.

Sheriff - To account for the receipt and expenditure of moneys for inmates and the Sheriff's civil account that do not run through the County's accounting system.

Alimony and Child Support - To account for the collection of alimony and child support payments and distribution of such monies to the court-designated recipients.

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 unused employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

U-Trust - To account for unclaimed and surplus funds held in trust by the county.

Ohio Trust Fund - To account for recording fees collected and due to the State of Ohio.

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.

Solid Waste Consortium - To account for a Solid Waste and Recyclables Collection Services Consortium with Carts for various political subdivisions in Lorain county.

Sex Offender Registration - To account for sex offender registration fees required to be remitted to the State of Ohio.

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2014

	<u>Children and Family First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>	<u>Soil and Water</u>
ALL AGENCY FUNDS						
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 128,137	\$ 8,237,577	\$ 3,221,651	\$ 624	\$ 9,610,064	\$ 46,373
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	416,573,747	-	10,384,888	-	-
Special Assessments	-	36,850,880	-	-	-	-
Intergovernmental	-	21,782,153	-	-	-	-
Total Assets	<u>\$ 128,137</u>	<u>\$ 483,444,357</u>	<u>\$ 3,221,651</u>	<u>\$ 10,385,512</u>	<u>\$ 9,610,064</u>	<u>\$ 46,373</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ 10,385,512	\$ -	\$ -
Intergovernmental Payable	20,000	57,185,386	-	-	-	-
Undistributed Monies	-	426,258,971	3,221,651	-	-	-
Deposits Held in Custody for Others	108,137	-	-	-	9,610,064	46,373
Total Liabilities	<u>\$ 128,137</u>	<u>\$ 483,444,357</u>	<u>\$ 3,221,651</u>	<u>\$ 10,385,512</u>	<u>\$ 9,610,064</u>	<u>\$ 46,373</u>

<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>
\$ 326,332	\$ -	\$ -	\$ -	\$ -	\$ 272,888	\$ -	\$ -
-	4,620,875	100,922	21,605	202,274	111,531	166,888	11,748
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 326,332</u>	<u>\$ 4,620,875</u>	<u>\$ 100,922</u>	<u>\$ 21,605</u>	<u>\$ 202,274</u>	<u>\$ 384,419</u>	<u>\$ 166,888</u>	<u>\$ 11,748</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
326,332	4,620,875	-	-	-	-	-	-
-	-	100,922	21,605	202,274	384,419	166,888	11,748
<u>\$ 326,332</u>	<u>\$ 4,620,875</u>	<u>\$ 100,922</u>	<u>\$ 21,605</u>	<u>\$ 202,274</u>	<u>\$ 384,419</u>	<u>\$ 166,888</u>	<u>\$ 11,748</u>

(continued)

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds (continued)
December 31, 2014

	<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>Solid Waste Consortium Agency Fund</u>
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 127,867	\$ 2,165,946	\$ 308,320	\$ 50,413	\$ 8,724	\$ 552
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Assets	<u>\$ 127,867</u>	<u>\$ 2,165,946</u>	<u>\$ 308,320</u>	<u>\$ 50,413</u>	<u>\$ 8,724</u>	<u>\$ 552</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Payable	-	-	-	-	-	-
Undistributed Monies	127,867	-	308,320	50,413	-	-
Deposits Held in Custody for Others	-	2,165,946	-	-	8,724	552
Total Liabilities	<u>\$ 127,867</u>	<u>\$ 2,165,946</u>	<u>\$ 308,320</u>	<u>\$ 50,413</u>	<u>\$ 8,724</u>	<u>\$ 552</u>

<u>Sex Offender Registration Agency Fund</u>	<u>Totals</u>
\$ -	\$ 24,505,468
-	5,235,843
-	426,958,635
-	36,850,880
-	21,782,153
<u>\$ -</u>	<u>\$ 515,332,979</u>
\$ -	\$ 10,385,512
-	57,205,386
-	434,914,429
-	12,827,652
<u>\$ -</u>	<u>\$ 515,332,979</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
ALL AGENCY FUNDS				
CHILDREN AND FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 71,147	\$ 1,235,585	\$ 1,178,595	\$ 128,137
Total Assets	\$ 71,147	\$ 1,235,585	\$ 1,178,595	\$ 128,137
Liabilities				
Intergovernmental Payable	\$ -	\$ 180,000	\$ 160,000	\$ 20,000
Deposits Held in Custody for Others	71,147	1,055,585	1,018,595	108,137
Total Liabilities	\$ 71,147	\$ 1,235,585	\$ 1,178,595	\$ 128,137
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,880,406	\$ 381,484,756	\$ 382,127,585	\$ 8,237,577
Receivables:				
Property and Other Taxes	353,928,399	416,573,747	353,928,399	416,573,747
Special Assessments	34,094,438	36,850,880	34,094,438	36,850,880
Intergovernmental	21,706,259	21,782,153	21,706,259	21,782,153
Total Assets	\$ 418,609,502	\$ 856,691,536	\$ 791,856,681	\$ 483,444,357
Liabilities				
Due to County Funds:				
Intergovernmental Payable	\$ 375,608,816	\$ 57,185,386	\$ 375,608,816	\$ 57,185,386
Undistributed Monies	43,000,686	418,021,394	34,763,109	426,258,971
Total Liabilities	\$ 418,609,502	\$ 475,206,780	\$ 410,371,925	\$ 483,444,357
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,096,843	\$ 6,714,825	\$ 6,590,017	\$ 3,221,651
Total Assets	\$ 3,096,843	\$ 6,714,825	\$ 6,590,017	\$ 3,221,651
Liabilities				
Undistributed Monies	\$ 3,096,843	\$ 6,714,825	\$ 6,590,017	\$ 3,221,651
Total Liabilities	\$ 3,096,843	\$ 6,714,825	\$ 6,590,017	\$ 3,221,651
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 523	\$ 409,475,445	\$ 409,475,344	\$ 624
Receivables:				
Property and Other Taxes	10,425,628	10,384,888	10,425,628	10,384,888
Total Assets	\$ 10,426,151	\$ 419,860,333	\$ 419,900,972	\$ 10,385,512
Liabilities				
Local Government Taxes Payable	\$ 10,425,628	\$ 10,385,512	\$ 10,425,628	\$ 10,385,512
Undistributed Monies	523	409,475,445	409,475,968	-
Total Liabilities	\$ 10,426,151	\$ 419,860,957	\$ 419,901,596	\$ 10,385,512
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,923,533	\$ 8,040,985	\$ 7,354,454	\$ 9,610,064
Total Assets	\$ 8,923,533	\$ 8,040,985	\$ 7,354,454	\$ 9,610,064
Liabilities				
Deposits Held in Custody for Others	\$ 8,923,533	\$ 8,040,985	\$ 7,354,454	\$ 9,610,064
Total Liabilities	\$ 8,923,533	\$ 8,040,985	\$ 7,354,454	\$ 9,610,064

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 104,462	\$ 87,121	\$ 145,210	\$ 46,373
Total Assets	\$ 104,462	\$ 87,121	\$ 145,210	\$ 46,373
Liabilities				
Deposits Held in Custody for Others	\$ 104,462	\$ 87,121	\$ 145,210	\$ 46,373
Total Liabilities	\$ 104,462	\$ 87,121	\$ 145,210	\$ 46,373
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 332,283	\$ 42,946,572	\$ 42,952,523	\$ 326,332
Total Assets	\$ 332,283	\$ 42,946,572	\$ 42,952,523	\$ 326,332
Liabilities				
Undistributed Monies	\$ 332,283	\$ 42,946,572	\$ 42,952,523	\$ 326,332
Total Liabilities	\$ 332,283	\$ 42,946,572	\$ 42,952,523	\$ 326,332
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,794,992	\$ 44,592,991	\$ 43,767,108	\$ 4,620,875
Total Assets	\$ 3,794,992	\$ 44,592,991	\$ 43,767,108	\$ 4,620,875
Liabilities				
Undistributed Monies	\$ 3,794,992	\$ 44,592,991	\$ 43,767,108	\$ 4,620,875
Total Liabilities	\$ 3,794,992	\$ 44,592,991	\$ 43,767,108	\$ 4,620,875
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 62,605	\$ 7,114,645	\$ 7,076,328	\$ 100,922
Total Assets	\$ 62,605	\$ 7,114,645	\$ 7,076,328	\$ 100,922
Liabilities				
Deposits Held in Custody for Others	\$ 62,605	\$ 7,114,645	\$ 7,076,328	\$ 100,922
Total Liabilities	\$ 62,605	\$ 7,114,645	\$ 7,076,328	\$ 100,922
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 27,661	\$ 2,196,112	\$ 2,202,168	\$ 21,605
Total Assets	\$ 27,661	\$ 2,196,112	\$ 2,202,168	\$ 21,605
Liabilities				
Deposits Held in Custody for Others	\$ 27,661	\$ 2,196,112	\$ 2,202,168	\$ 21,605
Total Liabilities	\$ 27,661	\$ 2,196,112	\$ 2,202,168	\$ 21,605

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 209,078	\$ 103,641	\$ 110,445	\$ 202,274
Total Assets	\$ 209,078	\$ 103,641	\$ 110,445	\$ 202,274
Liabilities				
Deposits Held in Custody for Others	\$ 209,078	\$ 103,641	\$ 110,445	\$ 202,274
Total Liabilities	\$ 209,078	\$ 103,641	\$ 110,445	\$ 202,274
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 274,089	\$ 1,996,678	\$ 1,997,879	\$ 272,888
Cash and Cash Equivalents in Segregated Accounts	124,541	172,000	185,010	111,531
Total Assets	\$ 398,630	\$ 2,168,678	\$ 2,182,889	\$ 384,419
Liabilities				
Deposits Held in Custody for Others	\$ 398,630	\$ 2,168,678	\$ 2,182,889	\$ 384,419
Total Liabilities	\$ 398,630	\$ 2,168,678	\$ 2,182,889	\$ 384,419
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 165,424	\$ 577,696	\$ 576,232	\$ 166,888
Total Assets	\$ 165,424	\$ 577,696	\$ 576,232	\$ 166,888
Liabilities				
Deposits Held in Custody for Others	\$ 165,424	\$ 577,696	\$ 576,232	\$ 166,888
Total Liabilities	\$ 165,424	\$ 577,696	\$ 576,232	\$ 166,888
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 15,509	\$ 28,921	\$ 32,682	\$ 11,748
Total Assets	\$ 15,509	\$ 28,921	\$ 32,682	\$ 11,748
Liabilities				
Deposits Held in Custody for Others	\$ 15,509	\$ 28,921	\$ 32,682	\$ 11,748
Total Liabilities	\$ 15,509	\$ 28,921	\$ 32,682	\$ 11,748
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 127,867	-	-	\$ 127,867
Total Assets	\$ 127,867	\$ -	\$ -	\$ 127,867
Liabilities				
Undistributed Monies	\$ 127,867	-	-	\$ 127,867
Total Liabilities	\$ 127,867	\$ -	\$ -	\$ 127,867

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,389,534	\$ 354,976	\$ 578,564	\$ 2,165,946
Total Assets	\$ 2,389,534	\$ 354,976	\$ 578,564	\$ 2,165,946
Liabilities				
Deposits Held in Custody for Others	\$ 2,389,534	\$ 354,976	\$ 578,564	\$ 2,165,946
Total Liabilities	\$ 2,389,534	\$ 354,976	\$ 578,564	\$ 2,165,946
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 289,352	\$ 1,115,367	\$ 1,096,399	\$ 308,320
Total Assets	\$ 289,352	\$ 1,115,367	\$ 1,096,399	\$ 308,320
Liabilities				
Undistributed Monies	\$ 289,352	\$ 1,115,367	\$ 1,096,399	\$ 308,320
Total Liabilities	\$ 289,352	\$ 1,115,367	\$ 1,096,399	\$ 308,320
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 44,005	\$ 6,408	\$ -	\$ 50,413
Total Assets	\$ 44,005	\$ 6,408	\$ -	\$ 50,413
Liabilities				
Undistributed Monies	\$ 44,005	\$ 6,408	\$ -	\$ 50,413
Total Liabilities	\$ 44,005	\$ 6,408	\$ -	\$ 50,413
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Assets	\$ 8,724	\$ -	\$ -	\$ 8,724
Liabilities				
Deposits Held in Custody for Others	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Liabilities	\$ 8,724	\$ -	\$ -	\$ 8,724
SOLID WASTE CONSORTIUM AGENCY FUND				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 53,293	\$ 52,741	\$ 552
Total Assets	\$ -	\$ 53,293	\$ 52,741	\$ 552
Liabilities				
Deposits Held in Custody for Others	\$ -	\$ 53,293	\$ 52,741	\$ 552
Total Liabilities	\$ -	\$ 53,293	\$ 52,741	\$ 552
SEX OFFENDER REGISTRATION AGENCY FUND				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 600	\$ 600	\$ -
Total Assets	\$ -	\$ 600	\$ 600	\$ -
Liabilities				
Undistributed Monies	\$ -	\$ 600	\$ 600	\$ -
Total Liabilities	\$ -	\$ 600	\$ 600	\$ -

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2014

ALL AGENCY FUNDS

Assets

Equity in Pooled Cash,								
Cash Equivalents and Investments	\$	24,542,768	\$	853,512,611	\$	853,549,911	\$	24,505,468
Cash and Cash Equivalents in								
Segregated Accounts		4,399,810		54,786,006		53,949,973		5,235,843
Receivables:								
Property and Other Taxes		364,354,027		426,958,635		364,354,027		426,958,635
Special Assessments		34,094,438		36,850,880		34,094,438		36,850,880
Intergovernmental		21,706,259		21,782,153		21,706,259		21,782,153
		<u> </u>		<u> </u>		<u> </u>		<u> </u>
Total Assets	\$	449,097,302	\$	1,393,890,285	\$	1,327,654,608	\$	515,332,979

Liabilities

Local Government Taxes Payable	\$	10,425,628	\$	10,385,512	\$	10,425,628	\$	10,385,512
Due to County Funds:								
Intergovernmental Payable		375,608,816		57,365,386		375,768,816		57,205,386
Undistributed Monies		50,686,551		922,873,602		538,645,724		434,914,429
Deposits Held in Custody for Others		12,376,307		21,781,653		21,330,308		12,827,652
		<u> </u>		<u> </u>		<u> </u>		<u> </u>
Total Liabilities	\$	449,097,302	\$	1,012,406,153	\$	946,170,476	\$	515,332,979



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 factor 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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities:										
Net Investment in Capital Assets	\$ 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	\$ 113,941,696
Restricted for:										
Judicial Programs and Services	-	-	-	-	-	-	-	2,988,625	2,133,239	2,289,205
Public Safety Programs and Services	-	-	-	-	-	-	-	13,323,550	11,970,108	12,001,990
Health Programs and Services	-	-	-	-	-	-	-	43,188,571	46,417,771	47,009,786
Human Service Programs and Services	-	-	-	-	-	-	-	24,833,036	29,428,680	27,204,719
Community and Economic Development and Assistance	-	-	-	-	-	-	-	4,600,020	2,127,050	2,755,617
Real Estate Assessment	-	-	-	-	-	-	-	5,892,144	6,091,617	4,765,767
Highways, Streets, Roads and Bridges	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	2,153,979
Justice Center	6,870,002	5,785,246	5,751,022	1,582,190	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	2,210,523
Debt Service	-	-	-	-	-	-	-	2,731,132	3,196,033	2,767,438
Other Purposes	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	677,835
Unrestricted	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	19,637,175
Total Governmental Activities Net Position	\$ 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	\$ 237,415,730
Business-type Activities:										
Net Investment in Capital Assets	\$ 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	\$ 18,019,401
Unrestricted (Deficit)	129,829	(111,006)	334,381	(162,598)	892,526	544,431	4,763,708	5,072,615	4,989,694	8,267,037
Total Business-type Activities Net Position	\$ 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	\$ 26,286,438
Primary Government:										
Net Investment in Capital Assets	\$ 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	\$ 131,961,097
Restricted	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	103,836,859
Unrestricted	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	27,904,212
Total Primary Government Net Position	\$ 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	\$ 263,702,168

Source: Lorain County Financial Statements

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 40,580,422	\$ 34,416,356	\$ 32,607,909	\$ 34,416,356	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716
Judicial	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	21,268,984
Public Safety	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	27,068,208
Public Works	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	15,679,967
Health	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	26,278,715
Human Services	83,130,332	86,585,102	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511	65,801,886	64,550,241	70,637,794
Economic Development & Assistance	1,125,992	840,819	657,234	532,681	408,312	1,323,316	446,951	2,551,169	1,495,348	1,754,430
Intergovernmental	588,937	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	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	1,242,572
<i>Total Governmental Activities Expenses</i>	<i>224,847,298</i>	<i>227,738,822</i>	<i>238,678,136</i>	<i>238,218,090</i>	<i>229,893,211</i>	<i>223,968,004</i>	<i>208,465,929</i>	<i>201,894,955</i>	<i>193,958,721</i>	<i>196,960,386</i>
Business-type Activities:										
Lorain County Regional Airport	-	-	1,099,007	659,923	665,371	626,738	708,591	657,095	625,938	642,260
Sewer System	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	2,377,196
Lorain County Transit	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	1,386,409
<i>Total Business-type Activities Expenses</i>	<i>5,643,156</i>	<i>5,830,323</i>	<i>6,167,868</i>	<i>6,851,133</i>	<i>6,764,343</i>	<i>4,278,377</i>	<i>3,352,221</i>	<i>4,509,481</i>	<i>4,016,195</i>	<i>4,405,865</i>
<i>Total Primary Government Expenses</i>	<i>\$ 230,490,454</i>	<i>\$ 233,569,145</i>	<i>\$ 244,846,004</i>	<i>\$ 245,069,223</i>	<i>\$ 236,657,554</i>	<i>\$ 228,246,381</i>	<i>\$ 211,818,150</i>	<i>\$ 206,404,436</i>	<i>\$ 197,974,916</i>	<i>\$ 201,366,251</i>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	\$ 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	\$ 20,968,382
Judicial	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	2,711,105
Public Safety	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	1,907,824
Public works	1,144,414	1,047,803	761,832	572,190	451,711	508,071	385,515	362,811	344,532	317,419
Health	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	6,170,416
Human Services	2,746,600	3,752,850	3,545,265	2,528,786	2,465,634	2,311,507	2,066,439	2,193,516	2,387,342	2,684,331
Economic Development & Assistance	-	-	-	-	-	7,627	66,788	-	-	-
Operating Grants and Contributions	449,461	360,192	473,830	784,476	531,527	675,398	542,344	723,136	364,450	988,891
General Government:	4,283,211	1,415,841	3,784,450	-	131,162	211,430	803,831	2,056,464	1,442,432	923,681
Legislative and Executive	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	2,376,611
Public works	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	6,903,330
Health	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	9,031,640
Human Services	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	32,407,556
Economic Development & Assistance	1,548,232	342,975	317,353	480,625	480,625	2,947,306	2,641,781	1,636,472	383,591	1,916,408
Capital Grants and Contributions	4,663,300	3,401,796	1,877,241	284,540	3,987,323	10,421,442	6,083,677	6,623,743	11,825,616	6,760,634
General Government:	-	-	-	382,000	-	-	-	-	-	-
Legislative and Executive	291,357	823,251	-	408,750	449,014	883,964	1,088,065	730,293	763,332	814,059
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	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	96,882,287
<i>Total Governmental Activities Program Revenues</i>	<i>137,128,860</i>	<i>135,287,187</i>	<i>146,175,311</i>	<i>140,425,962</i>	<i>131,250,397</i>	<i>135,714,201</i>	<i>121,475,377</i>	<i>115,888,578</i>	<i>112,704,183</i>	<i>96,882,287</i>

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

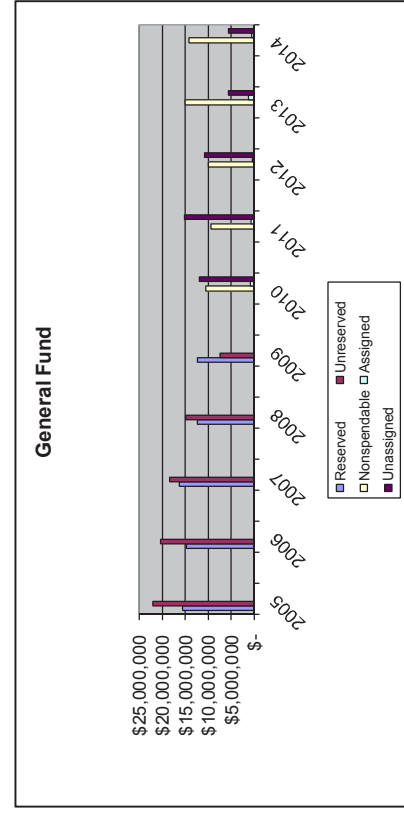
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>(continued)</i>										
Business-type Activities:										
Charges for Services	-	-	83,852	138,664	124,904	197,095	204,564	216,845	68,679	70,412
Lorain County Regional Airport	1,064,909	1,238,699	1,036,430	1,245,593	852,252	2,333,165	4,922,570	2,124,426	1,464,071	1,995,974
Sewer System	690,882	781,146	391,891	695,808	612,089	162,211	146,935	142,331	194,053	150,442
Operating Grants and Contributions	-	-	639,737	100,511	4,502	-	-	-	-	-
Lorain County Regional Airport	4,038,387	4,190,206	3,101,903	2,539,367	3,910,687	-	-	4,136,675	386,146	-
Lorain County Transit	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-	-	109,464	782,583	-	176,400
Lorain County Regional Airport	-	-	-	-	-	-	64,653	36,384	44,326	97,449
Sewer System	-	-	-	-	-	1,039,662	990,664	-	-	1,389,553
Lorain County Transit	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	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	3,880,230
Total Primary Government Program Revenues	\$ 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	\$ 100,762,517
Net (Expense)/Revenue										
Governmental Activities	(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)	(100,078,099)
Business-type Activities	151,022	379,728	(914,055)	(2,131,190)	(1,259,909)	(546,244)	3,086,629	2,929,763	(1,858,920)	(525,635)
Total Primary Government Net (Expense)/Revenue	\$ (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)	\$ (100,603,734)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 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	\$ 47,928,188
Sales Tax	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	27,539,424
Intergovernmental Revenue	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	12,755,408
not Restricted to Specific Programs	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	1,930,141
Investment Income	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	4,598,201
Other Income	(461,646)	-	-	(726,463)	(600,000)	900,000	(150,000)	(100,000)	(100,000)	(400,000)
Total Governmental Activities	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	94,351,362
Business-type Activities:										
Other Income	18,485	14,957	10,855	24,360	481,776	795,548	10,165	64,560	144,692	325,786
Transfers/Capital Contribution	461,646	13,661,950	-	1,042,800	600,000	(900,000)	150,000	100,000	100,000	400,000
Total Business-type Activities	480,131	13,676,907	10,855	1,067,160	1,081,776	(104,452)	160,165	164,560	244,692	725,786
Total Primary Government	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	95,077,148
Change in Net Position										
Governmental Activities	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	(5,726,737)
Business-type Activities	631,153	14,056,635	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794	3,094,323	(1,614,228)	200,151
Total Primary Government Change in Net Position	\$ 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	\$ (5,526,586)

Source: Lorain County Financial Statements

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	22,041,962	20,363,189	18,383,293	14,835,997	7,475,323	-	-	-	-	-
GASB 54 Implementation	-	-	-	-	-	10,510,986	9,473,613	9,906,178	15,047,653	14,199,577
Nonspendable	-	-	-	-	-	844,676	634,441	483,766	1,198,153	611,743
Assigned	-	-	-	-	-	11,920,289	15,180,966	10,873,354	5,588,051	5,604,980
Unassigned	-	-	-	-	-	-	-	-	-	-
Total General Fund	37,680,396	35,102,640	34,660,137	27,256,375	19,801,919	23,273,951	25,289,020	21,263,298	21,833,857	20,416,300
All Other Governmental Funds										
Reserved	11,202,763	17,745,081	10,560,211	5,534,114	8,439,557	-	-	-	-	-
Unreserved Reported in:										
Special Revenue Funds	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	(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	1,123,748
Restricted	-	-	-	-	-	97,305,861	92,044,343	89,236,037	89,996,284	93,138,692
Committed	-	-	-	-	-	3,424,629	2,689,115	2,905,972	1,814,945	917,079
Assigned	-	-	-	-	-	-	-	-	32,517	42,678
Unassigned (Deficit)	-	-	-	-	-	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)
Total All Other Governmental Funds	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	81,015,974
Total Governmental Funds	\$ 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	\$ 101,432,274

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Property Taxes	\$ 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	\$ 47,928,108
Sales Tax	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	27,539,424
Charges for Services	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	17,731,776
Licenses, Permits and Fees	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	13,488,831
Fines and Forfeitures	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	1,550,870
Special Assessments	356,428	362,600	365,890	252,572	254,650	432,218	519,326	590,850	354,880	578,233
Intergovernmental Revenue	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	87,119,105
Interest Income	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	1,930,141
Miscellaneous Revenue	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	6,337,200
Total Revenues	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	204,203,688
Expenditures										
Current:										
General Government:										
Legislative and Executive	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	31,709,484
Judicial	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	17,417,556
Public Safety	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	25,869,922
Public Works	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	9,062,234
Health	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	27,020,248
Human Services	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	76,019,019
Economic Development & Assistance	1,105,103	901,695	794,886	431,020	399,263	1,388,309	472,661	2,565,388	1,639,266	1,939,132
Intergovernmental	588,937	545,241	532,263	579,343	482,752	264,872	199,430	115,010	1,277	987
Debt Service:										
Principal Paid	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	1,721,621
Interest Paid	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	1,249,312
Capital Outlay	5,951,038	10,483,980	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283	6,500,673	9,189,571	14,579,075
Total Expenditures	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	206,588,590
Excess of Revenues Over (Under) Expenditures	(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)	(2,384,902)
Other Financing Sources (Uses)										
Transfers In	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	5,327,811
Transfers Out	(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)	(5,727,811)
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	200,000
Premium (Discount) on Issuance of Debt	310,053	114,518	-	-	-	(81,519)	-	-	37,088	40,940
Accrued Interest on Refunding Bonds	12,642	2,344	-	-	-	-	-	-	-	-
Premium on Notes	36,668	-	36,748	-	-	-	-	-	-	-
Proceeds of Sale of Bonds	-	-	-	-	-	-	-	5,280,000	-	-
Total Other Financing Sources (Uses)	(447,118)	4,336,862	36,748	(726,463)	(596,307)	1,130,195	(150,000)	5,180,000	360,378	(159,060)
Net Change in Fund Balances	\$ (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)	\$ (2,543,962)
Debt Service as a Percentage of Noncapital Expenditures	1.4%	1.5%	1.8%	1.8%	1.7%	1.9%	1.8%	2.0%	1.5%	1.5%

Source: Lorain County Financial Statements

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

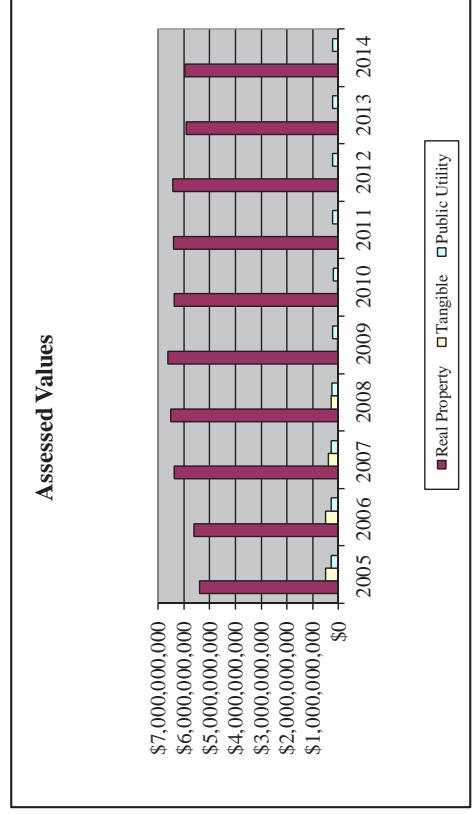
Collection Year	Real Property		Tangible Personal Property		Public Utility Personal Property		Total		Direct Tax Rate	
	Assessed Value		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU								
2005	4,405,460,750	973,002,300	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	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	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	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	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	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	-	-	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	-	-	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	-	-	240,232,040	272,990,955	6,157,796,830	17,180,318,926	35.84%	13.655
2014	4,836,845,130	1,126,950,470	-	-	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	14.482

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>COUNTY UNITS</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>	<u>2013/2014</u>
GENERAL FUND	1.60	1.30	1.30	1.275	1.275	1.25	1.25	1.25	1.40	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	3.487
TB Clinic	0.20	0.20	0.20	0.10	0.10	0.10	0.10	0.10	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
DEBT SERVICE FUND										
	0.00	0.30	0.30	0.325	0.325	0.35	0.35	0.35	0.20	0.20
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Lorain Community College	3.00	3.00	3.00	3.00	3.00	3.00	3.30	3.30	3.30	3.90
Total County Rate	13.19	13.19	13.49	13.39	13.39	13.39	13.69	13.69	13.655	14.482

OVERLAPPING RATES BY TAXING DISTRICT

<u>TOWNSHIPS</u>	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Anherst	5.90	5.90	5.90	6.53	6.53	6.53	6.53	6.30	6.30	6.30
Brighton	12.95	12.70	12.70	12.47	12.47	12.47	12.47	11.97	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	11.80	11.80	11.80	8.77	8.77	8.77	7.58	8.73	8.73
Carlisle	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.25	6.25	6.25
Columbia	7.74	7.74	7.74	7.74	7.74	7.74	8.04	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	6.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	7.76	7.33	7.33	7.58	6.20	6.20	6.20	6.16	6.16	6.16
Huntington	12.05	11.80	10.80	10.80	11.57	11.57	11.57	11.07	11.07	11.07
Lagrange	6.28	6.28	6.28	6.28	6.28	7.28	7.08	7.01	7.01	7.01
Penfield	11.03	10.78	9.78	9.78	9.78	9.78	9.78	9.28	9.28	9.28
Pittsfield	10.78	10.10	10.10	10.10	8.72	8.72	8.72	7.50	8.65	8.65
Rochester	9.60	9.60	9.60	9.37	8.60	8.60	8.60	8.18	8.18	8.18
New Russia	5.40	4.97	4.97	4.97	3.59	3.59	3.59	2.40	3.55	3.55
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	12.13	12.13	12.13
Wellington	10.63	10.38	10.38	10.15	10.15	10.15	10.15	9.65	9.65	9.65
SCHOOL DISTRICTS										
Anherst EVSD	61.98	61.98	61.66	61.56	68.68	68.83	68.85	68.95	74.65	74.57
Avon LSD	49.61	49.50	50.63	50.49	50.44	50.49	56.05	56.57	57.28	57.03
Avon Lake CSD	62.06	62.06	66.17	65.82	65.69	67.83	67.69	68.37	70.03	71.90
Columbia LSD	55.98	54.83	53.52	53.53	53.37	50.78	52.78	54.54	55.06	60.39
Elyria CSD	56.48	60.23	59.40	63.30	63.50	64.32	69.58	69.73	71.35	71.47
Firelands LSD	47.49	47.49	47.01	47.06	47.02	47.07	49.03	51.98	52.48	52.42
Keystone LSD	50.21	50.21	49.91	49.75	49.60	49.90	49.83	50.10	49.82	49.87
Lorain CSD	62.10	62.10	63.49	63.55	63.76	64.11	64.16	64.29	70.72	71.41

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

	<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>	<u>2013/2014</u>
<i>(continued)</i>										
Midview LSD	46.87	46.87	46.46	46.45	46.42	46.56	47.81	47.80	48.08	58.74
North Ridgeville CSD	44.04	43.92	42.62	42.28	42.01	42.19	44.79	44.63	51.90	56.29
Oberlin CSD	65.97	67.97	67.97	68.27	55.27	55.27	55.27	60.30	60.72	60.68
Sheffield-Clearview LSD	47.34	46.34	46.09	52.29	52.51	53.53	54.76	54.91	59.26	59.17
Sheffield Lake CSD	51.33	57.16	56.14	56.31	56.47	57.02	57.10	62.04	63.58	63.90
Wellington EVSD	28.00	28.00	28.00	31.94	28.00	28.00	28.00	33.05	36.97	36.97
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	56.83	55.83	55.83	46.90	46.90	46.00	46.00	46.00	46.00	53.60
Mapleton LSD	48.90	48.80	48.80	48.80	48.30	48.30	48.50	48.60	48.60	48.60
New London LSD	35.10	35.10	34.85	34.75	34.75	34.30	34.30	34.25	34.25	34.25
Olmsted Falls CSD	89.80	89.70	89.80	91.80	91.90	93.00	101.70	101.60	102.20	102.20
Strongsville CSD	74.90	74.90	74.80	81.30	81.20	81.29	81.19	80.98	81.68	81.68
Vermilion LSD	64.45	64.45	69.30	69.80	68.67	69.17	69.17	69.10	70.345	70.325
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.06
Polaris Career Center	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	4.70	4.70	4.69	4.73	4.71	4.70	4.71	4.70
Avon	9.47	9.47	9.43	9.41	9.26	9.27	9.26	9.25	9.23	9.242
Avon Lake	6.95	6.95	6.95	6.95	7.36	7.35	7.34	7.34	8.13	8.13
Elyria	5.20	5.20	5.20	5.20	5.20	6.10	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	12.56	12.36	12.06	11.95	11.71	11.71	11.71	11.71	11.71	11.71
Oberlin	14.11	13.38	13.83	13.83	15.01	15.37	15.37	14.49	14.49	14.49
Sheffield Lake	19.99	19.99	18.65	18.65	18.65	18.65	18.65	18.61	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	21.42	21.42	17.42	9.09	13.09	13.09	11.90	11.90	11.90
Lagrange	11.68	11.68	11.68	11.68	5.23	5.23	5.23	5.30	5.30	5.30
Rochester	12.90	12.90	11.90	11.90	9.08	9.08	9.08	5.50	5.50	5.50
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.60	3.60	3.60
South Amherst	3.26	3.26	3.26	3.14	3.14	3.14	3.14	3.14	3.14	3.14
Wellington	12.25	12.00	11.40	10.40	10.40	10.40	10.40	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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, 2014	
	Assessed Value	Percent of Real Property Assessed Value
Wal Mart Real Estate	\$ 21,156,920	0.35%
Orion Power Midwest LP	19,034,690	0.32%
First Interstate Avon LTD	18,383,630	0.31%
SIR Properties Trust	9,818,630	0.16%
Centro Midway LLC	9,336,350	0.16%
Ford Motor Company	8,389,100	0.14%
Green Circle Growers Inc	7,664,250	0.13%
Rowland Billy	7,639,190	0.13%
Lowes Home Centers Inc	7,102,890	0.12%
AERC Avon LLC	6,822,430	0.11%
Totals	\$ 115,348,080	1.93%
Total Assessed Valuation	\$ 5,963,795,600	

Name of Taxpayer	December 31, 2005	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 90,366,460	1.68%
Ford Motor Company	30,376,570	0.56%
First Interstate Avon LTD	16,524,270	0.31%
WEA Midway LLC	15,246,870	0.28%
AERC Avon LLC	6,919,500	0.13%
New Plan of Midway Inc.	6,870,810	0.13%
Oster Construction Inc.	6,711,480	0.12%
Manco Incorporated	6,515,050	0.12%
First Interstate Elyria	6,229,160	0.12%
Green Circle	6,146,430	0.11%
Totals	\$ 191,906,600	3.56%
Total Assessed Valuation	\$ 5,378,463,050	

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, 2014	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 84,891,640	36.40%
American Transmission	38,405,610	16.47%
Cleveland Electric	26,859,730	11.52%
Columbia Gas of Ohio Inc	25,746,990	11.04%
Firstenergy Generation	24,461,450	10.49%
Columbia Gas Transmission LLC	15,958,310	6.84%
Total	<u>\$ 216,323,730</u>	<u>92.76%</u>
Total Assessed Valuation	<u>\$ 233,194,810</u>	

Name of Taxpayer	December 31, 2005	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 57,193,350	19.59%
Firstenergy Generation	38,876,420	13.32%
American Transmission	23,772,760	8.14%
Cleveland Electric	18,440,240	6.32%
Alltel Ohio	15,819,960	5.42%
Centurytel of Ohio	14,746,300	5.05%
Total	<u>\$ 168,849,030</u>	<u>57.84%</u>
Total Assessed Valuation	<u>\$ 291,960,240</u>	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections (3)			
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%	
2014	55,041,595	52,996,909	96.29%	1,627,423	54,624,331	99.24%	

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						Debt Per Capita (a)
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Percentage of Personal Income (a)	
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%	138.32
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%	103.60
2013	18,985,000	2,580,000	-	242,303	498,532	-	6,925,000	-	912,976	115,741	30,259,552	0.26%	99.92
2014	17,620,000	2,305,000	2,215,000	222,127	437,087	202,000	6,765,000	2,400,000	801,082	106,518	33,073,814	0.27%	109.05

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		
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	301,452	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.55
2011	301,829	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.98
2012	301,597	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.04
2013	302,827	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.92
2014	303,285 (2)	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.50

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Valuation (a)	\$ 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	\$ 6,196,990,410
Debt Limit - Assessed Value (1)	\$ 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	\$ 153,424,760
Amount of Debt Applicable to Debt Limit (b)										
General Obligation Bonds	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	24,385,000
Less Debt Service Monies Available	(231,421)	(115,184)	(223,283)	(175,218)	(231,824)	(296,690)	(451,647)	(651,235)	(799,385)	(880,934)
Amount of Debt Subject to Limit	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	23,504,066
Legal Debt Margin	\$ 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	\$ 129,920,694
Legal Debt Margin as a Percentage of the Debt Limit	82.54%	81.20%	83.93%	84.96%	82.24%	81.79%	82.38%	83.87%	83.53%	84.68%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 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	\$ 61,969,904
Amount of Debt Subject to Limit	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	23,504,066
Unvoted Legal Debt Margin	\$ 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	\$ 38,465,838
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	56.78%	53.45%	60.17%	62.72%	55.98%	54.88%	56.34%	60.04%	59.22%	62.07%

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

Year	Population (1)	Per Capita Personal Income (2)	Personal Income	Civilian Labor Force in County (3)	Unemployed in County (3)	County Unemployment Rate
2005	294,873	30,344	8,947,626,312	153,700	8,900	5.8%
2006	297,259	31,854	9,468,888,186	158,200	9,300	5.9%
2007	298,609	33,071	9,875,298,239	160,600	10,200	6.4%
2008	299,814	33,943	10,176,586,602	161,600	11,700	7.2%
2009	300,893	33,705	10,141,598,565	159,500	15,800	9.9%
2010	301,452	34,396	10,368,742,992	151,100	13,800	9.1%
2011	301,829	36,882	11,132,057,178	150,000	11,800	7.9%
2012	301,597	38,096	11,489,639,312	149,700	10,600	7.1%
2013	302,827	38,738	11,730,912,326	151,000	11,300	7.5%
2014	303,285 (4)	40,185 (4)	12,187,507,725	151,300	10,000	6.6%

- 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	2014			2005		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
Mercy Regional Medical Center (Community Hlt Partners)	Health Care	2,118	(1)	1	1.50%	1,665	3
EMH Regional Healthcare System	Health Care	2,052	(1)	2	1.45%	1,602	4
Lorain County	Government	1,961	(1)	3	1.39%	2,100	1
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,700	(1)	4	1.20%	1,922	2
Lorain County Community College	Education	1,542	(1)	5	1.09%		
Lorain City School District	Education	1,049	(1)	6	0.74%	1,180	6
Oberlin College	Education	1,029	(1)	7	0.73%	980	9
Invacare Corporation	Surgical Supplies	796	(1)	8	0.56%	1,405	5
Elyria City School District	Education	769	(1)	9	0.54%	850	10
Avon Lake City School District	Education	752	(1)	10	0.53%		
Republic Technologies	Steel Manufacturing					1,100	7
State of Ohio	Government					1,052	8
Total		<u>13,768</u>			<u>9.73%</u>	<u>13,856</u>	
Total Employment within the County		<u>141,300</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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Legislative and Executive										
Commissioners	75	79	82	82	60	51	47	49	39	39
Records Center	3	3	4	4	3	3	4	3	3	3
Community Development	15	14	15	13	11	11	10	11	13	25
Auditor	37	40	32	35	24	25	27	26	21	25
Auditor - Real Estate Assessment	23	23	29	24	28	26	21	27	32	29
Treasurer	10	10	10	10	8	8	7	7	7	6
Treasurer - DRETAC	4	4	4	4	7	7	6	7	7	7
Treasurer - Board of Revision	3	3	3	3	2	2	2	-	-	-
Prosecuting Attorney	76	81	81	81	79	80	85	75	79	83
Prosecutor - DRETAC	8	9	10	11	13	15	-	-	16	19
Board of Elections	27	30	35	30	28	24	29	40	27	28
Clerk of Courts - Certificate of Title	27	27	27	26	23	22	24	25	27	26
Recorder	21	20	18	17	13	13	14	10	10	9
Judicial										
Common Pleas Court	43	46	50	51	43	43	37	43	44	50
Common Pleas - Law Library	3	3	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	-	-	6	6	5	5	1	-
Common Pleas - Veteran's Court	-	-	-	-	-	-	-	-	-	1
Probate Court	15	15	14	14	13	13	11	12	10	10
Probate Court - Indigent Guardianship	1	1	1	2	2	1	6	1	1	1
Probate Court - Computerization	-	-	-	1	2	1	-	-	-	-
Probate Court - Microfilm	-	-	-	-	-	1	-	-	-	2
Municipal Court	23	22	22	11	22	23	12	23	12	12
Clerk of Courts	42	38	40	40	35	34	33	33	33	30
Clerk of Courts - Foreclosure Special Projects	-	-	-	2	3	3	3	3	3	3
Domestic Relations	161	163	154	163	162	149	160	153	139	141
Domestic Relations - Violent Offender	1	1	1	1	1	1	1	-	-	-
Domestic Relations - Title IV	-	14	27	7	4	17	9	2	13	1
Domestic Relations - Juvenile School Liason	1	-	-	-	-	-	-	-	-	-
Public Safety										
Sheriff	89	89	84	87	74	72	72	69	68	65
Sheriff - Jail Facility	158	158	156	162	152	147	142	143	144	142
Sheriff - Rotary	3	3	3	6	3	10	7	9	4	1
Sheriff - MEG	13	10	10	11	14	14	11	9	9	7
Sheriff - Crime Lab	1	3	3	3	5	4	4	4	4	2
Sheriff - Criminal Justice Services	-	-	-	-	-	-	-	-	-	3
Commissioner's - Hazardous Materials	3	3	3	2	3	3	2	2	2	2
Commissioner's - Community Disaster Services	4	4	4	3	4	4	3	3	3	2
Commissioner's - 911 Services	15	15	15	16	16	16	16	24	27	25
T-Federal	1	1	1	1	1	1	-	-	-	-

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

(continued)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Coroner	8	8	7	7	6	6	6	6	5	6
Common Pleas - Intensive Supervision	8	8	10	11	13	13	19	20	26	24
Common Pleas - County Probation Services	4	5	5	5	7	7	7	7	8	3
Common Pleas - Court Mediation	2	2	3	2	2	2	2	2	2	2
Domestic Relations - Drug Court	2	2	2	2	2	2	2	1	1	2
Prosecutor's Victim Witness	5	4	4	4	5	3	3	4	3	3
Public Works										
Engineer Tax Map	7	6	6	7	6	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	76	79	75	78	76	71	64	65	60	61
Commissioner's - Bascule Bridge	9	9	9	9	9	9	7	6	6	6
Health										
LCBDD - Supportive Living	77	77	78	88	86	87	100	100	106	100
Commissioner's - Dog and Kennel	5	5	5	6	5	7	7	7	6	6
Commissioner's - Solid Waste	7	7	8	8	6	16	16	16	17	22
Golden Acres	72	75	125	75	77	76	74	72	59	72
Sheriff's - Solid Waste	-	-	-	-	-	2	2	2	2	2
Auditor - Dog and Kennel	2	-	4	2	2	2	1	2	3	2
Alcohol and Drug Addiction Services	5	5	5	5	5	6	6	8	5	4
TB Clinic	8	8	8	7	7	7	7	-	-	-
Community Mental Health	12	11	11	12	11	11	11	12	13	12
Human Services										
Workforce Development Agency	7	6	7	5	114	6	7	16	14	15
Job and Family Services	220	228	234	247	214	203	180	183	174	176
Children's Services	146	158	155	159	157	149	135	131	110	113
Child Support Enforcement Agency	76	81	87	71	60	57	52	53	53	51
Domestic Relations - Youth Services	11	4	4	4	1	3	4	6	7	1
Domestic Relations - Reclaim Ohio	36	40	37	43	36	35	23	30	21	30
Veteran Services	11	12	12	7	12	14	14	12	16	16
LCBDD	446	457	450	431	407	417	395	385	421	423
Proprietary Services										
Sanitary Sewer	9	10	9	9	7	9	6	6	6	6
Transit Authority	5	5	4	5	6	1	2	1	3	1
Total	<u>2,182</u>	<u>2,244</u>	<u>2,304</u>	<u>2,234</u>	<u>2,205</u>	<u>2,074</u>	<u>1,965</u>	<u>1,974</u>	<u>1,948</u>	<u>1,961</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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	N/A	48	55	53	54	51	54	51	53	51
Auditor										
Number of non-exempt conveyances	8,860	8,035	6,845	6,215	5,414	5,410	5,061	5,602	6,571	5,789
Number of exempt conveyances	5,767	4,934	4,972	4,942	4,635	4,270	4,686	4,325	4,687	4,521
Number of real estate transfers	21,180	17,965	15,962	15,181	12,811	13,207	15,369	13,534	13,899	13,278
Number of parcels	158,154	159,979	160,132	162,026	165,454	165,910	167,145	162,210	162,678	163,185
Number of personal property returns	4,756	4,362	4,466	3,881	346	6	0	0	0	0
Number of checks issued	65,465	66,297	69,166	69,921	65,469	60,775	57,044	54,215	53,430	54,376
Treasurer										
Number of parcels collected	151,468	152,623	154,725	154,224	153,538	154,539	146,120	140,617	144,676	144,381
Return on portfolio	2.90%	4.59%	5.06%	3.55%	1.33%	2.07%	1.45%	1.10%	0.94%	1.13%
Prosecuting Attorney										
Number of cases - criminal	3,941	4,259	4,714	4,080	3,565	2,764	3,297	3,293	3,357	3,617
Number of cases - active civil lawsuits	37	49	62	56	363	279	307	46	49	42
Number of civil and miscellaneous legal opinions	703	808	683	3,000	3,000	2,500	2,400	2,080	2,030	3,226
Board of Elections										
Number of registered voters	185,550	190,767	186,007	204,400	203,555	208,660	204,770	212,372	202,286	203,718
Number of voters last general election	84,141	104,008	62,169	148,218	87,169	102,071	95,925	144,318	58,541	80,127
Percentage of registered voters that voted	45.35%	54.52%	33.42%	72.51%	42.82%	48.92%	46.85%	67.96%	28.94%	39.33%
Recorder										
Number of deeds recorded	14,942	13,742	12,659	11,584	10,402	9,271	8,958	8,802	9,990	9,981
Number of mortgages recorded	24,743	21,474	36,637	28,443	28,700	11,020	10,651	13,750	14,591	10,971
Number of military discharges recorded	55	105	64	55	53	51	52	96	89	60
Buildings and Grounds										
Number of buildings	N/A	75	75	75	75	73	76	70	70	70
Square footage of buildings	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	1,336,037
Central Purchasing										
Number of purchase orders issued	N/A	4,400	4,600	4,900	3,977	3,712	3,175	3,267	3,351	3,038
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	6,959	7,562	7,926	8,304	8,109	9,359	6,452	9,092	7,854	7,180
Probate Court										
Number of civil cases filed	70	60	66	55	35	63	72	74	76	65
Juvenile Court										
Number of juveniles charged	2,047	2,155	1,893	1,537	1,467	1,366	1,292	1,068	1,197	1,386
Number of cases reviewed	3,544	3,505	3,107	2,649	2,441	2,081	2,130	1,748	1,599	1,718
Bindovers										
Number of adjudged delinquent cases filed	1,267	2,099	2,299	1,611	1,980	1,692	1,689	1,346	1,124	1,294

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Clerk of Courts										
Number of civil cases filed	2,946	3,091	2,763	2,560	2,590	12,377	11,942	11,779	11,204	11,383
Number of criminal cases filed	3,985	4,336	5,334	5,750	5,810	2,333	2,214	2,253	2,148	2,282
Number of appeals cases filed	231	205	233	215	221	206	193	191	189	198
Number of domestic cases filed	1,376	1,394	1,435	1,428	1,451	1,611	1,576	1,627	1,533	1,491
Number of liens filed	4,049	5,017	5,169	7,252	7,008	7,026	7,701	4,940	5,498	6,485
Domestic Relations										
Number of cases filed	6,814	6,795	7,183	5,393	4,678	4,504	4,524	4,233	4,293	4,465
Number of disposition of cases	7,075	7,405	7,242	5,441	3,933	3,192	5,973	3,303	7,031	7,340
Number of traffic dispositions	1,961	2,005	2,098	1,476	1,352	1,250	1,268	1,254	1,231	1,125
Law Library										
Number of volumes in collection	21,187	21,273	21,373	21,432	21,488	19,833	19,942	20,024	20,084	20,105
Public Safety										
Sheriff										
Average daily jail census	448	485	454	445	426	391	392	415	424	397
Prisoners booked	8,621	8,374	8,185	8,095	7,879	7,508	7,600	7,964	8,098	7,748
Prisoners released	8,560	8,303	8,204	8,045	7,758	7,479	7,569	7,960	8,123	7,753
Cost of Prisoner Meals	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133	\$503,660	\$506,660	\$498,267	\$539,000	\$591,964
Number of traffic citations issued	191	161	180	1,613	510	766	1,139	1,904	1,523	1,555
Number of calls for service	49,520	52,104	50,605	45,297	39,188	39,943	42,912	43,738	48,344	50,519
Coroner										
Number of cases investigated	212	217	206	203	210	193	212	248	268	240
Number of autopsies performed	46	51	50	17	31	28	36	55	59	42
Cases relinquished to attending physicians	N/A	N/A	293	289	276	310	364	328	363	435
Public Works										
Engineer										
Miles of roads resurfaced	5	5	4	4	4	7	17	20	11	15
Number of bridges replaced/improved	7	14	7	7	10	2	1	2	3	7
Number of culverts built/replaced/improved	12	10	34	11	7	4	14	15	15	11
Building Department										
Number of permits issued - Additions	43	53	36	39	25	32	33	14	0	0
Number of permits issued - New Dwelling	57	81	58	52	21	21	40	13	3	0
Number of inspections performed	2,049	1,404	1,620	1,361	1,788	1,187	1,249	755	0	0
Contractors Registered	98	302	260	242	266	270	283	206	2	0
Sewer District										
Average daily sewage treated - gallons	433,183	481,383	482,383	482,383	482,383	482,383	450,000	265,700	250,927	239,953
Number of tap-ins	8	9	3	5	-	1	3	23	23	1
Number of customers	2,635	2,644	2,647	2,652	2,652	3,102	3,105	3,092	3,196	3,236

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Health										
LCBDD										
Number of students enrolled	624	632	623	598	638	659	682	710	680	733
Early intervention program	74	81	78	81	52	30	17	20	21	30
Preschool	133	136	155	137	150	139	142	142	140	141
School age										
Mental Health										
Total client count - intensive	4,186	4,193	4,597	4,639	5,304	5,629	5,312	5,559	4,541	5,681
Total client count - non-intensive	4,335	4,435	4,470	4,478	5,596	6,101	5,578	5,985	6,419	6,862
Total client count - early intervention	757	1,425	2,269	2,659	2,350	2,397	2,176	2,120	1,851	2,352
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	26,527	27,090	26,940	28,098	31,135	37,349	41,431	43,116	43,250	41,150
Total client count - Child Care Children Served	1,836	2,215	2,403	2,501	2,424	2,244	2,225	2,619	2,509	2,510
Total client count - Ohio Works First Recipients	5,088	5,187	4,445	4,068	4,198	5,425	5,031	3,028	2,810	2,731
Total client count - Disability Assistance Recipients	303	285	328	394	353	264	231	248	203	213
Total client count - Medicaid Eligible Recipients	39,429	39,915	39,672	40,342	42,779	46,799	49,061	54,457	56,015	64,947
Children Services										
Intake Workload - Abuse	515	464	612	694	918	950	998	1,218	1,041	1,074
Intake Workload - Emotional Maltreatment	1	9	20	180	187	240	238	318	313	308
Intake Workload - Neglect	615	758	896	995	1,319	1,228	1,288	1,354	1,333	1,247
Intake Workload - Medical Neglect	N/A	N/A	15	56	105	100	110	107	113	119
Intake Workload - Sex Abuse	262	288	311	314	389	309	343	364	300	322
Intake Workload - PI/Req Agn/OTI/Misc	4	N/A	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	68	380	72	92	227	193	170	175
Intake Workload - Dependency	20	43	6	8	9	17	18	22	9	20
Intake Workload - Information & Referral	138	131	144	842	908	1,029	1,018	1,172	1,402	890
Veteran Services										
Veterans Requesting Financial Assistance	N/A	1,340	3,025	475	297	188	221	223	203	299
Veterans Receiving Financial Assistance	N/A	1,299	2,951	411	242	147	200	215	189	269
Total Veteran Service Commission Contacts	N/A	7,518	13,428	11,826	14,403	10,313	13,262	12,969	4,650	8,765
Amount of benefits paid to county residents	N/A	\$309,691	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490	\$380,525	\$402,660	\$644,091

Source: Lorain County Departments

Lorain County, Ohio

Capital Asset Statistics by Function/Activity
Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government:										
Legislative and Executive:										
Commissioners	8,587	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)										
Auditor	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	2,616	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	36	41	48	48	48	48	43	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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Disaster Services										
Number of emergency response vehicles	4	5	5	5	5	5	5	6	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	95	96	111	115	110	113	105	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	4	4	4	4	4	4	4	4
Number of pumping stations	1	1	4	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	8	8	8	8	8	8	8	8
Number of busses	16	39	39	39	39	38	36	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	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	22	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